

Depreciation Expense Western Pulaski County Water District								
System No.	Asset	Date In Service	Depreciation Lives		Cost or Other Basis	12/31/2024 Accum. Dep.	2025 Dep. Exp.	12/31/2025 Accum. Dep.
			Book	NARUC				
Buildings								
2	ASPHALT PARKING LOT	10/13/20	15.0	15.0	37,880.00	20,676.64	2,525.33	2,525.33
55	NEW OFFICE BUILDING	6/30/214	38.0	38.0	249,588.00	67,280.88	6,568.11	6,568.11
56	BUILDING PERMIT	10/02/13	38.0	38.0	550.00	329.76	14.47	14.47
57	STEEL BUILDING	6/30/215	38.0	38.0	26,080.00	6,522.56	686.32	686.32
58	CONCRETE GARAGE BUILC	6/30/215	38.0	38.0	38,000.00	9,503.00	1,000.00	1,000.00
59	BUILDING #3	12/15/15	38.0	38.0	48,000.00	11,355.28	1,263.16	1,263.16
60	ADON-BLDG #3	01/29/16	38.0	38.0	60,614.00	14,252.88	1,595.11	1,595.11
61	HEAT PUMP - BACK LOT	06/30/16	15.0	15.0	5,435.00	3,487.64	362.33	362.33
93	Parking Lot Paving	06/30/17	15.0	15.0	17,120.00	8,911.31	1,141.33	1,141.33
					483,267.00	142,319.95	15,156.16	15,156.16
Construction								
	Case No. 2025-00379 CPCNWater Tank		45	45	5,055,000.00	0.00	0.00	112,333.33
DISTRIBUTION RESERVOIR								
1	DISTRIBUTION RESERVOIR		50.0000	50.0000	46,477.00	46,477.00	0.00	0.00
7	NANCY WATER TANK		45.0000	45.0000	240,603.00	161,517.78	5,346.73	5,346.73
99	Denham Knob Water Storag1		45.0000	45.0000	153,100.00	20,980.36	3,402.22	3,402.22
100	HICKORY NUT WATER STO		45.0000	45.0000	1,063,371.00	147,690.44	23,630.47	23,630.47
					1,503,551.00	376,665.58	32,379.42	32,379.42
Equipment								
31	RADIOS		10.0000	10.0000	9,106.00	9,106.00	0.00	0.00
45	EQUIPMENT AND TOOLS		10.0000	10.0000	52,049.00	52,049.00	0.00	0.00
46	FENCE		10.0000	10.0000	5,493.00	5,493.00	0.00	0.00
98	BACKHOE HAMMER		10.0000	10.0000	17,565.00	10,831.75	1,756.50	1,756.50
119	SCADA KY914 BPS		10.0000	10.0000	16,878.00	5,344.70	1,687.80	1,687.80
129	Fence-New Bypass Pump St		10.0000	10.0000	15,844.75	3,829.16	1,584.48	1,584.48
137	Kubota Excavator		10.0000	10.0000	65,738.15	9,312.91	6,573.82	6,573.82
					182,673.90	95,966.52	11,602.60	11,602.60
HYDRANTS								
3	Hydrants		40	40	20,147.00	20,147.00	0.00	0.00
Land								
47	LAND AND LAND RIGHTS				82,445.00			
48	LAND AND LAND RIGHTS				840.00			
49	LAND AND LAND RIGHTS				69,700.00			
50	LAND AND LAND RIGHTS				30,000.00			
51	LAND AND LAND RIGHTS				38,050.00			
52	LAND PISGAH CHURCH RD				27,080.62			
53	LAND				70,000.00			
54	LAND AND LAND RIGHTS				12,950.00			
					331,065.62			
Water Meters								
15	METERS AND INSTALLATION	06/30/00	40.0000	40.0000	937,256.00	937,256.00	0.00	0.00
16	METERS AND INSTALLATION	06/30/04	40.0000	40.0000	113,805.00	77,510.04	2,845.13	2,845.13
17	METERS AND INSTALLATION	06/30/05	40.0000	40.0000	118,230.00	78,227.00	2,955.75	2,955.75
18	METERS AND INSTALLATION	06/30/06	40.0000	40.0000	107,590.00	65,876.00	2,689.75	2,689.75
19	METERS AND INSTALLATION	06/30/07	40.0000	40.0000	86,360.00	51,692.00	2,159.00	2,159.00
20	METERS AND INSTALL-200!	06/30/08	40.0000	40.0000	23,891.00	13,246.24	597.28	597.28
21	METERS AND INSTALL	12/31/09	40.0000	40.0000	12,384.00	7,088.80	309.60	309.60
22	METERS AND INSTALLATIO	06/30/10	40.0000	40.0000	26,982.00	14,313.40	674.55	674.55
23	METERS AND INSTALLATIO	12/31/10	40.0000	40.0000	28,132.00	13,859.40	703.30	703.30
24	METERS	04/05/12	40.0000	40.0000	4,575.00	1,739.04	114.38	114.38
25	METERS AND INSTALL-201:	06/30/13	40.0000	40.0000	21,767.00	7,401.44	544.18	544.18
26	METERS AND INSTALLATIO	06/30/14	40.0000	40.0000	70,169.00	19,647.84	1,754.23	1,754.23
27	METERS AND INSTALLATIO	06/30/15	40.0000	40.0000	120,293.00	31,276.64	3,007.33	3,007.33
29	METERS AND INSTALLATIO	12/31/16	40.0000	40.0000	105,990.00	22,670.00	2,649.75	2,649.75
94	METERS AND INSTALLATIO	06/30/17	40.0000	40.0000	120,515.00	22,596.60	3,012.88	3,012.88
101	METERS AND INSTALLATIO	07/01/18	40.0000	20.0000	149,188.00	24,243.05	3,729.70	7,459.40
107	Meter Installations	06/30/19	40.0000	20.0000	309,043.00	42,493.44	7,726.08	15,452.15
114	NEW METERS SET	06/30/20	40.0000	20.0000	66,240.00	7,452.00	1,656.00	3,312.00
115	Meters & Installations-Radio	06/30/20	40.0000	20.0000	222,528.00	25,034.40	5,563.20	11,126.40
116	2021 Radio Read Changeoui	06/01/21	40.0000	20.0000	184,281.00	16,508.49	4,607.03	9,214.05
117	2021 New Meters	06/01/21	40.0000	20.0000	117,805.00	10,553.38	2,945.13	5,890.25
120	2022 Radio Read Changeoui	10/15/22	40.0000	20.0000	406,493.00	22,865.24	10,162.33	20,324.65
121	2022 New Meters	06/30/22	40.0000	20.0000	152,984.00	9,561.50	3,824.60	7,649.20
134	Radio Read Meter ChangeoL	07/01/23	40.0000	20.0000	113,341.00	4,250.30	2,833.53	5,667.05
135	159 New Meters Set	07/01/23	40.0000	20.0000	145,008.00	5,437.80	3,625.20	7,250.40
139	Oak Hill/HWY 837/80 Master	04/01/23	40.0000	20.0000	43,704.44	1,912.07	1,092.61	2,185.22
145	1332 Radio Read Meter Cha	06/30/24	40.0000	20.0000	216,450.00	2,705.63	5,411.25	10,822.50
146	191 New Meters Set	06/30/24	40.0000	20.0000	174,192.00	2,177.40	4,354.80	8,709.60
147	1409 Radio Read Meter Cha	06/30/25	40.0000	20.0000	390,998.00	0.00	4,887.48	19,549.90
148	137 new meters	06/30/25	40.0000	20.0000	124,944.00	0.00	1,561.80	6,247.20
Water Meters					4,715,138.44	1,539,595.14	87,997.85	164,877.08

Depreciation Expense (C0nt.)
Western Pulaski County Water District

System No.	Asset	Date In Service	Depreciation Lives		Cost or Other Basis	12/31/2024	2025	12/31/2025
			Book	NARUC		Accum. Dep.	Dep. Exp.	Accum. Dep.
Office Equipment								
32	OFFICE EQUIPMENT		10.0000	10.0000	98,236.00	98,236.00	0.00	0.00
33	OFFICE EQUIPMENT		10.0000	10.0000	21,522.00	21,522.00	0.00	0.00
34	OFFICE EQUIPMENT		10.0000	10.0000	11,873.00	11,873.00	0.00	0.00
35	COPIER		10.0000	10.0000	4,250.00	4,250.00	0.00	0.00
36	OFFICE EQUIPMENT		10.0000	10.0000	419.00	419.00	0.00	0.00
37	OFFICE EQUIPMENT		10.0000	10.0000	1,105.00	1,105.00	0.00	0.00
38	OFFICE EQUIPMENT		10.0000	10.0000	19,201.00	19,201.00	0.00	0.00
39	OFFICE EQUIPMENT		10.0000	10.0000	13,143.00	13,143.00	0.00	0.00
40	OFFICE EQUIPMENT		10.0000	10.0000	6,561.00	6,561.00	0.00	0.00
41	COMPUTER		10.0000	10.0000	2,758.00	2,758.00	0.00	0.00
42	SECURITY SYSTEM		10.0000	10.0000	2,683.00	2,683.00	0.00	0.00
43	OFFICE EQUIPMENT		10.0000	10.0000	10,360.00	10,360.00	0.00	0.00
44	OFFICE EQUIPMENT		10.0000	10.0000	7,682.00	7,682.00	0.00	0.00
92	OFFICE EQUIPMENT		10.0000	10.0000	8,006.00	8,006.00	0.00	0.00
103	Office Copier		7.0000	7.0000	4,995.00	4,103.03	713.57	713.57
104	Office Computers & Software		5.0000	5.0000	6,839.54	6,839.54	0.00	0.00
111	MODERN SECURITY CAMEI		7.0000	7.0000	3,956.60	2,637.65	565.23	565.23
Office Equipment					223,590.14	221,379.22	1,278.80	1,278.80
Pump Stations								
5	CLIFTY ROAD PUMP STATit		20.0000	20.0000	90,625.00	90,625.00	0.00	0.00
6	NELSON KNOB PUMP STAI		20.0000	20.0000	13,000.00	13,000.00	0.00	0.00
9	HWY 80 PUMP STATION		20.0000	20.0000	20,250.00	16,068.00	1,012.50	1,012.50
109	Piney Grove Booster Pump ♦		20.0000	20.0000	281,912.50	71,652.79	14,095.63	14,095.63
110	Office 80 KY Booster Pump :		20.0000	20.0000	298,996.50	75,994.97	14,949.83	14,949.83
113	914 Bypass Booster Pump S		20.0000	20.0000	399,000.00	59,850.00	19,950.00	19,950.00
141	Lees Ford Booster Pump Ste		20.0000	20.0000	741,738.00	6,181.15	37,086.90	37,086.90
Pump Stations					1,845,522.00	333,371.91	87,094.86	87,094.86
Services								
30	SERVICES		40.0000	40.0000	568,482.00	568,482.00	0.00	0.00
122	Coleman Cemetery Rd Subd		40.0000	40.0000	22,963.58	1,063.98	574.09	574.09
123	Stonemarker Dr Subdivision		40.0000	40.0000	26,474.90	1,156.07	661.87	661.87
124	Woods Creek Subdivision Ex		40.0000	40.0000	14,439.90	669.05	361.00	361.00
127	Developer line extensions-Lo		40.0000	40.0000	73,692.87	921.16	1,842.32	1,842.32
150	Various developer extension		40.0000	40.0000	53,409.83	0.00	667.63	1,335.25
152	Lakemere line extension		40.0000	40.0000	241,700.80	0.00	6,042.52	6,042.52
Services					1,001,163.88	572,292.26	10,149.43	10,817.05
Transmission Mains								
11	TRANSMISSION AND DISTF		62.5000	62.5000	5,117,131.00	3,320,374.10	81,874.10	81,874.10
12	TRANSMISSION AND DISTF		62.5000	62.5000	1,368,593.00	1,176,123.92	21,897.49	21,897.49
13	TRANSMISSION AND DISTF		62.5000	62.5000	14,163.00	6,591.88	226.61	226.61
14	TRANSMISSION AND DISTF		62.5000	62.5000	4,150.00	2,123.20	66.40	66.40
62	2002 LINE EXTENSION		62.5000	62.5000	1,710,018.00	855,348.32	27,360.29	27,360.29
63	2003 LINE EXTENSION		62.5000	62.5000	1,263,039.00	174,624.86	20,208.62	20,208.62
64	2004 LINE EXTENSION		62.5000	62.5000	584,406.00	257,429.00	9,350.50	9,350.50
65	LINE EXTENSION - 2005		62.5000	62.5000	105,306.00	44,619.20	1,684.90	1,684.90
66	LINE EXTENSION • 2006		62.5000	62.5000	123,289.00	48,141.96	1,972.62	1,972.62
67	2007 LINE EXTENSION		62.5000	62.5000	385,550.00	166,965.40	6,168.80	6,168.80
68	LINE EXTENSION - 2008		62.5000	62.5000	264,995.00	85,594.36	4,239.92	4,239.92
69	LINE EXTENSION - 2009		62.5000	62.5000	138,567.00	41,984.56	2,217.07	2,217.07
70	LINE EXTENSION - 2010		62.5000	62.5000	2,098,723.00	595,818.56	33,579.57	33,579.57
71	LINE EXTENSION - 2010		62.5000	62.5000	5,068.00	1,346.72	81.09	81.09
72	LINE EXTENSION - 2011		62.5000	62.5000	325,680.00	86,468.04	5,210.88	5,210.88
73	LINE EXTENSION - 2012		62.5000	62.5000	43,567.00	10,704.56	697.07	697.07
74	LINE EXTENSION • 2013		62.5000	62.5000	367,465.00	78,090.52	5,879.44	5,879.44
75	LINE EXTENSION - 2014		62.5000	62.5000	961,040.00	171,638.12	15,376.64	15,376.64
76	LINE EXTENSION - 2015		62.5000	62.5000	576,417.42	144,353.44	9,222.68	9,222.68
77	LINE EXTENSION • 2016		62.5000	62.5000	115,806.00	16,391.20	1,852.90	1,852.90
108	Big Clifty Line Extension		62.5000	62.5000	1,609,355.00	130,894.21	25,749.68	25,749.68
118	Big Clifty Water Improvement		62.5000	62.5000	3,368,235.03	161,675.28	53,891.76	53,891.76
125	Big Clifty- Phase 2 Final Payr		62.5000	62.5000	169,646.47	6,107.27	2,714.34	2,714.34
126	Oak Hill Improvements		62.5000	62.5000	108,065.79	3,025.84	1,729.05	1,729.05
128	Lees Ford Area Improvemen1		62.5000	62.5000	454,945.40	10,918.70	7,279.13	7,279.13
140	Fishing Creek Area (Bypass)		62.5000	62.5000	4,170,714.00	11,121.91	66,731.42	66,731.42
142	Faubush/Nancy Transmissio1		62.5000	62.5000	1,183,269.00	4,733.08	18,932.30	18,932.30
149	ByPass Fishing Creek-pressL		62.5000	62.5000	115,904.13	0.00	463.62	1,854.47
Transmission Mains					26,753,108.24	7,613,208.21	426,658.89	428,049.74

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			Book	NARUC				

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		In Service	Book	NARUC	Other Basis	Accum. Dep.	Dep. Exp.	Accum. Dep.
Vehicles:								
28	DUMP TRUCK		7.0000	7.0000	15,000.00	13928.59	1,071.41	1,071.41
80	TRUCK		10.0000	10.0000	13,091.00	13,091.00	0.00	0.00
81	TRUCK		10.0000	10.0000	7,750.00	7,750.00	0.00	0.00
83	TRUCK-DON JACKSON		10.0000	10.0000	10,500.00	10,500.00	0.00	0.00
85	TRUCK-D. FRANKLIN MTRS		10.0000	10.0000	12,500.00	12,500.00	0.00	0.00
86	TRUCKS		10.0000	10.0000	64,525.00	64,525.00	0.00	0.00
87	CHEV TRUCK		10.0000	10.0000	30,880.00	30,880.00	0.00	0.00
88	TRUCKS		10.0000	10.0000	42,131.00	42,131.00	0.00	0.00
89	TRAILER FOR BACKHOE		10.0000	10.0000	6,000.00	6,000.00	0.00	0.00
91	TRAILER FOR BACKHOE		10.0000	10.0000	5,200.00	4,420.00	520.00	520.00
95	F150 4WD TRUCK		7.0000	7.0000	27,967.50	25,969.84	1,997.66	1,997.66
96	F150 4WD TRUCK		7.0000	7.0000	27,967.50	25,969.84	1,997.66	1,997.66
97	F150 4WD TRUCK		7.0000	7.0000	27,967.50	25,969.84	1,997.66	1,997.66
102	TRAILER		7.0000	7.0000	4,500.00	4,178.59	321.41	321.41
105	2018 Chevy Silverado		7.0000	7.0000	15,000.00	11,785.73	2,142.86	2,142.86
106	2008 Ford Expedition		7.0000	7.0000	2,800.00	2,200.00	400.00	400.00
112	2021 DODGETRUCK		7.0000	7.0000	28,800.00	17,142.88	4,114.29	4,114.29
136	2023 Ram 1500 V6		7.0000	7.0000	39,547.00	9,415.95	5,649.57	5,649.57
143	2024 Kubota		7.0000	7.0000	66,369.94	6,320.95	9,481.42	9,481.42
144	Aardvark Trailer		7.0000	7.0000	9,800.00	816.67	1,400.00	1,400.00
Vehicles:					458,296.44	335,495.88	31,093.94	31,093.94
Totals					42,572,523.66	11,250,441.67	703,411.94	894,682.98
Pro Forma Depreciation Expense								894,682.98
Test-Period Depreciation Expense								(703,411.94)
Pro Forma Adjustment								191,271.04