

Table A
Depreciation Expense
Northeast Woodford County Water District

Date	Description	UPIS Balance	Accumulated Depreciation 12/31/06	Remaining Book Value	NARUC Avg. Life	Asset Remaining Life	Accumulated Depreciation 12/31/24	Test-Year Depreciation Expense
WATER SYSTEM:								
01-01-82	COST OF SYSTEM	467,692.70	428,463.39	39,229.31	62.50	37.50	446,247.34	1,046.12
01-01-83	ADDITIONS	4,754.00	2,852.40	1,901.60	62.50	38.50	3,692.07	49.39
01-01-84	ADDITIONS	9,768.58	5,616.90	4,151.68	62.50	39.50	7,403.70	105.11
01-01-85	ADDITIONS	6,160.00	3,388.00	2,772.00	62.50	40.50	4,551.56	68.44
01-01-86	PAINT WATER TOWER	12,000.00	12,000.00	0.00	0.00	0.00	12,000.00	0.00
01-01-86	ADDITIONS	12,218.25	6,414.60	5,803.65	62.50	41.50	8,792.00	139.85
01-01-87	ADDITIONS	9,362.32	9,362.32	0.00	0.00	0.00	9,362.32	0.00
01-01-88	ADDITIONS	7,494.33	7,494.33	0.00	0.00	0.00	7,494.33	0.00
01-01-97	Tank # 2	849,758.63	191,195.69	658,562.94	40.00	27.00	583,815.65	24,391.22
01-01-98	Paynes Mill	971.20	218.52	752.68	62.50	53.50	457.69	14.07
	additions	32,074.58	7,216.77	24,857.81	62.50	53.50	15,115.52	464.63
01-01-97	Paynes Mill Extension	11,085.41	2,494.22	8,591.19	62.50	52.50	5,276.13	163.64
01-01-97	additions	12,032.30	3,008.08	9,024.22	62.50	52.50	5,930.21	171.89
12-31-03	Redd Rd Extension	152,867.60	15,286.76	137,580.84	62.50	58.50	55,267.52	2,351.81
12-31-05	Other Additions	5,312.04	265.60	5,046.44	62.50	60.50	1,683.61	83.41
12-31-06	EIC telemetry system	39,450.00	0.00	39,450.00	10.00	9.00	39,450.00	0.00
12-31-06	UK Pipeline/Hydrant Addition	65,700.00	1,642.50	64,057.50	62.50	61.50	19,349.45	1,041.59
12-31-06	UK Meter Addition	1,500.00	150.00	1,350.00	40.00	39.00	738.46	34.62
12/31/07	Line Additions	6,014.00	0.00	6,014.00	62.50	62.50	1,635.79	96.22
12/31/07	EIC Security Alarms	1,730.00	0.00	1,730.00	10.00	10.00	1,730.00	0.00
12/31/08	Paint water tower	159,277.00	0.00	159,277.00	10.00	10.00	159,277.00	0.00
12/31/08	Meters	1,070.00	0.00	1,070.00	40.00	40.00	428.00	26.75
06/01/2010	Automated Meters - 176	39,342.00	0.00	39,342.00	40.00	40.00	13,769.70	983.55
07/01/2011	Automated Meters	30,804.00	0.00	30,804.00	40.00	40.00	10,011.30	770.10
07/01/2011	Paint Water Tower	56,600.00	0.00	56,600.00	10.00	10.00	56,600.00	0.00
12/31/2011	Frankfort Interconnect	494,733.00	0.00	525,121.00	40.00	40.00	144,408.28	13,128.03
7/1/2012	Automated Meters - 106	30,012.00	0.00	30,012.00	40.00	40.00	9,003.60	750.30
7/1/2012	Fencing of Spring Station	2,127.50	0.00	2,127.50	10.00	10.00	2,127.50	0.00
7/1/2013	Automated Meters - 107	27,077.00	0.00	27,077.00	40.00	40.00	7,446.18	676.93
11/5/2013	Line Addition	6,500.00	0.00	6,500.00	62.50	62.50	1,144.00	104.00
8/1/2013	Privacy Fence - Dogwood	2,000.00	0.00	2,000.00	10.00	10.00	2,000.00	0.00
5/30/2014	Computer software For Spring Station	4,596.00	0.00	4,596.00	3.00	3.00	4,596.00	0.00
12/31/14	Meters- 109	28,919.00	0.00	28,919.00	40.00	40.00	7,229.75	722.98
12/31/14	Telemetry	16,464.00	0.00	16,464.00	10.00	10.00	16,464.00	0.00
12/31/14	Woodlake Pump Station	77,222.00	0.00	77,222.00	40.00	40.00	19,305.30	1,930.55
12/31/15	Meters- 55	16,148.00	0.00	16,148.00	40.00	40.00	3,633.30	403.70
12/31/16	Meters-	32,386.00	0.00	32,386.00	40.00	40.00	6,477.20	809.65
12/31/17	Meters -	100,681.00	0.00	100,681.00	40.00	40.00	17,619.18	2,517.03
12/31/18	Meters	588.00	0.00	588.00	40.00	40.00	88.20	14.70
7/1/19	Meter Vault - Newtownanner Stud Farm	6,808.00	0.00	6,808.00	40.00	40.00	765.90	170.20
9/27/19	Waterline - Sugar Hill Road (part of KIA cons	129,309.00	0.00	129,309.00	40.00	40.00	13,739.08	3,232.73
12/31/19	Meters	4,487.00	0.00	4,487.00	40.00	40.00	560.88	112.18
8/15/20	Old Frankfort Pike Rebuild (part of KIA const	137,930.00	0.00	137,930.00	40.00	40.00	11,637.84	3,448.25
12/31/20	Meters	7,271.00	0.00	7,271.00	40.00	40.00	727.10	181.78
12/31/21	Meters	1,764.00	0.00	1,764.00	40.00	40.00	132.30	44.10
12/31/22	Meters	2,773.00	0.00	2,773.00	40.00	40.00	138.65	69.33
12/31/22	Big Sink Water Tank Repaint	199,150.00	0.00	199,150.00	10.00	10.00	19,915.00	19,915.00
12/31/23	Meter s	6,931.00	0.00	6,931.00	40.00	40.00	173.28	173.28
9/4/2024	Fire Hydrant (1) Merry Meadows	3,888.38	0.00	3,888.38	40.00	40.00	0.00	32.40
12/31/24	Meters	6,386.00	0.00	6,386.00	40.00	40.00	0.00	159.65
12/10/24	Pump Station	192,324.00	0.00	192,324.00	40.00	40.00	0.00	0.00
		<u>3,330,915.44</u>	<u>697,070.08</u>	<u>2,866,831.74</u>			<u>1,759,411.87</u>	<u>80,599.18</u>
EQUIPMENT								
01-01-87	EQUIPMENT	4,941.43	4,941.43	(0.00)	0.00	0.00	4,941.43	0.00
03/01/00	Computer system	4,985.00	4,985.00	(0.00)	0.00	0.00	4,985.00	0.00
12/31/03	PRINTER	1,695.00	1,356.00	339.00	5.00	1.00	1,695.00	0.00
12/31/04	Bank Draft Software	1,095.00	469.29	625.71	7.00	4.00	1,095.00	0.00
12/31/10	Computer Billing Software	12,405.00	0.00	12,405.00	7.00	7.00	12,405.00	0.00
12/31/10	Automated Meter Reader	8,960.00	0.00	8,960.00	7.00	7.00	8,960.00	0.00
03/09/20	Dell Desktop Computer and Accessories	2,743.00	0.00	2,743.00	7.00	7.00	1,502.12	391.86
03/08/21	Handheld Upgrade with Auxillary Communic	9,618.32	0.00	9,618.32	7.00	7.00	3,893.13	1,374.05
10/24/22	SCADA Software	12,751.00	0.00	12,751.00	7.00	7.00	2,125.17	1,821.57
		<u>59,193.75</u>	<u>11,751.72</u>	<u>47,442.03</u>			<u>41,601.85</u>	<u>3,587.48</u>
		<u>3,390,109.19</u>	<u>708,821.80</u>	<u>2,914,273.77</u>			<u>1,801,013.72</u>	<u>84,186.66</u>