

Depreciation Schedule - 2024

Garrard County Water Association

Asset	Property Description	Date In Service	Book Cost	Accum. Dep. 12/31/2024	Current Dep Exp	Accum. Dep. 12/31/2025	NAURC Dep. Exp.	Pro Forma Adjustment	Method	GCWA Dep Lives	NAURC Dep Lives
Group: BUILDINGS											
902	Office renovation	4/26/14	66,316.00	17,684.27	1,657.90	19,342.17	1,768.43	110.53	S/L	40.00	37.50
903	OFFICE/SHOP BUILDING	2/01/86	63,828.07	63,828.07	0.00	63,828.07	0.00	0.00	S/L	25.00	37.50
905	FURNACE	12/11/00	3,500.00	3,371.67	140.00	3,500.00	0.00	(140.00)	S/L	25.00	37.50
906	309 Lexington rental Building boug	9/01/14	50,000.00	12,916.67	1,250.00	14,166.67	1,333.33	83.33	S/L	40.00	37.50
907	Improvements 309 Lexington Rd Bl	9/01/14	1,642.59	424.29	41.06	465.35	43.80	2.74	S/L	40.00	37.50
908	Furnace 309 Lexington Street	9/01/14	2,115.00	1,457.00	141.00	1,598.00	56.40	(84.60)	S/L	15.00	37.50
909	3 glass partitions for reception area	4/04/19	2,282.00	328.04	57.05	385.09	60.85	3.80	S/L	40.00	37.50
910	309 Lexington rental 3 ton A/C & 3	11/16/23	5,400.00	390.00	360.00	750.00	144.00	(216.00)	S/L	15.00	37.50
911	Sign by highway at entry to office	11/19/24	4,442.60	18.51	222.13	240.64	118.47	(103.66)	S/L	20.00	37.50
912	309 Lex concrete steps, ramp & rail	10/22/24	4,500.00	18.75	112.50	131.25	120.00	7.50	S/L	40.00	37.50
BUILDINGS			204,026.26	100,437.27	3,981.64	104,407.24	3,645.28	(336.36)			
Group: EQUIPMENT POWER OPERATED											
CAT 827	CAT 306 excavator	8/15/23	104,343.41	8,869.19	6,260.60	15,129.79	8,347.47	2,086.87	S/L	15.00	12.50
420F 829	420F Cat Backhoe	5/23/17	67,000.00	48,128.33	6,030.00	54,158.33	5,360.00	(670.00)	S/L	10.00	12.50
			171,343.41	56,997.52	12,290.60	69,288.12	13,707.47	1,416.87			
Group: EQUIPMENT SHOP TOOLS ETC											
TOOL 831	TOOL BOX	6/04/98	204.00	204.00	0.00	204.00	0.00	0.00	S/L	10.00	17.50
TOOL 834	TOOL BOX FOR 200 F150	2/15/00	314.99	314.99	0.00	314.99	0.00	0.00	S/L	5.00	17.50
SAW 835	SAW	9/12/01	926.95	926.95	0.00	926.95	0.00	0.00	S/L	5.0	17.50
Pressur Rd		2/16/01	393.00	393.00	0.00	393.00	0.00	0.00	S/L	5.00	17.50
Portabl R2	837 Portable pump acc	5/13/02	704.60	704.60	0.00	704.60	0.00	0.00	S/L	5.00	17.50
		6/13/22	6,641.85	857.90	332.09	1,189.99	379.53	47.44	S/L	20.00	17.50
iPad GP		6/13/22	649.00	335.32	129.80	465.12	37.09	(92.71)	S/L	5.00	17.50
Leak 841	Leak detector	1/31/24	3,428.00	314.23	342.80	657.03	195.89	(146.91)	S/L	10.00	17.50
EQUIPMENT SHOP TOOLS ETC			13,262.39	4,050.99	804.69	4,855.68	612.51	(192.18)			
Group: EQUIPMENT TRANSPORTATION											
801	Diamond T Dual Tandem Gooseneck	12/21/22	23,625.00	6,075.00	3,037.50	9,112.50	3,375.00	337.50	S/L	7.00	7.00
806	2016 Ford F650	12/28/16	68,700.00	52,212.00	6,183.00	58,395.00	9,814.29	3,631.29	S/L	10.00	7.00
808	2019 Dodge Ram T25 Utility Truck	6/24/19	43,969.00	38,066.18	5,465.92	43,532.10	6,281.29	815.37	S/L	7.00	7.00
809	2022 Nissan Frontier	10/05/21	33,989.00	14,202.53	4,370.01	18,572.54	4,855.57	485.56	S/L	7.00	7.00
810	2022 Dodge Ram 1500	5/27/22	41,469.00	13,773.64	5,331.73	19,105.37	5,924.14	592.41	S/L	7.00	7.00
811	2022 Dodge Ram 1500	8/25/22	45,699.00	13,709.71	5,875.59	19,585.30	6,528.43	652.84	S/L	7.00	7.00
812	2024 Dodge Truck	1/05/24	41,409.00	5,915.57	5,915.57	11,831.14	5,915.57	0.00	S/L	7.00	7.00
813	New transmission for 2019 Dodge	8/13/24	4,904.81	262.76	630.62	893.38	700.69	70.07	S/L	7.00	7.00
814	2025 Dodge Ram	11/13/24	43,954.00	941.87	5,651.23	6,593.10	6,279.14	627.91	S/L	7.00	7.00
EQUIPMENT TRANSPORTATION			347,718.81	145,159.26	42,461.17	187,620.43	49,674.12	7,212.95			
Group: HYDRANTS											
701	HYDRANTS	7/01/71	2,148.00	2,148.00	0.00	2,148.00	0.00	0.00	S/L	50.00	50.00
702	HYDRANTS	7/01/74	953.00	953.00	0.00	953.00	0.00	0.00	S/L	50.00	50.00
703	HYDRANTS-NEW LINE	8/01/79	5,050.00	5,050.00	0.00	5,050.00	0.00	0.00	S/L	40.00	50.00
704	HYDRANT-DANVILLE ROAD	7/01/92	708.50	584.43	17.71	602.14	14.17	(3.54)	S/L	40.00	50.00
705	6 - 6" flushing hydrants - Eastland A	12/08/23	16,731.31	344.38	317.89	662.27	334.63	16.74	S/L	50.00	50.00
HYDRANTS			25,590.81	9,079.81	335.60	9,415.41	348.80	13.20			
Group: LAND & EASEMENTS											
1	LAND & LAND RIGHTS	1/01/71	300.00	0.00	0.00	0.00	0.00	0.00		0.00	
2	LAND & LAND RIGHTS	7/01/74	900.00	0.00	0.00	0.00	0.00	0.00		0.00	
4	LOT FOR SHOP	8/01/85	15,000.00	0.00	0.00	0.00	0.00	0.00		0.00	
5	LAND & RIGHTS	8/01/85	2,213.50	0.00	0.00	0.00	0.00	0.00		0.00	
6	LAND & LAND RIGHTS	7/01/86	371.50	0.00	0.00	0.00	0.00	0.00		0.00	
7	Easements - 1991 FMHA Project I	11/01/91	1,934.00	0.00	0.00	0.00	0.00	0.00		0.00	
8	Easements-1991 FMHA Project I	7/01/92	340.50	0.00	0.00	0.00	0.00	0.00		0.00	
9	Land - Bryant's Standpipe-FmHA II	7/01/93	4,000.00	0.00	0.00	0.00	0.00	0.00		0.00	
10	Land-Buckeye Standpipe-FmHA II	7/01/93	1,800.00	0.00	0.00	0.00	0.00	0.00		0.00	
11	Land-Pump Station-FmHA II	7/01/93	2,500.00	0.00	0.00	0.00	0.00	0.00		0.00	
12	Right of ways - FmHA II	7/01/93	10,263.00	0.00	0.00	0.00	0.00	0.00		0.00	
13	ROW's - White Oak/Calico Rd	7/01/93	122.50	0.00	0.00	0.00	0.00	0.00		0.00	
14	RIGHT OF WAYS-FMHA II	10/27/94	2,809.50	0.00	0.00	0.00	0.00	0.00		0.00	
15	RIGHT OF WAYS - FmHA III	12/20/94	845.50	0.00	0.00	0.00	0.00	0.00		0.00	
16	ROW's US 27 Service line	8/03/95	192.00	0.00	0.00	0.00	0.00	0.00		0.00	
17	ROW's FmHA IV	7/01/96	2,611.77	0.00	0.00	0.00	0.00	0.00		0.00	
18	.734 ACRES NEXT TO OFFICE	8/24/98	12,000.00	0.00	0.00	0.00	0.00	0.00		0.00	
19	ROW HWY 52 PH 1 Relocation	7/30/00	9,835.00	0.00	0.00	0.00	0.00	0.00		0.00	
20	Site for Buena Vista tank	10/26/01	8,427.00	0.00	0.00	0.00	0.00	0.00		0.00	
21	ROW's HWY 52 relocation PH II	8/01/02	9,941.00	0.00	0.00	0.00	0.00	0.00		0.00	
22	Land for Fall Lick tank	3/31/04	8,000.00	0.00	0.00	0.00	0.00	0.00		0.00	
23	Fall Lick pump station site	3/31/04	2,500.00	0.00	0.00	0.00	0.00	0.00		0.00	
24	Lot adjacent to GCWA office	11/12/10	24,004.11	0.00	0.00	0.00	0.00	0.00		0.00	
25	Land next to Lane tank	9/01/10	3,000.00	0.00	0.00	0.00	0.00	0.00		0.00	
26	Lot for Gabbard Tank	5/27/22	3,500.00	0.00	0.00	0.00	0.00	0.00		0.00	
LAND & EASEMENTS			127,410.88	0.00	0.00	0.00	0.00	0.00			

Depreciation Schedule - 2024 (Cont) **Garrard County Water Association**

Asset	Property Description	Date In Service	Book Cost	Accum. Dep. 12/31/2024	Current Dep Exp	Accum. Dep. 12/31/2025	NAURC Dep. Exp.	Pro Forma Adjustment	Method	GCWA Dep Lives	NAURC Dep Lives
Group: MAINS & LINES											
201	22.2 miles transmission & distrib m	1/01/71	213,245.25	213,245.25	0.00	213,245.25	0.00	0.00	S/L	55.00	62.50
202	15.8 miles Transmission & distrib m	7/01/74	212,149.14	212,149.14	0.00	212,149.14	0.00	0.00	S/L	55.00	62.50
203	22.5 miles Transmission & distrib m	8/01/79	532,451.74	532,451.74	0.00	532,451.74	0.00	0.00	S/L	55.00	62.50
204	MAYWOODS LINE	8/01/84	67,490.77	66,212.54	1,227.10	67,439.64	1,079.85	(147.25)	S/L	55.00	62.50
205	31.8 miles Transmission & distrib m	10/01/85	794,874.68	758,306.23	14,452.27	772,758.50	12,717.99	(1,734.28)	S/L	55.00	62.50
206	Transmission & distrib mains	5/01/86	124,950.31	117,368.20	2,271.82	119,640.02	1,999.20	(272.62)	S/L	55.00	62.50
208	LINES-WHISPERING HILLS	7/01/87	6,275.00	5,711.84	114.09	5,825.93	100.40	(13.69)	S/L	55.00	62.50
209	LINES-HIDEAWAY	7/01/87	4,873.11	4,435.70	88.60	4,524.30	77.97	(10.63)	S/L	55.00	62.50
210	LINES-ROGERS ROAD	12/01/87	9,927.02	8,932.58	180.49	9,113.07	158.83	(21.66)	S/L	55.00	62.50
211	COLLINS LINE	8/01/88	5,248.50	4,635.11	95.43	4,730.54	83.98	(11.45)	S/L	55.00	62.50
212	MASON LINE	7/01/88	6,267.72	5,548.27	113.96	5,662.23	100.28	(13.68)	S/L	55.00	62.50
213	STONE HERITAGE LINE	11/01/88	12,745.40	11,176.51	231.73	11,408.24	203.93	(27.80)	S/L	55.00	62.50
214	HOUSE LINE	12/01/88	1,916.00	1,676.15	34.84	1,710.99	30.66	(4.18)	S/L	55.00	62.50
215	HIDDEN VALLEY LINE	3/01/89	6,530.50	5,672.07	118.74	5,790.81	104.49	(14.25)	S/L	55.00	62.50
216	Lancashire Line	5/01/89	27,117.20	23,439.94	493.04	23,932.98	433.88	(59.16)	S/L	55.00	62.50
217	WOODLAWN LINE	8/01/89	140,258.00	120,361.57	2,550.15	122,911.72	2,244.13	(306.02)	S/L	55.00	62.50
218	DELBAR LINE	10/01/89	13,270.00	11,332.27	241.27	11,573.54	212.32	(28.95)	S/L	55.00	62.50
219	Pressure reducing station	7/01/89	2,368.22	2,368.22	0.00	2,368.22	0.00	0.00	S/L	55.00	62.50
220	Pressure reducing station	10/01/90	3,453.00	3,453.00	0.00	3,453.00	0.00	0.00	S/L	20.00	62.50
222	LAUGHLIN LINE	1/01/90	36,305.31	30,776.93	660.10	31,437.03	580.88	(79.22)	S/L	55.00	62.50
223	SAYLOR LINE	10/01/90	7,176.98	5,949.42	130.49	6,079.91	114.83	(15.66)	S/L	55.00	62.50
224	MARSEE LINE	12/01/90	1,956.58	1,613.66	35.57	1,649.23	31.31	(4.26)	S/L	55.00	62.50
225	KIRBY LINE 3.91" 1" 4"	11/01/90	42,719.82	35,324.73	776.72	36,101.45	683.52	(93.20)	S/L	55.00	62.50
226	KINNIARD LINE	7/01/90	1,880.61	1,570.87	34.19	1,605.06	30.09	(4.10)	S/L	55.00	62.50
227	Transmission line 1991 FMHA	11/01/91	317,237.90	254,391.22	5,767.96	260,159.18	5,075.81	(692.15)	S/L	55.00	62.50
228	SPLITTER	7/01/91	520.00	520.00	0.00	520.00	0.00	0.00	S/L	55.00	62.50
229	KEITH COMBS LINE	6/01/91	1,162.50	944.25	21.14	965.39	18.60	(2.54)	S/L	55.00	62.50
230	SUNRISE ESTATES LINE	11/01/91	14,699.44	11,787.50	267.26	12,054.76	235.19	(32.07)	S/L	55.00	62.50
231	Ballard Bro Subdivision Line	8/01/91	6,613.02	5,344.42	120.24	5,464.66	105.81	(14.43)	S/L	55.00	62.50
232	NEW HAVEN LINE	7/01/91	50,460.00	40,884.05	917.45	41,801.50	807.36	(110.09)	S/L	55.00	62.50
233	Transmission line 1991 FMHA	7/01/92	108,884.22	85,498.96	1,979.71	87,478.67	1,742.15	(237.56)	S/L	55.00	62.50
234	WOODLAWN PHASE II	7/01/92	21,861.91	17,439.91	397.49	17,837.40	349.79	(47.70)	S/L	55.00	62.50
235	Hideaway Cove Metcal/Tudor	3/01/92	4,409.21	3,489.79	80.17	3,569.96	70.55	(9.62)	S/L	55.00	62.50
236	Lines-127,333 FT-FMHA II	7/01/93	852,168.62	647,841.90	15,493.97	663,335.87	13,634.70	(1,859.27)	S/L	55.00	62.50
237	Lines -10,200 FT White Oak/	7/01/93	51,644.02	39,261.17	938.98	40,200.15	826.30	(112.68)	S/L	55.00	62.50
239	Montgomery-Sugar CK-275 Ft	4/20/93	1,791.25	1,361.73	32.57	1,394.30	28.66	(3.91)	S/L	55.00	62.50
240	CAP-Camp Nelson 398 FT	1/01/93	8,654.03	6,579.03	157.35	6,736.38	138.46	(18.89)	S/L	55.00	62.50
241	Homestead Herrington II-3780 Ft	7/07/93	23,287.55	17,703.86	423.41	18,127.27	372.60	(50.81)	S/L	55.00	62.50
242	PLEASANT VIEW-1050 FEET	10/27/93	9,787.05	7,440.50	177.95	7,618.45	156.59	(21.36)	S/L	55.00	62.50
243	HAMM HILL ROAD-920 FEET	11/08/93	3,899.50	2,964.57	70.90	3,035.47	62.39	(8.51)	S/L	55.00	62.50
244	WOODFIN PHASE I-2587 FEET	3/23/93	21,576.12	16,402.66	392.29	16,794.95	345.22	(47.07)	S/L	55.00	62.50
246	Pressure reducing sta-Stanford Rd	9/13/93	5,212.40	5,212.40	0.00	5,212.40	0.00	0.00	S/L	20.00	62.50
248	Pressure reducing station HWY 954	10/07/94	7,526.50	7,526.50	0.00	7,526.50	0.00	0.00	S/L	20.00	62.50
249	RIDGE RUNNER - 1640 FT	10/10/94	7,938.85	5,827.84	144.34	5,972.18	127.02	(17.32)	S/L	55.00	62.50
250	LINES 29,702 FT FMHA II	10/07/94	208,381.87	151,830.79	3,788.76	155,619.55	3,334.11	(454.65)	S/L	55.00	62.50
251	LINES 157,180 FT FMHA III	12/20/94	669,498.30	484,411.23	12,172.70	496,583.93	10,711.97	(1,460.73)	S/L	55.00	62.50
252	Service Lines-311 FT- White Oak/	7/01/93	1,450.00	1,102.32	26.36	1,128.68	23.20	(3.16)	S/L	55.00	62.50
253	Service lines- labor only-7,413 ft	7/01/93	13,742.50	10,447.34	249.86	10,697.20	219.88	(29.98)	S/L	55.00	62.50
254	Service lines 5,312 ft FmHA III	12/20/94	13,381.50	9,682.24	243.30	9,925.54	214.10	(29.20)	S/L	55.00	62.50
255	Service lines 1518 ft FmHA II	10/27/94	5,392.10	3,921.34	98.04	4,019.38	86.27	(11.77)	S/L	55.00	62.50
256	Woodlawn III 8,740' - 4" line	7/01/95	51,024.46	36,244.18	927.72	37,171.90	816.39	(111.33)	S/L	55.00	62.50
257	Shane Good Est 280' - 3" line	7/01/95	2,657.95	1,888.07	48.33	1,936.40	42.53	(5.80)	S/L	55.00	62.50
258	Bright Leaf Est 4140' 4" & 120' 3"	7/01/95	25,632.32	18,207.45	466.04	18,673.49	410.12	(55.92)	S/L	55.00	62.50
259	Helton Est Est 2950' - 4" line	7/01/95	23,424.81	16,639.36	425.91	17,065.27	374.80	(51.11)	S/L	55.00	62.50
260	3.1 mi - 10" Supply line US 27	8/03/95	222,847.98	157,791.91	4,051.78	161,843.69	3,565.57	(486.21)	S/L	55.00	62.50
261	Copper CK 4,920' 6" Parallel Line	12/27/95	50,291.12	35,106.74	914.38	36,021.12	804.66	(109.72)	S/L	55.00	62.50
262	Copper CK telemetry system	6/02/95	2,942.00	2,942.00	0.00	2,942.00	0.00	0.00	S/L	20.00	62.50
263	HWY 34 Relocation improvements	1/01/95	11,074.38	8,003.76	201.35	8,205.11	177.19	(24.16)	S/L	55.00	62.50
264	6600 ft service line FmHA IV	7/01/96	19,617.25	13,443.60	356.68	13,800.28	313.88	(42.80)	S/L	55.00	62.50
265	164,090 ft 3 main lines FmHA IV	7/01/96	895,307.42	613,550.34	16,278.32	629,828.66	14,324.92	(1,953.40)	S/L	55.00	62.50
266	66,416 FT 4 main lines FmHA IV	7/01/96	408,588.97	280,004.11	7,428.89	287,433.00	6,537.42	(891.47)	S/L	55.00	62.50
267	COUNTRY AYR EX 1660 FT 3in	3/15/96	10,896.50	7,547.65	198.12	7,745.77	174.34	(23.78)	S/L	55.00	62.50
268	SMITH WILSON EXT 450 FT 4	3/15/96	5,193.10	3,597.18	94.42	3,691.60	83.09	(11.33)	S/L	55.00	62.50
269	HAMPTON EXT 266 FT 4	3/15/96	3,355.06	2,324.04	61.00	2,385.04	53.68	(7.32)	S/L	55.00	62.50
270	Indian Springs ext 2450 ft 3	7/15/96	19,452.00	13,311.76	353.67	13,665.43	311.23	(42.44)	S/L	55.00	62.50
271	RAINES EXTENSION 400 FT 3	7/15/96	3,759.36	2,572.57	68.35	2,640.92	60.15	(8.20)	S/L	55.00	62.50
272	Bo Lane ext 280 ft 4 560 ft 3	11/15/96	8,235.27	5,566.48	149.73	5,716.21	131.76	(17.97)	S/L	55.00	62.50
273	Woodard ext 540 FT 3	11/15/96	7,844.10	5,302.06	142.62	5,444.68	125.51	(17.11)	S/L	55.00	62.50
274	PERKINS LANE EXT 880 FT 3	12/15/96	5,896.44	3,973.53	107.21	4,080.74	94.34	(12.87)	S/L	55.00	62.50
275	HWY 39 LINE RELOCATION	5/06/96	11,850.83	8,166.64	215.47	8,382.11	189.61	(25.86)	S/L	55.00	62.50
276	Line relocation US 27 920 ft 6	6/27/97	23,500.20	15,524.46	427.28	15,951.74	376.00	(51.28)	S/L	55.00	62.50
277	Riley/Anderson Maupin Rd 1,900' 4	1/08/97	10,376.00	6,975.23	188.65	7,163.88	166.02	(22.63)	S/L	55.00	62.50
278	LAKERIDGE EXT 168 FT 3	3/12/97	2,472.40	1,651.39	44.95	1,696.34	39.56	(5.39)	S/L	55.00	62.50
279	BO LANE II EXT 780 FT 3	3/14/97	9,487.70	6,335.77	172.50	6,508.27	151.80	(20.70)	S/L	55.00	62.50
280	Banta Rogers Rd ext 516 FT 4	10/09/97	4,844.70	3,165.99	88.09	3,254.08	77.52	(10.57)	S/L	55.00	62.50

Depreciation Schedule - 2024 (Cont) **Garrard County Water Association**

Asset	Property Description	Date In Service	Book Cost	Accum. Dep. 12/31/2024	Current Dep Exp	Accum. Dep. 12/31/2025	NAURC Dep. Exp.	Pro Forma Adjustment	Method	GCWA Dep Lives	NAURC Dep Lives
281	Day Ridge Runner Rd ext 540 ft 3	10/16/97	5,717.00	3,733.34	103.95	3,837.29	91.47	(12.48)	S/L	55.00	62.50
282	164,090 FT 3 Main FmHA IV chg	6/18/97	69,870.37	46,199.73	1,270.37	47,470.10	1,117.93	(152.44)	S/L	55.00	62.50
283	CHEMICAL PUMP	10/31/97	803.72	803.72	0.00	803.72	0.00	0.00	S/L	20.00	62.50
284	HIGHVIEW EXT 1680 FT 3 in	1/30/98	9,623.20	6,214.11	174.97	6,389.08	153.97	(21.00)	S/L	55.00	62.50
285	OAKWOOD CT EXT 295 FT 3 in	11/24/98	4,697.13	2,937.29	85.40	3,022.69	75.15	(10.25)	S/L	55.00	62.50
286	LAKE RIDGE EXT 1224 FT 3 in	12/21/98	7,902.40	4,926.99	143.68	5,070.67	126.44	(17.24)	S/L	55.00	62.50
287	MAUPIN RD EXT 160 FT 3 in	12/23/98	1,770.70	1,103.79	32.19	1,135.98	28.33	(3.86)	S/L	55.00	62.50
288	CHEMICAL PUMP	9/07/99	827.05	827.05	0.00	827.05	0.00	0.00	S/L	20.00	62.50
289	Lake Valley ext 2520 ft 3 in	1/28/99	15,357.55	9,531.60	279.23	9,810.83	245.72	(33.51)	S/L	55.00	62.50
290	Bright Leaf PH II 3760 ft 3in	2/03/99	21,830.05	13,548.66	396.91	13,945.57	349.28	(47.63)	S/L	55.00	62.50
291	High Bridge Est 3,304' 4"	4/29/99	22,330.11	13,719.42	406.00	14,125.42	357.28	(48.72)	S/L	55.00	62.50
292	Sea Cadet Est 135' 4" & 1024' 3"	5/13/99	10,477.10	6,437.11	190.49	6,627.60	167.63	(22.86)	S/L	55.00	62.50
293	CHEEK EXT 120 FT 3 IN	6/15/99	619.00	379.11	11.25	390.36	9.90	(1.35)	S/L	55.00	62.50
294	3022' 6" & 170' 3" in Rolling Meado	2/11/99	25,396.98	15,762.37	461.76	16,224.13	406.35	(55.41)	S/L	55.00	62.50
295	W Beren Est 1580' 4" & 3220' 3 "	7/25/99	27,944.66	16,994.43	508.08	17,502.51	447.11	(60.97)	S/L	55.00	62.50
296	HIGH VIEW EXT 3000 FT 3 IN	9/03/99	18,578.53	11,259.64	337.79	11,597.43	297.26	(40.53)	S/L	55.00	62.50
297	Davis ext Buckeye Rd 1500 ft 3 in	10/14/99	11,397.12	6,883.64	207.22	7,090.86	182.35	(24.87)	S/L	55.00	62.50
298	Johnson ext Bettis Ln 340 ft 4 in	10/14/99	2,671.46	1,613.57	48.57	1,662.14	42.74	(5.83)	S/L	55.00	62.50
299	Day Crest ext Kennedy Br 2,100' 4"	9/03/99	17,022.25	10,316.61	309.50	10,626.11	272.36	(37.14)	S/L	55.00	62.50
300	Cummins ext Coper Cr 4416' 3 "	12/03/99	19,504.11	11,698.71	354.62	12,053.33	312.07	(42.55)	S/L	55.00	62.50
301	Donnell ext Swope Ln 340' 3 "	11/18/99	4,288.58	2,572.22	77.97	2,650.19	68.62	(9.35)	S/L	55.00	62.50
302	Metz ext Wolf Trail 140' - 3"	12/29/99	2,402.70	1,436.23	43.69	1,479.92	38.44	(5.25)	S/L	55.00	62.50
303	Natures Trace on site ext 6,715' 4"	2/08/99	43,597.80	27,058.83	792.69	27,851.52	697.56	(95.13)	S/L	55.00	62.50
304	Natures Trace off site ext 2,787' 4"	2/08/99	26,692.77	16,566.71	485.32	17,052.03	427.08	(58.24)	S/L	55.00	62.50
305	Natures Trace off site ext 2,002' 6"	2/08/99	23,967.93	14,875.59	435.78	15,311.37	383.49	(52.29)	S/L	55.00	62.50
306	2008' - 10" PVC line HWY 52 PH 1	7/30/00	86,404.47	50,386.21	1,570.99	51,957.20	1,382.47	(188.52)	S/L	55.00	62.50
307	2338' - 8" PVC line HWY 52 reloca	7/30/00	77,494.67	45,190.60	1,408.99	46,599.59	1,239.91	(169.08)	S/L	55.00	62.50
308	4578' - 6" PVC line HWY 52 reloca	7/30/00	91,406.64	53,303.31	1,661.94	54,965.25	1,462.51	(199.43)	S/L	55.00	62.50
309	2701' - 3" PVC line HWY 52 reloca	7/30/00	40,580.62	23,664.43	737.83	24,402.26	649.29	(88.54)	S/L	55.00	62.50
310	9774' - 8" PVC Danville supply line	8/31/00	250,004.10	145,267.49	4,545.53	149,813.02	4,000.07	(545.46)	S/L	55.00	62.50
311	630' - 2" service line to Miller Prop	10/10/00	1,417.50	820.74	25.77	846.51	22.68	(3.09)	S/L	55.00	62.50
312	880' - 4" Svc Ridgecrest Subdivisio	1/01/00	11,656.76	6,967.58	211.94	7,179.52	186.51	(25.43)	S/L	55.00	62.50
313	1220' - 3" Svc Ridge Crest Subdivis	7/30/00	16,160.52	9,423.86	293.83	9,717.69	258.57	(35.26)	S/L	55.00	62.50
314	1780' 6" SVC Rolling Meadows PH	1/21/00	17,229.61	10,262.73	313.27	10,576.00	275.67	(37.60)	S/L	55.00	62.50
315	620' - 3" SVC Rolling Meadows PH	7/30/00	6,001.32	3,499.55	109.11	3,608.66	96.02	(13.09)	S/L	55.00	62.50
316	2820' - 3" Bean Ext on Fisher Ford	1/21/00	21,777.89	12,971.92	395.96	13,367.88	348.45	(47.51)	S/L	55.00	62.50
317	3325' 3" SVC Riverside Estates	2/23/00	23,276.63	13,816.17	423.21	14,239.38	372.43	(50.78)	S/L	55.00	62.50
318	3960' - 3" SVC Edginton ext Burd	2/11/00	20,846.95	12,417.30	379.04	12,796.34	333.55	(45.49)	S/L	55.00	62.50
319	360' - 3" SVC Doolin ext Nicole Rd	3/30/00	3,983.45	2,356.21	72.43	2,428.64	63.74	(8.69)	S/L	55.00	62.50
320	1540' - 3" SVC Boones Ck Estates	4/05/00	12,941.43	7,654.65	235.30	7,889.95	207.06	(28.24)	S/L	55.00	62.50
321	380' - 4" SVC Realty Unhld Sea Cad	4/20/00	3,930.60	2,316.79	71.47	2,388.26	62.89	(8.58)	S/L	55.00	62.50
322	307' - 3" SVC Green ext Tom Murp	7/20/00	4,061.99	2,368.71	73.85	2,442.56	64.99	(8.86)	S/L	55.00	62.50
323	407' 4" SVC Simpson ext al Sea Cad	9/11/00	3,933.90	2,285.90	71.53	2,357.43	62.94	(8.59)	S/L	55.00	62.50
324	2070' - 3" SVC Swaffler-Rogers P R	10/20/00	11,777.75	6,794.43	214.14	7,008.57	188.44	(25.70)	S/L	55.00	62.50
325	600' 3" SVC Day Ridge Sub - Suga	10/27/00	8,811.12	5,083.11	160.20	5,243.31	140.98	(19.22)	S/L	55.00	62.50
326	1900' - 3" SVC Rocky Ck Sub High	10/27/00	17,675.60	10,196.93	321.37	10,518.30	282.81	(38.56)	S/L	55.00	62.50
327	260' - 3" SVC Anderson ext - Lane	11/01/00	2,349.17	1,355.23	42.71	1,397.94	37.59	(5.12)	S/L	55.00	62.50
328	610' - 3" SVC Helton ext - Lane Rd	11/01/00	2,986.00	1,722.60	54.29	1,776.89	47.78	(6.51)	S/L	55.00	62.50
329	1740' - 3" Rogers - Perry Rogers Rd	2/01/01	10,734.36	6,125.52	195.17	6,320.69	171.75	(23.42)	S/L	55.00	62.50
330	1680' - 4" Ridge crest PH 2	5/18/01	17,003.41	9,561.28	309.15	9,870.43	272.05	(37.10)	S/L	55.00	62.50
331	800' - 4" Smith - Perry Rogers Rd	5/18/01	7,304.70	4,107.55	132.81	4,240.36	116.88	(15.93)	S/L	55.00	62.50
332	1600' 3" Rolling Meadows PH 4	8/15/01	9,377.68	5,234.04	170.50	5,404.54	150.04	(20.46)	S/L	55.00	62.50
333	1940' - 4" Daycrest PH 2	8/28/01	14,964.51	8,321.11	272.08	8,593.19	239.43	(32.65)	S/L	55.00	62.50
334	840' - 4" Pleasant Retreat - Irvin	8/30/01	7,511.48	4,176.89	136.57	4,313.46	120.18	(16.39)	S/L	55.00	62.50
335	180' - 2" Osborne - Sunset Lodge	10/18/01	2,705.74	1,493.23	49.20	1,542.43	43.29	(5.91)	S/L	55.00	62.50
336	2350' - 6" Rolling Meadows PH 3 &	12/21/01	14,740.60	8,073.92	268.01	8,341.93	235.85	(32.16)	S/L	55.00	62.50
337	2140' - 4" Rolling Meadows PH 3 &	12/21/01	13,423.34	7,352.26	244.06	7,596.32	214.77	(29.29)	S/L	55.00	62.50
338	250' - 3" Rolling Meadows PH 3 &	12/21/01	1,568.14	858.84	28.51	887.35	25.09	(3.42)	S/L	55.00	62.50
339	5771' - 6" River Run	5/01/01	56,353.77	31,805.63	1,024.61	32,830.24	901.66	(122.95)	S/L	55.00	62.50
340	740' - 4" River Run	5/01/01	7,226.09	4,078.30	131.38	4,209.68	115.62	(15.76)	S/L	55.00	62.50
341	1040' - 3" River Run	5/01/01	10,155.60	5,731.77	184.65	5,916.42	162.49	(22.16)	S/L	55.00	62.50
342	2627' 4" Zanes Trace	7/19/01	18,012.33	10,053.52	327.50	10,381.02	288.20	(39.30)	S/L	55.00	62.50
343	100' - 3" Zanes Trace	7/19/01	685.67	382.68	12.47	395.15	10.97	(1.50)	S/L	55.00	62.50
344	3814' - 4" River Run PH 2	11/30/01	20,644.72	11,350.73	375.36	11,726.09	330.32	(45.04)	S/L	55.00	62.50
345	780' - 3" River Run PH 2	11/30/01	4,222.05	2,321.29	76.76	2,398.05	67.55	(9.21)	S/L	55.00	62.50
346	640' - 3" G. Wilson Dr	2/22/02	7,511.65	4,083.03	136.58	4,219.61	120.19	(16.39)	S/L	55.00	62.50
347	573' - 4" Tanyard Estates PH II	4/24/02	2,577.11	1,390.13	46.86	1,436.99	41.23	(5.63)	S/L	55.00	62.50
348	2290' - 3" Tanyard Estates PH II	4/24/02	10,299.45	5,555.52	187.26	5,742.78	164.79	(22.47)	S/L	55.00	62.50
349	3370' - 6" Camp Dick Acres	7/02/02	25,557.57	13,679.11	464.68	14,143.79	408.92	(55.76)	S/L	55.00	62.50
350	1840' - 3" Camp Dick Acres	7/02/02	13,954.28	7,468.75	253.71	7,722.46	223.27	(30.44)	S/L	55.00	62.50
351	1670' - 4" Woodsprings Subdivision	8/24/02	10,513.69	5,583.37	191.16	5,774.53	168.22	(22.94)	S/L	55.00	62.50
352	1380' - 3" Gulley et al Fuzzy Duck	9/11/02	9,303.80	4,940.97	169.16	5,110.13	148.86	(20.30)	S/L	55.00	62.50
353	9560' - 6" Herrington Hills offsite	9/12/02	77,333.95	41,069.03	1,406.07	42,475.10	1,237.34	(168.73)	S/L	55.00	62.50
354	11,960' -4" Herrington Hills on site	9/12/02	63,308.08	33,620.41	1,151.06	34,771.47	1,012.93	(138.13)	S/L	55.00	62.50
355	1,620' - 3" Herrington Hill on site	9/12/02	8,575.17	4,553.94	155.91	4,709.85	137.20	(18.71)	S/L	55.00	62.50
356	280' - 4" J Hampton on Sea Cadet	11/05/02	5,063.55	2,667.96	92.06	2,760.02	81.02	(11.04)	S/L	55.00	62.50

Depreciation Schedule - 2024 (Cont) **Garrard County Water Association**

Asset	Property Description	Date In Service	Book Cost	Accum. Dep. 12/31/2024	Current Dep Exp	Accum. Dep. 12/31/2025	NAURC Dep. Exp.	Pro Forma Adjustment	Method	GCWA Dep Lives	NAURC Dep Lives
357	2,140' - 3" Chris Hill Subdivision	11/29/02	12,611.02	6,618.47	229.29	6,847.76	201.78	(27.51)	S/L	55.00	62.50
358	420' - 3" Rogers at Paint Lick	12/03/02	5,736.48	3,010.53	104.30	3,114.83	91.78	(12.52)	S/L	55.00	62.50
359	1,575' - 8" HWY 52 Relocation PH I	8/01/02	59,386.50	31,661.49	1,079.75	32,741.24	950.18	(129.57)	S/L	55.00	62.50
360	6,683' - 6" HWY 52 relocation PH I	8/01/02	161,444.49	86,073.09	2,935.35	89,008.44	2,583.11	(352.24)	S/L	55.00	62.50
361	230' - 4" HWY 52 relocation PH II	8/01/02	4,419.77	2,356.30	80.36	2,436.66	70.72	(9.64)	S/L	55.00	62.50
362	1,480' - 3" HWY 52 relocation PH I	8/01/02	25,724.04	13,714.60	467.71	14,182.31	411.58	(56.13)	S/L	55.00	62.50
363	Richmond Rd Master Meter	7/02/03	17,818.76	16,887.37	323.98	17,211.35	285.10	(38.88)	S/L	55.00	62.50
364	1364' - 3" Ridgcrest III	3/01/03	10,624.57	5,509.40	193.17	5,702.57	169.99	(23.18)	S/L	55.00	62.50
365	460' - 3" Prewitt - Manse Rd	3/18/03	4,169.57	2,153.50	75.81	2,229.31	66.71	(9.10)	S/L	55.00	62.50
366	2440' - 4" Colts Run	6/05/03	15,421.86	7,900.85	280.40	8,181.25	246.75	(33.65)	S/L	55.00	62.50
367	1800' - 3" Ridgcrest IV	8/22/03	18,751.71	9,489.45	340.94	9,830.39	300.03	(40.91)	S/L	55.00	62.50
368	700' 4" & 5840' 3" Cades Cove	9/10/03	45,632.44	23,092.76	829.68	23,922.44	730.12	(99.56)	S/L	55.00	62.50
369	1540' 4" & 300' 6" North Ridge	7/10/03	18,172.32	9,272.06	330.41	9,602.47	290.76	(39.65)	S/L	55.00	62.50
370	650' 6" & 310' 3" Camp Dick Acres	4/03/03	7,289.82	3,765.09	132.54	3,897.63	116.64	(15.90)	S/L	55.00	62.50
371	4300' 3" Trails End - Jim Clark Rd	12/30/03	28,546.52	14,208.34	519.03	14,727.37	456.74	(62.29)	S/L	55.00	62.50
372	3200' 6" Fall Lick line	3/31/04	42,892.43	21,080.63	779.86	21,860.49	686.28	(93.58)	S/L	55.00	62.50
373	4660' 4" HWY 1972 line	3/31/04	17,575.42	8,637.98	319.55	8,957.53	281.21	(38.34)	S/L	55.00	62.50
374	1040' 8" line to Fall Lick tank	3/31/04	9,235.53	4,539.09	167.92	4,707.01	147.77	(20.15)	S/L	55.00	62.50
375	Fall Lick pump station	3/31/04	46,966.68	42,750.29	853.94	43,604.23	751.47	(102.47)	S/L	55.00	62.50
376	11,895' 3" Extension 8	3/10/04	135,118.41	66,689.13	2,456.70	69,145.83	2,161.89	(294.81)	S/L	55.00	62.50
377	7,564' 4" Extension 8	3/10/04	85,921.45	42,407.51	1,562.21	43,969.72	1,374.74	(187.47)	S/L	55.00	62.50
378	1,870' 3" Bastin Rd - Crace	5/04/04	15,980.52	7,820.70	290.55	8,111.25	255.69	(34.86)	S/L	55.00	62.50
379	3,150' 3" Bastin Rd	5/04/04	27,554.64	13,485.12	500.99	13,986.11	440.87	(60.12)	S/L	55.00	62.50
380	1,260' 3" Herrington Hills Ph II	7/20/04	9,600.49	4,638.37	174.55	4,812.92	153.61	(20.94)	S/L	55.00	62.50
381	3,700' 3" Daycrest Ph III	3/03/04	25,445.06	12,558.75	462.64	13,021.39	407.12	(55.52)	S/L	55.00	62.50
382	3,990' 3" Poor House Rd. (Fiscal Ct	10/13/04	22,938.01	10,986.76	417.05	11,403.81	367.01	(50.04)	S/L	55.00	62.50
383	270' 3" Poor House Rd. - David Lan	10/13/04	2,970.14	1,422.56	54.00	1,476.56	47.52	(6.48)	S/L	55.00	62.50
384	1,320' 3" Jeff Hester line	12/10/04	16,564.89	7,865.15	301.18	8,166.33	265.04	(36.14)	S/L	55.00	62.50
385	Backup pump	9/27/05	1,989.97	1,915.37	74.60	1,989.97	0.00	(74.60)	S/L	20.00	62.50
386	150' 2" Lakeview Dr. - Akers line	1/12/05	1,699.83	803.64	30.91	834.55	27.20	(3.71)	S/L	55.00	62.50
387	2062' 6" Camp Dick Acres III line	3/31/05	20,316.04	9,476.95	369.38	9,846.33	325.06	(44.32)	S/L	55.00	62.50
388	3039' 4" Angela's Corner line	9/14/05	16,593.61	7,567.68	301.70	7,869.38	265.50	(36.20)	S/L	55.00	62.50
389	1072' 3" Angela's Corner line	9/14/05	5,853.36	2,669.41	106.42	2,775.83	93.65	(12.77)	S/L	55.00	62.50
390	220' 2" Mast - Hamilton Valley line	7/14/05	2,161.66	994.82	39.30	1,034.12	34.59	(4.71)	S/L	55.00	62.50
391	2637' 3" Woodsprings II line	9/16/05	15,246.51	6,921.53	277.21	7,198.74	243.94	(33.27)	S/L	55.00	62.50
392	590' 4" Woodsprings II line	9/16/05	3,411.24	1,548.60	62.02	1,610.62	54.58	(7.44)	S/L	55.00	62.50
393	620' 3" Gibson - Perkins Lane line	12/15/05	5,266.96	2,369.06	95.76	2,464.82	84.27	(11.49)	S/L	55.00	62.50
394	150' 3" Lakeridge line	9/28/05	2,308.65	1,048.15	41.98	1,090.13	36.94	(5.04)	S/L	55.00	62.50
395	2050' 3" Elmore Stinetorf line	5/02/05	17,080.86	7,932.22	310.56	8,242.78	273.29	(37.27)	S/L	55.00	62.50
396	1300' 4" Col's Run II line	12/02/05	8,003.34	3,599.95	145.52	3,745.47	128.05	(17.47)	S/L	55.00	62.50
397	600' 3" Col's Run II line	12/02/05	3,693.85	1,661.59	67.16	1,728.75	59.10	(8.06)	S/L	55.00	62.50
398	857 ft 3" line Extension 9	6/21/06	130,870.05	56,958.22	2,379.46	59,337.68	2,093.92	(285.54)	S/L	55.00	62.50
399	26,320 ft 3" line - Extension 10	8/25/06	208,884.08	90,041.66	3,797.89	93,839.55	3,342.15	(455.74)	S/L	55.00	62.50
400	67 ft 3" loop line Gastineau Road	1/10/06	4,219.75	1,889.23	76.72	1,965.95	67.52	(9.20)	S/L	55.00	62.50
401	2,485 ft 3" line Landmasters on Cla	4/05/06	11,545.70	5,097.12	209.92	5,307.04	184.73	(25.19)	S/L	55.00	62.50
402	3,185 ft 4" line Meadow View Estat	1/16/06	37,950.46	16,912.38	690.01	17,602.39	607.21	(82.80)	S/L	55.00	62.50
403	2,472 ft 6" Covered Bridge Subdiv	6/23/06	21,250.37	9,248.75	386.37	9,635.12	340.01	(46.36)	S/L	55.00	62.50
404	700 ft 6" Camp Dick Acres Ph IV	8/09/06	6,323.23	2,738.87	114.97	2,853.84	101.17	(13.80)	S/L	55.00	62.50
405	154 Ft 2" Dotson Extension Hamilt	4/10/06	1,424.23	628.84	25.90	654.74	22.79	(3.11)	S/L	55.00	62.50
406	810 ft 3" Meadowview Estates PH I	7/17/06	5,915.42	2,562.28	107.55	2,669.83	94.65	(12.90)	S/L	55.00	62.50
407	718 ft 4" Preston on Sugar Ck Rd	8/11/06	6,669.56	2,888.87	121.26	3,010.13	106.71	(14.55)	S/L	55.00	62.50
408	730 ft 4" Gifford Bowmans Bottom	10/27/06	5,856.30	2,500.06	106.48	2,606.54	93.70	(12.78)	S/L	55.00	62.50
409	1080 ft 3" Marshall on Tankersley R	11/03/06	11,509.93	4,913.54	209.27	5,122.81	184.16	(25.11)	S/L	55.00	62.50
410	2,368 ft 4" Peninsula Golf	12/26/06	22,423.69	9,479.06	407.70	9,886.76	358.78	(48.92)	S/L	55.00	62.50
411	867 ft 3" Ridge Crest PH V	12/15/06	10,308.03	4,378.96	187.42	4,566.38	164.93	(22.49)	S/L	55.00	62.50
412	176 ft 4" Preston Sugar Ck Rd Ph II	9/26/06	1,570.89	673.84	28.56	702.40	25.13	(3.43)	S/L	55.00	62.50
413	460 ft 3" Meadowview Estates	1/16/06	3,480.30	1,551.02	63.28	1,614.30	55.68	(7.60)	S/L	55.00	62.50
414	6,140 ft 4" Covered Bridge Subdivi	6/23/06	52,782.06	22,972.16	959.67	23,931.83	844.51	(115.16)	S/L	55.00	62.50
415	1,225 ft 4" Camp Dick Acres Ph IV	8/09/06	10,214.45	4,424.32	185.72	4,610.04	163.43	(22.29)	S/L	55.00	62.50
416	1,332 ft 3" Camp Dick Acres Ph IV	8/09/06	10,104.66	4,376.82	183.72	4,560.54	161.67	(22.05)	S/L	55.00	62.50
417	12,096 ft 3" Extension 11 on Jack B	10/03/07	134,133.23	54,186.78	2,438.79	56,625.57	2,146.13	(292.66)	S/L	55.00	62.50
418	210 ft 4" Carrier on Bettis Lane	5/03/07	3,249.93	1,346.78	59.09	1,405.87	52.00	(7.09)	S/L	55.00	62.50
419	4,354 ft 6" Angus Home Pastor Sub	8/01/07	43,147.00	17,610.25	784.49	18,394.74	690.35	(94.14)	S/L	55.00	62.50
420	2,178 ft 4" Angus Home Pastor Sub	8/01/07	16,742.56	6,833.32	304.41	7,137.73	267.88	(36.53)	S/L	55.00	62.50
421	552 ft 3" Angus Home Pastor Subdi	8/01/07	3,758.79	1,534.12	68.34	1,602.46	60.14	(8.20)	S/L	55.00	62.50
422	1230 ft 3" Bradford Place Subdivisi	12/19/07	11,382.65	4,527.25	206.96	4,734.21	182.12	(24.84)	S/L	55.00	62.50
423	550 ft 4" Nay lor - Sugar Creek	12/19/07	4,941.71	1,965.42	89.85	2,055.27	79.07	(10.78)	S/L	55.00	62.50
424	1,820 ft 4" Brenda Way - George L	4/22/08	12,414.10	4,833.94	225.71	5,059.65	198.63	(27.08)	S/L	55.00	62.50
425	1,540 ft 4" Woods Pointe Subdivisi	6/02/08	15,521.72	6,011.68	282.21	6,293.89	248.35	(33.86)	S/L	55.00	62.50
426	2,955 ft 3" Woods Pointe Subdivisi	6/02/08	25,541.04	9,892.35	464.38	10,356.73	408.66	(55.72)	S/L	55.00	62.50
427	305 ft 3" Drakes Creek - Rice Prope	6/20/08	3,873.92	1,492.34	70.43	1,562.77	61.98	(8.45)	S/L	55.00	62.50
428	3,260 ft 6" Cobblestone Trace Subd	7/22/08	42,812.19	16,403.16	778.40	17,181.56	685.00	(93.40)	S/L	55.00	62.50
429	2,755 ft 3" Cobblestone Trace Subd	7/22/08	19,505.41	7,473.42	354.64	7,828.06	312.09	(42.55)	S/L	55.00	62.50
430	4,470 ft 3" Gooch Pike Ext 10, Phas	7/18/08	40,832.72	15,644.82	742.41	16,387.23	653.32	(89.09)	S/L	55.00	62.50
431	2,660 ft 3", Goose Pond Subdivisio	12/15/08	17,603.48	6,597.99	320.06	6,918.05	281.66	(38.40)	S/L	55.00	62.50
437	760 ft 4" Rogers Road connector ex	4/07/09	6,708.50	2,458.47	121.97	2,580.44	107.34	(14.63)	S/L	55.00	62.50

Depreciation Schedule - 2024 (Cont)
Garrard County Water Association

Asset	Property Description	Date In Service	Book Cost	Accum. Dep. 12/31/2024	Current Dep Exp	Accum. Dep. 12/31/2025	NAURC Dep. Exp.	Pro Forma Adjustment	Method	GCWA Dep Lives	NAURC Dep Lives
546	171 meters - materials	7/01/05	26,671.63	26,004.81	666.82	26,671.63	0.00	(666.82)	S/L	20.00	20.00
547	27 meters Extension 9	6/21/06	8,947.00	8,275.98	447.35	8,723.33	447.35	0.00	S/L	20.00	20.00
548	14 meters Extension 10	8/25/06	6,370.00	5,839.17	318.50	6,157.67	318.50	0.00	S/L	20.00	20.00
549	178 meters materials	7/01/06	26,035.80	24,083.12	1,301.79	25,384.91	1,301.79	0.00	S/L	20.00	20.00
550	3 meters Extension 11	10/03/07	1,500.00	1,293.75	75.00	1,368.75	75.00	0.00	S/L	20.00	20.00
551	104 meters materials	7/01/07	21,948.44	19,204.85	1,097.42	20,302.27	1,097.42	0.00	S/L	20.00	20.00
552	63 meters materials	7/01/08	11,076.87	9,138.36	553.84	9,692.20	553.84	0.00	S/L	20.00	20.00
553	47 meters materials	7/01/09	11,388.90	8,826.47	569.45	9,395.92	569.45	0.00	S/L	20.00	20.00
554	50 meters materials	7/01/10	12,187.20	8,835.72	609.36	9,445.08	609.36	0.00	S/L	20.00	20.00
555	10 meters Lamb Black & Tyrone Sc	7/06/10	3,000.00	2,175.00	150.00	2,325.00	150.00	0.00	S/L	20.00	20.00
556	32 meter set materials	7/01/11	7,390.82	4,988.79	369.54	5,358.33	369.54	0.00	S/L	20.00	20.00
557	6 meters Kelly Ridge & Simpson R	5/02/11	990.00	676.50	49.50	726.00	49.50	0.00	S/L	20.00	20.00
558	7 meters Oscar Ray Rd Ext 12 Ph I	12/05/11	3,220.00	2,106.42	161.00	2,267.42	161.00	0.00	S/L	20.00	20.00
559	41 meter set materials	7/01/12	10,595.06	6,621.88	529.75	7,151.63	529.75	0.00	S/L	20.00	20.00
560	30 meter set materials	7/01/13	7,836.87	4,506.16	391.84	4,898.00	391.84	0.00	S/L	20.00	20.00
561	Meter set materials 31 meters	7/01/14	8,568.20	4,498.31	428.41	4,926.72	428.41	0.00	S/L	20.00	20.00
562	33 meter set material	7/01/15	13,981.51	6,641.26	699.08	7,340.34	699.08	0.00	S/L	20.00	20.00
563	55 meter set materials	7/01/16	14,642.14	6,222.93	732.11	6,955.04	732.11	0.00	S/L	20.00	20.00
564	Computer & software auto meter re	7/01/18	8,640.00	5,616.00	864.00	6,480.00	864.00	0.00	S/L	10.00	10.00
565	44 meter set materials	7/01/17	10,886.20	4,082.33	544.31	4,626.64	544.31	0.00	S/L	20.00	20.00
566	77 meter set materials	7/01/18	14,461.60	4,700.02	723.08	5,423.10	723.08	0.00	S/L	20.00	20.00
567	G&W Construction cost 22 meters	12/17/18	18,860.75	5,658.24	943.04	6,601.28	943.04	0.00	S/L	20.00	20.00
568	500 Automatic meter readers	12/31/18	84,000.00	33,600.00	4,200.00	37,800.00	4,200.00	0.00	S/L	20.00	20.00
569	2 meters Paint Lick Dollar Store ext	3/07/19	740.55	216.01	37.03	253.04	37.03	0.00	S/L	20.00	20.00
570	153 Automatic meter readers	12/31/19	15,912.00	4,773.60	795.60	5,569.20	795.60	0.00	S/L	20.00	20.00
571	88 meters set materials	7/01/19	21,041.00	5,786.28	1,052.05	6,838.33	1,052.05	0.00	S/L	20.00	20.00
572	80 Automatic Meter Readers	8/31/20	14,000.00	3,266.67	700.00	3,966.67	700.00	0.00	S/L	20.00	20.00
573	24 Automatic Meter Readers	9/30/20	3,720.00	837.00	186.00	1,023.00	186.00	0.00	S/L	20.00	20.00
574	180 Automatic Meter Readers	11/12/20	33,496.20	7,257.51	1,674.81	8,932.32	1,674.81	0.00	S/L	20.00	20.00
575	220 Automatic Meter Readers	12/31/20	40,939.80	8,187.96	2,046.99	10,234.95	2,046.99	0.00	S/L	20.00	20.00
576	4 Automatic Meter Readers 1"	11/30/20	1,559.82	324.96	77.99	402.95	77.99	0.00	S/L	20.00	20.00
577	600 Automatic Meter Readers	12/31/20	102,000.00	20,400.00	5,100.00	25,500.00	5,100.00	0.00	S/L	20.00	20.00
578	81 meters set materials	7/01/20	25,568.31	5,752.89	1,278.42	7,031.31	1,278.42	0.00	S/L	20.00	20.00
579	54 replacement meters	4/30/21	3,430.62	628.94	171.53	800.47	171.53	0.00	S/L	20.00	20.00
580	47 Automatic Meter Readers	8/31/21	5,875.00	979.17	293.75	1,272.92	293.75	0.00	S/L	20.00	20.00
581	1 2" meter	8/31/21	725.00	120.83	36.25	157.08	36.25	0.00	S/L	20.00	20.00
582	1 1" meter	8/31/21	400.00	66.67	20.00	86.67	20.00	0.00	S/L	20.00	20.00
583	400 Automatic Meter Readers	12/31/21	75,065.75	7,506.58	3,753.29	11,259.87	3,753.29	0.00	S/L	20.00	20.00
584	82 meters set materials	7/01/21	30,063.35	5,261.09	1,503.17	6,764.26	1,503.17	0.00	S/L	20.00	20.00
585	94 meters materials	7/01/22	45,389.00	5,673.63	2,269.45	7,943.08	2,269.45	0.00	S/L	20.00	20.00
586	111 meters material	7/01/23	57,431.20	4,307.34	2,871.56	7,178.90	2,871.56	0.00	S/L	20.00	20.00
587	21 meters - System improve base co	12/08/23	47,562.46	2,576.30	2,378.12	4,954.42	2,378.12	0.00	S/L	20.00	20.00
588	2 - 4" Magnetic Drive Turbine Mast	12/08/23	79,098.97	4,284.53	3,954.95	8,239.48	3,954.95	0.00	S/L	20.00	20.00
589	10 meters - SIP Richmond Rd Loop	12/08/23	18,674.77	1,011.55	933.74	1,945.29	933.74	0.00	S/L	20.00	20.00
590	6 meters - Bell Lane - System Impro	12/08/23	12,273.83	664.83	613.69	1,278.52	613.69	0.00	S/L	20.00	20.00
591	2 meters Hamm Hill Rd - System I	12/08/23	7,183.34	389.10	359.17	748.27	359.17	0.00	S/L	20.00	20.00
592	21 meters Eastland Acres - System	12/08/23	34,831.56	1,886.71	1,741.58	3,628.29	1,741.58	0.00	S/L	20.00	20.00
593	12 meters Sugar Creek Rd - Sys Im	12/08/23	26,587.85	1,440.17	1,329.39	2,769.56	1,329.39	0.00	S/L	20.00	20.00
594	3 Tandem meter boxes Papermill R	12/08/23	4,141.12	224.31	207.06	431.37	207.06	0.00	S/L	20.00	20.00
595	100 AMRs	7/31/24	21,359.00	444.98	1,067.95	1,512.93	1,067.95	0.00	S/L	20.00	20.00
596	30 AMRs	8/30/24	6,299.00	104.98	314.95	419.93	314.95	0.00	S/L	20.00	20.00
597	115 AMR nodes	11/27/24	13,568.00	56.53	678.40	734.93	678.40	0.00	S/L	20.00	20.00
598	82 meter set materials	7/01/24	48,007.00	1,200.18	2,400.35	3,600.53	2,400.35	0.00	S/L	20.00	20.00
Meters			1,745,353.55	763,566.67	70,099.84	833,666.51	69,024.46	(1,075.38)			

Depreciation Schedule - 2024 (Cont) **Garrard County Water Association**

Asset	Property Description	Date In Service	Book Cost	Accum. Dep. 12/31/2024	Current Dep Exp	Accum. Dep. 12/31/2025	NAURC Dep. Exp.	Pro Forma Adjustment	Method	GCWA Dep Lives	NAURC Dep Lives
Group: OFFICE EQP, FURN & FIX											
OFFIC	OFFICE FURNITURE	5/01/86	900.00	900.00	0.00	900.00	0.00	0.00	S/L	5.00	22.50
FILE	File Cabinet	8/01/86	112.75	112.75	0.00	112.75	0.00	0.00	S/L	5.00	22.50
TABL	Table & Chairs	8/01/86	257.77	257.77	0.00	257.77	0.00	0.00	S/L	5.00	22.50
FURN	Furniture & Computer	11/01/87	481.05	481.05	0.00	481.05	0.00	0.00	S/L	5.00	22.50
1012	KITCHEN CABINETS & APPLIA	6/01/89	1,854.32	1,854.32	0.00	1,854.32	0.00	0.00	S/L	5.00	22.50
1013	8 DIRECTORS CHAIRS	9/01/89	1,592.00	1,592.00	0.00	1,592.00	0.00	0.00	S/L	5.00	22.50
1014	COMPUTER TABLES	11/01/90	278.45	278.45	0.00	278.45	0.00	0.00	S/L	5.00	22.50
1016	CAMP NELSON PRINT	12/01/90	80.00	80.00	0.00	80.00	0.00	0.00	S/L	5.00	22.50
1017	FOLDING CHAIRS & CART	2/01/92	839.00	839.00	0.00	839.00	0.00	0.00	S/L	5.00	22.50
1018	SAFE	4/07/94	479.00	479.00	0.00	479.00	0.00	0.00	S/L	5.00	22.50
1027	SYSTEM MAP FILING CABINET	5/16/97	1,134.85	1,134.85	0.00	1,134.85	0.00	0.00	S/L	5.00	22.50
1028	SYSTEM MAP FILING CABINET	5/04/99	598.00	598.00	0.00	598.00	0.00	0.00	S/L	5.00	22.50
1030	FILING CABINET	10/04/00	127.20	127.20	0.00	127.20	0.00	0.00	S/L	5.00	22.50
1048	Refrigerator	12/19/11	359.10	359.10	0.00	359.10	0.00	0.00	S/L	5.00	22.50
1049	Security System	9/14/12	820.28	820.28	0.00	820.28	0.00	0.00	S/L	5.00	22.50
1051	HP Laserjet Pro P1102w Printer	7/23/12	199.99	199.99	0.00	199.99	0.00	0.00	S/L	5.00	22.50
1059	Intel Sever	12/04/17	6,534.95	6,534.95	0.00	6,534.95	0.00	0.00	S/L	5.00	22.50
1061	Ampstun Billing Software	10/30/19	23,975.00	23,975.00	0.00	23,975.00	0.00	0.00	S/L	5.00	22.50
1062	Lenovo Thinksystem ST50 tower se	8/01/19	10,480.76	10,480.76	0.00	10,480.76	0.00	0.00	S/L	5.00	22.50
1063	HP Color Laserjet Pro M479fdn las	8/01/19	789.63	789.63	0.00	789.63	0.00	0.00	S/L	5.00	22.50
1064	5 Lenovo ThinkCenter M720 SFF P	9/01/19	7,619.75	7,619.75	0.00	7,619.75	0.00	0.00	S/L	5.00	22.50
1065	Firewall "Dream machine"	3/05/24	2,758.60	459.77	551.72	1,011.49	122.60	(429.12)	S/L	5.00	22.50
1066	Server in process of construction	12/31/24	22,285.65	0.00	4,457.13	4,457.13	990.47	(3,466.66)	S/L	5.00	22.50
OFFICE EQP, FURN & FIX			84,558.10	59,973.62	5,008.85	64,982.47	1,113.07	(3,895.78)			
Group: STANDPIPES & TANKS											
104	DISTRIB RESERVE & STANDPIP	10/01/85	21,500.00	21,096.88	403.12	21,500.00	0.00	(403.12)	S/L	40.00	45.00
109	282,000 GAL STANDPIPE BRYA	7/01/93	206,684.39	162,763.96	5,167.11	167,931.07	4,592.99	(574.12)	S/L	40.00	45.00
110	132,000 GAL STANDPIPE-BUCK	7/01/93	129,250.00	101,784.38	3,231.25	105,015.63	2,872.22	(359.03)	S/L	40.00	45.00
118	Ballard Rd Tank - 311,000 gal	8/15/02	298,461.86	167,263.08	7,461.55	174,724.63	6,632.49	(829.06)	S/L	40.00	45.00
119	Security system at Buckeye Tank	1/23/02	750.00	750.00	0.00	750.00	0.00	0.00	S/L	10.00	7.00
124	Security System at Ballard Rd Tank	6/09/03	8,954.62	8,954.62	0.00	8,954.62	0.00	0.00	S/L	10.00	7.00
125	Fall Lick tank	3/31/04	276,124.16	143,239.33	6,903.10	150,142.43	6,136.09	(767.01)	S/L	40.00	45.00
126	Fence for Fall Lick tank	3/31/04	5,392.00	5,392.00	0.00	5,392.00	0.00	0.00	S/L	10.00	45.00
133	Painting for Gabbard Road Tank	10/01/07	2,340.00	2,340.00	0.00	2,340.00	0.00	0.00	S/L	7.00	7.00
134	Cathodic protection Buckeye Road	5/23/11	3,000.00	3,000.00	0.00	3,000.00	0.00	0.00	S/L	10.00	45.00
136	Cathodic protection system - Bryant	11/15/12	4,000.00	4,000.00	0.00	4,000.00	0.00	0.00	S/L	10.00	45.00
137	Telemetry unit Copper Creek	4/20/16	36,762.00	36,762.00	0.00	36,762.00	0.00	0.00	S/L	5.00	7.00
138	Telemetry unit Harmons Lick	4/20/16	36,762.00	36,762.00	0.00	36,762.00	0.00	0.00	S/L	5.00	7.00
139	Cathodic bars for Ballard Tank	1/31/17	8,400.00	6,650.00	840.00	7,490.00	186.67	(653.33)	S/L	10.00	45.00
141	Manse 250,000 gallon elevated tank	12/17/18	928,148.45	139,222.26	23,203.71	162,425.97	20,625.52	(2,578.19)	S/L	40.00	45.00
142	Bryantville Tank Rehab	4/10/19	50,800.00	7,302.50	1,270.00	8,572.50	1,128.89	(141.11)	S/L	40.00	45.00
143	Ballard Rd tank altitude valve	11/29/19	5,997.77	5,997.77	0.00	5,997.77	0.00	0.00	S/L	5.00	7.00
144	Bryantville Tank Hydrolic Improv	12/08/23	23,996.51	649.90	599.91	1,249.81	533.26	(66.65)	S/L	40.00	45.00
145	SCADA tank monitoring system	12/08/23	133,485.55	14,460.94	13,348.56	27,809.50	19,069.36	5,720.80	S/L	10.00	7.00
146	50,000 gallon storage tank Gabbard	3/05/24	395,510.49	8,239.80	9,887.76	18,127.56	8,789.12	(1,098.64)	S/L	40.00	45.00
147	Fall Lick Tank Rehabilitation	4/30/24	96,625.00	1,610.42	2,415.63	4,026.05	2,147.22	(268.41)	S/L	40.00	45.00
STANDPIPES & TANKS			2,672,944.80	878,241.84	74,731.70	952,973.54	72,713.83	(2,017.87)			
Grand Totals			25,632,303.12	10,806,999.15	575,842.45	11,382,829.93	522,435.99	(53,406.46)			
Depreciation - 2025							575,842.45				
Less: 2024 Depreciation							(574,172.00)				
Pro Forma Adjustment							1,670.45				
NAURC Depreciation 2025							522,435.99				
Less: 2024 Depreciation							(575,842.45)				
Pro Forma Adjustment							(53,406.46)				