DEPRECIATION EXPENSE ADJUSTMENTS
Western Rockcastle Water Association

Account Title	Date in Service	UPIS Balance	Accum Dep 12/31/2016	2017 Exp. Adj.	Prior Life	Remain. Life	Method	Yrs Adj.	12/31/17 Dep. Adj.
PARTNER - NEW PARK									
HVAC SYSTEM	07/01/08	$ 9,600	$ 9,600	$ -	10.0				0
ROOF	07/01/08	7,200	7,200	240	15.0	12.0	L	3.0	(720)
BUILDING IMPROVEMENTS	07/01/08	2,723	2,723	0	20.0	12.0	L		0
BUILDING IMPROVEMENTS	07/01/08	2,723	2,723	0	20.0	12.0	L		0
NORTHERN ROCKCASTLE ASS.	02/01/08	556,000	556,000	23,233	40.0	12.0	L	14.000	1,661
CONSTRUCTION IN PROGRESS	07/01/00	113,100	90,918	2,262	50.0	37.0	S	3.017	755
NEW BUILDING	12/01/00	3,600	2,161	96	38.0	37.0	S	102	3
OFFICE BUILDING	01/01/01	350,000	197,339	8,975	38.0	37.0	S	9.333	358
BUILDING EXT	07/01/04	7,500	4,750	0	38.0	37.0	S		0
BUILDING	01/06/09	207,750	95,750	6,067	38.0	37.0	L	4.167	145
PARTS WAREHOUSE	09/12/11	8,450	6,482	0	10.0	17.0	L		0
STORAGE BUILDING	11/24/15	29,238	16,860	1,962	15.0	17.0	L	1.833	(1,129)
RESURFACE PARKING LOT	07/21/15	16,500	6,183	1,100	15.0	17.0	L	2.01	(083)
STORE SIGN	07/28/15	10,800	5,060	720	15.0	27.0	S	.268	(132)
5 TON HEAT PUMP	12/08/15	3,600	3,600	0	7.0	27.0	S		0
PORCH SIDE OF OFFICE	01/08/16	1,125	375	75	15.0	17.0	L	.44	(031)
PORCH SIDE OF OFFICE	01/08/16	1,125	375	75	15.0	17.0	L	.44	(031)
RESURFACE PARKING LOT	12/08/16	3,900	716	234	15.0	17.0	L	.94	(172)
PARTS WAREHOUSE IMPROVEMENTS	06/08/16	2,000	1,000	300	7.0	17.0	L	.42	(169)
BUILDING		1,183,124	971,165	45,499		17.0	L	26.556	1,713
GROUP - EQUIPMENT									
SITE GRADER	05/01/96	9,000	9,000	0	10.0	17.0		0	0
SITE GRADER	05/01/96	7,500	7,500	0	10.0	17.0		0	0
TOOL BOX	03/01/92	89	89	0	7.0	17.0		0	0
TRACTOR BLOWER	08/01/96	500	500	0	7.0	17.0		0	0
JUST TRANSMISSION	08/08/96	500	500	0	7.0	17.0		0	0
TRACTOR & BLOWHOG	08/08/96	1,700	1,700	0	7.0	17.0		0	0
TRACTOR	08/08/96	500	500	0	7.0	17.0		0	0
MOWING & STRIM	08/08/96	900	900	0	10.0	17.0		0	0
HITCH SHIM	07/30/96	236	236	0	10.0	17.0		0	0
BLADE	08/08/96	500	500	0	10.0	17.0		0	0
SITE GRADER	05/01/96	16,500	16,500	0	10.0	17.0		0	0
SITE GRADER	05/01/96	16,500	16,500	0	10.0	17.0		0	0
SITE GRADER	05/01/96	1,100	1,100	0	10.0	17.0		0	0
STRIM SET	10/01/96	1,100	1,100	0	7.0	17.0		0	0
FLOOR JACK IN TRUCK & TOOL BOX	12/01/96	24,000	24,000	0	7.0	17.0		0	0
TRACTOR	12/01/96	21,000	21,000	0	7.0	17.0		0	0
TRUCK DIE	08/15/01	1,100	1,100	0	7.0	17.0		0	0
MBR BACHOHOE	03/02/03	32,150	32,150	0	7.0	17.0		0	0
BACKHOE ATTACH & BLADE	06/01/05	5,000	5,000	0	7.0	17.0		0	0
TRACTOR	06/01/05	21,000	21,000	0	7.0	17.0		0	0
LIGHT BARS - TRUCKS	10/01/11	3,000	3,000	0	7.0	17.0		0	0
SITE GRADER ATTATCHES	05/01/97	8,100	8,100	0	10.0	17.0		0	0
TRACTOR	06/01/11	27,127	27,127	0	10.0	17.0		0	0
LAWN MOWER	06/28/12	2,251	2,251	0	5.0	17.0		0	0
SITE GRADER ATTACH	05/01/97	1,000	1,000	0	10.0	17.0		0	0
JT EXCAVATOR BATTERY	02/08/16	1,200	1,200	120	10.0	17.0		.20	(24)
POW-R BORING MACHINE	12/15/10	10,199	10,199	0	7.0	17.0		0	0
2 DOUGLAS FIR TREES	07/15/12	2,100	1,050	210	10.0	17.0		1.25	(263)
3 DOUGLAS FIR TREES	07/15/12	2,100	1,050	210	10.0	17.0		1.25	(263)
MEDAL DETECTOR	12/08/15	1,034	1,034	0	7.0	17.0		0	0
BACKUP SYSTEM LAPTOP & APC	11/08/16	17,199	17,199	1,800	10.0	17.0		1.583	(297)
STREET MACHINE II	07/02/18	1,200	1,080	120	9.0	17.0		.69	(83)
2 GAS PUMP "PITTS"	06/18/18	9,000	1,125	900	9.0	17.0		1.25	(900)
1 GAS PUMP "PITTS"	06/18/18	5,000	1,000	500	9.0	17.0		.903	(452)
4 PUMPS	06/18/19	2,000	2,000	591	7.0	17.0		.232	(136)
2 PUMPS ONE	07/16/20	1,000	500	571	7.0	17.0		.143	(122)
WATER SAMPLE LANG STREET	07/16/20	4,000	500	571	7.0	17.0		.143	(122)
BIG TEX TRAILER	11/04/22	19,950	277	2,264	7.0	7.0		2.264	0
RADIO SYSTEM	07/18/22	40,000	2,678	4,286	7.0	7.0		4.286	0
PAT MUNTER	06/30/16	37,700	0	7,540	5.0	7.0		3.167	540
BRIDGE TIMBER DOGS IN FT TRAILER	09/22/23	1,000	100	143	7.0	7.0		.143	0
EQUIPMENT		649,677	259,566	21,580				21.864	(284)
LESS: TRANSPORTATION/TRANSFERS		(37,127)	(37,127)						
NET EQUIPMENT		612,550	222,439	21,580				21.864	(284)
PARTNER - LAND									
LAND FOR WATER TANK	07/01/00	2,250							
LAND FOR WATER TANK	01/28/09	7,200							
5 ACRES OFF PITT ANCH	06/14/14	4,000							
LAND		13,450							
PARTNER - FURNITURE OFFICE & SITE GRADER									
OFFICE EQUIPMENT	07/01/07	9,165	9,165	0	7.0	22.5		0	0
OFFICE EQUIPMENT	07/01/07	5,000	5,000	0	7.0	22.5		0	0
TIG USE CART	05/01/16	5,277	5,165	195	7.0	22.5		.0	(195)
TILLER LOCK BOXES	09/01/16	7,672	7,297	375	7.0	22.5		0	(375)
SERVER UPGRADE SOLUTIONS	01/01/17	11,773	11,773	0	5.0	22.5		0	0
SERVER UPGRADE	01/01/17	0	0	0	5.0	22.5		0	0
CAR SECURITY SYSTEM	09/01/18	8,225	6,225	185	5.0	22.5		.0	(185)
PARTNER - FURNITURE OFFICE & SITE GRADER		46,912	44,625	1,755				.0	(1,755)
GROUP - SOFTWARE									
BILLING SOFTWARE	12/15/15	19,195	19,195	0	7.0			0	
SPREADSHEET	05/15/11	18,195	18,195	0	7.0			0	
SOFTWARE	09/15/16	12,522	12,522	0	7.0			0	
UTILITY SOFTWARE	06/01/12	8,195	8,195	0	7.0			0	
MAXIS SOFT	06/15/16	2,000	2,000	0	7.0			0	
SOFTWARE		60,107	60,107	0				0	0
PARTNER - TRANSPORTATION SITE GRADER									
TRUCK JERSEY	01/02/13	19,000	19,000	0	5.0	7.0		0	0
TRUCK DIESEL SITE GRADER	02/06/14	18,675	18,675	0	5.0	7.0		0	0
54 GRADER SCRAPER	11/08/16	7,199	7,199	0	7.0	7.0		0	0
TIRE BALANCER/CHARGER	08/28/15	4,199	4,199	0	7.0	7.0		0	0
2016 FORD F-150 XL	02/18/16	34,000	30,475	1,154	5.0	7.0		0	(1,154)
TRANSPORTATION VEHICLE TRUCK	05/16/16	19,200	16,200	1,164	5.0	7.0		0	(1,164)
2016 FORD F-150 XR LTSR	02/18/16	34,000	30,475	1,154	5.0	7.0		0	(1,154)
1993 TAG BOAT	10/18/17	24,500	3,750	3,500	7.0	7.0		4.875	0
TRANSPORTATION DEVICE	05/18/17	2,000	1,000	286	7.0	7.0		1.143	0
TRANSPORTATION EQUIPMENT		163,773	150,873	12,257				11.017	(12,257)
PARTNER - WATER LINES									
TRANSMISSION & DISTRIBUTION	07/01/77	1,272,778	1,187,856	29,474	50.0	62.5		0	(29,474)
MATERIAL	05/01/80	78,976	78,976	0	50.0	50.0		0	0
MATERIAL	05/01/80	17,000	17,000	0	50.0	50.0		0	0
METERS	07/02/86	6,275	6,275	0	20.0	20.0		0	0
LINE EXTENSION	05/01/86	689,416	479,777	17,195	50.0	20.0		0	(17,195)
LINE EXTENSION	05/01/86	689,416	479,777	17,195	50.0	20.0		0	(17,195)
LINE EXTENSION	05/01/86	107,966	107,966	2,159	50.0	62.5		2.207	(152)
MATERIAL	05/01/86	8,000	8,000	0	50.0	50.0		0	0
MATERIAL SHOP	05/01/86	19,000	19,000	0	50.0	50.0		0	0
METERS	07/01/88	19,600	19,600	0	20.0	20.0		0	0
METERS	05/01/88	16,200	16,200	0	50.0	50.0		0	0
METERS	05/01/90	27,700	27,700	0	50.0	50.0		0	0
METERS & METERS	07/01/91	17,000	17,000	0	50.0	20.0		0	0
MAINS MAPS & METERS	05/01/92	16,000	16,000	0	50.0	50.0		0	0
MAINS MAPS & METERS	05/01/92	16,700	16,700	0	50.0	50.0		0	0
LINE EXTENSION	07/01/96	393,572	192,282	7,391	50.0	62.5		5.933	(1,458)
MAINS MAPS & METERS	05/01/96	11,000	11,000	0	50.0	50.0		0	0
MAINS MAPS & METERS	05/01/96	11,000	11,000	0	50.0	50.0		0	0
LINE EXTENSION	07/01/97	759,636	420,676	15,713	50.0	62.5		12.973	(3,140)
MAINS MAPS & METERS	05/01/97	16,700	16,700	0	50.0	50.0		0	0
MAINS MAPS & METERS	05/01/98	15,100	15,100	0	50.0	50.0		0	0
LINE EXTENSION	05/01/99	1,000,000	519,444	20,000	50.0	62.5		16.000	(2,000)
LINE EXTENSION	05/01/00	99,700	78,100	1,194	50.0	62.5		.955	(239)
MISC OPS	05/01/05	10,100	11,995	475	50.0	20.0		9.5	(1,520)
ADDITIONS	07/01/06	897,900	309,021	27,378	25.0	62.5		11.000	(16,378)
MAINS MAPS & METERS	05/01/06	150,100	150,100	0	50.0	50.0		0	0
MAINS MAPS & METERS	05/01/06	150,100	150,100	0	50.0	50.0		0	0
SERVICES	07/01/07	8,300	8,300	0	10.0	40.0		0	0
TRANSMISSION/FULL MAPS	05/01/07	57,100	16,542	1,142	50.0	20.0		.917	(1,142)
METERS	07/01/07	10,000	10,000	0	20.0	20.0		0	0
LINE EXTENSION	11/15/07	873,535	482,136	21,988	50.0	62.5		14.070	(7,918)
WATER TANK	05/15/10	227,700	173,700	17,400	50.0	20.0		7.100	(10,300)
TANK WITH WATER SYSTEM MAINTUCE	06/15/11	267,000	178,200	16,200	50.0	20.0		7.900	(11,700)
METERS	12/15/11	49,000	20,250	1,960	20.0	62.5		.733	(1,080)
METERS	05/01/12	19,000	7,600	380	20.0	20.0		1.0	(380)
MAPS/OPERAL SETTINGS	05/01/14	1,100	1,100	0	50.0	20.0		0.0	0
RENOVATIONS	06/30/15	862,661	161,777	22,314	40.0	62.5		14.281	(8,033)
LINE MAINTENANCE	01/15/16	2,000	1,100	100	50.0	20.0		.42	(100)
WATER METER SYSTEM UP	01/16/16	2,000	900	200	50.0	20.0		.42	(200)
SMART METERS	01/22/20	1,000,000	100,000	20,000	50.0	62.5		16.000	(2,000)
WATER LINES		9,147,000	5,418,000	329,273				108.000	(110,000)
GRAND TOTALS		11,667,972	6,998,916	329,273				168.458	(110,684)
LESS: TRANSPORTATION/TRANSFERS		(37,127)	(37,127)	-				-	-
NET GRAND TOTALS		11,630,845	6,961,789	329,273				168.458	(110,684)