

## **Muhlenberg County Water District #3**

4789 Main Street, Bremen Ky 42325

270 - 525 - 6333

January 10, 2012

Jeff Dereoun  
Executive Director  
KY Public Service Commission  
PO Box 615  
Frankfort, KY 40602

**RE:** Application for an Adjustment in Rates Pursuant to  
the Alternative Rate Filing Procedure for Small Utilities

Dear Mr. Dereoun:

This is an application to request Commission approval for an increase in Muhlenberg County Water District #3's rate pursuant to the Alternative Rate Filing Procedure for Small Utilities. Attached is the completed "ARF Application."

The Company has mailed written notice of the proposed rate change and the estimated amount of increase per customer class to each customer. A copy of the customer notification letter and affidavit from the Company's Owner verifying that the notice has been mailed to each customer is enclosed.

A copy of this application and related filings has been sent to the Office of the Attorney General, State Capitol Building, Suite 118, Frankfort, KY 40601.

Sincerely,

Sandy Gary, Office Manager  
Muhlenberg County Water District #3

Enclosure

## **Muhlenberg County Water District #3**

4789 Main Street, Bremen Ky 42325

270 - 525 - 6333

January 10, 2012

Jack Conway  
Office of the Attorney General  
Office of Rate Intervention  
1024 Capital Center Drive Suite 200  
Frankfort, KY 40601-8204

**RE:** Application for an Adjustment in Rates Pursuant to  
the Alternative Rate Filing Procedure for Small Utilities

Dear Mr. Conway:

This filing shall serve notice that Muhlenberg County Water District #3 has filed an application with the Public Service Commission to increase its rate pursuant to the Alternative Rate Filing Procedure for Small Utilities. A copy of the completed "ARF application" is included.

The Company has mailed written notice of the proposed rate changes and the estimated amount of increase per customer class to each customer. You will find a copy of this written notice enclosed.

Sincerely,

Sandy Gary, Office Manager  
Muhlenberg County Water District #3

Enclosure

**SUBMIT ORIGINAL AND FIVE ADDITIONAL COPIES, UNLESS FILING ELECTRONICALLY**

**APPLICATION FOR RATE ADJUSTMENT  
BEFORE THE PUBLIC SERVICE COMMISSION**

For Small Utilities Pursuant to 807 KAR 5:076  
(Alternative Rate Filing)

Muhlenberg County Water District #3  
(Name of Utility)

---

4789 Main Street  
(Business Mailing Address - Number and Street, or P.O. Box)

---

Bremen, Ky 42325  
(Business Mailing Address - City, State, and Zip)

---

270-525-6333  
(Telephone Number)

**BASIC INFORMATION**

NAME, TITLE, ADDRESS, TELEPHONE NUMBER and E-MAIL ADDRESS of the person to whom correspondence or communications concerning this application should be directed:

Sandy Gary  
(Name)

---

4789 Main Street  
(Address - Number and Street or P.O. Box)

---

Bremen, Ky 42325  
(Address - City, State, Zip)

---

270-525-6333  
(Telephone Number)

---

sandygary@bellsouth.net  
(Email Address)

(For each statement below, the Applicant should check either "YES" or "NO".)

- |  | YES                                 | NO                                  |
|--|-------------------------------------|-------------------------------------|
| 1. a. In its most recent calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue.  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| b. Applicant operates two or more divisions that provide different types of utility service. In the most recent calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue from the division for which a rate adjustment is sought. | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 2. Applicant has filed an annual report with the Public Service Commission for the past year and the two previous years.   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 3. Applicant's records are kept separate from other commonly-owned enterprises.  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 4. a. Applicant is a corporation. A copy of its articles of incorporation and all amendments are attached to this application or were filed with the Public Service Commission in Case No. _____.  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| b. Applicant is a limited liability company. A copy of its articles of organization and all amendments are attached to this application or were filed with the Public Service Commission in Case No. _____.  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| c. Applicant is not a corporation or a limited liability company.  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |



- |  | YES                                 | NO                                  |
|--|-------------------------------------|-------------------------------------|
| d. Applicant is a water district organized pursuant to KRS Chapter 74.   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| e. Applicant is a water association organized pursuant to KRS Chapter 273.   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 5. a. A paper copy of this application has been mailed to Office of Rate Intervention, Office of Attorney General, 1024 Capital Center Drive, Suite 200, Frankfort, Kentucky 40601.  | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| b. An electronic copy of this application has been electronically mailed to Office of Rate Intervention, Office of Attorney General at rateintervention@ag.ky.gov.   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 6. a. Applicant has 20 or fewer customers or is a sewer utility and has mailed written notice of the proposed rate adjustment to each of its customers no later than the date this application was filed with the Public Service Commission. A copy of this notice is attached to this application. <b>(Attach a copy of customer notice.)</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| b. Applicant has more than 20 customers, is not a sewer utility, and has included written notice of the proposed rate adjustment with customer bills that were mailed by the date on which the application was filed. A copy of this notice is attached to this application. <b>(Attach a copy of customer notice.)</b>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| c. Applicant has more than 20 customers, is not a sewer utility, and has made arrangements to publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in its service area, the first publication having been made by the date on which this Application was filed. A copy of this notice is attached to this application. <b>(Attach a copy of customer notice.)</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 7. Applicant requires a rate adjustment for the reasons set forth in the attachment entitled "Reasons for Application." <b>(Attach completed "Reasons for Application" form.)</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 8. Applicant proposes to charge the rates that are set forth in the attachment entitled "Current and Proposed Rates." <b>(Attach completed "Current and Proposed Rates" form.)</b>   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 9. Applicant proposes to use its most recent annual report as the test period to determine the reasonableness of its proposed rates. This annual report is for the 12 months ending December 31, <u>2010</u> .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 10. Applicant has reason to believe that some of the revenue and expense items set forth in its most recent annual report have or will change and proposes to adjust the test period amount of these items to reflect these changes. A statement of the test period amount, expected changes, and reasons for each expected change is set forth in the attachment "Statement of Adjusted Operations." <b>(Attach a completed copy of appropriate "Statement of Adjusted Operations" form and any invoices, letters, contracts, receipts or other documents that support the expected change in costs.)</b> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 11. Based upon test period operations, and considering any known and measurable adjustments, Applicant requires additional revenues of \$ <u>118,114</u> and total revenues from service rates of \$ <u>1,028,940</u> . The manner in which these amounts were calculated is set forth in the attachment "Revenue Requirement Calculation". <b>(Attach a completed "Revenue Requirement Calculation" form.)</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |



- |       |   | YES                                 | NO                                  |
|-------|---|-------------------------------------|-------------------------------------|
| 12.   | As of the <b>date of the filing of this application</b> , Applicant had <u>2,148</u> customers.   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 13.   | A billing analysis of Applicant's current and proposed rates is attached to this application. <b>(Attach a completed "Billing Analysis" form.)</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 14.   | Applicant's depreciation schedule of utility plant in service is attached. <b>(Attach a schedule that shows per account group: the asset's original cost, accumulated depreciation balance as of the end of the test period, the useful lives assigned to each asset and resulting depreciation expense.)</b> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 15.a. | Applicant has outstanding evidences of indebtedness, such as mortgage agreements, promissory notes, or bonds.   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| b.    | Applicant has attached to this application a copy of each outstanding evidence of indebtedness (e.g., mortgage agreement, promissory note, bond resolution).  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| c.    | Applicant has attached an amortization schedule for each outstanding evidence of indebtedness.  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 16.a. | Applicant is not required to file state and federal tax returns.  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| b.    | Applicant is required to file state and federal tax returns.  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| c.    | Applicant's most recent state and federal tax returns are attached to this Application. <b>(Attach a copy of returns.)</b>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 17.   | Approximately <u>0%</u> <b>(Insert dollar amount or percentage of total utility plant)</b> of Applicant's total utility plant was recovered through the sale of real estate lots or other contributions.  | <input type="checkbox"/>            | <input type="checkbox"/>            |

I am authorized by the Applicant to sign and file this application on the Applicant's behalf, have read and completed this application, and to the best of my knowledge all the information contained in this application and its attachments is true and correct.

Signed Donald A. Carrett  
 Officer of the Company/Authorized Representative  
 Title Chairman  
 Date JAN. 11 2012

COMMONWEALTH OF KENTUCKY

COUNTY OF Muhlenberg

Before me appeared Don Carrett, who after being duly sworn, stated that he/she had read and completed this application, that he/she is authorized to sign and file this application on behalf of the Applicant, and that to the best of his/her knowledge all the information contained in this application and its attachments is true and correct.

Sandra Day  
 Notary Public  
 My commission expires: April 24, 2012

**LIST OF ATTACHMENTS**  
**(Indicate all documents submitted by checking box)**

- Applicant's Articles of Incorporation, Articles of Organization, or Limited Partnership Agreement.
- All amendments to Applicant's Articles of Incorporation, Articles of Organization, or Limited Partnership Agreement.
- Customer Notice of Proposed Rate Adjustment
- "Reasons for Application" Form
- "Current and Proposed Rates" Form
- "Statement of Adjusted Operations" Form
- "Revenue Requirements Calculation" Form
- "Billing Analysis" Form
- Depreciation Schedule
- Outstanding Debt Instruments (i.e., Bond Resolutions, Mortgages, Promissory Notes, Amortization Schedules.)
- State Tax Return
- Federal Tax Return



REASONS FOR APPLICATION FORM

**(In the space below list all reasons why the Applicant requires a rate adjustment. Describe any event or occurrence of significance that may affect the Applicant's present or future financial condition, including but not limited to excessive water line losses, regulatory changes, major repairs, planned construction, and increases in wholesale water costs.)**

The proposed increase in the rates and charges is necessary for Muhlenberg County Water District #3 to meet continuing demand for adequate service. It has been approximately 1 year since Muhlenberg County Water District #3 last requested and received a general increase in its base water rates. Case No. 2010-00359, Application of Muhlenberg County Water District #3 for Approval of a Proposed Increase in Rates for Water Service (Ky. PSC Sept. 8, 2010). An increase in its rates is essential for Muhlenberg County Water District #3 to maintain a reasonable level of service to meet the expanding needs of its service area and to cover its debt service requirements.



**CURRENT AND PROPOSED RATES FORM**  
**(List Applicant's Current and Proposed Rates)**

	Existing Rates	Proposed Rates	Difference Dollar	Difference Percentage
First 2,000	\$ 13.73	\$ 15.51	\$ 1.78	12.96%
Next 8,000	\$ 3.77	\$ 4.26	\$ 0.49	13.00%
Next 10,000	\$ 3.51	\$ 3.97	\$ 0.46	13.11%
Next 30,000	\$ 3.18	\$ 3.59	\$ 0.41	12.89%
Over 50,000	\$ 2.92	\$ 3.30	\$ 0.38	13.01%

## CUSTOMER NOTICE

Muhlenberg County Water District #3 has applied to the Public Service Commission for an adjustment of rates in the total amount of \$1,028,940 on an annual basis, which is an increase of \$118,114 or approximately 12.98 percent over normalized revenues from water sales of \$910,826.

The estimated amount of the total increase is:

		Requested Increase	
		Dollar	Percentage
First	2,000 gallons	\$ 45,879	38.78%
Next	8,000 gallons	28,711	24.27%
Next	10,000 gallons	4,081	3.45%
Next	30,000 gallons	3,200	2.70%
Over	50,000 gallons	36,449	30.80%
Totals		\$ 118,320	100.0%

The comparison of the present and proposed rates of the Muhlenberg County Water District #3 is as follows:

	Existing Rates	Proposed Rates	Difference Dollar	Difference Percentage
First 2,000	\$ 13.73	\$ 15.51	\$ 1.78	12.96%
Next 8,000	\$ 3.77	\$ 4.26	\$ 0.49	13.00%
Next 10,000	\$ 3.51	\$ 3.97	\$ 0.46	13.11%
Next 30,000	\$ 3.18	\$ 3.59	\$ 0.41	12.89%
Over 50,000	\$ 2.92	\$ 3.30	\$ 0.38	13.01%
Average Bill	\$ 25.04	\$ 28.29	\$ 3.25	12.98%

The rates contained in this notice are the rates proposed by Muhlenberg County Water District #3; however, the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice.

Any corporation, association, or person with a substantial interest in the matter may submit a written request to intervene to the Public Service Commission at the address shown below. Copies of the application may be obtained at no charge by contacting Muhlenberg County Water District #3 at the address below. Any person may examine the rate application and any other filings at the offices of Muhlenberg County Water District #3 or the Public Service Commission.

Muhlenberg County Water District #3  
4789 Main Street  
Bremen, KY 42325

Telephone: 270-525-6333

Public Service Commission  
211 Sower Boulevard  
P.O. Box 615  
Frankfort, Kentucky 40602  
Telephone: 502-564-3940

Persons may also view and download a copy of the rate application through the Public Service Commission's website at [psc.ky.gov](http://psc.ky.gov).



Utility: **Muhlenberg County Water District #3**  
 Title: **Statement of Adjusted Operations**

	Test year	Adjustment	Ref.	Pro Forma Operations
<b>Operating Revenues:</b>				
Total Water Sales	\$ 865,141	\$ 45,685	A	\$ 910,826
<b>Other Operating Revenues:</b>				
Forfeited Discounts	14,013	0		14,013
Miscellaneous Service Revenues	10,311	0		10,311
Other Water Revenues	372	0		372
Total Other Operating Revenues	\$ 24,696	\$ 0		\$ 24,696
Total Operating Revenues	\$ 889,837	\$ 45,685		\$ 935,522
<b>Operating Expenses:</b>				
<b>Operation &amp; Maintenance:</b>				
Salaries & Wages - Employees	\$ 196,825	\$ 31,978	B	\$ 228,803
Salaries & Wages - Commissioners	18,000	0		18,000
Employee Pension & Benefits	78,252	0		78,252
Purchased Water	420,965	(20,606)	C	400,360
Purchased Power	20,797	0		20,797
Fuel for Power Production	4,115	0		4,115
Materials & Supplies	29,614	0		29,614
Contractual Services - Accounting	6,000	0		6,000
Contractual Services - Legal	75	0		75
Contractual Services - Water Testing	13,285	0		13,285
Transportation	11,037	0		11,037
Insurance - Vehicle/General Liability	9,642	519	D	10,161
Insurance - Workers Compensation	4,962	382	E	5,344
Insurance - Other	102	12	F	114
Advertising	2,023	0		2,023
Bad Debt Expense	2,392	0		2,392
Miscellaneous	12,464	0		12,464
Total Operation & Maintenance	\$ 830,550	\$ 12,285		\$ 842,835
Depreciation	81,074	(3,681)	G	77,393
<b>Taxes Other Than Income:</b>				
Payroll Taxes	16,282	1,221	H	17,503
PSC Assessment	1,372	0		1,372
Utility Operating Expenses	\$ 929,278	\$ 9,825		\$ 939,103
Net Utility Operating Income	\$ (39,441)	\$ 35,860		\$ (3,581)
<b>Other Income &amp; Deductions:</b>				
Interest & Dividend Income	13,604	0		13,604
Interest Expense	77	0		77
Net Income Available for Debt Service	\$ (25,914)	\$ 35,860		\$ 9,946

Attachment: Pro Forma Adjustments  
 Utility: Muhlenberg County Water District #3

(A) Normalized Revenues - Water Sales: This adjustment reflects the results of Commission Staff's billing analysis and the current tariffed rate.

	Customers	Gallons	Revenue
Normalized Revenue Water Sales	2,148	215,935,200	910,826
Annual Report Totals	2,151	213,605,000	865,141
Difference	(3)	2,330,200	45,685

(B) Salaries & Wages: This adjustment reflects the increase in Salaries & Wages using the 2011 wages to the hours worked during the 2010 test period.

Employee	Payment Method	Wage Rates		2010	Pro Forma
		Regular	Overtime	Overtime	Salaries
Thurmond	Anderson	Salary	\$ -	0.00	\$ 6,000
Donald	Garrett	Salary	\$ -	0.00	6,000
Robert	Woodburn	Salary	\$ -	0.00	6,000
Chester	Lear	Hourly	\$ 21.20	56.00	44,690
Sandra	Gary	Hourly	\$ 16.01	21.65	33,876
Carlos	Hudson	Hourly	\$ 15.12	224.33	36,679
Frank	Green	Hourly	\$ 15.12	36.67	13,271
Ben	Tooley	Hourly	\$ 15.12	139.84	34,718
Cindy	Garr	Hourly	\$ 15.12	0.00	31,450
Mary	Stogner	Hourly	\$ 7.75	0.00	16,120
				478.49	\$ 228,803

Pro Forma Salaries & Wages - Employees	\$ 228,803
Reported Salaries & Wages - Employees	196,825
	<u>\$ 31,978</u>

(C) Purchased Water: This adjustment reflects the reduction in water expense due to exceeding 15% line loss.

<u>Unaccounted for Water Loss Percentage</u>	
Water Produced/Purchased	268,346,000
Water Sales - Staff's Billing Analysis	215,935,200
Water Treatment Plant	0
System Flushing	760,000
Fire Department	60,000
Other	0
Total Water Sold and Used	<u>216,755,200</u>
<b>Unaccounted for Water Loss - Gallons</b>	<u>51,590,800</u>
Percentage of Unaccounted for Water Loss	<u>19.225%</u>
Percentage Water Loss in Excess of 15 Percent	<u>4.225%</u>

<u>Determination of Pro Forma Purchased Water</u>	
Pro Forma Water Sales	215,935,200
Add: System Flushing, Fire Department, and Other	820,000
Subtotal	<u>216,755,200</u>

Divided by: 15% Line Loss Reciprocal  
 Allowable Purchases/Production

85.00%  
255,006,118

**Purchased Water Cost per 1,000 Gal**

Allowable Purchases	255,006,118
Multiplied by: Water Rate per 1,000 Gallons	\$ 1.570
Pro Forma Water Expense	<u>\$ 400,360</u>
Total Allowable Water Purchases	\$ 400,360
Less: Actual Test-period Expense	420,965
Pro Forma Adjustment	<u>\$ (20,605)</u>

**(D) Insurance - General Liability/Vehicle:** This adjustment reflects the cost of the current general liability premium less the amount reported during the test year.

KAoC All Lines Fund 07/01/11 - 07/01/12	\$ 10,161
Less: Reported Expense	9,642
Pro Forma Adjustment	<u>\$ 519</u>

**(E) Insurance - Workers Compensation:** This adjustment reflects the cost of the current workers compensation premium less the amount reported during the test year.

KAoC Workers Compensation Fund 07/01/11 - 07/01/12	\$ 5,344
Less: Test Year expense	4,962
Pro Forma Adjustments	<u>\$ 382</u>

**(F) Insurance - Other:** This adjustment reflects the cost of the current premium less the amount reported during the test year.

KAoC Enchroachment Bond 3/11/11 - 3/11/12	\$ 114
Less: Reported Expense	102
Pro Forma Adjustment	<u>\$ 12</u>

**(G) Depreciation:** This adjustment reflects a full-year of depreciation for items capitalized in 2010, items fully depreciated in the test year and depreciating items that were incorrectly expensed.

	Test Period		Cost	Life	Depreciation		Adjustment
	Dep	Exp			Expense		
(1) Normalized Depreciation (Full Year):							
High Pressure Switch	\$	4	\$ 869	40	\$ 22		18
Transmission & Dist Mains	\$	28	\$ 3,658	65	\$ 56		28
Meters & Installation	\$	300	\$ 23,993	40	\$ 600		300
Radio Read Meters	\$	1,229	\$ 98,318	40	\$ 2,458		1,229
Radio Read Cover Kits	\$	573	\$ 45,870	40	\$ 1,147		574
1" Radio Read Meters	\$	29	\$ 1,960	40	\$ 49		20
Radio Read Meters	\$	12	\$ 5,772	40	\$ 144		132
Crosscut Shredder	\$	31	\$ 160	3	\$ 53		22
HP Computer	\$	8	\$ 495	5	\$ 99		91
3 Telephones	\$	6	\$ 385	5	\$ 77		71
Computer Monitor	\$	-	\$ 206	5	\$ 41		41



Coffee Maker	\$	-	\$	100	3	\$	33	33
Impact Wrench	\$	12	\$	299	10	\$	30	18
5 Generators/Installation	\$	397	\$	95,176	40	\$	2,379	1,982

(2) Depreciable Lives Changed

Three A/C Units - Pumpstations	\$	90	\$	897	20	\$	45	\$	(45)
Tapping Valve	\$	118	\$	1,183	20	\$	59		(59)
Tank 1 Refurbished	\$	5,125	\$	102,495	40	\$	2,562		(2,563)
Tank 2 Refurbished	\$	5,174	\$	103,480	40	\$	2,587		(2,587)
Roof - Office Building	\$	228	\$	2,734	40	\$	68		(160)
Roof - Office Building	\$	235	\$	4,700	40	\$	118		(117)
Trash Pump	\$	53	\$	190	10	\$	19		(34)
Water Pump	\$	97	\$	389	10	\$	39		(58)
Rebuilt Pump	\$	143	\$	5,731	20	\$	287		144
Rebuilt Pump	\$	169	\$	6,764	20	\$	338		169
Pump Motor	\$	14	\$	861	20	\$	43		29
Additional Tank Refurb.	\$	76	\$	4,560	40	\$	114		38
Radio Read Comp Software	\$	2,042	\$	17,500	10	\$	1,750		(292)
Gas Line - Pump Station	\$	3	\$	900	40	\$	23		20
20' Aluminum Ext Ladder	\$	21	\$	125	10	\$	12		(9)
Garmin GPS	\$	6	\$	342	10	\$	34		28
	\$	-	\$	-	1	\$	-		0

(3) Items Fully Depreciated in Test-Period

Booster Station Pumps	\$	40	\$	802	10				(40)
HP 1040 Inkjet Fax Machine	\$	12	\$	100	5				(12)
3" Trash Pump	\$	20	\$	300	5				(20)
2" Pump	\$	22	\$	263	5				(22)
Kubota Tractor	\$	1,074	\$	21,480	10				(1,074)

Pro Forma Adjustment

\$ (3,681)

(H) Payroll Taxes: Commission Staff is applying the payroll tax rate to the normalized salaries and wages expense.

Employee	Pro Forma Payroll	FICA \$ 76,000 7.65%
Thurmond Anderson	\$ 6,000	\$ 459
Donald Garrett	6,000	459
Robert Woodburn	6,000	459
Chester Lear	44,690	3,419
Sandy Gary	33,876	2,591
Carlos Hudson	36,679	2,806
Frank Green	13,271	1,015
Ben Tooley	34,718	2,656
Cindy Garr	31,450	2,406
Mary Stogner	16,120	1,233
Pro Forma Totals	<u>\$ 228,803</u>	<u>\$ 17,503</u>
Pro Fomra Payroll Taxes		\$ 17,503
Less: Reported Payroll Taxes		16,282
Pro Forma Adjustments		<u>\$ 1,221</u>

Utility: Muhlenberg County Water District #3  
 Title: Revenue Requirement & Cash Flow

**Operating Ratio**

	Maximum
Pro Forma Operating Expenses	\$ 939,103
Less: Depreciation Expense	-
Net Pro Forma Operating Expenses	\$ 939,103
Divided by: Operating Ratio	+
Subtotal	\$ 1,067,163
Add: Interest Expense	+
Total Revenue Requirement	\$ 1,067,240
Less: Other Income & Deductions	-
Revenue Requirement from Operations	\$ 1,053,636
Less: Other Operating Revenues	-
Revenue Requirement from Water Sales	\$ 1,028,940
Less: Pro Forma Revenue - Water Sales	-
<b>Requested Increase</b>	<b>\$ 118,114</b>
<b>Percentage Increase</b>	<b>12.968%</b>

**Cash Flow**

Total Revenue Requirement	\$ 1,067,240
Less: Operating Expenses	939,103
Net Operating Income	\$ 128,137
Add: Depreciation & Amortization	77,393
Sub-total	\$ 205,530
Less: Debt Service	0
Net Cash Flow	\$ 205,530

8/2011  
:40

Muhlenberg County Water District #3  
Federal ID #:  
Asset Summary - Book Basis  
Period Ended 12/31/10

Company: M68  
Page: 1

Item	Loc	Property Description	Acquired	T	Method	Life	Cost/Basis	179 Exp/AFD	Add SDA	Prior Depr.	Current Depr.	Ending Depr.
Group # 1 304.2 STRUCT & IMPRV/SRC												
1	I	STRUCTURES & IMPROVEMENTS	07/01/80	N	SL	40	2,265.94	0.00	0.00	1,672.23	56.65	1,728.88
2	I	AIR CONDITIONER/ PUMPSTATION	07/01/97	N	SL	10	477.00	0.00	0.00	477.00	0.00	477.00
3	I	PUMP/PUMPSTATION	07/01/98	N	SL	10	120.00	0.00	0.00	120.00	0.00	120.00
4	I	SOUTH CARROLTON PUMP STATION	07/01/99	N	SL	40	17,769.39	0.00	0.00	4,664.45	444.23	5,108.68
5	I	IMPELLER PUMP/ LABOR	07/01/03	N	SL	10	969.24	0.00	0.00	629.99	96.92	726.91
6	I	THREE A/C UNITS- PUMPSTATIONS	08/10/05	N	SL	10	897.00	0.00	0.00	396.18	89.70	485.88
Group # 1 Total							22,498.57	0.00	0.00	7,959.85	687.50	8,647.35
Group # 2 311.2 PUMPING EQUIPMENT												
1	I	ELECTRIC PUMPING EQUIPMENT	07/01/78	N	SL	40	23,475.00	0.00	0.00	23,474.90	0.00	23,474.90
2	I	ELECTRIC PUMPING EQUIPMENT	07/01/79	N	SL	40	1,971.00	0.00	0.00	1,752.90	49.28	1,802.18
3	I	CONTROL PANEL FOR BOOSTER	07/01/95	N	SL	20	7,690.59	0.00	0.00	5,575.68	384.53	5,960.21
4	I	TWO PUMPS/ ACCESSORIES	07/01/98	N	SL	20	7,950.50	0.00	0.00	4,571.56	397.53	4,969.09
5	I	BOOSTER STATION PUMP	07/01/98	N	SL	10	169.64	0.00	0.00	169.15	0.00	169.15
6	I	BOOSTER STATION MOTOR	07/01/99	N	SL	10	168.43	0.00	0.00	168.00	0.00	168.00
7	I	BOOSTER STATION PUMPS	07/01/00	N	SL	10	801.95	0.00	0.00	761.87	40.00	801.87
8	I	PUMPS/PACKING	07/01/00	N	SL	10	383.36	0.00	0.00	364.21	19.00	383.21
9	I	PUMPING EQUIPMEN	07/01/01	N	SL	10	1,119.12	0.00	0.00	951.24	111.91	1,063.15
10	I	2HP PUMP MOTOR- GISHTON BOOSTER	07/01/03	N	SL	10	276.71	0.00	0.00	179.86	27.67	207.53
11	I	SUMP PUMP-CHERRY HILL STATION	07/01/03	N	SL	10	123.09	0.00	0.00	80.01	12.31	92.32
13	I	PUMP/INSTALLATION	03/15/04	N	SL	10	1,470.96	0.00	0.00	858.07	147.10	1,005.17
14	I	TAPPING VALVE	08/06/08	N	SL	10	1,182.84	0.00	0.00	167.57	118.28	285.85
15	I	PUMP-CHERRY HILL S	05/06/09	N	SL	15	5,259.78	0.00	0.00	233.77	350.65	584.42
16	I	IMPELLER	11/02/09	N	SL	10	278.00	0.00	0.00	4.63	27.80	32.43
17	I	IMPELLER	11/24/09	N	SL	10	291.84	0.00	0.00	2.43	29.18	31.61
18	I	REBUILT PUMP	09/29/10	N	SL	10	5,731.25	0.00	0.00	0.00	143.28	143.28
19	I	REBUILT PUMP	10/13/10	N	SL	10	6,763.57	0.00	0.00	0.00	169.09	169.09
20	I	PUMP MOTOR	11/03/10	N	SL	10	861.08	0.00	0.00	0.00	14.35	14.35
21	I	HIGH PRESSURE SWIT	11/10/10	N	SL	40	868.75	0.00	0.00	0.00	3.62	3.62
Group # 2 Total							66,837.46	0.00	0.00	39,315.85	2,045.58	41,361.43
Group # 3 304.4 STRUCT & IMPRV/TRAN												
1	I	STRUCTURES & IMPROVEMENTS	07/01/78	N	SL	40	5,976.00	0.00	0.00	5,970.00	6.00	5,976.00
2	I	STRUCTURE & IMPROVEMENT	07/01/79	N	SL	40	21,505.00	0.00	0.00	16,345.65	537.63	16,883.28
3	I	STRUCTURE & IMPROVEMENT	07/01/81	N	SL	40	714.00	0.00	0.00	509.25	17.85	527.10



Muhlenberg County Water District #3

Federal ID #:

Asset Summary - Book Basis

Period Ended 12/31/10

oc	Property Description	Acquired	T	Method	Life	Cost/Basis	179 Exp/AFD	Add SDA	Prior Depr.	Current Depr.	Ending Depr.
3	304.4 STRUCT & IMPRV/TRAN (Continued)										
1	STRUCTURE & IMPROVEMENT	07/01/82	N	SL	40	953.73	0.00	0.00	655.99	23.84	679.83
1	TWO BOOSTER STATIONS & PUMPS	09/15/96	N	SL	20	29,179.11	0.00	0.00	19,452.76	1,458.96	20,911.72
1	ADDITION BOOSTER STATION COST	07/01/97	N	SL	20	185.86	0.00	0.00	116.15	9.29	125.44
	<b>Group # 3 Total</b>					<b>58,513.70</b>	<b>0.00</b>	<b>0.00</b>	<b>43,049.80</b>	<b>2,053.57</b>	<b>45,103.37</b>
# 4	330.4 DIST RESER & STDPPI										
1	DIST & RESERVOIRS	07/01/78	N	SL	40	23,488.00	0.00	0.00	23,485.00	3.00	23,488.00
1	DIST RESERVOIR	07/01/79	N	SL	40	75,289.94	0.00	0.00	57,219.23	1,882.25	59,101.48
1	TANK REFURBISHED	07/01/03	N	SL	40	16,420.00	0.00	0.00	2,668.25	410.50	3,078.75
1	TANK REFURBISHED	07/01/03	N	SL	40	16,420.00	0.00	0.00	2,668.25	410.50	3,078.75
1	TANK 1 REFURBISHE	10/11/09	N	SL	20	102,495.00	0.00	0.00	1,281.19	5,124.75	6,405.94
1	TANK 2 REFURBISHE	10/11/09	N	SL	20	103,480.00	0.00	0.00	1,293.50	5,174.00	6,467.50
1	ADD'L TANK REFURBI	09/01/10	N	SL	20	4,560.00	0.00	0.00	0.00	76.00	76.00
	<b>Group # 4 Total</b>					<b>342,152.94</b>	<b>0.00</b>	<b>0.00</b>	<b>88,615.42</b>	<b>13,081.06</b>	<b>101,696.42</b>
# 5	331.4 TRANS & DIST MAINS										
1	TRANS & DIST MAINS	07/01/78	N	SL	65	307,795.00	0.00	0.00	290,736.55	640.99 F	291,377.54
1	TRANS & DIST MAINS	07/01/79	N	SL	65	377,695.00	0.00	0.00	270,961.07	3,215.56 F	274,176.63
1	TRANS & DIST MAINS	07/01/80	N	SL	65	11,165.00	0.00	0.00	7,766.85	99.16 F	7,866.01
1	TRANS & DIST MAINS	07/01/81	N	SL	65	18,664.00	0.00	0.00	12,532.66	173.16 F	12,705.82
1	TRANS & DIST MAINS	07/01/82	N	SL	65	136,079.00	0.00	0.00	88,078.50	1,318.26 F	89,396.76
1	TRANS & DIST MAINS	07/01/83	N	SL	65	58,154.00	0.00	0.00	36,230.54	585.08 F	36,815.62
1	TRANS & DIST MAINS	07/01/84	N	SL	65	52,911.00	0.00	0.00	31,678.42	551.17 F	32,229.59
1	TRANS & DIST MAINS	07/01/85	N	SL	65	12,153.22	0.00	0.00	6,980.77	130.72 F	7,111.49
1	TRANS & DIST MAINS	07/01/86	N	SL	65	40,295.29	0.00	0.00	22,164.16	446.45 F	22,610.61
1	TRANS & DIST MAINS	07/01/87	N	SL	65	26,379.76	0.00	0.00	13,866.85	300.44 F	14,167.29
1	TRANS & DIST MAINS	07/01/88	N	SL	65	26,483.74	0.00	0.00	13,275.09	309.46 F	13,584.55
1	FIRE MAINS	07/01/78	N	SL	65	16,460.00	0.00	0.00	15,664.89	30.83 F	15,695.72
1	TRANS & DIST MAINS	07/01/89	N	SL	65	71,915.80	0.00	0.00	34,290.95	860.69 F	35,151.64
1	TRANS & DIST MAINS	07/01/90	N	SL	65	21,015.02	0.00	0.00	9,506.44	257.21 F	9,763.65
1	TRANS & DIST MAINS	07/01/92	N	SL	65	8,281.27	0.00	0.00	3,340.54	105.59 F	3,446.13
1	TRANS & DIST MAINS	07/01/93	N	SL	65	11,948.00	0.00	0.00	4,526.69	155.21 F	4,681.90
1	TRANS & DIST MAINS	07/01/94	N	SL	65	4,409.80	0.00	0.00	1,562.51	58.30 F	1,620.81
18	TRANS & DIST MAINS	07/01/95	N	SL	65	5,380.43	0.00	0.00	1,774.32	72.33 F	1,846.65
19	TRANS & DIST MAINS	07/01/96	N	SL	65	6,942.13	0.00	0.00	2,118.73	94.81 F	2,213.54
20	SACRAMENTO WATER LINE	09/15/96	N	SL	65	48,879.27	0.00	0.00	14,721.81	671.34 F	15,393.15
21	TRANS & DIST MAINS	07/01/97	N	SL	65	9,049.30	0.00	0.00	2,539.35	125.46 F	2,664.81
22	GISHTON LINE	07/01/97	N	SL	65	2,822.10	0.00	0.00	791.91	39.12 F	831.03
23	TRANS & DIST MAINS	07/01/98	N	SL	65	15,547.30	0.00	0.00	3,980.25	218.63 F	4,198.88
24	TRANS & DIST MAINS	07/01/99	N	SL	65	14,902.36	0.00	0.00	3,448.30	212.42 F	3,660.72
25	SWAMP REPLACEMENT LINE	07/01/99	N	SL	65	32,571.34	0.00	0.00	7,536.78	464.28 F	8,001.06
26	TRANS & DIST MAINS	07/01/00	N	SL	65	22,205.34	0.00	0.00	4,591.26	320.64 F	4,911.90
27	TRANS & DIST MAINS	07/01/01	N	SL	65	16,702.64	0.00	0.00	3,041.92	244.17 F	3,286.09
28	TRANS & DIST MAINS	07/01/02	N	SL	65	19,995.04	0.00	0.00	3,148.59	295.76 F	3,444.35
29	TRANS & DIST MAINS	07/01/03	N	SL	65	16,384.40	0.00	0.00	2,175.89	245.09 F	2,420.98
30	TRANS & DIST MAINS	07/01/04	N	SL	65	10,149.71	0.00	0.00	1,097.44	153.47 F	1,250.91
31	TRANS & DIST MAINS	07/01/05	N	SL	65	38,155.30	0.00	0.00	3,183.68	582.93 F	3,766.61
32	TRANS & DIST MAINS	07/01/06	N	SL	65	26,475.86	0.00	0.00	1,555.29	408.51 F	1,963.80

Muhlenberg County Water District #3  
Federal ID #:  
Asset Summary - Book Basis  
Period Ended 12/31/10

m	Loc	Property Description	Acquired	T	Method	Life	Cost/Basis	179 Exp/AFD	Add SDA	Prior Depr.	Current Depr.	Ending Depr.
Group # 5 331.4 TRANS & DIST MAINS (Continued)												
33	1	LINES-CHERRY HILL POINTE	07/01/06	N	SL	65	9,404.82	0.00	0.00	552.47	145.11 F	697.58
34	1	LINE INSTALLATION	07/01/06	N	SL	65	4,984.00	0.00	0.00	292.78	76.90 F	369.68
35	1	TRANS & DIST MAINS	07/01/07	N	SL	65	9,168.58	0.00	0.00	352.65	141.06	493.71
36	1	TRANS & DIST MAINS	07/01/07	N	SL	65	1,896.48	0.00	0.00	72.95	29.18	102.13
37	1	431 PROJECT	10/18/07	N	SL	65	20,727.31	0.00	0.00	690.91	318.88	1,009.79
38	1	HWY 175 PROJECT	12/01/07	N	SL	65	246,235.20	0.00	0.00	7,892.15	3,788.23	11,680.38
39	1	TRANS & DIST MAINS	07/01/08	N	SL	65	3,442.34	0.00	0.00	79.44	52.96	132.40
40	1	HWY 175 PROJECT	07/01/08	N	SL	65	10,660.18	0.00	0.00	246.00	164.00	410.00
41	1	TRANS & DIST MAINS	07/01/09	N	SL	65	3,467.24	0.00	0.00	26.67	53.34	80.01
42	1	TRANS & DIST MAINS	07/01/10	N	SL	65	3,658.07	0.00	0.00	0.00	28.14	28.14
Group # 5 Total							1,801,611.64	0.00	0.00	929,075.02	18,185.04	947,260.06
Group # 6 334.4 METERS & INSTALL												
1	1	METERS & INSTALLATION	07/01/78	N	SL	40	69,180.00	0.00	0.00	69,180.00	0.00	69,180.00
2	1	METERS & INSTALLATION	07/01/79	N	SL	40	58,875.00	0.00	0.00	44,745.90	1,471.88	46,217.78
3	1	METERS & INSTALLATIONS	07/01/79	N	SL	40	9,322.00	0.00	0.00	7,084.25	233.05	7,317.30
4	1	METERS & INSTALLATION	07/01/80	N	SL	40	5,896.00	0.00	0.00	4,347.00	147.40	4,494.40
5	1	METERS & INSTALLATION	07/01/81	N	SL	40	4,499.00	0.00	0.00	3,203.90	112.48	3,316.38
6	1	METERS & INSTALLATION	07/01/82	N	SL	40	11,601.00	0.00	0.00	7,975.65	290.03	8,265.68
7	1	METERS & INSTALLATION	07/01/83	N	SL	40	11,227.00	0.00	0.00	7,438.90	280.68	7,719.58
8	1	METERS & INSTALLATION	07/01/84	N	SL	40	8,203.00	0.00	0.00	5,229.90	205.08	5,434.98
9	1	METERS & INSTALLATION	07/01/85	N	SL	40	12,879.90	0.00	0.00	7,888.95	322.00	8,210.95
10	1	METERS & INSTALLATION	07/01/86	N	SL	40	6,843.27	0.00	0.00	4,020.42	171.08	4,191.50
11	1	METERS & INSTALLATION	07/01/87	N	SL	40	9,433.29	0.00	0.00	9,433.29	0.00	9,433.29
12	1	METERS & INSTALLATION	07/01/88	N	SL	40	3,994.88	0.00	0.00	3,823.67	14.27 F	3,837.94
13	1	METERS & INSTALLATION	07/01/89	N	SL	40	4,663.48	0.00	0.00	4,250.13	26.50 F	4,276.63
14	1	METERS & INSTALLATION	07/01/90	N	SL	40	4,644.43	0.00	0.00	4,018.45	35.34 F	4,053.79
15	1	METERS & INSTALLATION	07/01/91	N	SL	40	3,799.44	0.00	0.00	3,110.79	35.62 F	3,146.41
16	1	METERS & INSTALLATION	07/01/92	N	SL	40	5,209.51	0.00	0.00	4,021.74	57.30 F	4,079.04
17	1	METERS & INSTALLATION	07/01/93	N	SL	40	8,293.34	0.00	0.00	6,014.68	104.67 F	6,119.35
18	1	METERS & INSTALLATION	07/01/94	N	SL	40	4,670.81	0.00	0.00	3,165.77	64.87 F	3,230.64
19	1	METERS & INSTALLATION	07/01/95	N	SL	40	13,576.07	0.00	0.00	8,557.77	206.07 F	8,763.84
20	1	METERS & INSTALLATION	07/01/96	N	SL	40	9,983.75	0.00	0.00	5,818.12	163.53 F	5,981.65



Muhlenberg County Water District #3  
Federal ID #:  
Asset Summary - Book Basis  
Period Ended 12/31/10

m	Loc	Property Description	Acquired	T	Method	Life	Cost/Basis	179 Exp/AFD	Add SDA	Prior Depr.	Current Depr.	Ending Depr.
Group # 6 334.4 METERS & INSTALL (Continued)												
23		1 METERS & INSTALLATION	07/01/99	N	SL	40	11,365.97	0.00	0.00	4,990.37	221.99 F	5,212.36
24		1 FOUR INCH METE-CAL MAINE	07/01/99	N	SL	40	2,977.88	0.00	0.00	1,307.47	58.16 F	1,365.63
25		1 METERS & INSTALLATION	07/01/00	N	SL	40	15,717.41	0.00	0.00	6,144.08	321.49 F	6,465.57
26		1 METERS & INSTALLATION	07/01/01	N	SL	40	13,391.80	0.00	0.00	4,588.67	285.56 F	4,874.23
27		1 METERS 7 INSTALLATION	07/01/02	N	SL	40	26,036.06	0.00	0.00	7,662.03	576.51 F	8,238.54
28		1 METERS & INSTALLATION	07/01/03	N	SL	40	12,262.42	0.00	0.00	3,014.50	281.01 F	3,295.51
29		1 METERS & INSTALLATION	07/01/04	N	SL	40	11,021.72	0.00	0.00	3,477.79	223.41 F	3,701.20
30		1 METERS & INSTALLATION	07/01/05	N	SL	40	15,986.59	0.00	0.00	3,512.83	357.59 F	3,870.42
31		1 METERS & INSTALLATION	07/01/06	N	SL	40	22,548.16	0.00	0.00	2,789.61	549.25 F	3,338.86
32		1 METERS & INSTALL	07/01/07	N	SL	40	16,274.68	0.00	0.00	1,017.17	406.87	1,424.04
33		1 431 PROJECT	10/18/07	N	SL	40	275.82	0.00	0.00	14.95	6.90	21.85
34		1 METERS & INSTALLATION	07/01/97	N	SL	40	8,082.97	0.00	0.00	4,324.38	141.45 F	4,465.83
36		1 METERS & INSTALLATIONS	07/01/08	N	SL	40	16,375.57	0.00	0.00	614.08	409.39	1,023.47
37		1 METERS & INSTALLA	07/01/98	N	SL	40	8,433.21	0.00	0.00	4,107.79	156.42 F	4,264.21
39		1 METERS & INSTALLA	07/01/09	N	SL	40	18,500.62	0.00	0.00	231.26	462.52	693.78
40		1 METERS & INSTALLA	07/01/10	N	SL	40	23,993.36	0.00	0.00	0.00	299.92	299.92
41		1 RADIO READ COMPU SOFTWARE	06/02/10	N	SL	5	17,500.00	0.00	0.00	0.00	2,041.67	2,041.67
42		1 RADIO READ METERS	07/01/10	N	SL	40	98,317.85	0.00	0.00	0.00	1,228.97	1,228.97
43		1 RADIO READ CONVER KITS	07/01/10	N	SL	40	45,870.00	0.00	0.00	0.00	573.38	573.38
44		1 1" RADIO READ MET	05/26/10	N	SL	40	1,960.00	0.00	0.00	0.00	28.58	28.58
45		1 RADIO READ METERS	12/01/10	N	SL	40	5,772.00	0.00	0.00	0.00	12.03	12.03
46		1 METERS & INSTALLATION	07/01/78	N	*SOLD*	40	21,856.00	0.00	0.00	21,856.00	0.00	21,856.00
Sub-Total							681,315.26	0.00	0.00	282,982.26	12,584.92	295,567.18
Less: Assets Sold							21,856.00	0.00	0.00	21,856.00	0.00	21,856.00
Group # 6 Total							659,459.26	0.00	0.00	261,126.26	12,584.92	273,711.18

Group # 7 335.4 HYDRANTS

1		1 HYDRANTS	07/01/78	N	SL	40	443.00	0.00	0.00	441.90	1.00	442.90
2		1 FIRE HYDRANT	07/01/86	N	SL	40	915.00	0.00	0.00	537.58	22.88	560.46
3		1 HYDRANTS	07/01/88	N	SL	40	1,259.49	0.00	0.00	676.98	31.49	708.47
4		1 HYDRANTS	07/01/89	N	SL	40	3,495.32	0.00	0.00	1,791.34	87.38	1,878.72
5		1 HYDRANTS	07/01/90	N	SL	40	2,273.00	0.00	0.00	1,108.11	56.83	1,164.94
6		1 HYDRANTS	07/01/91	N	SL	40	1,737.42	0.00	0.00	803.58	43.44	847.02
7		1 HYDRANT	07/01/92	N	SL	40	482.28	0.00	0.00	211.01	12.06	223.07
8		1 HYDRANT	07/01/97	N	SL	40	315.00	0.00	0.00	98.46	7.88	106.34
9		1 REBUILT 4 1/2" HYDRANT	07/01/01	N	SL	40	425.00	0.00	0.00	90.33	10.63	100.96
10		1 5 1/2" HYDRANT	07/01/01	N	SL	40	1,360.63	0.00	0.00	289.15	34.02	323.17
11		1 4" HYDRANT	07/01/01	N	SL	40	872.49	0.00	0.00	185.40	21.81	207.21
12		1 FIRE HYDRANT	07/01/01	N	SL	40	500.00	0.00	0.00	106.25	12.50	118.75
13		1 TWO FIRE HYDRANT	07/01/02	N	SL	40	1,740.58	0.00	0.00	326.34	43.51	369.85



Muhlenberg County Water District #3  
Federal ID #:  
Asset Summary - Book Basis  
Period Ended 12/31/10

Item	Loc	Property Description	Acquired	T	Method	Life	Cost/Basis	179 Exp/AFD	Add SDA	Prior Depr.	Current Depr.	Ending Depr.
Group # 7 335.4 HYDRANTS (Continued)												
14	1	3WAY, 3FT BURY HYDRANT	07/01/03	N	SL	40	911.60	0.00	0.00	148.14	22.79	170.93
15	1	TWO 4FT BURY, 3WAY HYDRANTS	10/15/04	N	SL	40	1,603.08	0.00	0.00	210.42	40.08	250.50
16	1	4" BURY, 3WAY HYDRANT	12/15/04	N	SL	40	984.56	0.00	0.00	125.10	24.61	149.71
17	1	HYDRANTS	07/12/06	N	SL	40	3,442.86	0.00	0.00	301.25	86.07	387.32
18	1	HYDRANTS	09/05/06	N	SL	40	408.91	0.00	0.00	34.07	10.22	44.29
19	1	THREE FIRE HYDRANTS-CHERRY HILL	07/01/06	N	SL	40	3,135.75	0.00	0.00	274.37	78.39	352.76
20	1	HWY 175 PROJECT	12/01/07	N	SL	40	3,527.00	0.00	0.00	183.71	88.18	271.89
21	1	ADAPTOR	05/21/09	N	SL	10	67.62	0.00	0.00	3.94	6.76	10.70
Group # 7 Total							<u>29,900.59</u>	<u>0.00</u>	<u>0.00</u>	<u>7,947.43</u>	<u>742.53</u>	<u>8,689.96</u>
Group # 8 304.5 STRUCT & IMPRV/GEN												
1	1	OFFICE BUILDING	07/01/80	N	SL	40	18,007.00	0.00	0.00	13,279.40	450.18	13,729.58
2	1	OFFICE BLDG ADDITION	07/01/86	N	SL	40	22,025.05	0.00	0.00	12,939.73	550.63	13,490.36
3	1	CHAIN LINK FENCE	07/01/86	N	SL	20	800.29	0.00	0.00	800.25	0.00	800.25
4	1	NEW ROOF	10/15/89	N	SL	12	4,350.00	0.00	0.00	4,350.00	0.00	4,350.00
5	1	BUILDING IMPROVEMENTS	07/01/91	N	SL	40	11,692.70	0.00	0.00	5,407.89	292.32	5,700.21
6	1	STORAGE BUILDING	07/01/91	N	SL	20	6,390.41	0.00	0.00	5,911.13	319.52	6,230.65
7	1	STEEL WORK BENCH	10/15/93	N	SL	10	130.68	0.00	0.00	130.68	0.00	130.68
8	1	STORAGE BLDG IMPROVEMENTS	07/01/97	N	SL	20	281.38	0.00	0.00	175.87	14.07	189.94
9	1	FURNACE	07/01/98	N	SL	10	2,775.00	0.00	0.00	2,775.00	0.00	2,775.00
10	1	SHOP GAS FURNACE/ INSTALLATION	07/01/01	N	SL	10	1,198.00	0.00	0.00	1,018.30	119.80	1,138.10
11	1	ROOF-OFFICE BUILDING	10/05/05	N	SL	12	2,734.26	0.00	0.00	968.39	227.86	1,196.25
12	1	DOOR-BUILDING	05/05/05	N	SL	20	170.00	0.00	0.00	39.67	8.50	48.17
13	1	NEW ROOF-OFFICE BLDG	10/15/08	N	SL	20	4,700.00	0.00	0.00	293.75	235.00	528.75
14	1	GAS LINE-PUMP STAT	09/30/10	N	SL	65	900.00	0.00	0.00	0.00	3.46	3.46
Group # 8 Total							<u>76,154.77</u>	<u>0.00</u>	<u>0.00</u>	<u>48,090.06</u>	<u>2,221.34</u>	<u>50,311.40</u>
Group # 9 340.5 OFFICE FURN & EQUIP												
1	1	DESK & FILE	07/01/78	N	SL	10	551.00	0.00	0.00	551.00	0.00	551.00
2	1	CHAIRS, TABLE, STOOL	07/01/80	N	SL	10	58.00	0.00	0.00	58.00	0.00	58.00
3	1	EIGHT CHAIRS	07/01/80	N	SL	10	766.00	0.00	0.00	766.00	0.00	766.00
4	1	DESK	07/01/80	N	SL	10	60.00	0.00	0.00	60.00	0.00	60.00
5	1	CONFERENCE TABLE	07/01/80	N	SL	10	265.00	0.00	0.00	265.00	0.00	265.00
7	1	DESK & PEDESTAL	07/01/81	N	SL	10	85.00	0.00	0.00	85.00	0.00	85.00
8	1	FILE CABINET	07/01/82	N	SL	10	155.00	0.00	0.00	155.00	0.00	155.00
9	1	FILE CABINET	07/01/84	N	SL	10	145.00	0.00	0.00	145.00	0.00	145.00
10	1	FIRE PROOF FILE	07/01/84	N	SL	10	785.00	0.00	0.00	785.00	0.00	785.00
11	1	COMPUTER TABLE	07/01/85	N	SL	10	50.00	0.00	0.00	50.00	0.00	50.00
12	1	CHAIR	08/15/85	N	*SOLD*	10	35.00	0.00	0.00	35.00	0.00	35.00
13	1	FOUR CHAIRS	07/01/86	N	SL	10	80.00	0.00	0.00	80.00	0.00	80.00
14	1	TABLE	07/01/86	N	SL	5	25.00	0.00	0.00	25.00	0.00	25.00
15	1	CARD CABINET	07/01/86	N	SL	10	50.00	0.00	0.00	50.00	0.00	50.00

8/2011  
:40

Muhlenberg County Water District #3  
Federal ID #:  
Asset Summary - Book Basis  
Period Ended 12/31/10

Company: M68  
Page: 6

am	Loc	Property Description	Acquired	T	Method	Life	Cost/Basis	179 Exp/AFD	Add SDA	Prior Depr.	Current Depr.	Ending Depr.
Group # 9 340.5 OFFICE FURN & EQUIP (Continued)												
16	I	DRAFTING TABLE	07/01/86	N	SL	5	35.00	0.00	0.00	35.00	0.00	35.00
17	I	SHOP DESK	07/01/87	N	SL	5	50.00	0.00	0.00	50.00	0.00	50.00
18	I	HEATER FAN	03/15/88	N	SL	3	15.00	0.00	0.00	15.00	0.00	15.00
23	I	ONE SECRETARIAL CHAIRS	07/01/94	N	SL	7	113.09	0.00	0.00	113.09	0.00	113.09
24	I	MISC A/R SOFTWARE	07/01/94	N	SL	5	395.00	0.00	0.00	395.00	0.00	395.00
26	I	CASH REGISTER	07/01/95	N	*SOLD*	5	571.90	0.00	0.00	571.90	0.00	571.90
27	I	CALCULATOR	07/01/95	N	SL	5	49.87	0.00	0.00	49.87	0.00	49.87
28	I	CARPET & TILE	06/15/96	N	SL	10	1,429.18	0.00	0.00	1,429.18	0.00	1,429.18
29	I	SAFE WHEELS	08/15/96	N	SL	5	169.00	0.00	0.00	169.00	0.00	169.00
31	I	CANON COPIER	07/01/97	N	SL	5	658.31	0.00	0.00	658.31	0.00	658.31
34	I	HP DESKJET 722C	07/01/98	N	SL	5	299.99	0.00	0.00	299.99	0.00	299.99
35	I	TWO OFFICE CHAIRS	07/01/00	N	SL	5	159.98	0.00	0.00	159.98	0.00	159.98
36	I	HEWLETT PACKARD FAX MACHINE	07/01/01	N	SL	5	407.00	0.00	0.00	407.00	0.00	407.00
37	I	DESK	07/01/02	N	SL	5	55.00	0.00	0.00	55.00	0.00	55.00
38	I	OLYMPIA TYPEWRIT	07/01/03	N	SL	5	499.00	0.00	0.00	499.00	0.00	499.00
39	I	ALTOS 301 COMPUTE	07/01/03	N	SL	5	2,995.00	0.00	0.00	2,995.00	0.00	2,995.00
40	I	LASER T630 PRINTER	07/01/03	N	SL	5	1,695.00	0.00	0.00	1,695.00	0.00	1,695.00
41	I	COMPUTER	07/01/03	N	*SOLD*	5	1,295.00	0.00	0.00	1,295.00	0.00	1,295.00
42	I	UTILITY MGT SYS/HARDWARE	10/15/04	N	SL	4	8,831.50	0.00	0.00	8,831.50	0.00	8,831.50
43	I	SOFTWARE	12/15/04	N	SL	10	4,615.00	0.00	0.00	2,345.94	461.50	2,807.44
44	I	SOFTWARE	12/15/04	N	SL	10	347.00	0.00	0.00	176.39	34.70	211.09
45	I	COMPUTER	12/15/04	N	SL	4	625.59	0.00	0.00	625.23	0.00	625.23
46	I	UTILITY MGT SYS/SOFTWARE	10/15/04	N	SL	10	8,137.50	0.00	0.00	4,272.19	813.75	5,085.94
47	I	FIRE PROOF FILE CABINET	01/19/05	N	SL	20	1,598.95	0.00	0.00	399.75	79.95	479.70
48	I	HP 1040 INKJET FAX MACHINE	08/30/05	N	SL	5	99.98	0.00	0.00	88.33	12.00	100.33
49	I	COMPAC PRESARIO DESKTOP COMPUTER	01/25/06	N	SL	5	611.88	0.00	0.00	479.32	122.38	601.70
50	I	ACER NOTEBOOK COMPUTER	03/29/06	N	SL	5	692.14	0.00	0.00	519.11	138.43	657.54
51	I	CANON D320 COPIER	03/29/06	N	SL	5	317.97	0.00	0.00	238.47	63.59	302.06
52	I	FIRE PROOF FILE CABINET	04/05/06	N	SL	20	865.00	0.00	0.00	162.19	43.25	205.44
53	I	MONITOR	04/17/07	N	SL	5	139.99	0.00	0.00	74.67	28.00	102.67
54	I	HP COMPUTER	03/19/08	N	SL	5	1,541.39	0.00	0.00	539.49	308.28	847.77
55	I	COMPUTER HARDDRIVE	05/07/08	N	SL	5	215.33	0.00	0.00	71.78	43.07	114.85
56	I	DRAFTING STOOL	05/28/08	N	SL	10	102.50	0.00	0.00	16.23	10.25	26.48
57	I	MONITOR	06/25/08	N	SL	5	214.97	0.00	0.00	64.49	42.99	107.48
58	I	COMPUTER ACCESSORY	03/25/09	N	SL	5	270.96	0.00	0.00	40.64	54.19	94.83
59	I	TIME CLOCK	05/06/09	N	SL	10	244.52	0.00	0.00	16.30	24.45	40.75
60	I	CROSSCUT SHREDDER	05/26/10	N	SL	3	159.99	0.00	0.00	0.00	31.11	31.11
61	I	HP COMPUTER	11/17/10	N	SL	5	494.54	0.00	0.00	0.00	8.24	8.24
62	I	THREE TELEPHONES	12/02/10	N	SL	5	384.95	0.00	0.00	0.00	6.42	6.42
63	I	COMPUTER MONITOR	12/22/10	N	SL	5	205.65	0.00	0.00	0.00	0.00	0.00
64	I	COFFEE MAKER	12/16/10	N	SL	3	99.99	0.00	0.00	0.00	0.00	0.00
65	I	ONE SECRETARIAL CHAIR	07/01/94	N	*SOLD*	7	113.09	0.00	0.00	113.09	0.00	113.09
Sub-Total							44,932.70	0.00	0.00	33,077.43	2,326.55	35,403.98



18/2011  
:40

Muhlenberg County Water District #3  
Federal ID #:  
Asset Summary - Book Basis  
Period Ended 12/31/10

Company: M68  
Page: 7

Loc	Property Description	Acquired	T	Method	Life	Cost/Basis	179 Exp/AFD	Add SDA	Prior Depr.	Current Depr.	Ending Depr.	
						Less: Assets Sold	2,014.99	0.00	0.00	2,014.99	0.00	2,014.99
Group # 9 Total						42,917.71	0.00	0.00	31,062.44	2,326.55	33,388.99	
Group # 10 343.5 TOOLS, SHOP, GRG EQ												
1	*1 TOOLS, SHOP, GARAGE EQUIP	07/01/78	N	SL	10	2,178.00	0.00	0.00	2,178.00	0.00	2,178.00	
2	1 METER CLEANING VATS	07/01/81	N	SL	10	47.00	0.00	0.00	47.00	0.00	47.00	
3	1 CI 8" PIPE CUTTER	07/01/82	N	SL	10	554.00	0.00	0.00	554.00	0.00	554.00	
4	1 TORCH	07/01/82	N	SL	4	69.00	0.00	0.00	69.00	0.00	69.00	
6	1 TAPPING MACHINE	07/01/84	N	SL	10	250.00	0.00	0.00	250.00	0.00	250.00	
7	1 SMALL HAND TOOLS	07/01/86	N	SL	5	303.39	0.00	0.00	303.39	0.00	303.39	
8	1 DOLLY	07/01/86	N	SL	10	57.05	0.00	0.00	57.05	0.00	57.05	
9	1 VALVE BOX LOCATOR	03/15/87	N	SL	10	265.00	0.00	0.00	265.00	0.00	265.00	
10	1 GAS ENGINE PUMP	08/15/87	N	SL	5	328.46	0.00	0.00	328.46	0.00	328.46	
12	1 WEDEATER	07/01/89	N	SL	4	162.46	0.00	0.00	162.46	0.00	162.46	
13	1 GRINDER	07/01/91	N	SL	5	226.71	0.00	0.00	226.71	0.00	226.71	
14	1 USED REFRIDERATOR	07/01/92	N	SL	5	50.00	0.00	0.00	50.00	0.00	50.00	
15	1 DRILL PRESS	11/15/93	N	SL	5	238.45	0.00	0.00	238.45	0.00	238.45	
16	1 WELDER	11/15/93	N	SL	5	211.99	0.00	0.00	211.99	0.00	211.99	
18	1 MISC TOOLS & SHOP EQUIP	07/01/96	N	SL	5	1,886.24	0.00	0.00	1,886.24	0.00	1,886.24	
19	1 MISC TOOLS & SHOP EQUIP	07/01/97	N	SL	5	1,952.66	0.00	0.00	1,952.66	0.00	1,952.66	
20	1 VARIOUS TOOLS	07/01/99	N	SL	5	478.00	0.00	0.00	478.00	0.00	478.00	
21	1 TRUCK TOOL BOX	07/01/00	N	SL	5	199.99	0.00	0.00	199.99	0.00	199.99	
22	1 PUMP	07/01/00	N	SL	5	277.13	0.00	0.00	277.13	0.00	277.13	
23	1 LINE FINDER	07/01/00	N	SL	5	1,910.50	0.00	0.00	1,910.50	0.00	1,910.50	
24	1 TOOLBOX	07/01/01	N	SL	5	129.74	0.00	0.00	129.74	0.00	129.74	
25	1 16' TRAILER	07/01/01	N	SL	10	975.00	0.00	0.00	828.75	97.50	926.25	
26	1 WEDEATER	07/01/01	N	SL	5	216.40	0.00	0.00	216.40	0.00	216.40	
27	1 DIG CHAIN	07/01/02	N	SL	5	1,895.40	0.00	0.00	1,895.40	0.00	1,895.40	
28	1 TRACTOR COVERING	07/01/02	N	SL	5	1,413.71	0.00	0.00	1,413.34	0.00	1,413.34	
29	1 GENERATOR	07/01/95	N	SL	5	699.99	0.00	0.00	699.99	0.00	699.99	
30	1 3" TRASH PUMP	05/18/05	N	SL	5	300.00	0.00	0.00	280.00	20.00	300.00	
31	1 2" PUMP	06/01/05	N	SL	5	262.97	0.00	0.00	241.04	22.00	263.04	
32	1 BOBCAT 250 WELDER	07/27/05	N	SL	10	2,853.64	0.00	0.00	1,284.12	285.36	1,569.48	
33	1 5X10 A FRAME TRAIL	09/07/05	N	SL	10	585.00	0.00	0.00	253.50	58.50	312.00	
34	1 ACETYLENE TORCH & ACCESSORIES	05/17/06	N	SL	5	789.28	0.00	0.00	565.66	157.86	723.52	
35	1 BUSHHOG	08/23/06	N	SL	10	1,000.00	0.00	0.00	333.33	100.00	433.33	
36	1 ACETYLENE TORCH ACCESSORIES	12/18/07	N	SL	5	647.24	0.00	0.00	258.90	129.45	388.35	
37	1 METAL DETECTOR	01/23/08	N	SL	5	149.98	0.00	0.00	57.50	30.00	87.50	
38	1 WELDER PLUG	03/04/09	N	SL	5	30.00	0.00	0.00	5.00	6.00	11.00	
39	1 TRASH PUMP	03/03/10	N	SL	3	189.99	0.00	0.00	0.00	52.78	52.78	
40	1 WATER PUMP	04/07/10	N	SL	3	388.91	0.00	0.00	0.00	97.23	97.23	
41	1 IMPACT WRENCH	08/04/10	N	SL	10	299.00	0.00	0.00	0.00	12.46	12.46	
42	1 20' ALUM EXT LADDE	09/01/10	N	SL	2	124.99	0.00	0.00	0.00	20.83	20.83	
Group # 10 Total						24,597.27	0.00	0.00	20,108.70	1,089.97	21,198.67	
Group # 11 346.5 COMMUNICATION EQUIP												
5	1 MOTOROLA PAGER	07/01/92	N	SL	5	313.00	0.00	0.00	313.00	0.00	313.00	
7	1 RADIO	07/01/96	N	SL	5	155.30	0.00	0.00	155.30	0.00	155.30	



Muhlenberg County Water District #3  
Federal ID #:  
Asset Summary - Book Basis  
Period Ended 12/31/10

am	Loc	Property Description	Acquired	T	Method	Life	Cost/Basis	179 Exp/AFD	Add SDA	Prior Depr.	Current Depr.	Ending Depr.
Group # 11 346.5 COMMUNICATION EQUIP (Continued)												
8		1 MOBILE RADIO & ANTENNA	08/15/96	N	SL	5	1,826.17	0.00	0.00	1,826.17	0.00	1,826.17
10		1 DECODER	07/01/97	N	SL	5	86.34	0.00	0.00	86.34	0.00	86.34
11		1 TRUCK RADIO	07/01/98	N	SL	5	481.68	0.00	0.00	481.68	0.00	481.68
12		1 RADIO	07/01/00	N	SL	5	486.85	0.00	0.00	486.85	0.00	486.85
13		1 ANTENNA & CONNECTOR	07/01/00	N	SL	5	127.18	0.00	0.00	127.18	0.00	127.18
14		1 MOBILE RADIO	07/01/01	N	SL	5	514.95	0.00	0.00	514.46	0.00	514.46
15		1 TWO PAGERS	07/01/01	N	SL	5	756.00	0.00	0.00	756.00	0.00	756.00
17		1 GRAPH-TELEMETRY	07/01/03	N	SL	20	499.00	0.00	0.00	162.18	24.95	187.13
18		1 NOKIA PHONE	05/17/06	N	*SOLD*	3	54.98	0.00	0.00	54.98	0.00	54.98
19		1 RADIO IN BACKHOE	05/17/06	N	SL	3	252.38	0.00	0.00	252.38	0.00	252.38
20		1 TRANSDUCER	01/18/07	N	SL	5	375.00	0.00	0.00	218.75	75.00	293.75
21		1 SCADA TELEMETRY	08/01/09	N	SL	20	142,185.01	0.00	0.00	2,962.19	7,109.25	10,071.44
22		1 TELEPHONE	09/23/09	N	SL	3	205.73	0.00	0.00	17.14	68.58	85.72
23		1 RADIO BATTERY	11/02/09	N	SL	3	43.22	0.00	0.00	2.40	14.41	16.81
Sub-Total							148,362.79	0.00	0.00	8,417.00	7,292.19	15,709.19
Less: Assets Sold							54.98	0.00	0.00	54.98	0.00	54.98
Group # 11 Total							148,307.81	0.00	0.00	8,362.02	7,292.19	15,654.21
Group # 12 347.5 MISCELLANEOUS EQUIP												
1		1 STOVE, SINK, REFRIG COMBO	07/01/80	N	SL	10	537.00	0.00	0.00	537.00	0.00	537.00
2		1 KITCHEN CABINETS	07/01/80	N	SL	10	381.00	0.00	0.00	381.00	0.00	381.00
3		1 DOOR BELL	07/01/80	N	*SOLD*	5	18.00	0.00	0.00	18.00	0.00	18.00
4		1 WATER HEATER	07/01/80	N	SL	10	77.00	0.00	0.00	77.00	0.00	77.00
5		1 MISC EQUIP	03/15/87	N	SL	10	95.92	0.00	0.00	95.92	0.00	95.92
6		1 CUB CADET MOWER	09/19/07	N	SL	5	1,839.99	0.00	0.00	828.00	368.00	1,196.00
Sub-Total							2,948.91	0.00	0.00	1,936.92	368.00	2,304.92
Less: Assets Sold							18.00	0.00	0.00	18.00	0.00	18.00
Group # 12 Total							2,930.91	0.00	0.00	1,918.92	368.00	2,286.92
Group # 14 344.5 METER TESTING EQUIP												
1		1 METER TESTING EQUIPMENT	07/01/86	N	SL	10	4,388.48	0.00	0.00	4,388.48	0.00	4,388.48
Group # 14 Total							4,388.48	0.00	0.00	4,388.48	0.00	4,388.48
Group # 15 345.5 POWER OPERATED EQ												
2		1 KUBOTA TRACTOR	07/01/00	N	SL	10	21,480.00	0.00	0.00	20,406.00	1,074.00	21,480.00
3		1 LIGHTS FOR KUBOTA	07/01/01	N	SL	10	182.00	0.00	0.00	154.70	18.20	172.90
5		1 CASE SERIES II BACKHOE	03/28/06	N	SL	10	57,350.00	0.00	0.00	21,506.25	5,735.00	27,241.25
6		1 FORKS FOR BACKHOE	06/06/07	N	SL	10	1,395.39	0.00	0.00	360.48	139.54	500.02
7		1 3700 DITCH WITGH TRENCHER	04/23/08	N	SL	10	35,296.67	0.00	0.00	5,882.78	3,529.67	9,412.45
Group # 15 Total							115,704.06	0.00	0.00	48,310.21	10,496.41	58,806.62
Group # 16 339.4 OTHR PLANT & MSC EQ												
1		1 CHLORINE TESTER	09/15/96	N	SL	5	305.00	0.00	0.00	305.00	0.00	305.00
2		1 2" PUMP	07/01/97	N	SL	5	259.97	0.00	0.00	259.97	0.00	259.97

1/18/2011  
07:40

Muhlenberg County Water District #3  
Federal ID #:  
Asset Summary - Book Basis  
Period Ended 12/31/10

Company: M68  
Page: 9

Num	Loc	Property Description	Acquired	T	Method	Life	Cost/Basis	179 Exp/AFD	Add SDA	Prior Depr.	Current Depr.	Ending Depr.
Group # 16 339.4 OTHR PLANT & MSC EQ (Continued)												
3		1 TANK OVERFLOW CLOCK	07/01/97	N	SL	5	520.00	0.00	0.00	520.00	0.00	520.00
4		1 TWO CHLOROMETER	07/01/00	N	SL	5	620.00	0.00	0.00	620.00	0.00	620.00
5		1 PUMP	07/01/00	N	SL	5	263.00	0.00	0.00	263.00	0.00	263.00
6		1 60 GAL AIR COMPRESSOR	07/01/02	N	SL	5	423.44	0.00	0.00	423.10	0.00	423.10
7		1 POCKET CHLOROME	07/01/02	N	SL	5	255.44	0.00	0.00	255.44	0.00	255.44
8		1 POCKET CHLOROME	07/01/03	N	SL	5	335.30	0.00	0.00	335.30	0.00	335.30
9		1 PVC CUTTERS	07/01/03	N	SL	5	396.80	0.00	0.00	396.80	0.00	396.80
10		1 COMPRESSOR	04/12/06	N	SL	5	379.99	0.00	0.00	285.00	76.00	361.00
11		1 GARMIN GPS	11/17/10	N	SL	5	342.48	0.00	0.00	0.00	5.71	5.71
Group # 16 Total							4,101.42	0.00	0.00	3,663.61	81.71	3,745.32
Group # 17 341.5 TRANSPORTATION EQ												
2		1 1994 FORD ONE TON TRUCK	07/01/00	N	SL	5	13,006.00	0.00	0.00	13,006.00	0.00	13,006.00
3		1 2001 CHEV 1500 PICK	07/01/01	N	SL	5	14,533.43	0.00	0.00	14,533.09	0.00	14,533.09
4		1 TRUCK TOOLBOX	07/01/01	N	SL	5	199.99	0.00	0.00	199.99	0.00	199.99
5		1 TRUCK TOOLBOX	07/01/01	N	SL	5	199.99	0.00	0.00	199.99	0.00	199.99
6		1 TRAILER	07/01/02	N	SL	5	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00
8		1 2004 FORD RANGER	09/15/04	N	SL	5	13,100.00	0.00	0.00	13,100.00	0.00	13,100.00
10		1 2007 FORD RANGER	02/28/07	N	SL	5	12,016.00	0.00	0.00	6,809.07	2,403.20	9,212.27
11		1 HALOGEN LIGHT MIN	03/14/07	N	SL	5	110.98	0.00	0.00	62.90	22.20	85.10
12		1 HALOGEN LIGHT MIN	09/19/07	N	SL	5	236.97	0.00	0.00	106.63	47.39	154.02
13		1 TRUCK TOOLBOX	10/15/04	N	SL	5	204.99	0.00	0.00	204.99	0.00	204.99
15		1 2008 F350 TRUCK	04/23/08	N	SL	5	23,794.00	0.00	0.00	7,931.33	4,758.80	12,690.13
16		1 LIGHTS ON F350	04/29/08	N	SL	5	110.98	0.00	0.00	37.00	22.20	59.20
17		1 NERF BARS ON F350	10/16/08	N	SL	5	250.00	0.00	0.00	58.33	50.00	108.33
18		1 100 GAL TANK/PUMP	07/15/09	N	SL	5	584.98	0.00	0.00	58.50	117.00	175.50
Group # 17 Total							79,548.31	0.00	0.00	57,507.82	7,420.79	64,928.61
Group # 18 303.2 LAND&LN RIGHTS/PUMP												
1		1 LAND & LAND RIGHT	07/01/78	N			99.00	0.00	0.00	0.00	0.00	0.00
Group # 18 Total							99.00	0.00	0.00	0.00	0.00	0.00
Group # 19 303.4 LAND&LN RIGHTS/TRAN												
1		1 LAND & LAND RIGHT	07/01/78	N			1,500.00	0.00	0.00	0.00	0.00	0.00
Group # 19 Total							1,500.00	0.00	0.00	0.00	0.00	0.00
Group # 20 303.5 LAND&LN RIGHTS/TRAN												
1		1 LAND & LAND RIGHT	07/01/78	N			20,681.50	0.00	0.00	0.00	0.00	0.00
Group # 20 Total							20,681.50	0.00	0.00	0.00	0.00	0.00
Group # 21 310.1 POWER GENERATION EQ												
1		1 5 GENERATORS/ INSTALLATION	10/18/10	N	SL	40	95,176.00	0.00	0.00	0.00	396.57	396.57
Group # 21 Total							95,176.00	0.00	0.00	0.00	396.57	396.57

1/18/2011  
7:40

Muhlenberg County Water District #3  
Federal ID #:  
Asset Summary - Book Basis  
Period Ended 12/31/10

Company: M68  
Page: 10

<u>Am</u>	<u>Loc</u>	<u>Property Description</u>	<u>Acquired</u>	<u>T</u>	<u>Method</u>	<u>Life</u>	<u>Cost/Basis</u>	<u>179 Exp/AFD</u>	<u>Add SDA</u>	<u>Prior Depr.</u>	<u>Current Depr.</u>	<u>Ending Depr.</u>
		Grand Total					3,621,025.37	0.00	0.00	1,624,445.86	81,073.67	1,705,519.53
		Less: Assets Sold					23,943.97	0.00	0.00	23,943.97	0.00	23,943.97
		Net Grand Total					3,597,081.40	0.00	0.00	1,600,501.89	81,073.67	1,681,575.56

$$81073.67 \div 12 = 6756.13$$

108-00-OR  
403-00-OR



# Muhlenberg Water District #3

## Billing Analysis

### Current Rates

TEST YEAR ENDING: December 2010

	USAGE	BILLS	GALLONS	FIRST 2,000	NEXT 8,000	NEXT 10,000	NEXT 30,000	OVER 50000
FIRST	2,000	6606	6,409,600	6,409,600				
NEXT	8,000	17472	79,961,800	34,944,000	45,017,800			
NEXT	10,000	1218	16,261,600	2,436,000	9,744,000	4,081,600		
NEXT	30,000	306	8,733,300	612,000	2,448,000	3,060,000	2,613,300	
OVER	50,000	173	104,568,900	346,000	1,384,000	1,730,000	5,190,000	95,918,900
		25775	215,935,200	44,747,600	58,593,800	8,871,600	7,803,300	95,918,900

#### REVENUE BY RATE INCREMENT

	USAGE	BILLS	GALLONS	RATE	REVENUE
FIRST	2,000	25775	44,747,600	\$13.73	\$353,891
NEXT	8,000		58,593,800	3.77	\$220,899
NEXT	10,000		8,871,600	3.51	\$31,139
NEXT	30,000		7,803,300	3.18	\$24,814
OVER	50,000		95,918,900	2.92	\$280,083
TOTAL		25775	215,935,200		\$910,826

# Muhlenberg Water District #3

## Billing Analysis

### Proposed Rates

13% Across the Board Increase of the current rates

TEST YEAR ENDING: December 2010

	USAGE	BILLS	GALLONS	FIRST 2,000	NEXT 8,000	NEXT 10,000	NEXT 30,000	OVER 50,000
FIRST	2,000	6,606	6,409,600	6,409,600				
NEXT	8,000	17,472	79,961,800	34,944,000	45,017,800			
NEXT	10,000	1,218	16,261,600	2,436,000	9,744,000	4,081,600		
NEXT	30,000	306	8,733,300	612,000	2,448,000	3,060,000	2,613,300	
OVER	50,000	173	104,568,900	346,000	1,384,000	1,730,000	5,190,000	95,918,900
TOTAL		25,775	215,935,200	44,747,600	58,593,800	8,871,600	7,803,300	95,918,900

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE	
FIRST	2,000	25,775	44,747,600	\$15.51	\$399,770
NEXT	8,000		58,593,800	4.26	\$249,610
NEXT	10,000		8,871,600	3.97	\$35,220
NEXT	30,000		7,803,300	3.59	\$28,014
OVER	50,000		95,918,900	3.30	\$316,532
TOTAL	25,775	215,935,200			\$1,029,146

# Fax

**To:** Leader News

**From:** Sandra Gary

**Fax:** 1-754-9484

**Pages:** 2

**Phone:** 1-270-525-6333

**Date:** 1/12/2012

**Re:** Flushing

**CC:**

**Urgent**     **For Review**     **Please Comment**     **Please Reply**     **Please Recycle**

• **Comments:** Please run this add in next three weeks papers.

Thank You,

Sandra Gary

Office Manager

Muhlenberg County Water District #3

Bremen, KY 42325



you have eternal life?"

A fifth Sunday fellowship meal will be held after the morning worship service Jan. 29.

Baptist Men's Day will be Jan. 29.

The MCBA will host a shower for newborn to 18-month-old children. The crisis center will be needing toilet tissue for the month of February.

Prayer list: Marie Vincent, Judy Vincent, Freda

Inez Gossett, Sarah Casbier, Jr. May God bless them in a special way.  
Lonell Key, Nadine Riley,

•Call 1.800.QUIT.NOW (1.800.784.8669) to be

take heart quizzes.

## CUSTOMER NOTICE

Muhlenberg County Water District #3 has applied to the Public Service Commission for an adjustment of rates in the total amount of \$1,028,940 on an annual basis, which is an increase of \$118,114 or approximately 12.98 percent over normalized revenues from water sales of \$910,826.

The estimated amount of the total increase is:

	Requested Increase	
	Dollar	Percentage
First 2,000 gallons	\$ 45,879	38.78%
Next 8,000 gallons	28,711	24.27%
Next 10,000 gallons	4,081	3.45%
Next 30,000 gallons	3,200	2.70%
Over 50,000 gallons	36,449	30.80%
<b>Totals</b>	<b>\$118,320</b>	<b>100.0%</b>

The comparison of the present and proposed rates of the Muhlenberg County Water District #3 is as follows:

	Existing	Proposed	Difference	Difference
	Rates	Rates	Dollar	Percentage
First 2,000	\$13.73	\$15.51	\$1.78	12.96%
Next 8,000	\$ 3.77	\$ 4.26	\$0.49	13.00%
Next 10,000	\$ 3.51	\$ 3.97	\$0.46	13.11%
Next 30,000	\$ 3.18	\$ 3.59	\$0.41	12.89%
Over 50,000	\$ 2.92	\$ 3.30	\$0.38	13.01%
<b>Average Bill</b>	<b>\$25.04</b>	<b>\$28.29</b>	<b>\$3.25</b>	<b>12.98%</b>

The rates contained in this notice are the rates proposed by Muhlenberg County Water District #3; however, the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice.

Any corporation, association, or person with a substantial interest in the matter may submit a written request to intervene to the Public Service Commission at the address shown below. Copies of the application may be obtained at no charge by contacting Muhlenberg County Water District #3 at the address below. Any person may examine the rate application and any other filings at the offices of Muhlenberg County Water District #3 or the Public Service Commission.

South 2nd Street  
Central City, Kentucky  
270-754-4400



**LIMITED TIME**




**Classic Fish Sandwich**

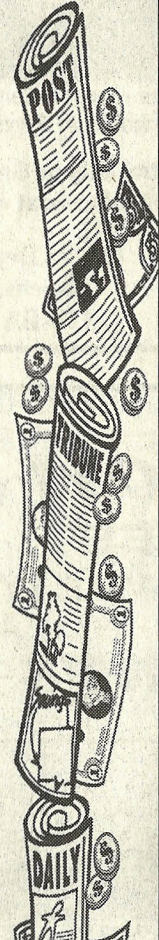
**2 for \$4<sup>00</sup>**  
plus tax

**Classic Fish Sandwich Combo**

**for \$4<sup>00</sup>**

NO COUPON NEEDED

**our Local ~ LEADER NEWS!!!**




**First Security Bank**  
of Kentucky

**UK TICKET WINNER**





**NOTICE OF ELECTION OF USE OF ELECTRONIC FILING**

**USE OF ELECTRONIC FILING PROCEDURES FOR AN APPLICATION  
FOR RATE ADJUSTMENT MADE PURSUANT TO 807 KAR 5:076  
(Fill All Blank Spaces and Check Applicable Boxes)**

In accordance with 807 KAR 5:076, Section 13, Muhlenberg County Water Dist. #3 gives notice of its intent to file an application for rate adjustment pursuant to 807 KAR 5:076 with the Public Service Commission no later than January 18, 2012 and to use the electronic filing procedures set forth in that regulation.

- |   | Yes                                 | No                                  |
|---|-------------------------------------|-------------------------------------|
| 1. It requests that the Public Service Commission assigned a case number to the intended application and advise it of that number as soon as possible;  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 2. It or its authorized representatives have registered with the Public Service Commission and are authorized to make electronic filings with the Public Service Commission to enable it to make electronic filings;  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 3. Neither it nor its authorized representatives have registered with the Public Service Commission for authorization to make electronic filings but will do so no later than seven days before the date of its filing of its application for rate adjustment;                          | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 4. Pursuant to KRS 278.380, for purposes of this proceeding only it waives any right to service of Public Service Commission orders by mail;  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 5. It or its authorized agents possess the facilities to receive electronic transmissions;  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 6. The following persons are authorized to make filings on its behalf and to receive electronically service of Public Service Commission orders and any pleadings filed by any party or the Public Service Commission Staff ( <b>List the name and e-mail address of each person</b> )* |                                     |                                     |

Name	Electronic Mail Address
Sandra Gary	sandygary@bellsouth.net
Chester Lear	muhlenbergwater@bellsouth.net

7. It and its authorized representatives listed above have read and understand the procedures for electronic filing set forth in 807 KAR 5:076 and will fully comply with those procedures unless the Public Service Commission directs otherwise.

(Signed)

*Sandra Gary*

Name: Sandra Gary

Title: Office Manager

Address: PO Box 67

Bremen, KY 42325

Telephone Number: 270-525-6333