



Cost-of-Service Study

Water Utility Fund

City of Ashland

Ashland, KY
August 2, 2021



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Chapter 1: Background and Historical Utility Data

1.1 Introduction

To maintain the financial health of their utility the City of Ashland (Ashland) has retained HDR to review the rates and charges, revenue and expenses associated with the Water Utility Fund. This work will be more comprehensive than the work completed in 2015 and will look at retail and wholesale elements of the water system.

As background, Ashland currently produces and distributes water for sale to approximately 15,400 retail, commercial and industrial customers as well as four wholesale customers. Ashland's wholesale customers are Cannonsburg Water District (Cannonsburg), City of Russell (Russell), City of Flatwoods (Flatwoods), and Big Sandy Water District (Big Sandy). Ashland's WTP has a rated capacity of 20.0 million gallons per day (MGD). Average daily production at the WTP in from July 1, 2019 through June 30, 2020 was 9.35 MGD (or approximately 47% of capacity).

Ashland's WTP draws raw water from the Ohio River which provides an abundance of variable water quality for treatment. The WTP processes include pre-sedimentation, chemical coagulation, Actiflo advanced settling, granular media filtration and sodium hypochlorite disinfection prior to pumping into the distribution system. The WTP was originally built in 1960 and was renovated and expanded in 2005.

Ashland has been increasingly monitoring its production levels, operations/maintenance costs, debt service and its revenues over the last several years. The most recent rate review conducted by Ashland was in 2016. Since then, expenses have continued to rise, and revenues have not kept pace. Additionally, Ashland is experiencing a significant reduction in demand from AK Steel and Big Sandy.

Per Ashland's City Ordinance 55.02, effective January 1, 2019, and each January thereafter for water service both inside and outside the corporate limits of the city, the annual percentage increase of the water item for the U.S. Department of Labor Consumer Price Index shall be applied.

On November 28, 2018, Ashland proceeded to implement a cost-of-living adjustment to all wholesale customers by filing tariffs with Public Service Commission (PSC) in a percentage similar to the retail rates for those PSC regulated Districts. Pursuant to that notification, Cannonsburg and Big Sandy objected to the PSC and filed to intervene in the rate increase case. In April 2019, Ashland's motion for a tariff filing was withdrawn.

This has led to this cost-of-service study. HDR was retained by Ashland to provide a cost-of-service study that analyzes and allocates "known and measurable" expenses incurred by Ashland to ascertain the appropriateness of the proposed rate increase. The purpose of the study is to determine if an additional rate increase is needed and to identify how to distribute the rate increase to each customer class. This study is performed in accordance with generally understood principals outlined by PSC and utilizes methods consistent with American Water Works Association (AWWA) M1 guidance for the development of water rates. The information developed in this review would constitute the core of data needed for a full PSC filing. However, this core information may need to be enhanced to produce a final document that would be acceptable to the PSC.

1.2 Study Data

Ashland is not regulated by the PSC but two of its wholesale customers, Cannonsburg Water District and Big Sandy Water District, are. That means the wholesale relationship between Ashland and Cannonsburg/Big Sandy is subject to PSC authority. Based on that information and the significance of Cannonsburg usage, our review incorporates PSC methods should a future case be filed on this subject.

The financial and billing data that is discussed in this review was provided by the Ashland Department of Finance (Appendix A). The data was audited as seen in the Comprehensive Annual Financial Report (Appendix L). This financial data is used as the test year in the study and reflects the fiscal year (test year) of July 1, 2019 through June 30, 2020. The expenses presented are “known and measurable” with documentation from financial statements, utility work papers, and annual audits. Water treated and sold information is provided by the Ashland Water Department.

The test year expenses and adjusted expenses in this report are allocated based on AWWA M1 guidance to identify utility revenue requirements by function and customer classification. The expense and revenue data that is used in this study has not been independently evaluated by HDR. HDR relies heavily on the data provided in the audit and the underlying accounting data provided by the City of Ashland. Multiple schedules, allocation details and support tables that constitute the complete cost-of-service study are available in the numerous appendices as outlined in the narrative that follows.

1.3 WTP Production

Table 1-1 provides a summary of the water production at the WTP during the test year period (July 1, 2019 - June 30, 2020). Additionally, a peak day is determined based on the maximum monthly usages of each customer divided by the number of days in the month as wholesale meters are not read daily. This information is further detailed in Appendix F.

Table 1-1: Total Water Produced & Sold

Monthly (FY 2019-2020)	Monthly Amounts	
	Water Produced ^{1,2}	Water Sold ^{2,3}
July	299,708,992	152,426,000
August	296,979,008	162,479,000
September	299,559,990	160,410,000
October	289,649,988	170,219,000
November	290,349,990	159,786,000
December	299,730,010	156,795,000
January	295,484,002	154,371,000
February	266,522,238	156,742,000
March	277,629,986	129,923,000
April	255,759,990	138,871,000

May	270,030,522	146,469,000
June	270,620,010	160,787,000
Total	3,412,024,726	1,849,278,000
Average	9,348,013	-
Peak Day	10,940,000	-

Notes: ¹ Data from Appendix F.

²Gallons.

³Data from Appendix C.

Based on the information provided in Table 1-1, total water produced in 2019-2020 is approximately 3.41 billion gallons of water (9.35 MGD) and the total water sales during the same period was 1.85 billion gallons of water (5.05 MGD). A breakdown of the water sales is provided in Table 1-2.

Table 1-2: Water Sales

Customer Classification	Name	Total Purchased ^{1,2}
In-City	In-City Total	649,724,000
Outside City	Outside City	549,412,000
	SD2	66,260,000
	Catlettsburg	38,262,000
	Industrial Park	12,975,000
	Total	666,909,000
Wholesale	Big Sandy	81,408,000
	Cannonsburg	385,787,000
	Flatwoods	53,635,000
	Russell	11,815,000
	Total	532,645,000
Total		1,849,278,000

Notes: ¹ Data from Appendix C.

²Gallons.

1.4 Water Systems Revenues

1.4.1 Revenues from Water Sales

The revenue generated in FY 2019-2020 from the sale of potable water to residential, commercial, industrial, and wholesale customers is detailed in Appendix E and summarized in Table 1-3.

Table 1-3: Water Sales Revenue

Item	Amount ¹
Residential/Commercial/Industry Total	\$7,984,924
Wholesale Total	\$1,512,144
Total Sales Revenue	\$9,497,068

Note: ¹ Data from Appendix E.

1.4.2 Other Miscellaneous Services / Water System Income

In addition to water sales, Ashland also generates additional revenue through operations from fees and services related to the water utility. These revenues include items such as tap fees, turn on fees, and fire sprinkler services.

In addition to miscellaneous operating revenues, revenue is generated through various non-operating activities such as interest on investments and billing charges. Revenue on billing charges, interest investments, and other miscellaneous income is combined with sewer service in the city's audit and Ashland Department of Finance records. An allocation based on total revenues from water and sewer is used to divide up the combined revenues. All additional revenue generated is proportionally distributed amongst Ashland's Residential/Commercial/Industry customers based on water sales. All details of the allocation methods are provided in Appendix E.

The total water utility income from sales, services, and miscellaneous income for FY 2019-2020 is available in Table 1-4.

Table 1-4: Total Water Sales and Miscellaneous Revenue

Item	Amount
Water Sales ¹	\$9,497,068
Other Services /Fees ²	\$266,649
Miscellaneous Income ²	\$268,332
Total Revenue	\$10,032,049

Note: ¹ Data from Table 1-3.

² Data from Appendix E.

1.5 Water System Expenses

1.5.1 Operation and Maintenance

A summary of the expenses for operation and maintenance for the water utility for FY 2019-2020 is provided in Table 1-5. As with revenues, many expenses were combined with the sewer utility. For example, Utility Administration serves both the water and sewer utilities. Therefore, expenses associated with it are proportionally allocated by function. Allocation methods between water and sewer utility are detailed in Appendix D. Further allocation of expenses by customer class and

function are detailed in Chapter 2: Expense Allocation by Function and Customer Class of this report.

Table 1-5: Total Operation and Maintenance Expenses

Expense	Total ¹
Water Production	\$2,227,672
Water Distribution	\$3,502,540
Administration – Director (allocated)	\$108,751
Administration – Customer Service (allocated)	\$604,513
Other Operating Expenses (allocated)	\$1,870,832
Total	\$8,314,308

Note: ¹ Date from Appendix D.

1.5.2 Depreciation and Amortization

In addition to operations and maintenance costs, a utility will also incur cost for the loss of value on an asset that has been in service. This depreciation expense is determined based on the sum of all lost value on assets across the entire water system during a fiscal year. This value is included in the revenue requirements to provide for the renewal and replacement of aging equipment. The annual depreciation of an asset is determined by dividing the initial cost of the item (less any salvage value) by its expected life. The depreciation value for the water utility in FY 2019-2020 is shown in Table 1-6 along with amortization value for the principal and interest payments on notes used for construction of various improvements.

Ashland has developed an inventory of materials, equipment, and facilities presently in service. This depreciation value can be found in Appendix B and in the Annual Audit Report (Appendix L). Adjustments to Ashland's depreciation schedule have been made based on NARUC's average life to comply with PSC precedence. Additionally, adjusted depreciation was allocated to water utility departments (i.e., production, distribution) when applicable. See Appendix M for additional information.

Table 1-6: Depreciation / Amortization Expenses

Expense	Total ¹
Depreciation	\$1,172,765
Debt Service (interest Payments) ²	\$1,217,574
Total	\$2,390,339

Note: ¹ Date from Appendix D.

² Includes bond coverage.

1.5.3 Summary

The information provided in this section reflects the actual and allocated revenues and expenses to the water utility for the City of Ashland for FY 2019-2020. Table 1-7 below demonstrates the Water Utility deficit for the test year based on provided financial data. This audited fiscal year will serve as the test year in adjustments and further allocations necessary to achieve a projected cost-of-service for the future. Further allocations are necessary and outlined in Chapter 2: Expense Allocation by Function and Customer Class to provide a document consistent with AWWA M1 practices.

Table 1-7: Water Utility Revenue vs Expenses

Item	Total
Total Revenue¹	\$10,032,049
Total Operation and Maintenance Expenses ²	\$8,314,308
Total Depreciation and Debt Service Expenses ³	\$2,390,339
Total Expenses	\$10,704,648
Surplus / (Deficit)	(\$672,599)

Note: ¹ Data from Table 1-4.

² Data from Table 1-5Table 1-4.

³ Data from Table 1-6.

Chapter 2: Expense Allocation by Function and Customer Class

2.1 Background

Chapter 1 provided a summary of the FY 2019-2020 revenues and expenses associated with the City of Ashland's water utility. This chapter will focus on evaluating the expenses and allocating them to their appropriate functional cost component and customer classification. The purpose of this activity is to ascribe utility costs to the customers that have benefitted from them. This is a two-stage process. The first step is to allocate utility expenses using a Base/Extra Capacity approach as described in AWWA M1 *Principles of Water Rates, Fees and Charges*. The second step is to further distribute the Base/Extra Capacity costs to the retail and wholesale customer classes.

As a note, fire customer classes are often included as a separate function. The City of Ashland does receive a small amount of revenue for fire-protection services. The total revenue from these services total approximately 1% of total revenue and is equally distributed among the retail customers as additional revenue generated. Additional service information and details would be required before a cost-of-service for fire protection can be adequately determined.

The Base/Extra Capacity method of allocation is intended to categorize expenses by the need for them. Ashland has provided audited expenses that are distributed to each water utility department (production, distribution, etc.). The Base/Extra Capacity method takes this information and transforms it into expenses related to functions of the utility operation (average day, peak day, etc.). This is done to understand the fundamental costs of service related to the various operating conditions within the utility. As described previously, expenses incurred by the utility are classified into one of the three functional categories identified below:

- Base Costs
- Extra capacity costs
- Customer costs (including meters and services)

Base costs are operations and maintenance (O&M) costs as well as capital costs that are integral to daily utility functions including costs associated with service to customers under average day conditions. These costs would include salaries, insurance, power, chemical, etc. Capital investment related to meeting constant or average day usage would also be included in this category.

Extra capacity costs are associated with meeting water usage requirements above the average day condition. This includes capital and O&M expenses for system capacity required beyond the average rate of use. This includes determinations of the impact of maximum hour and maximum day requirements. Examples of this expense would include overtime salaries, extra chemical, power, storage needed and pipe capacity, etc.

Customer costs are those which are directly related with serving the customers such as billing, meter reading, customer service or utility management. In addition, costs related to meters, services and administrative functions are also included in this category. This category is typically related to expenses that are outside of the production and transmission aspects of the system.

2.2 System Demands

For the purposes of determining how to allocate costs by their functional category, the primary data to be interpreted is the average and maximum daily system demands. These two elements will provide the foundation for a Base/Extra Capacity analysis of utility expenses. Recorded sales are used to reflect the average and maximum demand placed on the system.

PSC methodology typically prevents utilities from burdening wholesale customers with water loss over 15% based on historical precedence. Recorded sales for Ashland's Residential / Commercial / Industry customers is adjusted to include unaccounted water loss over 15%. Table 2-1 provides a summary of the breakdown of maximum and average water demands.

Table 2-1: Average & Maximum Demands (Based on Recorded Sales)

Customer Type	Total Water Demand ²	Average Daily Amount ²	Water Demand ² (%)	Peak Day ²	Peak ² (%)
Residential/Commercial/Industry ²	2,089,683,099	5,725,159	79.7	6,290,440	73.1
Wholesale Total	532,645,000	1,459,301	20.3	2,315,323	26.9
Total	2,622,328,099	7,184,461	-	8,605,763	-

Note: ¹ Data from Appendix F.

² Sales data includes Unaccounted for Water over 15% for Retail Customers (excludes Wholesalers).

As detailed above, the average daily volume of water demanded by all customers is 7,184,461 gallons. The peak day demand is 8,605,763 gallons. This yields a maximum/average ratio of 1.20.

2.3 Based / Extra Capacity Allocation of Expenses

Table 2-2 provides a summary of the expenses allocated by functional components. The allocation of costs is outlined in Appendix G. Each service function is also indicated next to the expense. The allocation percentages are developed from flow data (Appendix C and Appendix F) as outlined previously.

Table 2-2: Base / Extra Capacity Expense Allocation by Component

Component	Total	Base	Maximum Day	Customer Costs
Water Production	\$3,584,574	\$3,403,453	\$174,632	\$ 6,490
Water Distribution	\$ 4,842,230	\$4,436,076	\$118,866	\$287,288
Administration – Director (allocated)	\$108,751	\$108,751	\$ -	\$ -
Administration – Customer Service (allocated)	\$604,513	\$ -	\$ -	\$604,513
Other Operating Expenses (allocated)	\$3,036,214	\$ 2,996,940	\$ -	\$39,273
Total Cost-of-Service	\$12,176,282	\$10,945,221	\$293,497	\$937,564

Note: ¹ Data from Appendix G.

2.4 Expense Allocation by Customer Class

As described previously, the second step in our approach involves distribution of the functionally allocated expenses to the customer classifications that generated them. The purpose of this second stage allocation is to identify the revenue requirements of each customer class in order to develop a rate schedule that enables each group to be self-sustaining. Since costs can't be accurately identified and distributed down to individual customers, it is beneficial to group customers into classifications which have similar patterns of usage or fee structures.

Expenses will be allocated to each customer class based on the volume and peak rate of water used during FY 2019-2020. There are some notable exceptions to this allocation method that are required by PSC. For instance, the PSC generally excludes any metering expenses and most of the administrative and billing expenses since the wholesale customers minimally impact these.

The key distribution factor is the determination of which customer classification derives the benefit from the expense. As noted, this classification is generally related in some measure to maximum and daily usage rates. By using the summarized demands shown in Table 2-1, and allocated expenses summarized in Table 2-2, Table 2-3 is a derived summary of cost-of-service for each customer class. Additional details are available in Appendix H.

Table 2-3: Customer Class Allocation

Customer Type	Base	Max	Customer Cost	Total
Residential/Commercial/Industry	\$8,614,325	\$214,373	\$937,564	\$9,766,262
Wholesale Total	\$2,330,896	\$79,125	\$ -	\$2,410,020
Total	\$10,945,221	\$293,497	\$937,564	\$12,176,282

Note: ¹ Data from Appendix H.

Chapter 3: Test Year Adjustments

3.1 Introduction

Chapter 1 provided a summary of the FY 2019-2020 revenues and expenses of Ashland. Chapter 2: Expense Allocation by Function and Customer Class reviewed the Base/Extra Capacity method utilized in determining a cost-of-service by function and customer class. This chapter will utilize the values outlined in Chapter 1: Background and Historical Utility Data as a starting point and adjust them to include documented expense and revenue changes.

3.2 Test Year Adjustments

In addition to the test year cost-of-service, the Public Service Commission (PSC) will allow for the inclusion in the revenue requirements of known expenses that are absent or can be documented to be higher (or lower) than the test year value. Additionally, revenue can be adjusted if documentation is available that shows revenue to be lower (or higher) than the test year value.

3.2.1 AK Steel

Earlier this year, AK Steel demand reduced by significant amounts as the plant closure neared completion. As the audits indicate, the AK Steel Coke Plant has been a major source of revenue even though they have been reducing operations for past several years. The following adjustments are projected to the test year in connection with AK Steel:

- Average annual usage decrease: 74.98 million gallons
- Average annual revenue lost: \$226,074
- Average annual expenses saved: \$34,139

Further details are provided in Appendix K.

3.2.2 Big Sandy Water District

Big Sandy began purchasing water from Ashland in November 2014. During, 2020 Big Sandy began to utilize an alternative water source for the bulk of their water usage. Water sales with Big Sandy were adjusted to correspond with the current usage pattern. The following adjustments are projected to the test year in connection with Big Sandy Water District:

- Average annual usage decrease: 58.80 million gallons
- Average annual revenue decrease: \$179,623
- Average annual expenses decrease: \$26,770

Further details are provided in Appendix J.

3.2.3 Other Adjustments

Other documented expenses adjustments were made based on “known and measurable” costs. Additionally, adjustments were made for changes to expense allocation for costs to be allocated to customer costs. Below details areas that were adjusted:

- Increase in Wages for Employees - Ashland's board passed wage increases that took effect July 2021. These raises amounted to 7.0% increase for all employees. Employee salaries were increase by 7.0%.
- Employee Insurance - Employee health insurance costs were updated based on PSC precedence, 21% of the employee health insurance cost was allocated to customer costs.
- Debt Service - Adjustments in the debt service expenditures were made based on Annual Audited debt obligations projected for FY 2020-2021 (Appendix L). Additionally, Ashland took additional bonding, Water & Sewer System Revenue Bonds, Series 2020. These bonds start in April 2021 with 85% of the bonding capabilities allocated to the Water Utility.
- Utility Administration Overhead - Ashland provided positions and salaries for City of Ashland staff not included in the Water and Sewer Departments. HDR reviewed the data and revised the allocation included for Wholesale customer class. See Appendix N for additional information.
- User allocations for service functions for both Production and Distribution were revised based on adjustments to sales quantities from AK Steel and Big Sandy WD.

For additional information on test year adjustments see Appendix D, Appendix E, and Appendix H.

Chapter 4: Rate Adjustment Options

4.1 Background

The previous sections in this study provide the information associated with the utility data from a historical test year (FY 2019-2020) as well as a summarized breakdown of the expense allocations to function and distribution of those same expenses to customer classes. In doing so, the costs incurred by Ashland during the normal course of operation have been allocated to those customers who derive the benefit from the personnel, facilities, and equipment necessary to provide them service. The purpose of this section is to determine if the present tariff structure will generate sufficient revenue to cover the cost-of-service.

4.2 Sufficiency of Existing Revenues

Chapter 2: Expense Allocation by Function and Customer Class reviewed the determination of cost-of-service requirements and allocation of expenses. Chapter 3: Test Year Adjustments adjusted revenues and expenses from the test year. Table 4-1 summarizes revenue requirements against revenue generated from water sales, services, and miscellaneous income for adjusted test year. Additional details are provided in Appendix I.

Table 4-1: Comparison of Revenue Requirements vs. Water Revenue by Customer Class

	Cost-of-Service	Total Revenue	Surplus (Deficit)
In-City	\$5,022,378	\$3,667,287	\$(1,355,092)
Outside-City	\$4,380,612	\$4,626,545	\$245,932
Retail Customers Total	\$9,402,991	\$8,293,832	\$(1,109,159)
Big Sandy WD	\$138,920	\$69,079	\$(69,841)
Cannonsburg WD	\$1,529,631	\$1,113,299	\$(416,332)
Flatwoods	\$207,972	\$166,359	\$(41,613)
Russell	\$62,914	\$33,064	\$(29,851)
Wholesale Total	\$1,939,438	\$1,381,801	\$(557,637)
Utility Total	\$11,342,428	\$9,675,632	\$(1,666,796)

Note: ¹ Date from Appendix I.

² Based on test year adjusted.

4.3 Rate Comparison

As seen in Table 4-1, Ashland presently has a significant revenue shortfall for In-City customers when compared to the adjusted test year. As such, Ashland may need to adjust the rates for In-City customers at this time to decrease the deficit. However, before recommending rate adjustments, a comparison of other utilities will identify where Ashland water prices compare to utilities around the state.

4.3.1 Residential Customers

Table 4-2 is a breakdown of average cost per month per household for water service. The average household consumption is assumed to be 4,000 gallons per month. Population is based on 2010 US Census data.

Table 4-2: Average Monthly Water Bills in Select Cities

City	Monthly Water Bill ^{1,2}
Paris, KY (In-City) ⁵	\$14.04
Cynthiana, KY (In-City) ⁵	\$19.65
Danville, KY (In-City) ⁵	\$20.64
Richmond, KY (In-city) ⁵	\$20.91
Nicholasville, KY (In-City) ⁵	\$22.97
Versailles, KY (In-City) ⁵	\$23.25
Pikeville, KY (In-City) ²	\$24.64
Georgetown, KY ^{4,5}	\$24.77
Cynthiana, KY (Out-City) ⁵	\$25.69
Richmond, KY (Outside-city) ⁵	\$26.12
Olive Hill, KY (In-City) ²	\$26.32
Harrodsburg, KY (In-City) ⁵	\$26.64
Versailles, KY (Outside-City) ^{4,5}	\$27.29
Winchester, KY (In-City) ⁵	\$27.51
Ashland, KY (In-City) - Current	\$28.14
Grayson Utility Commission (In-City) ²	\$28.27
Stanton, KY (In-City) ⁵	\$28.73
Berea, KY (In-City) ^{4,5}	\$29.17
Frankfort, KY (In-City) ⁵	\$31.20
Ashland, KY (In-City) - Proposed	\$32.22
Danville, KY (Outside-City) ⁵	\$33.11
Nicholasville, KY (Outside-City) ⁵	\$33.37
Flatwoods, KY (In-City) ²	\$34.83
Louisa, KY (In-City) ²	\$34.92
Frankfort, KY (Outside-City) ⁵	\$34.96
Winchester, KY (Outside-City) ⁵	\$35.52
Grayson Utility Commission (Outside-City) ²	\$36.16
Lexington, KY ^{4,5}	\$38.02
Morehead, KY (In-City) ²	\$39.63
Olive Hill, KY (Outside-City) ²	\$40.00
Greenup, KY (In-City) ²	\$40.99

Table 4-2: Average Monthly Water Bills in Select Cities

City	Monthly Water Bill ^{1,2}
Stanton, KY (Outside-City) ⁵	\$42.19
Big Sandy Water District	\$43.03
Ashland, KY (Outside-City) - Current	\$43.56
Prestonsburg, KY (In-City) ²	\$43.76
Cannonsburg Water District	\$44.41
Louisa, KY (Outside-City) ²	\$45.09
Wurtland, KY (In-City) ²	\$45.96
Flatwoods, KY (Outside-City) ²	\$46.32
Murry, KY ^{2,4}	\$46.58
Morehead, KY (Outside-City) ²	\$47.54
Ashland, KY (Outside-City) - Proposed	\$49.88
Wurtland, KY (Outside-City) ²	\$50.90
Sandy Hook Water District ²	\$50.95
Scioto Water Inc. (Portsmouth, Ohio)	\$52.00
Prestonsburg, KY (Outside-City) ²	\$53.03
Greenup, KY (Outside-City) ²	\$56.28
Rattlesnake Ridge Water District ²	\$62.52
Pikeville, KY (Outside-City) ²	\$63.00
Charleston, WV ² (WVAM)	\$66.30
Huntington, WV ² (WVAM)	\$66.30

Note: ¹ Based on 4,000 gallons per day usage.

²Rate info from phone calls, city websites, PSC, and WRIS Portal.

³N/A.

⁴In-city and Outside-City rates are the same.

⁵Monthly Water Bill from Bluegrass Area Development District Rate Book - 2020

4.3.2 Wholesale Customers

Cannonsburg and Big Sandy Water District are wholesale customers of Ashland that are regulated by the PSC. This cost-of-service study has incorporated PSC methodology should a future case be filed contesting a proposed rate change. Table 4-3 shows wholesale prices between purchasers and the entity that sells the water. Sellers/purchasers listed are located primarily in eastern and north-eastern Kentucky.

Table 4-3: Seller / Purchaser Rates

Seller	Purchaser	Rate per 1,000 gallons ¹
City of Pikeville	Mountain WD	\$1.68

Table 4-3: Seller / Purchaser Rates

Seller	Purchaser	Rate per 1,000 gallons¹
City of Greenup	City of Wurtland	\$1.95
City of Russell	City of Flatwoods	\$2.00
City of Russell	City of Raceland	\$2.00
City of Paris	Kentucky American Water	\$2.25
Winchester Utilities	East Clark Co. WD	\$2.30
Kentucky American Water	East Clark Co. WD	\$2.45
Northern Kentucky Water District	Walton Waterworks Dept.	\$2.53
Mountain Water District	Elkhorn City Water Dept.	\$2.57
City of Louisa	Big Sandy WD	\$2.58
Frankfort	Elkhorn WD	\$2.64
City of Flatwoods	City of Wurtland	\$2.66
Cave Run Water Commission	Morgan County Water District	\$2.67
Bath County Water District	Sharpville Water District	\$2.69
Salersville Water Works	Magoffin County WD	\$2.72
City of Mt. Vernon	Western Rockcastle Water Association	\$2.93
City of Murry	Dexter Alamo Heights WD	\$2.94
City of Ashland - Current	Multiple	\$2.94
Bath County Water District	City of Owingsville	\$2.99
City of West Liberty	Morgan County Water District	\$3.08
Northern Kentucky Water District	Pendleton Co. WD #1	\$3.13
City of Cynthiana	Harrison County WA	\$3.15
Mt. Sterling Water & Sewer System	Judy Water Association	\$3.17
Irvine	Estill Co. WD	\$3.25
City of Madisonville	Hanson Water System	\$3.32
Wood Creek WD	West Laurel Water Association	\$3.42
Wood Creek WD	East Laurel Water District	\$3.42
Jackson County Water Association	Kentucky American Water	\$3.50
Stanton WC	Clay City	\$3.50
Richmond Utilities	Madison County Utilities District	\$3.60
Richmond Utilities	Kirksville Water Association	\$3.60
Northern Kentucky Water District	Bullock Pen Water District	\$3.78
Rattlesnake Ridge WD	Big Sandy WD	\$3.82
Frankfort	Georgetown MWSS	\$3.94
City of Ashland - Proposed	Multiple	\$3.96
Cannonsburg Water District	Big Sandy WD	\$4.06
Grayson Utility Commission	Rattlesnake Ridge Water District	\$4.20

Table 4-3: Seller / Purchaser Rates

Seller	Purchaser	Rate per 1,000 gallons ¹
Kentucky American Water	Midway	\$4.21
City of Madisonville	Nebo Water District	\$4.52
City of Madisonville	North Hopkins WD	\$4.52
Kentucky American Water	Harrison County WA	\$4.57
Big Sandy Water District	Cannonsburg WD	\$4.85

Note: ¹ Rate info from phone calls, city websites, PSC, and WRIS Portal.

4.4 Rate Adjustment Recommendation

HDR recommends a rate increase of 14.5% for Ashland's Residential/Commercial/Industry customers. That level of rate increase would mitigate the current deficit amount seen by the entire customer class (In-City & Outside-City).

Additionally, a rate increase of 35% for Wholesale Customers would nearly reduce or eliminate the deficit for Cannonsburg WD. The magnitude of this increase is affected by the loss of Big Sandy as a significant purchaser as well as the avoidance of the wholesale rate increase in 2019 and 2020. Traditionally, Ashland has tried to maintain a single wholesale rate for to their wholesale customers. This proposed increase strikes a balance between the wholesale class expenses (in total), the expenses from the individual wholesale utilities and the revenue needs of Ashland. Table 4-4 outlines the recommendation.

Table 4-4: Rate Adjustments Recommendation (Test Year Adjusted)

	Cost-of-Service	Sales Revenue	Total Revenue	Rate Increase	Revenue Increase	Surplus (Deficit)
In-City	\$5,022,378	\$3,430,734	\$3,667,287	14.5%	\$497,456.42	\$(857,635)
Outside-City	\$4,380,612	\$4,328,117	\$4,626,545	14.5%	\$627,577	\$873,509
Retail Customers Total	\$9,402,991	\$7,758,851	\$8,293,832		\$1,125,033	\$15,874
Big Sandy WD	\$138,920	\$69,079	\$69,079	35%	\$24,177.52	\$(45,664)
Cannonsburg WD	\$1,529,631	\$1,113,299	\$1,113,299	35%	\$389,654.68	\$(26,678)
Flatwoods	\$207,972	\$166,359	\$166,359	35%	\$58,225.67	\$16,613
Russell	\$62,914	\$33,064	\$33,064	35%	\$11,572.32	\$(18,278)
Wholesale Total	\$1,939,438	\$1,381,801	\$1,381,801		\$483,630	\$(74,007)
Utility Total	\$11,342,428	\$9,140,651	\$9,675,632		\$1,608,664	\$(58,133)

Note: ¹ Date from Appendix I.

² Based on test year adjusted.

Appendix A. Ashland Department of Finance Utility Expenses and Revenue

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
410-10-8110-1.1101						
REGULAR PAY	94923.00	15454.33	104312.77		-9389.77	109.89
410-10-8110-2.2101						
FICA / MEDICARE	7354.00	563.41	7687.84		-333.84	104.53
410-10-8110-2.2104						
KENTUCKY RETIREMENT	23128.00	1823.08	24782.76		-1654.76	107.15
410-10-8110-2.2108						
HEALTH / LIFE INSURANCE	23155.00	-4418.33	21762.71		1392.29	93.98
410-10-8110-2.2109						
WORKERS COMPENSATION	960.00	53.20	1030.61		-70.61	107.35
410-10-8110-2.2110						
UNEMPLOYMENT INSURANCE	91.00	5.45	74.27		16.73	81.61
410-10-8110-3.3105						
POSTAGE / FREIGHT	75.00		.50		74.50	.66
410-10-8110-3.3113						
TELEPHONE	1500.00	94.63	1587.85		-87.85	105.85
410-10-8110-3.3115						
EQUIPMENT REPAIRS	150.00				150.00	
410-10-8110-3.3116						
RENTAL / MAINT AGREEMENTS	525.00	222.09	421.41		103.59	80.26
410-10-8110-3.3119						
DUES / PUBLICATIONS	200.00		50.00		150.00	25.00
410-10-8110-3.3150						
GENERAL SUPPLIES	1500.00		42.99		1457.01	2.86
410-10-8110-3.3151						
OFFICE SUPPLIES	425.00	72.79	815.97		-390.97	191.99
410-10-8110-3.3160						
FUEL EXPENSE	1425.00				1425.00	
410-10-8110-3.3199						
MISCELLANEOUS EXPENSE	150.00		96.80		53.20	64.53
TOTALS FOR UTILITY DIRECTOR	155561.00	13870.65	162666.48		-7105.48	104.56
410-10-8120-1.1101						
REGULAR PAY	418257.00	51286.87	425093.58		-6836.58	101.63
410-10-8120-1.1102						
OVERTIME PAY	3500.00	1304.81	4215.41		-715.41	120.44
410-10-8120-1.1107						
STANDBY / SEASONAL PAY	29663.00	3356.80	26662.96		3000.04	89.88
410-10-8120-2.2101						
FICA / MEDICARE	34640.00	2228.57	32390.29		2249.71	93.50
410-10-8120-2.2104						
KENTUCKY RETIREMENT	106925.00	11306.97	101139.67		5785.33	94.58
410-10-8120-2.2108						
HEALTH / LIFE INSURANCE	227570.00	12279.04	213886.38		13683.62	93.98
410-10-8120-2.2109						
WORKERS COMPENSATION	153.00	8.48	164.25		-11.25	107.35
410-10-8120-2.2110						
UNEMPLOYMENT INSURANCE	302.00	22.15	319.57		-17.57	105.81
410-10-8120-3.3105						
POSTAGE / FREIGHT	92500.00	254.15	65428.89		27071.11	70.73

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
410-10-8120-3.3108						
TRAVEL / TRAINING	1500.00	34.82	1879.03		-379.03	125.26
410-10-8120-3.3110						
PRINTING / REPRODUCTION	1000.00		451.15		548.85	45.11
410-10-8120-3.3113						
TELEPHONE	3300.00	100.43	3211.09		88.91	97.30
410-10-8120-3.3115						
EQUIPMENT REPAIRS	200.00		2927.52		-2727.52	1463.76
410-10-8120-3.3116						
RENTAL / MAINT AGREEMENTS	750.00	2558.59	6432.68		-5682.68	857.69
410-10-8120-3.3119						
DUES / PUBLICATIONS	375.00		2.16		372.84	.57
410-10-8120-3.3150						
GENERAL SUPPLIES	10000.00	88.99	13650.92		-3650.92	136.50
410-10-8120-3.3151						
OFFICE SUPPLIES	12000.00	807.49	6250.72		5749.28	52.08
410-10-8120-3.3199						
MISCELLANEOUS EXPENSE	125.00	-35.00	103.80		21.20	83.04
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TOTALS FOR UTILITY CASHIER	942760.00	85603.16	904210.07		38549.93	95.91
410-10-8190-1.1199						
UTILITY ADMIN OVERHEAD	1515127.00	97403.20	1350852.68		164274.32	89.15
410-10-8190-2.2106						
UTILITY RETIREMENT	604364.00	50363.66	604363.92		.08	99.99
410-10-8190-2.2108						
MEDICARE SUPPLEMENT	31812.00	2913.37	37130.92		-5318.92	116.71
410-10-8190-3.3101						
PROFESSIONAL SERVICES	220000.00	18571.77	192567.87		27432.13	87.53
410-10-8190-3.3102						
JUDGMENTS / CLAIMS	43000.00	3347.50	41539.00		1461.00	96.60
410-10-8190-3.3109						
ADVERTISING	12500.00	5049.12	14490.97		-1990.97	115.92
410-10-8190-3.3112						
UTILITIES	90000.00	15224.41	90275.15		-275.15	100.30
410-10-8190-3.3116						
RENTAL / MAINT AGREEMENTS	83164.00	14123.67	68899.13	5999.70	8265.17	90.06
410-10-8190-3.3119						
DUES / PUBLICATIONS	550.00		550.00			100.00
410-10-8190-3.3121						
DEBT SERVICE PAYMENTS	1202071.00	-84963.35	231493.62		970577.38	19.25
410-10-8190-3.3123						
CSO DEBT SERVICE	414748.00	62078.61	109424.24		305323.76	26.38
410-10-8190-3.3142						
PROP / EQUIP INSURANCE	77060.00		73804.69		3255.31	95.77
410-10-8190-3.3143						
GEN LIABILITY INSURANCE	81495.00		81634.04		-139.04	100.17
410-10-8190-3.3150						
GENERAL SUPPLIES	10000.00	93.96	9937.76		62.24	99.37
410-10-8190-3.3181						
BAD DEBT EXPENSE	105000.00		121246.72		-16246.72	115.47

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
410-10-8190-3.3196 DEPRECIATION EXPENSE		275407.43	2677576.93		-2677576.93	
410-10-8190-3.3197 AMORTIZATION EXPENSE		2966.76	2966.76		-2966.76	
410-10-8190-3.3199 MISCELLANEOUS EXPENSE	37500.00	28282.72	55278.93		-17778.93	147.41
410-10-8190-4.4108 OFFICE EQUIPMENT	126351.00	-66058.59	11001.23	1467.17	113882.60	9.86
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TOTALS FOR UTILITY UNCLASSIFIED	4654742.00	424804.24	5775034.56	7466.87	-1127759.43	124.22
410-20-8210-1.1101 REGULAR PAY	510368.00	66619.39	494270.93		16097.07	96.84
410-20-8210-1.1102 OVERTIME PAY	22000.00	242.67	15275.32		6724.68	69.43
410-20-8210-1.1107 STANDBY / SEASONAL PAY	8500.00		6602.18		1897.82	77.67
410-20-8210-2.2101 FICA / MEDICARE	41462.00	2739.25	37676.90		3785.10	90.87
410-20-8210-2.2104 KENTUCKY RETIREMENT	128358.00	8880.19	120326.77		8031.23	93.74
410-20-8210-2.2108 HEALTH / LIFE INSURANCE	238500.00	-20772.55	224159.17		14340.83	93.98
410-20-8210-2.2109 WORKERS COMPENSATION	4099.00	227.15	4400.46		-301.46	107.35
410-20-8210-2.2110 UNEMPLOYMENT INSURANCE	371.00	26.55	364.93		6.07	98.36
410-20-8210-3.3101 PROFESSIONAL SERVICES		8154.00	10806.00	32000.00	-42806.00	
410-20-8210-3.3105 POSTAGE / FREIGHT	500.00	361.29	1018.36		-518.36	203.67
410-20-8210-3.3108 TRAVEL / TRAINING	4800.00	2220.00	6054.41		-1254.41	126.13
410-20-8210-3.3109 ADVERTISING	500.00	2134.50	5795.10		-5295.10	1159.02
410-20-8210-3.3110 PRINTING / REPRODUCTION	650.00		80.00		570.00	12.30
410-20-8210-3.3112 UTILITIES	867000.00	81785.43	719556.06		147443.94	82.99
410-20-8210-3.3113 TELEPHONE	1725.00	115.41	1907.88		-182.88	110.60
410-20-8210-3.3114 BUILDING REPAIRS	12500.00	2607.38	19270.88		-6770.88	154.16
410-20-8210-3.3115 EQUIPMENT REPAIRS	27500.00	4536.38	34637.76		-7137.76	125.95
410-20-8210-3.3116 RENTAL / MAINT AGREEMENTS	25000.00	5926.76	40993.47		-15993.47	163.97
410-20-8210-3.3119 DUES / PUBLICATIONS	275.00		177.76		97.24	64.64
410-20-8210-3.3150 GENERAL SUPPLIES	30000.00	1679.85	27653.27		2346.73	92.17

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
410-20-8210-3.3151 OFFICE SUPPLIES	1250.00	201.65	1408.10		-158.10	112.64
410-20-8210-3.3152 CHEMICAL SUPPLIES	450000.00	89635.31	422241.82		27758.18	93.83
410-20-8210-3.3154 LAB TESTING	25000.00	6691.51	23199.11		1800.89	92.79
410-20-8210-3.3160 FUEL EXPENSE	3000.00	161.51	1644.40		1355.60	54.81
410-20-8210-3.3165 PROTECTIVE APPAREL	1500.00	152.26	1360.77		139.23	90.71
410-20-8210-3.3166 PIPE / FITTINGS	10000.00	1499.42	3585.48		6414.52	35.85
410-20-8210-3.3169 TOOLS / EQUIPMENT	6500.00	64.92	3109.49		3390.51	47.83
410-20-8210-3.3199 MISCELLANEOUS EXPENSE	75.00		95.61		-20.61	127.48
TOTALS FOR WATER PRODUCTION	2421433.00	265890.23	2227672.39	32000.00	161760.61	93.31
410-20-8220-1.1101 REGULAR PAY	1081898.00	146354.53	1017420.29		64477.71	94.04
410-20-8220-1.1102 OVERTIME PAY	150000.00	10809.14	162863.01		-12863.01	108.57
410-20-8220-1.1107 STANDBY / SEASONAL PAY	15000.00		12952.48		2047.52	86.34
410-20-8220-2.2101 FICA / MEDICARE	95602.00	6206.11	85689.44		9912.56	89.63
410-20-8220-2.2104 KENTUCKY RETIREMENT	297071.00	20415.84	278149.19		18921.81	93.63
410-20-8220-2.2108 HEALTH / LIFE INSURANCE	586313.00	-47521.04	551058.43		35254.57	93.98
410-20-8220-2.2109 WORKERS COMPENSATION	10201.00	565.31	10951.26		-750.26	107.35
410-20-8220-2.2110 UNEMPLOYMENT INSURANCE	834.00	61.07	891.05		-57.05	106.84
410-20-8220-3.3101 PROFESSIONAL SERVICES		820.00	22896.00		-22896.00	
410-20-8220-3.3105 POSTAGE / FREIGHT	750.00	1.50	907.89		-157.89	121.05
410-20-8220-3.3108 TRAVEL / TRAINING	10000.00	824.00	12911.62		-2911.62	129.11
410-20-8220-3.3109 ADVERTISING	2500.00	1210.20	4481.60		-1981.60	179.26
410-20-8220-3.3110 PRINTING / REPRODUCTION	750.00		570.86		179.14	76.11
410-20-8220-3.3112 UTILITIES	349790.00	102923.39	410326.14		-60536.14	117.30
410-20-8220-3.3113 TELEPHONE	2775.00	377.73	3557.67		-782.67	128.20
410-20-8220-3.3114 BUILDING REPAIRS	1500.00	1388.70	6914.43		-5414.43	460.96

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
410-20-8220-3.3115						
EQUIPMENT REPAIRS	50000.00	58320.16	110877.44		-60877.44	221.75
410-20-8220-3.3116						
RENTAL / MAINT AGREEMENTS	44600.00	9104.90	57742.66		-13142.66	129.46
410-20-8220-3.3119						
DUES / PUBLICATIONS	550.00		304.00		246.00	55.27
410-20-8220-3.3124						
WATERLINE STREET REPAIRS	385500.00	20460.83	166476.17		219023.83	43.18
410-20-8220-3.3150						
GENERAL SUPPLIES	45000.00	2165.67	45231.23		-231.23	100.51
410-20-8220-3.3151						
OFFICE SUPPLIES	3500.00		2751.16		748.84	78.60
410-20-8220-3.3152						
CHEMICAL SUPPLIES	5500.00	170.19	1345.51		4154.49	24.46
410-20-8220-3.3153						
CONCRETE / AGGREGATE	75000.00	16832.23	62303.54		12696.46	83.07
410-20-8220-3.3154						
LAB TESTING	20000.00	291.73	5211.73		14788.27	26.05
410-20-8220-3.3160						
FUEL EXPENSE	67750.00	5003.60	51784.19		15965.81	76.43
410-20-8220-3.3165						
PROTECTIVE APPAREL	8000.00	817.37	10826.97		-2826.97	135.33
410-20-8220-3.3166						
PIPE / FITTINGS	175000.00	124384.50	282185.23		-107185.23	161.24
410-20-8220-3.3169						
TOOLS / EQUIPMENT	35000.00	84.42	16628.15		18371.85	47.50
410-20-8220-3.3170						
WATER METERS & INSTALL	30000.00	71090.19	101948.14	4186.80	-76134.94	353.78
410-20-8220-3.3199						
MISCELLANEOUS EXPENSE	1250.00	757.00	4382.98		-3132.98	350.63
TOTALS FOR WATER DISTRIBUTION	3551634.00	553919.27	3502540.46	4186.80	44906.74	98.73
410-20-8230-4.4103						
BUILDING IMPROVEMENTS	165479.00	-179040.32		12250.00	153229.00	7.40
410-20-8230-4.4104						
UTILITY PLANT	2847538.00	77936.55	525924.41	317292.49	2004321.10	29.61
410-20-8230-4.4105						
UTILITY PLANT - NON CITY	250979.00		47149.76		203829.24	18.78
410-20-8230-4.4106						
AUTOMOTIVE EQUIPMENT	189554.00	-189031.20			189554.00	
410-20-8230-4.4107						
OPERATING EQUIPMENT	119500.00	-83517.75		30409.80	89090.20	25.44
410-20-8230-4.4108						
OFFICE EQUIPMENT	6500.00	-5980.00			6500.00	
410-20-8230-4.4109						
WATERLINE REPLACEMENTS	1575129.00	-105089.98	898559.67	58713.51	617855.82	60.77
TOTALS FOR WATER CAPITAL	5154679.00	-484722.70	1471633.84	418665.80	3264379.36	36.67

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
410-30-8310-1.1101 REGULAR PAY	561221.00	58029.92	478342.31		82878.69	85.23
410-30-8310-1.1102 OVERTIME PAY	4000.00	1140.01	9877.98		-5877.98	246.94
410-30-8310-1.1107 STANDBY / SEASONAL PAY	10000.00		12715.73		-2715.73	127.15
410-30-8310-2.2101 FICA / MEDICARE	44089.00	2572.84	36302.09		7786.91	82.33
410-30-8310-2.2104 KENTUCKY RETIREMENT	136261.00	8315.73	116651.11		19609.89	85.60
410-30-8310-2.2108 HEALTH / LIFE INSURANCE	278250.00	-9472.30	261519.03		16730.97	93.98
410-30-8310-2.2109 WORKERS COMPENSATION	5013.00	277.80	5381.69		-368.69	107.35
410-30-8310-2.2110 UNEMPLOYMENT INSURANCE	374.00	25.78	362.65		11.35	96.96
410-30-8310-3.3101 PROFESSIONAL SERVICES	5000.00	270.00	9540.00		-4540.00	190.80
410-30-8310-3.3105 POSTAGE / FREIGHT	475.00	1.00	346.01		128.99	72.84
410-30-8310-3.3108 TRAVEL / TRAINING	8859.00		6882.49		1976.51	77.68
410-30-8310-3.3109 ADVERTISING	750.00		759.60		-9.60	101.28
410-30-8310-3.3110 PRINTING / REPRODUCTION	75.00				75.00	
410-30-8310-3.3112 UTILITIES	460000.00	65783.56	426379.05		33620.95	92.69
410-30-8310-3.3113 TELEPHONE	2250.00	104.50	1905.91		344.09	84.70
410-30-8310-3.3114 BUILDING REPAIRS	4000.00	342.48	2318.26		1681.74	57.95
410-30-8310-3.3115 EQUIPMENT REPAIRS	57500.00	15803.37	84950.60		-27450.60	147.74
410-30-8310-3.3116 RENTAL / MAINT AGREEMENTS	9650.00	3280.26	16663.14		-7013.14	172.67
410-30-8310-3.3119 DUES / PUBLICATIONS	950.00	160.00	1190.00		-240.00	125.26
410-30-8310-3.3133 LANDFILL	210000.00	57041.21	182635.53		27364.47	86.96
410-30-8310-3.3150 GENERAL SUPPLIES	10000.00	2959.15	25945.55		-15945.55	259.45
410-30-8310-3.3151 OFFICE SUPPLIES	1750.00	302.72	1823.01		-73.01	104.17
410-30-8310-3.3152 CHEMICAL SUPPLIES	80000.00	7674.49	72981.06		7018.94	91.22
410-30-8310-3.3153 CONCRETE / AGGREGATE	750.00		693.76		56.24	92.50
410-30-8310-3.3154 LAB TESTING	15000.00	1414.00	10357.03		4642.97	69.04
410-30-8310-3.3160 FUEL EXPENSE	20000.00	2909.15	15931.86		4068.14	79.65

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
410-30-8310-3.3165 PROTECTIVE APPAREL	3000.00	292.50	3578.65		-578.65	119.28
410-30-8310-3.3166 PIPE / FITTINGS	250.00				250.00	
410-30-8310-3.3169 TOOLS / EQUIPMENT	6500.00	519.61	2325.65		4174.35	35.77
410-30-8310-3.3199 MISCELLANEOUS EXPENSE			25.75		-25.75	
TOTALS FOR WASTEWATER TREATMENT	1935967.00	219747.78	1788385.50		147581.50	92.37
410-30-8320-1.1101 REGULAR PAY	485590.00	54546.79	402088.79		83501.21	82.80
410-30-8320-1.1102 OVERTIME PAY	45000.00	4847.68	31073.87		13926.13	69.05
410-30-8320-1.1107 STANDBY / SEASONAL PAY	8500.00		3122.70		5377.30	36.73
410-30-8320-2.2101 FICA / MEDICARE	41326.00	2552.29	31887.34		9438.66	77.16
410-30-8320-2.2104 KENTUCKY RETIREMENT	127930.00	8284.51	109969.02		17960.98	85.96
410-30-8320-2.2108 HEALTH / LIFE INSURANCE	228563.00	-42675.27	214819.67		13743.33	93.98
410-30-8320-2.2109 WORKERS COMPENSATION	4576.00	253.59	4912.55		-336.55	107.35
410-30-8320-2.2110 UNEMPLOYMENT INSURANCE	339.00	24.83	336.36		2.64	99.22
410-30-8320-3.3101 PROFESSIONAL SERVICES		728.00	1022.00		-1022.00	
410-30-8320-3.3103 CSO ADMIN / SUPPORT EXP	75000.00	3858.00	13553.91	12501.70	48944.39	34.74
410-30-8320-3.3105 POSTAGE / FREIGHT	200.00		295.98		-95.98	147.99
410-30-8320-3.3108 TRAVEL / TRAINING	4800.00		7055.90		-2255.90	146.99
410-30-8320-3.3109 ADVERTISING	1250.00		1751.60		-501.60	140.12
410-30-8320-3.3112 UTILITIES	329150.00	54489.18	321346.93		7803.07	97.62
410-30-8320-3.3113 TELEPHONE	2210.00	208.72	2200.61		9.39	99.57
410-30-8320-3.3114 BUILDING REPAIRS	1250.00		2303.37		-1053.37	184.26
410-30-8320-3.3115 EQUIPMENT REPAIRS	126161.00	12757.97	96353.32	10685.57	19122.11	84.84
410-30-8320-3.3116 RENTAL / MAINT AGREEMENTS	14250.00	2714.29	17477.05		-3227.05	122.64
410-30-8320-3.3117 TREE TRIMMING / REMOVAL	1000.00				1000.00	
410-30-8320-3.3124 SEWER LINE STREET REPAIRS	22500.00		25772.84		-3272.84	114.54

CITY OF ASHLAND
STATEMENT OF EXPENDITURES, ENCUMBRANCES & APPROPRIATIONS
UTILITY FUND
AS OF 06/2020

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
410-30-8320-3.3150 GENERAL SUPPLIES	10000.00	8940.27	26474.87		-16474.87	264.74
410-30-8320-3.3151 OFFICE SUPPLIES	1200.00		847.63		352.37	70.63
410-30-8320-3.3152 CHEMICAL SUPPLIES	5000.00	279.10	2803.03		2196.97	56.06
410-30-8320-3.3153 CONCRETE / AGGREGATE	10500.00	3807.74	7672.58		2827.42	73.07
410-30-8320-3.3160 FUEL EXPENSE	25000.00	2138.04	27167.96		-2167.96	108.67
410-30-8320-3.3165 PROTECTIVE APPAREL	11500.00	3808.58	11582.33		-82.33	100.71
410-30-8320-3.3166 PIPE / FITTINGS	18250.00	20502.14	36158.25	2207.96	-20116.21	210.22
410-30-8320-3.3169 TOOLS / EQUIPMENT	20000.00	199.99	12570.75		7429.25	62.85
410-30-8320-3.3199 MISCELLANEOUS EXPENSE	750.00	180.00	865.92		-115.92	115.45
TOTALS FOR WASTEWATER COLLECTION	1621795.00	142446.44	1413487.13	25395.23	182912.64	88.72
410-30-8330-4.4103 BUILDING IMPROVEMENTS	7500.00				7500.00	
410-30-8330-4.4104 SEWER PLANT	227316.00	-46325.94	152695.77	19312.58	55307.65	75.66
410-30-8330-4.4105 CSO C-I-P	300000.00	-100180.13	4521.00	456607.89	-161128.89	153.70
410-30-8330-4.4106 AUTOMOTIVE EQUIPMENT	75000.00			65348.00	9652.00	87.13
410-30-8330-4.4107 OPERATING EQUIPMENT	53000.00	-19628.98			53000.00	
410-30-8330-4.4109 SEWERLINE REPLACEMENTS	695839.00	-34410.53	61059.22	471785.00	162994.78	76.57
TOTALS FOR WASTEWATER CAPITAL	1358655.00	-200545.58	218275.99	1013053.47	127325.54	90.62
TOTALS FOR UTILITY FUND	21797226.00	1021013.49	17463906.42	1500768.17	2832551.41	87.00

REPORT DATE 11/11/2020
SYSTEM DATE 11/11/2020
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CITY OF ASHLAND
STATEMENT OF EXPENDITURES, ENCUMBRANCES & APPROPRIATIONS
UTILITY FUND
AS OF 06/2020

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	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
REPORT TOTALS	21797226.00	1021013.49	17463906.42	1500768.17	2832551.41	87.00

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SUPPRESS ZERO BALANCE ACCOUNTS: Y

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ERRORS DETECTED: 0

END OF REPORT

CITY OF ASHLAND
STATEMENT OF ACTUAL AND ESTIMATED REVENUES
UTILITY FUND
AS OF 06/2020

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	ACTUAL MTD REVENUE	ACTUAL YTD REVENUE	UNREALIZED REVENUE	PERCENT RECEIVED
410-4.0450	RES&COM METER SALES-CITY	2093520.00	319167.03	2208976.70	-115456.70	105.51
410-4.0452	RES&COM METER SALES-NCITY	1782900.00	285765.39	1882058.09	-99158.09	105.56
410-4.0454	RES&COM METER SALES-CBURG	478150.00	114683.35	530518.32	-52368.32	110.95
410-4.0455	IND METER SALES - IND PRK	97000.00	27786.32	90382.30	6617.70	93.17
410-4.0456	IND METER SALES - CITY	1451000.00	-8118.16	1221757.22	229242.78	84.20
410-4.0458	IND METER SALES - NCITY	795975.00	-116193.07	1256579.58	-460604.58	157.86
410-4.0460	IND METER SALES - C'BURG	887200.00	-12196.88	794652.04	92547.96	89.56
410-4.0462	SALES TO RUSSELL	2500.00	-2735.68	33063.77	-30563.77	1322.55
410-4.0463	SALES TO BIG SANDY WATER	254015.00	-17067.81	199421.86	54593.14	78.50
410-4.0464	SALES TO CANNONSBURG	1095815.00	121363.67	1113299.09	-17484.09	101.59
410-4.0465	SALES TO FLATWOODS	119960.00	13391.83	166359.05	-46399.05	138.67
410-4.0466	WATER TAP FEES	50800.00	3630.00	80314.11	-29514.11	158.09
410-4.0470	FIRE PROT SPRINKLER SERV	122330.00	638.56	114135.90	8194.10	93.30
410-4.0472	TURN FEES	110000.00	1766.58	72198.96	37801.04	65.63
410-4.0480	SEWER SERV CHARGES-CITY	2898250.00	238706.51	2754583.87	143666.13	95.04
410-4.0482	SEWER SERV CHARGES-NCITY	87950.00	466164.81	540138.37	-452188.37	614.14
410-4.0483	BOYD COUNTY SEWER	1926650.00	-17851.00	1819640.68	107009.32	94.44
410-4.0484	HAULED WASTE	450000.00	8035.96	572904.37	-122904.37	127.31
410-4.0486	INDUSTRIAL PRETREATMENT	115000.00	24478.05	128736.63	-13736.63	111.94
410-4.0487	CSO SURCHARGE	1996500.00	155834.38	1894879.15	101620.85	94.91
410-4.0488	SEWER TAP FEES	12500.00	940.00	15653.68	-3153.68	125.22
TOTALS FOR CHARGES FOR SERVICES		16828015.00	1608189.84	17490253.74	-662238.74	103.93
410-9.0950	INTEREST INCOME	40000.00	21971.22	97998.70	-57998.70	244.99
410-9.0958	BILLING CHARGES	16625.00	1411.00	16495.00	130.00	99.21
410-9.0963	LATE PAYMENT CHARGES	360000.00	-19947.97	241287.87	118712.13	67.02
410-9.0966	RETURNED CHECK CHARGES	4650.00	-2186.05	2212.95	2437.05	47.59
410-9.0967	LAB TEST FEES	8400.00	-349.30	5096.41	3303.59	60.67
410-9.0968	FINES	13700.00	-668.26	23336.13	-9636.13	170.33
410-9.0999	MISCELLANEOUS REVENUE	45000.00	-3222.61	47551.03	-2551.03	105.66
TOTALS FOR MISCELLANEOUS REVENUES		488375.00	-2991.97	433978.09	54396.91	88.86
TOTALS FOR UTILITY FUND		17316390.00	1605197.87	17924231.83	-607841.83	103.51

REPORT DATE 11/11/2020
SYSTEM DATE 11/11/2020
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CITY OF ASHLAND
STATEMENT OF ACTUAL AND ESTIMATED REVENUES

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AS OF 06/2020

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	ACTUAL MTD REVENUE	ACTUAL YTD REVENUE	UNREALIZED REVENUE	PERCENT RECEIVED
REPORT TOTALS		17316390.00	1605197.87	17924231.83	-607841.83	103.51

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SUMMARY PAGE INFORMATION

PARTIAL REPORT ON FUND BEGINNING WITH 410
ENDING WITH 410999999999999999999999

POST PERIOD: 06/2020

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SUPPRESS ZERO BALANCE ACCOUNTS: Y

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ERRORS DETECTED: 0

END OF REPORT

Appendix B. Ashland Department of Finance Utility Depreciation Schedule

CITY OF ASHLAND UTILITY FUND

Depreciation Expense Report

As of June 30, 2019

Book = Financial

FYE Month = June

Sys No	Ext	P In Svc T Date	Depr Meth	Est Life	Acquired Value	Prior Thru	Prior Accum Depreciation	Depreciation This Run	Current YTD Depreciation	Current Accum Depreciation	Pct Alloc	Key Code
000238		1979 CASE 580C LOADER/BH										
		000 D 05/31/80 SLHY 07 00			22,249.86	06/30/16	22,249.86	0.00	0.00	22,249.86	100.000	
001072		1993 INTERNATIONAL 4900										
		000 D 01/19/93 SLHY 05 00			32,366.96	06/30/16	32,366.96	0.00	0.00	32,366.96	100.000	
001160		TV CAMERA TRUCK: SEWER IN										
		000 D 12/20/95 SLHY 07 00			99,182.00	06/30/16	99,182.00	0.00	0.00	99,182.00	100.000	
001185		4WD New Holland 555E Tractor Loader Backhoe w/cab										
		000 D 12/23/96 SLHY 10 00			43,919.80	06/30/16	43,919.80	0.00	0.00	43,919.80	100.000	d
001204		1998 FORD EXPLORER										
		000 D 04/23/98 SLHY 07 00			20,939.00	06/30/16	20,939.00	0.00	0.00	20,939.00	100.000	
001240		2000 Chevy Full-Size Pick-up Truck										
		000 D 05/08/00 SLHY 07 00			19,359.00	06/30/16	19,359.00	0.00	0.00	19,359.00	100.000	
001284		2002 BUICK LeSABRE										
		000 D 04/10/02 SLHY 07 00			20,198.00	06/30/16	20,198.00	0.00	0.00	20,198.00	100.000	d
001346		2003 Chevrolet Blazer										
		000 D 04/21/03 SLMM 06 00			21,265.83	06/30/16	21,265.83	0.00	0.00	21,265.83	100.000	
001347		2003 Chevrolet Silverado 4 X 4 Pickup										
		000 D 12/09/02 SLMM 06 00			18,688.00	06/30/16	18,688.00	0.00	0.00	18,688.00	100.000	
001387		1/2 TON PICKUP TRUCK										
		000 D 11/14/03 SLMM 06 00			15,294.00	06/30/16	15,294.00	0.00	0.00	15,294.00	100.000	
001412		2005 CHEVROLET COLORADO										
		000 D 07/27/04 SLMM 06 00			13,165.00	06/30/16	13,165.00	0.00	0.00	13,165.00	100.000	
001426		2006 FORD F550 TRUCK										
		000 D 03/15/06 SLMM 06 00			56,895.00	06/30/16	56,895.00	0.00	0.00	56,895.00	100.000	
001438		2007 CHEVY TRAILBLAZER										
		000 D 04/27/07 SLMM 06 00			20,498.00	06/30/16	20,498.00	0.00	0.00	20,498.00	100.000	
001454		2008 CHEVROLET SILVERADO										
		000 D 11/09/07 SLMM 06 00			20,560.00	06/30/16	20,560.00	0.00	0.00	20,560.00	100.000	
001474		2009 CHEVROLET COLORADO PICKUP										
		000 D 03/06/09 SLMM 06 00			16,758.00	06/30/16	16,758.00	0.00	0.00	16,758.00	100.000	
001475		2009 CHEVROLET COLORADO PICKUP										
		000 D 03/06/09 SLMM 06 00			16,683.00	06/30/16	16,683.00	0.00	0.00	16,683.00	100.000	
001477		2008 FORD DUMP TRUCK										
		000 D 07/01/08 SLMM 06 00			61,981.00	06/30/16	61,981.00	0.00	0.00	61,981.00	100.000	
001514		2011 CHEVY COLORADO										
		000 D 05/25/11 SLMM 06 00			19,682.00	06/30/16	19,682.00	3,006.99	0.00	19,682.00	100.000	
001515		2012 INTERNATIONAL 7400 6X4										
		000 D 02/08/11 SLMM 06 00			87,800.00	06/30/16	87,800.00	9,755.57	0.00	87,800.00	100.000	a
001531		2013 INTERNATIONAL 7400										
		000 D 09/24/12 SLMM 06 00			89,910.11	06/30/16	86,163.86	33,716.29	3,746.25	89,910.11	100.000	
001551		2015 CHEVY SILVERADO 2500 HD										
		000 D 06/30/14 SLMM 06 00			27,104.00	06/30/16	18,069.32	13,551.99	4,517.33	22,586.65	100.000	
001555		2006 FORD CROWN VICTORIA										
		000 D 06/30/14 SLMM 07 00			2,550.00	06/30/16	1,457.16	1,092.87	364.29	1,821.45	100.000	
001569		2015 CHEVY SILVERADO 2500 HD										
		000 D 12/17/14 SLMM 06 00			24,870.00	06/30/16	14,507.50	12,435.00	4,145.00	18,652.50	100.000	
001570		2015 CHEVROLET SILVERADO 3500 HD										
		000 D 06/30/15 SLMM 07 00			52,232.00	06/30/16	22,385.16	22,385.16	7,461.72	29,846.88	100.000	
001576		2016 FORD F550										
		000 D 02/19/16 SLMM 06 00			79,956.00	06/30/16	31,094.00	39,978.00	13,326.00	44,420.00	100.000	
001577		2016 FORD F550										
		000 D 02/19/16 SLMM 06 00			79,956.00	06/30/16	31,094.00	39,978.00	13,326.00	44,420.00	100.000	
001578		2016 FREIGHTLINER DUMP TRUCK										

CITY OF ASHLAND UTILITY FUND

Depreciation Expense Report

As of June 30, 2019

Book = Financial

FYE Month = June

Sys No	Ext	P In Svc T Date	Depr Meth	Est Life	Acquired Value	Prior Thru	Prior Accum Depreciation	Depreciation This Run	Current YTD Depreciation	Current Accum Depreciation	Pct Alloc	Key Code
001579		000 D 02/22/16	SLMM	06 00	83,931.00	06/30/16	32,639.83	41,965.50	13,988.50	46,628.33	100.000	
		2016 CHEVY SILVERADO 3500HD										
001580		000 D 06/24/16	SLMM	06 00	38,198.00	06/30/16	12,732.66	19,098.99	6,366.33	19,098.99	100.000	
		2016 CHEVY SILDERADO CK25743										
001608		000 D 06/30/16	SLMM	06 00	28,581.00	06/30/16	9,527.00	14,290.50	4,763.50	14,290.50	100.000	
		2017 CHEVY SILVERADO										
001609		000 D 12/28/16	SLMM	06 00	27,774.00	06/30/18	6,943.50	4,629.00	4,629.00	11,572.50	100.000	
		2107 FORD F550 DUMP TRUCK										
001615		000 D 02/02/17	SLMM	06 00	53,549.00	06/30/18	11,899.77	8,924.83	8,924.83	20,824.60	100.000	
		2014 GMC TERRAIN										
001624		000 D 05/09/17	SLMM	06 00	19,699.00	06/30/18	3,556.77	3,283.17	3,283.17	6,839.94	100.000	
		2016 CHEVY SILVERADO										
001648		000 D 10/07/16	SLMM	06 00	38,329.00	06/30/18	10,646.95	6,388.17	6,388.17	17,035.12	100.000	
		2018 CHEVY SILVERADO 3500HD										
001656		000 D 06/30/18	SLMM	06 00	53,391.00	06/30/18	0.00	8,898.50	8,898.50	8,898.50	100.000	
		2019 FORD F550										
001657		000 D 04/08/19	SLMM	06 00	98,199.00	04/30/19	0.00	2,727.75	2,727.75	2,727.75	100.000	
		2018 DODGE RAM 1500										
		000 D 02/27/19	SLMM	06 00	35,359.00	02/28/19	0.00	1,964.39	1,964.39	1,964.39	100.000	
Grand Total					1,461,072.56		920,201.93	288,070.67	108,820.73	1,029,022.66		
Less disposals and transfers					(64,117.80)		(64,117.80)			(64,117.80)		
Count = 2												
Net Grand Total					1,396,954.76		856,084.13	288,070.67	108,820.73	964,904.86		
Count = 34												

Report Assumptions

Report Name: Depreciation Expense

Source Report: <Standard Report>

Calculation Assumptions:

Short Year: none

Adjustment Convention: Post recovery

Key Codes:

- a: A depreciation adjustment amount is included in the reporting period.
- d: The asset has been disposed.
- r: The asset's acquired value was reduced to arrive at the depreciable basis.
- s: The asset has switched from declining-balance to a straight-line.
- t: The asset was transferred.

Group/Sorting Criteria:

Group = Automotive Equipment

Include Assets that meet the following conditions:

G/L Expense Acct No is 410-1722

Sorted by: System No, Extension

CITY OF ASHLAND UTILITY FUND

Depreciation Expense Report

As of June 30, 2019

Book = Financial

FYE Month = June

Sys No	Ext	P In Svc T Date	Depr Meth	Est Life	Acquired Value	Prior Thru	Prior Accum Depreciation	Depreciation This Run	Current YTD Depreciation	Current Accum Depreciation	Pct Alloc	Key Code
000702		BLDG IMPROVEMENTS										
		000 D 06/20/89 SLHY 20 00			6,655.00	06/30/16	6,655.00	0.00	0.00	6,655.00	100.000	
000703		2ND FLOOR RESTROOM IMP										
		000 D 04/24/90 SLHY 20 00			9,060.20	06/30/16	9,060.20	0.00	0.00	9,060.20	100.000	
000737		NEW ROOF WW GAR-MILL STRE										
		000 D 08/30/89 SLHY 20 00			5,850.00	06/30/16	5,850.00	0.00	0.00	5,850.00	100.000	
000748		LEAN-TO SHED ROOF EXT										
		000 D 09/15/89 SLHY 20 00			5,480.00	06/30/16	5,480.00	0.00	0.00	5,480.00	100.000	
000749		RETAINING WALL W/RR TIES										
		000 D 01/03/90 SLHY 10 00			9,995.00	06/30/16	9,995.00	0.00	0.00	9,995.00	100.000	
000917		DRIVEWAY PRKG LOT EXT/REN										
		000 D 02/15/91 SLHY 10 00			9,860.00	06/30/16	9,860.00	0.00	0.00	9,860.00	100.000	
000988		BLDG. IMPVT. W.W.T.P.										
		000 D 10/04/91 SLHY 15 00			11,222.00	06/30/16	11,222.00	0.00	0.00	11,222.00	100.000	
001017		SPRINKLER SYS. CITY BLDG.										
		000 D 06/30/92 SLHY 20 00			25,292.25	06/30/16	25,292.25	0.00	0.00	25,292.25	100.000	
001018		WATER TREATMENT PLANT IMP										
		000 D 10/17/91 SLHY 20 00			39,429.70	06/30/16	39,429.70	0.00	0.00	39,429.70	100.000	
001101		CABINETS, SINK & COUNTERS										
		000 D 03/04/94 SLHY 25 00			6,828.00	06/30/16	6,691.44	682.80	136.56	6,828.00	100.000	
001117		SKYLIGHTS/FRAME&COVER										
		000 D 02/21/95 SLHY 25 00			5,500.00	06/30/16	5,170.00	660.00	220.00	5,390.00	100.000	
001151		BLDG. IMP. WATER PLANT										
		000 D 04/30/96 SLHY 10 00			32,362.00	06/30/16	32,362.00	0.00	0.00	32,362.00	100.000	
001269		CONTROL BUILDING ROOF										
		000 D 06/30/01 SLHY 15 00			6,254.00	06/30/16	6,254.00	0.00	0.00	6,254.00	100.000	
001324		Roberts Drive Pump Station Addition										
		000 D 09/16/02 SLMM 50 00			14,477.42	06/30/16	4,560.41	868.65	289.55	4,849.96	100.000	
001325		Security Camera System										
		000 D 11/04/02 SLMM 07 00			22,460.00	08/31/18	22,460.00	0.00	0.00	22,460.00	100.000	d
001379		ROOF										
		000 D 03/04/04 SLMM 10 00			10,519.00	06/30/16	10,519.00	0.00	0.00	10,519.00	100.000	
001383		ROOF										
		000 D 12/16/03 SLMM 10 00			15,000.00	06/30/16	15,000.00	0.00	0.00	15,000.00	100.000	
001397		CASHIER'S OFFICE RENOVATION										
		000 D 06/30/05 SLMM 15 00			16,421.04	06/30/16	14,231.62	3,284.22	1,094.74	15,326.36	100.000	
001398		METER SERVICES OFFICE RENOVATION										
		000 D 06/30/05 SLMM 15 00			14,675.19	06/30/16	12,718.55	2,935.05	978.35	13,696.90	100.000	
001399		WATER DISTRIBUTION RENOVATION										
		000 D 06/30/05 SLMM 15 00			10,421.45	06/30/16	9,031.88	2,084.28	694.76	9,726.64	100.000	
001427		STAIR TOWER										
		000 D 06/30/06 SLMM 50 00			81,908.50	06/30/16	19,658.04	4,914.51	1,638.17	21,296.21	100.000	
001431		WATER PLANT IMPROVEMENTS										
		000 D 02/02/06 SLMM 15 00			63,848.59	06/30/16	52,497.70	12,769.71	4,256.57	56,754.27	100.000	
001447		ROOF										
		000 D 12/18/07 SLMM 10 00			19,500.00	06/30/16	19,500.00	2,925.00	0.00	19,500.00	100.000	
001452		FENCE @ ROBERTS DRIVE LIFT STATION										
		000 D 05/16/08 SLMM 20 00			16,500.00	06/30/16	8,289.73	2,475.00	825.00	9,114.73	100.000	
001483		FLOURIDE TANK										
		000 D 10/30/09 SLMM 15 00			23,422.92	06/30/16	13,533.26	4,684.59	1,561.53	15,094.79	100.000	
001601		CANVAS AWNING AT CITY BUILDING										
		000 D 10/17/16 SLMM 07 00			7,934.50	06/30/18	1,889.17	1,133.50	1,133.50	3,022.67	100.000	
001668		SKYLIGHTS OVER FILTER PROJECT AT WTP										

CITY OF ASHLAND UTILITY FUND

Depreciation Expense Report

As of June 30, 2019

Book = Financial

FYE Month = June

Sys No	Ext	P In Svc T Date	Depr Meth	Est Life	Acquired Value	Prior Thru	Prior Accum Depreciation	Depreciation This Run	Current YTD Depreciation	Current Accum Depreciation	Pct Alloc	Key Code
001675		000 D 04/04/19	SLMM	25 00	8,100.22	04/30/19	0.00	54.00	54.00	54.00	100.000	
		SECURITY CAMERA SYSTEM										
		000 D 08/29/18	SLMM	07 00	41,800.00	08/31/18	0.00	4,976.19	4,976.19	4,976.19	100.000	
Grand Total					540,776.98		377,210.95	44,447.50	17,858.92	395,069.87		
Less disposals and transfers					(22,460.00)		(22,460.00)			(22,460.00)		
Count = 1												
Net Grand Total					518,316.98		354,750.95	44,447.50	17,858.92	372,609.87		
Count = 27												

Report Assumptions

Report Name: Depreciation Expense

Source Report: <Standard Report>

Calculation Assumptions:

Short Year: none

Adjustment Convention: Post recovery

Key Codes:

- a: A depreciation adjustment amount is included in the reporting period.
- d: The asset has been disposed.
- r: The asset's acquired value was reduced to arrive at the depreciable basis.
- s: The asset has switched from declining-balance to a straight-line.
- t: The asset was transferred.

Group/Sorting Criteria:

Group = Building Improvements

Include Assets that meet the following conditions:

G/L Expense Acct No is 410-1706

Sorted by: System No, Extension

CITY OF ASHLAND UTILITY FUND

Depreciation Expense Report

As of June 30, 2019

Book = Financial

FYE Month = June

Sys No	Ext	P In Svc T Date	Depr Meth	Est Life	Acquired Value	Prior Thru	Prior Accum Depreciation	Depreciation This Run	Current YTD Depreciation	Current Accum Depreciation	Pct Alloc	Key Code
000802		24' X 32' TIMBER BLDG										
		000 D 06/30/90 SLHY 20 00			5,657.00	06/30/16	5,657.00	0.00	0.00	5,657.00	100.000	
001376		Mill Street Properties / Van Sant Addition										
		000 D 07/10/02 SLMM 50 00			165,000.00	06/30/16	52,525.00	9,900.00	3,300.00	55,825.00	100.000	
001395		WASTEWATER TREATMENT STORAGE BUILDING										
		000 D 06/30/05 SLMM 25 00			9,133.16	06/30/16	4,749.29	1,095.99	365.33	5,114.62	100.000	
Grand Total					179,790.16		62,931.29	10,995.99	3,665.33	66,596.62		
Less disposals and transfers					0.00		0.00			0.00		
Count = 0												
Net Grand Total					179,790.16		62,931.29	10,995.99	3,665.33	66,596.62		
Count = 3												

Report Assumptions

Report Name: Depreciation Expense

Source Report: <Standard Report>

Calculation Assumptions:

Short Year: none

Adjustment Convention: Post recovery

Key Codes:

- a: A depreciation adjustment amount is included in the reporting period.
- d: The asset has been disposed.
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- s: The asset has switched from declining-balance to a straight-line.
- t: The asset was transferred.

Group/Sorting Criteria:

Group = Buildings

Include Assets that meet the following conditions:

G/L Expense Acct No is 410-1702

Sorted by: System No, Extension

CITY OF ASHLAND UTILITY FUND

Depreciation Expense Report

As of June 30, 2019

Book = Financial

FYE Month = June

Sys No	Ext	P In Svc T Date	Depr Meth	Est Life	Acquired Value	Prior Thru	Prior Accum Depreciation	Depreciation This Run	Current YTD Depreciation	Current Accum Depreciation	Pct Alloc	Key Code
001663		FENCING AROUND PUMP STATION / WATER STORAGE TANKS										
	000	D 11/26/18	SLMM	20 00	49,500.00	11/30/18	0.00	1,443.75	1,443.75	1,443.75	100.000	
001699		WWTP GATES W/ OPERATORS										
	000	D 04/04/19	SLMM	20 00	26,968.35	04/30/19	0.00	224.74	224.74	224.74	100.000	
Grand Total					76,468.35		0.00	1,668.49	1,668.49	1,668.49		
Less disposals and transfers					0.00		0.00			0.00		
Count = 0												
Net Grand Total					76,468.35		0.00	1,668.49	1,668.49	1,668.49		
Count = 2												

Report Assumptions

Report Name: Depreciation Expense

Source Report: <Standard Report>

Calculation Assumptions:

Short Year: none

Adjustment Convention: Post recovery

Key Codes:

- a: A depreciation adjustment amount is included in the reporting period.
- d: The asset has been disposed.
- r: The asset's acquired value was reduced to arrive at the depreciable basis.
- s: The asset has switched from declining-balance to a straight-line.
- t: The asset was transferred.

Group/Sorting Criteria:

Group = Capital Improvements

Include Assets that meet the following conditions:

G/L Expense Acct No is 410-1734

Sorted by: System No, Extension

CITY OF ASHLAND UTILITY FUND

Depreciation Expense Report

As of June 30, 2019

Book = Financial

FYE Month = June

Sys No	Ext	P In Svc T Date	Depr Meth	Est Life	Acquired Value	Prior Thru	Prior Accum Depreciation	Depreciation This Run	Current YTD Depreciation	Current Accum Depreciation	Pct Alloc	Key Code
001277		BANKDRAFT SUBSYSTEM										
		000 D 05/18/01	SLMM	05 00	5,000.00	06/30/16	5,000.00	0.00	0.00	5,000.00	100.000	
001314		IBM 6400-010 PRINTER										
		000 D 11/30/01	SLHY	07 00	6,945.00	06/30/16	6,945.00	0.00	0.00	6,945.00	100.000	
001370		HP Design Jet-Plotter										
		000 D 05/23/03	SLMM	05 00	5,510.00	06/30/16	5,510.00	0.00	0.00	5,510.00	100.000	
001441		Model 515 AS/400 System										
		000 D 08/24/07	SLMM	05 00	19,486.74	06/30/16	19,486.74	0.00	0.00	19,486.74	100.000	
001510		NORTEL PHONE SYSTEM										
		000 D 06/30/10	SLMM	10 00	6,308.65	06/30/16	5,046.96	1,892.61	630.87	5,677.83	100.000	
001511		NORTEL PHONE SYSTEM										
		000 D 06/30/10	SLMM	10 00	6,014.12	06/30/16	4,811.28	1,804.23	601.41	5,412.69	100.000	
001512		NORTEL PHONE SYSTEM										
		000 D 06/30/10	SLMM	10 00	6,014.12	06/30/16	4,811.28	1,804.23	601.41	5,412.69	100.000	
001548		CROSS CUT SHREDDER										
		000 D 10/03/13	SLMM	07 00	8,584.82	06/30/16	5,723.20	3,679.20	1,226.40	6,949.60	100.000	
001562		XEROX W7970P PRINTER										
		000 D 06/30/15	SLMM	07 00	15,610.00	06/30/16	6,690.00	6,690.00	2,230.00	8,920.00	100.000	
001625		POSTAGE MACHINE										
		000 D 08/14/16	SLMM	07 00	19,026.84	06/30/18	4,983.22	2,718.12	2,718.12	7,701.34	100.000	
001626		DOCUMATCH										
		000 D 10/24/16	SLMM	07 00	175,995.33	06/30/18	41,903.65	25,142.19	25,142.19	67,045.84	100.000	
001627		ASSET ESSENTIALS INVENTORY SOFTWARE										
		000 D 06/30/18	SLMM	05 00	23,415.00	06/30/18	0.00	4,683.00	4,683.00	4,683.00	100.000	
001696		CANON IMAGERUNNER C7570i III										
		000 D 05/31/19	SLMM	07 00	18,899.00	05/31/19	0.00	224.99	224.99	224.99	100.000	
Grand Total					316,809.62		110,911.33	48,638.57	38,058.39	148,969.72		
Less disposals and transfers					0.00		0.00			0.00		
Count = 0												
Net Grand Total					316,809.62		110,911.33	48,638.57	38,058.39	148,969.72		
Count = 13												

CITY OF ASHLAND UTILITY FUND

Depreciation Expense Report

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Book = Financial

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Sys No	Ext	P T	In Svc Date	Depr Meth	Est Life	Acquired Value	Prior Thru	Prior Accum Depreciation	Depreciation This Run	Current YTD Depreciation	Current Accum Depreciation	Pct Alloc	Key Code
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Report Assumptions

Report Name: Depreciation Expense

Source Report: <Standard Report>

Calculation Assumptions:

Short Year: none

Adjustment Convention: Post recovery

Key Codes:

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- t: The asset was transferred.

Group/Sorting Criteria:

Group = Office Equipment

Include Assets that meet the following conditions:

Activity is currently A,J,K,L,M,N

G/L Expense Acct No is 410-1730

Sorted by: System No, Extension

CITY OF ASHLAND UTILITY FUND

Depreciation Expense Report

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Book = Financial

FYE Month = June

Sys No	Ext	P In Svc T Date	Depr Meth	Est Life	Acquired Value	Prior Thru	Prior Accum Depreciation	Depreciation This Run	Current YTD Depreciation	Current Accum Depreciation	Pct Alloc	Key Code
000285		SULLAIR AIR COMPRESSORS-2										
		000 D 12/01/80 SLHY 05 00			19,188.00	06/30/16	19,188.00	0.00	0.00	19,188.00	100.000	
000284		MOTOROLA MOBILE RADIO SYS										
		000 D 01/01/81 SLHY 05 00			52,142.05	06/30/16	52,142.05	0.00	0.00	52,142.05	100.000	
000301		MOTOR W/SPEED REDUCER										
		000 D 10/01/83 SLHY 05 00			5,159.04	06/30/16	5,159.04	0.00	0.00	5,159.04	100.000	
000302		SEWER RODDING MACHINE										
		000 D 11/01/83 SLHY 05 00			8,868.00	06/30/16	8,868.00	0.00	0.00	8,868.00	100.000	
000307		NEPTUNE TRIDENT DISC MTRS										
		000 D 08/01/84 SLHY 05 00			10,455.00	06/30/16	10,455.00	0.00	0.00	10,455.00	100.000	
000323		MOTOROLA RADIO EQUIPMENT										
		000 D 06/30/86 SLHY 05 00			5,354.87	06/30/16	5,354.87	0.00	0.00	5,354.87	100.000	
000325		ROSCO VIBROSTAT RLLR/TRLR										
		000 D 06/30/86 SLHY 05 00			18,443.00	06/30/16	18,443.00	0.00	0.00	18,443.00	100.000	
000331		SRECO SEWER CLEANER										
		000 D 06/30/86 SLHY 05 00			49,489.00	06/30/16	49,489.00	0.00	0.00	49,489.00	100.000	
000660		SULLAIR 185 DPQ AIR COMPR										
		000 D 08/05/88 SLHY 05 00			9,550.00	06/30/16	9,550.00	0.00	0.00	9,550.00	100.000	
000680		MP 248 PARTS										
		000 D 08/10/88 SLHY 05 00			6,584.50	06/30/16	6,584.50	0.00	0.00	6,584.50	100.000	
000681		REFIGERATED SAMPLERS										
		000 D 08/10/88 SLHY 05 00			6,620.00	06/30/16	6,620.00	0.00	0.00	6,620.00	100.000	
000662		KSB SEWAGE PUMP										
		000 D 11/04/88 SLHY 05 00			5,128.00	06/30/16	5,128.00	0.00	0.00	5,128.00	100.000	
000705		IBM 5360 358MB DISK EXPAN										
		000 D 07/18/89 SLHY 05 00			23,150.00	06/30/16	23,150.00	0.00	0.00	23,150.00	100.000	
000794		GE30 HP MOTOR										
		000 D 08/07/89 SLHY 05 00			5,661.95	06/30/16	5,661.95	0.00	0.00	5,661.95	100.000	
000746		ROCKWELL PNEUMATIC ACTUAT										
		000 D 04/12/90 SLHY 05 00			6,780.00	06/30/16	6,780.00	0.00	0.00	6,780.00	100.000	
000923		SIDING,INSUL,GUTTERS,ETC										
		000 D 08/22/90 SLHY 20 00			19,580.00	06/30/16	19,580.00	0.00	0.00	19,580.00	100.000	
000851		9404 AS400 MOD T20										
		000 D 10/26/90 SLHY 10 00			36,904.00	06/30/16	36,904.00	0.00	0.00	36,904.00	100.000	
000855		5728 SS1 AS400 OPER SYS										
		000 D 10/26/90 SLHY 10 00			9,036.00	06/30/16	9,036.00	0.00	0.00	9,036.00	100.000	
000960		FLO-TOTE MOD 260 FLOWMETR										
		000 D 12/12/90 SLHY 05 00			5,125.00	06/30/16	5,125.00	0.00	0.00	5,125.00	100.000	
000910		ROTARY MOD SM-90-4 LIFT										
		000 D 03/29/91 SLHY 10 00			7,475.00	06/30/16	7,475.00	0.00	0.00	7,475.00	100.000	
000998		SUBMERSIBLE PUMP										
		000 D 10/04/91 SLHY 05 00			7,495.00	06/30/16	7,495.00	0.00	0.00	7,495.00	100.000	
000997		1200 AMP DISCONNECT SW.										
		000 D 10/24/91 SLHY 05 00			7,400.00	06/30/16	7,400.00	0.00	0.00	7,400.00	100.000	
001020		UTILITY PLANT-CITY IMPR.										
		000 D 11/21/91 SLHY 05 00			78,978.73	06/30/16	78,978.73	0.00	0.00	78,978.73	100.000	
001010		METER READING SYSTEM										
		000 D 11/22/91 SLHY 10 00			19,900.00	06/30/16	19,900.00	0.00	0.00	19,900.00	100.000	
000995		POLYMER FEED SYSTEM										
		000 D 12/27/91 SLHY 05 00			15,920.00	06/30/16	15,920.00	0.00	0.00	15,920.00	100.000	
001027		RADIO EQUIP. WATER WORKS										
		000 D 05/22/92 SLHY 05 00			6,930.41	06/30/16	6,930.41	0.00	0.00	6,930.41	100.000	
001064		SPRINKLER SYSTEM										

CITY OF ASHLAND UTILITY FUND

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001077		000 D 09/18/92	SLHY	25 00	9,560.75	06/30/16	9,560.75	573.64	0.00	9,560.75	100.000	
		PUMP IMPVTS. FLYGT3300										
001054		000 D 11/19/92	SLHY	05 00	11,313.40	06/30/16	11,313.40	0.00	0.00	11,313.40	100.000	
		DITCH WITCH 6"										
001085		000 D 04/22/93	SLHY	05 00	13,792.76	06/30/16	13,792.76	0.00	0.00	13,792.76	100.000	
		HAZARDOUS MATERIALS SUITS										
001086		000 D 06/23/93	SLHY	05 00	6,990.00	06/30/16	6,990.00	0.00	0.00	6,990.00	100.000	
		VALVE 6" CARROUSEL										
001099		000 D 06/23/93	SLHY	05 00	5,118.00	06/30/16	5,118.00	0.00	0.00	5,118.00	100.000	
		REMOTE VACUUM CHLORINATOR										
001110		000 D 12/01/93	SLHY	05 00	6,343.00	06/30/16	6,343.00	0.00	0.00	6,343.00	100.000	
		PIPE CUTTER										
001135		000 D 03/21/94	SLHY	05 00	5,220.00	06/30/16	5,220.00	0.00	0.00	5,220.00	100.000	
		SCREENS,BELT										
001127		000 D 07/28/94	SLHY	08 00	6,898.27	06/30/16	6,898.27	0.00	0.00	6,898.27	100.000	
		HAND HELD COMPUTERS,SIX										
001163		000 D 10/25/94	SLHY	07 00	19,735.00	06/30/16	19,735.00	0.00	0.00	19,735.00	100.000	
		BIOXIDE FEED SYSTEM										
001178		000 D 08/17/95	SLHY	05 00	8,058.81	06/30/16	8,058.81	0.00	0.00	8,058.81	100.000	
		125 HP DRIVE SYSTEM										
001166		000 D 04/04/96	SLHY	10 00	17,948.72	06/30/16	17,948.72	0.00	0.00	17,948.72	100.000	
		DUST COLLECTOR										
001182		000 D 06/26/96	SLHY	05 00	7,450.00	06/30/16	7,450.00	0.00	0.00	7,450.00	100.000	
		Flow Meter										
001197		000 D 08/20/96	SLHY	10 00	5,142.00	06/30/16	5,142.00	0.00	0.00	5,142.00	100.000	
		BELT SCREEN										
001191		000 D 09/06/96	SLHY	07 00	6,976.00	06/30/16	6,976.00	0.00	0.00	6,976.00	100.000	
		Aluminam Sulfate Feeder										
001199		000 D 12/23/96	SLHY	10 00	27,864.00	06/30/16	27,864.00	0.00	0.00	27,864.00	100.000	
		NEW RELIANCE MOTOR										
001209		000 D 04/25/97	SLHY	07 00	18,100.00	06/30/16	18,100.00	0.00	0.00	18,100.00	100.000	
		1 IMELLER MOTOR, GUIDE CLAW AND CHAIN										
001206		000 D 09/18/97	SLHY	07 00	8,835.85	06/30/16	8,835.85	0.00	0.00	8,835.85	100.000	
		BELT SCREENS										
001228		000 D 02/09/98	SLHY	07 00	7,254.96	06/30/16	7,254.96	0.00	0.00	7,254.96	100.000	
		CLARIFIER CONTROL PANELS										
001227		000 D 11/12/98	SLHY	07 00	5,103.15	06/30/16	5,103.15	0.00	0.00	5,103.15	100.000	
		2 BELT PRESS SLUDGE PUMPS AND CONTROL PANELS										
001226		000 D 01/18/99	SLHY	07 00	38,084.00	06/30/16	38,084.00	0.00	0.00	38,084.00	100.000	
		LIME BELT FEEDER AND SLAKER										
001245		000 D 04/05/99	SLHY	07 00	71,602.00	06/30/16	71,602.00	0.00	0.00	71,602.00	100.000	
		Belt Screens										
001243		000 D 02/28/00	SLHY	07 00	7,453.00	06/30/16	7,453.00	0.00	0.00	7,453.00	100.000	
		Trackhoe / Backhoe / Loader										
001266		000 D 07/05/00	SLHY	07 00	24,224.40	06/30/16	24,224.40	0.00	0.00	24,224.40	100.000	
		Tractor/ Backhoe/Loader										
001268		000 D 08/22/00	SLHY	07 00	60,904.87	06/30/16	60,904.87	0.00	0.00	60,904.87	100.000	
		Gutermann Messtechnil Pal 300 Leak Finding System										
001275		000 D 10/23/00	SLHY	07 00	13,000.00	06/30/16	13,000.00	0.00	0.00	13,000.00	100.000	
		GRINDER PUMPS										
001272		000 D 01/08/01	SLMM	07 00	6,229.29	06/30/16	6,229.29	0.00	0.00	6,229.29	100.000	
		COMCORE SHORING & PLATING SYSTEM										
		000 D 06/29/01	SLMM	07 00	12,902.94	06/30/16	12,902.94	0.00	0.00	12,902.94	100.000	

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001323		ITT ACC PUMP										
		000 D 08/21/01	SLMM	07 00	17,961.08	06/30/16	17,961.08	0.00	0.00	17,961.08	100.000	
001296		TOSHIBA INVERTER										
		000 D 09/26/01	SLHY	07 00	5,053.60	06/30/16	5,053.60	0.00	0.00	5,053.60	100.000	
001319		Aquatrend Turbidimeter & Installation										
		000 D 10/21/01	SLMM	05 00	9,941.75	06/30/16	9,941.75	0.00	0.00	9,941.75	100.000	
001297		FLYGT PUMP										
		000 D 11/21/01	SLHY	07 00	15,756.00	06/30/16	15,756.00	0.00	0.00	15,756.00	100.000	
001298		FLYGT PUMP										
		000 D 11/21/01	SLHY	07 00	15,756.00	06/30/16	15,756.00	0.00	0.00	15,756.00	100.000	
001299		SEWER PUMP STATION										
		000 D 01/18/02	SLHY	07 00	44,000.00	06/30/16	44,000.00	0.00	0.00	44,000.00	100.000	
001318		HANDHELD COMPUTER										
		000 D 02/06/02	SLHY	07 00	5,045.00	06/30/16	5,045.00	0.00	0.00	5,045.00	100.000	
001300		2002 CHEVY KODIAK DUMP TRUCK										
		000 D 02/25/02	SLHY	07 00	46,183.69	06/30/16	46,183.69	0.00	0.00	46,183.69	100.000	
001301		CATERPILLAR BACKHOE LOADER										
		000 D 03/31/02	SLHY	07 00	54,673.00	06/30/16	54,673.00	0.00	0.00	54,673.00	100.000	
001312		CAMERA SECURITY SYSTEM										
		000 D 05/04/02	SLHY	07 00	19,303.00	06/30/16	19,303.00	0.00	0.00	19,303.00	100.000	
001291		T5766 REPEATER										
		000 D 05/10/02	SLHY	07 00	5,975.00	06/30/16	5,975.00	0.00	0.00	5,975.00	100.000	
001303		JET TRUCK										
		000 D 05/23/02	SLHY	07 00	149,694.00	06/30/16	149,694.00	0.00	0.00	149,694.00	100.000	
001356		Portable Trash Pump										
		000 D 10/16/02	SLMM	15 00	21,905.00	06/30/16	21,905.00	1,947.15	0.00	21,905.00	100.000	
001366		Mini-Badger Wheeled Transporter										
		000 D 11/20/02	SLMM	07 00	7,320.00	06/30/16	7,320.00	0.00	0.00	7,320.00	100.000	
001367		Aries Seeker System W/1.5"dia Color Camera, Monitor, Cable										
		000 D 11/20/02	SLMM	07 00	5,200.00	06/30/16	5,200.00	0.00	0.00	5,200.00	100.000	
001354		P/2 Valve Operator With Power Unit										
		000 D 03/27/03	SLMM	15 00	5,498.00	06/30/16	5,498.00	641.48	0.00	5,498.00	100.000	
001358		GIS / GPS Hardware & Software										
		000 D 03/27/03	SLMM	05 00	25,470.00	06/30/16	25,470.00	0.00	0.00	25,470.00	100.000	
001364		88 HP Non-Clog Wastewater Pump										
		000 D 03/28/03	SLMM	20 00	24,169.00	06/30/16	18,428.86	3,625.35	1,208.45	19,637.31	100.000	
001373		75 HP Non-Clog Wastewater Pump										
		000 D 03/28/03	SLMM	20 00	23,142.00	06/30/16	17,645.78	3,471.30	1,157.10	18,802.88	100.000	
001365		150/112.5 HP Reliance Motor										
		000 D 04/01/03	SLMM	15 00	16,285.00	06/30/16	16,194.58	1,990.34	90.42	16,285.00	100.000	a
001368		Sullivan Air Compressor 185										
		000 D 06/30/03	SLMM	20 00	10,300.00	06/30/16	7,725.00	1,545.00	515.00	8,240.00	100.000	
001389		AIR COMPRESSOR										
		000 D 12/30/03	SLMM	15 00	10,300.00	06/30/16	9,956.71	1,716.63	343.29	10,300.00	100.000	
001388		PORTABLE LIGHT PLANT										
		000 D 12/31/03	SLMM	15 00	7,273.00	06/30/16	7,030.61	1,212.13	242.39	7,273.00	100.000	
001380		Portable Light Plant										
		000 D 01/05/04	SLMM	15 00	7,273.00	06/30/16	6,990.20	1,212.17	242.43	7,232.63	100.000	
001390		FLYGT PUMP 3300										
		000 D 02/17/04	SLMM	10 00	17,829.67	06/30/16	17,829.67	0.00	0.00	17,829.67	100.000	
001391		USED FORK LIFT										
		000 D 04/02/04	SLMM	06 00	9,900.00	06/30/16	9,900.00	0.00	0.00	9,900.00	100.000	
001416		PHASE CONTRAST MICROSCOPE										

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001417		000 D 08/05/04	SLMM	10 00	5,446.46	06/30/16	5,446.46	0.00	0.00	5,446.46	100.000	
		COLOR CAMERA W/ LOCATOR										
001413		000 D 01/06/05	SLMM	07 00	8,640.00	06/30/16	8,640.00	0.00	0.00	8,640.00	100.000	
		MAGNETIC FLOWMETER										
001418		000 D 06/30/05	SLMM	10 00	8,874.00	06/30/16	8,874.00	0.00	0.00	8,874.00	100.000	
		INVERTER										
001420		000 D 06/30/05	SLMM	10 00	46,200.00	06/30/16	46,200.00	0.00	0.00	46,200.00	100.000	
		Brinkman Autoclave										
001429		000 D 06/30/05	SLMM	07 00	12,052.00	06/30/16	12,052.00	0.00	0.00	12,052.00	100.000	
		DRY PIT PUMP										
001430		000 D 11/12/05	SLMM	10 00	6,587.00	06/30/16	6,587.00	54.89	0.00	6,587.00	100.000	a
		DRY PIT PUMP										
001432		000 D 11/12/05	SLMM	10 00	6,587.00	06/30/16	6,587.00	54.89	0.00	6,587.00	100.000	a
		INVERTER SYSTEM										
001428		000 D 11/21/05	SLMM	10 00	23,798.00	06/30/16	23,798.00	0.00	0.00	23,798.00	100.000	
		PORTABLE FLOWMETER										
001433		000 D 12/30/05	SLMM	10 00	7,290.00	06/30/16	7,290.00	0.00	0.00	7,290.00	100.000	
		TOSHIBA MAGMETER FLOW METER										
001444		000 D 04/11/06	SLMM	10 00	14,050.00	06/30/16	14,050.00	117.08	0.00	14,050.00	100.000	a
		SPECTROPHOTOMETER										
001449		000 D 10/10/07	SLMM	15 00	7,274.50	06/30/16	5,173.02	1,454.91	484.97	5,657.99	100.000	
		FLANGED DISCHARGE PIPES @ ROBERTS DRIVE WET WELLS										
001453		000 D 01/02/08	SLMM	40 00	15,000.00	06/30/16	3,906.25	1,125.00	375.00	4,281.25	100.000	
		SEWER LINE REPLACEMENT @ LONG STREET										
001479		000 D 06/07/08	SLMM	40 00	10,624.92	06/30/16	2,656.20	796.86	265.62	2,921.82	100.000	
		2008 CATERPILLAR EXCAVATOR										
001478		000 D 12/01/08	SLMM	15 00	66,305.83	06/30/16	42,362.07	13,261.17	4,420.39	46,782.46	100.000	
		2008 CATERPILLAR 4WD BACKHOE LOADER										
001480		000 D 02/09/09	SLMM	15 00	71,379.83	06/30/16	44,810.71	14,275.98	4,758.66	49,569.37	100.000	
		ALUMINUM 8X8 TRENCH BOXES (2)										
001484		000 D 06/22/09	SLMM	12 00	15,725.00	06/30/16	11,793.78	3,931.26	1,310.42	13,104.20	100.000	
		UTILITY TRAILER										
001495		000 D 08/26/09	SLMM	15 00	7,008.00	06/30/16	4,126.93	1,401.60	467.20	4,594.13	100.000	
		FLOW METERS										
001489		000 D 09/02/09	SLMM	10 00	82,300.00	06/30/16	72,012.50	24,690.00	8,230.00	80,242.50	100.000	
		RETROFIT CAMERA TRUCK										
001486		000 D 09/29/09	SLMM	15 00	108,544.34	06/30/16	63,317.54	21,708.87	7,236.29	70,553.83	100.000	
		SLUDGE PUMP										
001487		000 D 10/30/09	SLMM	10 00	39,860.00	06/30/16	34,545.33	11,958.00	3,986.00	38,531.33	100.000	
		SLUDGE PUMP										
001485		000 D 10/30/09	SLMM	10 00	39,860.00	06/30/16	34,545.33	11,958.00	3,986.00	38,531.33	100.000	
		TRAILER MOUNTED VALVE MACHINE										
001501		000 D 11/25/09	SLMM	15 00	47,420.00	06/30/16	27,134.75	9,483.99	3,161.33	30,296.08	100.000	
		10TH STREET GENERATOR										
001490		000 D 03/01/10	SLMM	15 00	60,500.66	06/30/16	33,275.38	12,100.14	4,033.38	37,308.76	100.000	
		GEN-EYE PIPE LINE INSPECTION SYSTEM										
001491		000 D 04/13/10	SLMM	15 00	8,938.70	06/30/16	4,866.60	1,787.73	595.91	5,462.51	100.000	
		ROBERTS DRIVE GENERATOR										
001492		000 D 04/14/10	SLMM	15 00	101,305.93	06/30/16	55,155.46	20,261.19	6,753.73	61,909.19	100.000	
		AIR SCRUBBER										
001519		000 D 06/30/10	SLMM	15 00	12,499.00	06/30/16	6,666.16	2,499.81	833.27	7,499.43	100.000	
		CATERPILLAR 315D EXCAVATOR										
		000 D 08/31/10	SLMM	15 00	130,991.75	06/30/16	68,406.78	26,198.34	8,732.78	77,139.56	100.000	

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001516		MOTOR 600HP US VERTICAL HOLLOW SHAFT										
		000 D 09/10/10 SLMM 15 00			46,270.00	06/30/16	23,906.19	9,254.01	3,084.67	26,990.86	100.000	
001517		CATERPILLAR 420EQ BACKHOE LOADER										
		000 D 10/11/10 SLMM 15 00			78,047.68	06/30/16	39,891.04	15,609.54	5,203.18	45,094.22	100.000	
001520		2150 FLOW MODULE										
		000 D 12/15/10 SLMM 15 00			5,237.00	06/30/16	2,618.48	1,047.39	349.13	2,967.61	100.000	
001521		GT4727 EAGER BEAVER TRAILER										
		000 D 02/22/11 SLMM 15 00			20,798.00	06/30/16	10,167.89	4,159.59	1,386.53	11,554.42	100.000	
001518		CAMERA SYSTEM										
		000 D 04/06/11 SLMM 15 00			16,924.00	06/30/16	8,085.94	3,384.81	1,128.27	9,214.21	100.000	
001527		JOHN DEERE 997 LC 2 TRAK MOWER										
		000 D 10/03/11 SLMM 15 00			12,519.00	06/30/16	5,564.00	2,503.80	834.60	6,398.60	100.000	
001529		FLYGT PUMP, 10 HP										
		000 D 03/16/12 SLMM 10 00			9,512.85	06/30/16	5,945.56	2,853.87	951.29	6,896.85	100.000	
001532		CATERPILLAR 420F BACKHOE / LOADER										
		000 D 10/30/12 SLMM 15 00			86,827.91	06/30/16	32,801.67	17,365.59	5,788.53	38,590.20	100.000	
001533		LEAK DETECTION DEVICE										
		000 D 05/30/13 SLMM 15 00			8,748.00	06/30/16	2,964.60	1,749.60	583.20	3,547.80	100.000	
001547		CHAIN HOIST										
		000 D 09/13/13 SLMM 15 00			10,575.00	06/30/16	3,348.75	2,115.00	705.00	4,053.75	100.000	
001545		ELECTRIC CHAIN HOIST - 26TH ST STATION										
		000 D 12/20/13 SLMM 15 00			8,781.00	06/30/16	2,634.30	1,756.20	585.40	3,219.70	100.000	
001546		ELECTRIC CHAIN HOIST - 6TH ST STATION										
		000 D 12/20/13 SLMM 15 00			8,781.00	06/30/16	2,634.30	1,756.20	585.40	3,219.70	100.000	
001571		50 WATT GENERATOR										
		000 D 10/06/14 SLMM 15 00			19,900.00	06/30/16	4,864.45	3,980.01	1,326.67	6,191.12	100.000	
001572		2015 FRIEGHTLINER JET VACUUM TRUCK										
		000 D 06/29/15 SLMM 12 00			350,042.00	06/30/16	87,510.51	87,510.51	29,170.17	116,680.68	100.000	
001574		LEAK NOISE CORRELATOR										
		000 D 06/30/15 SLMM 07 00			8,050.00	06/30/16	3,450.00	3,450.00	1,150.00	4,600.00	100.000	
001575		PUSH CAMERA										
		000 D 06/30/15 SLMM 15 00			44,764.00	06/30/16	8,952.81	8,952.81	2,984.27	11,937.08	100.000	
001584		REFRIGERATED SAMPLER										
		000 D 08/13/15 SLMM 10 00			5,696.00	06/30/16	1,613.86	1,708.80	569.60	2,183.46	100.000	
001585		REFRIGERATED SAMPLER										
		000 D 08/13/15 SLMM 10 00			5,696.00	06/30/16	1,613.86	1,708.80	569.60	2,183.46	100.000	
001582		TRIMBLE GEO HANDHELD MAPPING UNIT										
		000 D 10/08/15 SLMM 05 00			12,124.22	06/30/16	6,466.24	7,274.52	2,424.84	8,891.08	100.000	
001581		MISTUBISHI FORKLIFT										
		000 D 10/16/15 SLMM 15 00			19,891.00	06/30/16	3,536.19	3,978.21	1,326.07	4,862.26	100.000	
001586		PIPE PATCH										
		000 D 12/21/15 SLMM 12 00			5,578.56	06/30/16	1,162.20	1,394.64	464.88	1,627.08	100.000	
001587		PROPANE FORKLIFT										
		000 D 01/12/16 SLMM 15 00			26,598.00	06/30/16	4,285.23	5,319.60	1,773.20	6,058.43	100.000	
001583		SPECTROPHOTOMETER										
		000 D 02/26/16 SLMM 05 00			8,013.93	06/30/16	3,739.84	4,808.37	1,602.79	5,342.63	100.000	
001588		TRAKSTAR CAMERA / TRANSPORT VEHICLE										
		000 D 05/13/16 SLMM 15 00			31,155.00	06/30/16	4,327.08	6,231.00	2,077.00	6,404.08	100.000	
001614		24' TRAILER										
		000 D 07/08/16 SLMM 12 00			7,852.00	06/30/18	1,254.13	654.33	654.33	1,908.46	100.000	
001613		KUBOTA TRACKHOE HYDRAULIC EXCAVATOR										
		000 D 07/12/16 SLMM 15 00			64,118.90	06/30/18	8,192.96	4,274.59	4,274.59	12,467.55	100.000	
001610		TOSHIBA DRIVE										

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001612		000 D 08/25/16	SLMM	15 00	5,895.00	06/30/18	720.50	393.00	393.00	1,113.50	100.000	
		UV ANALYZER										
001611		000 D 05/23/17	SLMM	10 00	5,615.00	06/30/18	608.29	561.50	561.50	1,169.79	100.000	
		100KW DIESEL GENERATOR										
001622		000 D 06/08/17	SLMM	15 00	36,375.00	06/30/18	2,425.00	2,425.00	2,425.00	4,850.00	100.000	
		CHLORINE ANALYZERS										
001649		000 D 06/30/17	SLMM	10 00	42,896.00	06/30/18	4,289.60	4,289.60	4,289.60	8,579.20	100.000	
		CAT 420F2IT BACKHOE										
001651		000 D 04/25/18	SLMM	15 00	107,329.22	06/30/18	1,192.55	7,155.28	7,155.28	8,347.83	100.000	
		JOHN DEERE GATOR										
001658		000 D 06/14/18	SLMM	15 00	16,900.00	06/30/18	0.00	1,126.67	1,126.67	1,126.67	100.000	
		26' TRAILER KING EQUIPMENT TRAILER										
001660		000 D 09/12/18	SLMM	12 00	18,859.06	09/30/18	0.00	1,178.69	1,178.69	1,178.69	100.000	
		CAT 308E TRACKED EXCAVATOR										
001659		000 D 09/17/18	SLMM	15 00	110,283.85	09/30/18	0.00	5,514.19	5,514.19	5,514.19	100.000	
		CATERPILLAR COMPACTOR PLATE FOR EXCAVATOR										
001661		000 D 09/27/18	SLMM	12 00	9,945.61	09/30/18	0.00	621.60	621.60	621.60	100.000	
		HYDRAULIC HAMMER FOR MINI TRACKHOE										
001662		000 D 11/06/18	SLMM	12 00	12,112.66	11/30/18	0.00	588.81	588.81	588.81	100.000	
		ANGLE BROOM ATTACHMENT FOR 420 BACKHOE										
001691		000 D 11/06/18	SLMM	12 00	14,485.17	11/30/18	0.00	704.14	704.14	704.14	100.000	
		PORTABLE DIESEL DRIVEN PUMP										
		000 D 06/06/19	SLMM	15 00	55,780.00	06/30/19	0.00	0.00	0.00	0.00	100.000	

Grand Total	3,784,670.05	2,390,906.52	426,415.17	159,541.72	2,550,448.24
Less disposals and transfers	0.00	0.00			0.00
Count = 0					
Net Grand Total	<u>3,784,670.05</u>	<u>2,390,906.52</u>	<u>426,415.17</u>	<u>159,541.72</u>	<u>2,550,448.24</u>
Count = 144					

Report Assumptions

Report Name: Depreciation Expense

Source Report: <Standard Report>

Calculation Assumptions:

Short Year: none

Adjustment Convention: Post recovery

Key Codes:

- a: A depreciation adjustment amount is included in the reporting period.
- d: The asset has been disposed.
- r: The asset's acquired value was reduced to arrive at the depreciable basis.
- s: The asset has switched from declining-balance to a straight-line.
- t: The asset was transferred.

Group/Sorting Criteria:

Group = Operating Equipment

Include Assets that meet the following conditions:

G/L Expense Acct No is 410-1726

Sorted by: Acquisition Date, System No, Extension

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000130		SLUDGE PUMP										
		000 D 05/31/79 SLHY 10 00			1,520.40	06/30/16	1,520.40	0.00	0.00	1,520.40	100.000	
000131		HATCHERY ROAD LIFT STAT										
		000 D 05/31/79 SLHY 10 00			3,443.21	06/30/16	3,443.21	0.00	0.00	3,443.21	100.000	
000135		CORRUGATED PIPE-DAWES ST										
		000 D 05/31/79 SLHY 10 00			10,619.06	06/30/16	10,619.06	0.00	0.00	10,619.06	100.000	
000136		STORM SEWER PIPE										
		000 D 05/31/79 SLHY 10 00			2,111.39	06/30/16	2,111.39	0.00	0.00	2,111.39	100.000	
000137		HATCHERY ROAD-STANDBY PUM										
		000 D 05/31/79 SLHY 10 00			4,013.67	06/30/16	4,013.67	0.00	0.00	4,013.67	100.000	
000138		MECHANICAL SEAL										
		000 D 05/31/79 SLHY 10 00			1,269.68	06/30/16	1,269.68	0.00	0.00	1,269.68	100.000	
000140		MANHOLE RINGS & COVERS-50										
		000 D 05/31/79 SLHY 10 00			4,400.00	06/30/16	4,400.00	0.00	0.00	4,400.00	100.000	
000141		REDWOOD FLIGHTS-SEWER PLT										
		000 D 05/31/79 SLHY 10 00			3,070.44	06/30/16	3,070.44	0.00	0.00	3,070.44	100.000	
000142		CORRUGATED PIPE-CLEMENTS										
		000 D 05/31/79 SLHY 10 00			3,714.23	06/30/16	3,714.23	0.00	0.00	3,714.23	100.000	
000143		PUMPS-ROBERTS DRIVE										
		000 D 05/31/79 SLHY 10 00			1,440.08	06/30/16	1,440.08	0.00	0.00	1,440.08	100.000	
000145		30TH STREET PUMP SEALS										
		000 D 05/31/79 SLHY 10 00			1,805.50	06/30/16	1,805.50	0.00	0.00	1,805.50	100.000	
000146		CORRUGATED PIPE-CLEMENTS										
		000 D 05/31/79 SLHY 10 00			1,291.94	06/30/16	1,291.94	0.00	0.00	1,291.94	100.000	
000148		HELCOR PIPE 36"X380'										
		000 D 05/31/79 SLHY 10 00			6,772.91	06/30/16	6,772.91	0.00	0.00	6,772.91	100.000	
000149		HELCOR PIPE 8"X315'										
		000 D 05/31/79 SLHY 10 00			1,286.34	06/30/16	1,286.34	0.00	0.00	1,286.34	100.000	
000151		HELCOR PIPE 12/140-8/120										
		000 D 05/31/79 SLHY 10 00			1,648.93	06/30/16	1,648.93	0.00	0.00	1,648.93	100.000	
000155		TANNERY SCREENS REPAIR										
		000 D 08/01/80 SLHY 10 00			2,097.02	06/30/16	2,097.02	0.00	0.00	2,097.02	100.000	
000157		DEMERSIBLE GUIDE RAIL PMP										
		000 D 10/01/80 SLHY 10 00			3,068.63	06/30/16	3,068.63	0.00	0.00	3,068.63	100.000	
000158		BLUE STEEL SEWER RODS										
		000 D 12/01/80 SLHY 10 00			1,030.23	06/30/16	1,030.23	0.00	0.00	1,030.23	100.000	
000160		CAT WALK REP-6TH ST PUMP										
		000 D 04/01/81 SLHY 10 00			1,980.00	06/30/16	1,980.00	0.00	0.00	1,980.00	100.000	
000161		COUNTERPOISE SEAL-26TH ST										
		000 D 05/01/81 SLHY 10 00			1,122.24	06/30/16	1,122.24	0.00	0.00	1,122.24	100.000	
000163		HELCOR PIPE 12"X209'										
		000 D 08/01/80 SLHY 10 00			1,374.02	06/30/16	1,374.02	0.00	0.00	1,374.02	100.000	
000164		HELCOR PIPE 6,8,12"X20'										
		000 D 10/01/80 SLHY 10 00			3,474.45	06/30/16	3,474.45	0.00	0.00	3,474.45	100.000	
000165		HELCOR PIPE 48"X62'										
		000 D 11/01/80 SLHY 10 00			1,711.74	06/30/16	1,711.74	0.00	0.00	1,711.74	100.000	
000167		SUBMERSIBLE PUMP										
		000 D 09/30/81 SLHY 10 00			3,520.00	06/30/16	3,520.00	0.00	0.00	3,520.00	100.000	
000169		ROBERTS DRIVE INTERCEPTOR										
		000 D 03/01/78 SLHY 50 00			395,368.36	06/30/16	355,172.73	23,722.11	7,907.37	363,080.10	100.000	
000170		SEWAGE TREATMENT PLANT										
		000 D 05/31/77 SLHY 50 00			5,037,389.08	06/30/16	5,037,389.08	0.00	0.00	5,037,389.08	100.000	
000171		SEWAGE TREATMENT PLANT										

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000172		000 D 06/30/83	SLHY	50 00	14,685,280.55	06/30/16	10,438,786.88	881,116.83	293,705.61	10,732,492.49	100.000	
		26TH STREET PUMP STATION										
000173		000 D 06/30/83	SLHY	50 00	2,570,892.20	06/30/16	1,827,475.73	154,253.52	51,417.84	1,878,893.57	100.000	
		PUMP STATIONS										
000174		000 D 06/30/85	SLHY	50 00	88,718.75	06/30/16	58,554.53	5,323.14	1,774.38	60,328.91	100.000	
		6TH,10TH,37TH,45TH & ROBT										
000175		000 D 06/30/85	SLHY	50 00	2,715,718.07	06/30/16	1,930,422.87	162,943.08	54,314.36	1,984,737.23	100.000	
		SHERWOOD DRIVE PUMP STAT										
000176		000 D 06/30/85	SLHY	50 00	631,431.25	06/30/16	448,842.54	37,885.89	12,628.63	461,471.17	100.000	
		BOYD SCOUT ROAD INTERCEPT										
000177		000 D 06/30/84	SLHY	50 00	1,138,928.78	06/30/16	785,861.01	68,335.74	22,778.58	808,639.59	100.000	
		DOWNTOWN FORCE MAIN										
000178		000 D 06/30/84	SLHY	50 00	1,759,880.24	06/30/16	1,214,055.54	105,592.83	35,197.61	1,249,253.15	100.000	
		ROOF-BLDG AT 430 28TH ST										
000179		000 D 06/30/86	SLHY	10 00	4,159.00	06/30/16	4,159.00	0.00	0.00	4,159.00	100.000	
		MANHOLE COVERS										
000386		000 D 06/30/86	SLHY	10 00	1,397.00	06/30/16	1,397.00	0.00	0.00	1,397.00	100.000	
		40TH STREET STORM SEWER										
000387		000 D 06/30/87	SLHY	50 00	20,426.92	06/30/16	12,869.01	1,225.62	408.54	13,277.55	100.000	
		FENCE										
000499		000 D 06/30/87	SLHY	10 00	849.00	06/30/16	849.00	0.00	0.00	849.00	100.000	
		SEWER LINE EXT - MATS										
000501		000 D 12/03/87	SLHY	50 00	4,880.00	06/30/16	2,976.80	292.80	97.60	3,074.40	100.000	
		SEWER LINE EXT - MATS										
000502		000 D 12/08/87	SLHY	50 00	650.00	06/30/16	396.50	39.00	13.00	409.50	100.000	
		SEWER LINE EXT - MATS										
000503		000 D 12/09/87	SLHY	50 00	360.00	06/30/16	219.60	21.60	7.20	226.80	100.000	
		SEWER LINE EXT - MATS										
000504		000 D 12/09/87	SLHY	50 00	194.90	06/30/16	118.95	11.70	3.90	122.85	100.000	
		SEWER LINE EXT - MATS										
000505		000 D 12/10/87	SLHY	50 00	71.51	06/30/16	43.62	4.29	1.43	45.05	100.000	
		SEWER LINE EXT - MATS										
000506		000 D 12/11/87	SLHY	50 00	360.00	06/30/16	219.60	21.60	7.20	226.80	100.000	
		SEWER LINE EXT - MATS										
000507		000 D 12/11/87	SLHY	50 00	157.50	06/30/16	96.08	9.45	3.15	99.23	100.000	
		SEWER LINE EXT - MATS										
000508		000 D 12/31/87	SLHY	50 00	750.00	06/30/16	457.50	45.00	15.00	472.50	100.000	
		SEWER LINE EXT - MATS										
000509		000 D 03/24/88	SLHY	50 00	310.00	06/30/16	189.10	18.60	6.20	195.30	100.000	
		SEWER LINE EXT - MATS										
000517		000 D 03/31/88	SLHY	50 00	145.00	06/30/16	88.45	8.70	2.90	91.35	100.000	
		DUSK TO DAWN LIGHTING										
000518		000 D 11/16/87	SLHY	10 00	2,282.00	06/30/16	2,282.00	0.00	0.00	2,282.00	100.000	
		ENGR SERV 26TH ST PUMP ST										
000519		000 D 04/21/88	SLHY	10 00	3,512.50	06/30/16	3,512.50	0.00	0.00	3,512.50	100.000	
		PUMP INSTALLATION - LABOR										
000520		000 D 09/18/87	SLHY	05 00	1,280.00	06/30/16	1,280.00	0.00	0.00	1,280.00	100.000	
		DUPEX SEAL FLUSH SYSTEM										
000521		000 D 09/25/87	SLHY	05 00	2,610.00	06/30/16	2,610.00	0.00	0.00	2,610.00	100.000	
		PUMP INSTALLATION - LABOR										
000522		000 D 11/16/87	SLHY	05 00	480.00	06/30/16	480.00	0.00	0.00	480.00	100.000	
		BAR SCREENS & ALUM RAILS										
		000 D 01/12/88	SLHY	05 00	1,280.00	06/30/16	1,280.00	0.00	0.00	1,280.00	100.000	

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000524		6 H P HYDRA PUMP										
		000 D 03/16/88 SLHY		05 00	3,537.00	06/30/16	3,537.00	0.00	0.00	3,537.00	100.000	
000525		SEALS										
		000 D 04/08/88 SLHY		05 00	1,029.57	06/30/16	1,029.57	0.00	0.00	1,029.57	100.000	
000526		SHEET STEEL										
		000 D 04/13/88 SLHY		10 00	576.00	06/30/16	576.00	0.00	0.00	576.00	100.000	
000527		SCREENS										
		000 D 04/29/88 SLHY		05 00	2,659.95	06/30/16	2,659.95	0.00	0.00	2,659.95	100.000	
000575		SEWER LINE EXT - MATS										
		000 D 12/04/87 SLHY		50 00	571.00	06/30/16	348.31	34.26	11.42	359.73	100.000	
000651		MANHOLE RINGS & LIDS										
		000 D 05/16/89 SLHY		50 00	7,249.80	06/30/16	4,277.50	435.00	145.00	4,422.50	100.000	
000665		DRIVEWAY										
		000 D 10/26/88 SLHY		20 00	2,478.38	06/30/16	2,478.38	0.00	0.00	2,478.38	100.000	
000666		STEEL PLATING										
		000 D 04/27/89 SLHY		20 00	860.00	06/30/16	860.00	0.00	0.00	860.00	100.000	
000667		ASPHALT PAVING										
		000 D 05/25/89 SLHY		20 00	5,500.00	06/30/16	5,500.00	0.00	0.00	5,500.00	100.000	
000668		EXHAUST SYSTEM										
		000 D 12/09/88 SLHY		20 00	5,475.00	06/30/16	5,475.00	0.00	0.00	5,475.00	100.000	
000669		STEEL PLATING										
		000 D 11/11/88 SLHY		20 00	1,710.06	06/30/16	1,710.06	0.00	0.00	1,710.06	100.000	
000693		36" FORCE MAIN AT 26TH ST										
		000 D 04/12/89 SLHY		50 00	98,860.50	06/30/16	58,327.70	5,931.63	1,977.21	60,304.91	100.000	
000701		ENGR FEES-26TH ST FORCE										
		000 D 06/30/89 SLHY		50 00	8,984.14	06/30/16	5,300.56	539.04	179.68	5,480.24	100.000	
000759		ROOF - 10TH ST PUMP STAT										
		000 D 06/30/90 SLHY		20 00	4,450.00	06/30/16	4,450.00	0.00	0.00	4,450.00	100.000	
000760		MANHOLE BOTTOM & TOP										
		000 D 09/15/89 SLHY		20 00	2,020.00	06/30/16	2,020.00	0.00	0.00	2,020.00	100.000	
000761		SEWER PIPE RECONSTRUCTION										
		000 D 08/15/89 SLHY		20 00	17,533.75	06/30/16	17,533.75	0.00	0.00	17,533.75	100.000	
000762		FENCE-ROBTS DR PUMP STAT										
		000 D 09/14/89 SLHY		10 00	1,189.50	06/30/16	1,189.50	0.00	0.00	1,189.50	100.000	
000763		12" BORE 7 CASE										
		000 D 10/13/89 SLHY		20 00	3,520.00	06/30/16	3,520.00	0.00	0.00	3,520.00	100.000	
000782		ELECTRICAL WIRING REPL										
		000 D 11/27/89 SLHY		20 00	7,240.00	06/30/16	7,240.00	0.00	0.00	7,240.00	100.000	
000783		MOD 50US3145ABB FLOW METE										
		000 D 08/14/89 SLHY		20 00	3,682.00	06/30/16	3,682.00	0.00	0.00	3,682.00	100.000	
000784		MOD 50US3145ABB FLOW METE										
		000 D 08/14/89 SLHY		20 00	3,682.00	06/30/16	3,682.00	0.00	0.00	3,682.00	100.000	
000785		ALUM INFLUENT BAR SCREENS										
		000 D 11/07/89 SLHY		05 00	2,444.00	06/30/16	2,444.00	0.00	0.00	2,444.00	100.000	
000803		2 RM ADDITION WWTP PLANT										
		000 D 05/15/90 SLHY		20 00	23,518.00	06/30/16	23,518.00	0.00	0.00	23,518.00	100.000	
000804		37TH STREET PUMP STATION										
		000 D 06/30/90 SLHY		20 00	470,227.34	06/30/16	470,227.34	0.00	0.00	470,227.34	100.000	
000812		ENGR FEES-SEWER										
		000 D 06/30/90 SLHY		20 00	46,668.54	06/30/16	46,668.54	0.00	0.00	46,668.54	100.000	
000833		ADD'L COSTS 37TH ST PUMP										
		000 D 08/31/90 SLHY		20 00	50,013.17	06/30/16	50,013.17	0.00	0.00	50,013.17	100.000	
000834		DECHLORINATION FACILITIES										

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000952		000 D 09/26/90	SLHY	20 00	74,724.80	06/30/16	74,724.80	0.00	0.00	74,724.80	100.000	
		NEW ROOF 37TH ST PUMP ST										
000954		000 D 07/31/90	SLHY	20 00	2,376.00	06/30/16	2,376.00	0.00	0.00	2,376.00	100.000	
		8" PVC SEWER PIPE										
000955		000 D 10/26/90	SLHY	20 00	2,526.81	06/30/16	2,526.81	0.00	0.00	2,526.81	100.000	
		40TH ST/OLIVERIO PARK LIN										
000956		000 D 05/24/91	SLHY	20 00	20,600.00	06/30/16	20,600.00	0.00	0.00	20,600.00	100.000	
		ROADWAY-W/W TREATMENT PLT										
000957		000 D 06/18/91	SLHY	10 00	11,460.00	06/30/16	11,460.00	0.00	0.00	11,460.00	100.000	
		MANHOLE FRAMES WITH COVER										
000967		000 D 06/30/91	SLHY	20 00	7,400.00	06/30/16	7,400.00	0.00	0.00	7,400.00	100.000	
		32 SHEETS FIBERGLASS										
000968		000 D 06/27/91	SLHY	10 00	2,244.00	06/30/16	2,244.00	0.00	0.00	2,244.00	100.000	
		768' CONCRETE SLAB FLOOR										
000986		000 D 08/22/90	SLHY	20 00	1,900.00	06/30/16	1,900.00	0.00	0.00	1,900.00	100.000	
		37TH ST PUMP STN. IMPVTS										
001116		000 D 06/30/92	SLHY	20 00	600.00	06/30/16	600.00	0.00	0.00	600.00	100.000	
		ROBERTS DR. LIFT STATION										
001153		000 D 09/30/93	SLHY	50 00	1,519,021.04	06/30/16	744,320.29	91,141.26	30,380.42	774,700.71	100.000	
		SEWER PLAN MONITORING										
001154		000 D 06/26/96	SLHY	50 00	8,999.86	06/30/16	4,050.00	540.00	180.00	4,230.00	100.000	
		UPPER BELT SCREEN										
001155		000 D 10/24/95	SLHY	10 00	1,500.00	06/30/16	1,500.00	0.00	0.00	1,500.00	100.000	
		UPPER BELT SCREENS										
001156		000 D 12/19/95	SLHY	10 00	6,688.00	06/30/16	6,688.00	0.00	0.00	6,688.00	100.000	
		MODEL CR16 PUMP										
001157		000 D 04/01/96	SLHY	20 00	1,012.00	06/30/16	1,012.00	0.00	0.00	1,012.00	100.000	
		FAB AERATOR BLADE										
001158		000 D 03/12/96	SLHY	20 00	9,500.00	06/30/16	9,500.00	0.00	0.00	9,500.00	100.000	
		IMPELLER PATTERN/WEAR RIN										
001179		000 D 12/19/95	SLHY	20 00	3,212.00	06/30/16	3,212.00	0.00	0.00	3,212.00	100.000	
		SEWER PLAN MONITORING										
001270		000 D 05/31/96	SLHY	20 00	2,952.14	06/30/16	2,952.14	0.00	0.00	2,952.14	100.000	
		AIR SCRUBBER										
001322		000 D 04/26/01	SLHY	15 00	120,644.16	06/30/16	120,644.16	0.00	0.00	120,644.16	100.000	
		BELT FILTER PRESS										
001330		000 D 04/19/02	SLHY	20 00	972,088.84	06/30/16	841,437.08	145,813.32	48,604.44	890,041.52	100.000	
		2 Sumersible Drypit Pumps & Control Upgrades										
001331		000 D 05/15/03	SLMM	20 00	46,800.00	06/30/16	35,295.00	7,020.00	2,340.00	37,635.00	100.000	
		3 Sumersible Pumps & Control Upgrades										
001332		000 D 06/03/03	SLMM	20 00	70,400.00	06/30/16	52,800.00	10,560.00	3,520.00	56,320.00	100.000	
		Automatic Transfer Switch										
001333		000 D 05/13/03	SLMM	20 00	20,535.00	06/30/16	15,486.81	3,080.25	1,026.75	16,513.56	100.000	
		2 Carrousel Mist Covers										
001334		000 D 05/20/03	SLMM	50 00	78,474.00	06/30/16	23,672.99	4,708.44	1,569.48	25,242.47	100.000	
		Concrete Valve Pit										
001335		000 D 10/22/02	SLMM	40 00	29,740.00	06/30/16	11,648.17	2,230.50	743.50	12,391.67	100.000	
		Channel Grinders										
001336		000 D 03/25/03	SLMM	20 00	168,732.00	06/30/16	128,658.15	25,309.80	8,436.60	137,094.75	100.000	
		Coburn Avenue Area Sanitary Sewer Improvements										
001337		000 D 12/31/02	SLMM	50 00	76,829.30	06/30/16	23,817.14	4,609.77	1,536.59	25,353.73	100.000	
		Roberts Drive Pump Station Control Upgrade										
		000 D 02/13/03	SLMM	20 00	40,200.00	06/30/16	30,820.00	6,030.00	2,010.00	32,830.00	100.000	

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001338		2 Flygt 3201 47 HP Pumps 000 D 06/20/03 SLMM	20 00		14,699.24	06/30/16	11,024.40	2,204.88	734.96	11,759.36	100.000	
001339		Robicon Logic Control Panel 000 D 02/07/03 SLMM	20 00		7,475.00	06/30/16	5,730.83	1,121.25	373.75	6,104.58	100.000	
001340		Impeller, Complete, A-36 Steel (Aerator Blade) 000 D 04/24/03 SLMM	15 00		4,050.00	06/30/16	4,050.00	495.00	0.00	4,050.00	100.000	
001341		3HP Flygt Pump 000 D 10/17/02 SLMM	20 00		2,576.00	06/30/16	2,017.87	386.40	128.80	2,146.67	100.000	
001342		10 HP KSB Pump 000 D 12/02/02 SLMM	20 00		4,376.00	06/30/16	3,391.40	656.40	218.80	3,610.20	100.000	
001343		10 HP KSB Pump with Claw 000 D 12/10/02 SLMM	20 00		4,700.00	06/30/16	3,642.50	705.00	235.00	3,877.50	100.000	
001344		36 HP KSB Pump 000 D 02/27/03 SLMM	20 00		9,892.00	06/30/16	7,583.87	1,483.80	494.60	8,078.47	100.000	
001345		Pump Station Trolley System 000 D 05/09/03 SLMM	07 00		3,500.00	06/30/16	3,500.00	0.00	0.00	3,500.00	100.000	
001377		25TH STREET STORM SEWER 000 D 06/30/03 SLMM	40 00		2,306,933.95	06/30/16	865,100.25	173,020.05	57,673.35	922,773.60	100.000	
001378		Skyline Drive 000 D 08/16/02 SLHY	40 00		1,725,978.57	06/30/16	668,816.78	129,448.41	43,149.47	711,966.25	100.000	
001386		39TH STREET SANITARY SEWER IMPROVEMENTS 000 D 06/30/04 SLMM	40 00		105,781.41	06/30/16	37,023.56	7,933.62	2,644.54	39,668.10	100.000	
001394		WALKWAYS 000 D 06/30/04 SLMM	30 00		19,720.00	06/30/16	9,202.62	1,971.99	657.33	9,859.95	100.000	
001396		ROBERTS DRIVE PUMP STATION IMPROVEMENT 000 D 09/02/04 SLMM	10 00		39,400.00	06/30/16	39,400.00	0.00	0.00	39,400.00	100.000	
001400		5TH STREET PUMP STATION RENOVATION 000 D 06/30/05 SLMM	10 00		7,984.57	06/30/16	7,984.57	0.00	0.00	7,984.57	100.000	
001404		SEWER REPLACEMENT 000 D 10/28/04 SLMM	40 00		25,700.00	06/30/16	8,780.83	1,927.50	642.50	9,423.33	100.000	
001411		SEWAGE PUMP 000 D 05/06/05 SLMM	10 00		8,988.00	06/30/16	8,988.00	0.00	0.00	8,988.00	100.000	
001414		SUBMERSIBLE SEWAGE PUMP 000 D 01/18/05 SLMM	10 00		5,486.00	06/30/16	5,486.00	0.00	0.00	5,486.00	100.000	
001419		flygt pump - 37th street pump station 000 D 06/30/05 SLMM	15 00		89,598.00	06/30/16	77,651.60	17,919.60	5,973.20	83,624.80	100.000	
001424		Sewer line - Melody Mountain expansion 000 D 05/06/05 SLMM	40 00		64,016.17	06/30/16	21,072.06	4,801.23	1,600.41	22,672.47	100.000	
001425		Gas Chlorinator System for Sewage Plant 000 D 10/27/04 SLMM	15 00		6,835.00	06/30/16	6,227.49	1,367.01	455.67	6,683.16	100.000	
001435		HAMPTON HILLS SEWER LINE EXTENSION 000 D 03/02/06 SLMM	40 00		48,215.80	06/30/16	14,766.15	3,616.20	1,205.40	15,971.55	100.000	
001436		26TH STREET PUMP STATION 000 D 10/20/05 SLMM	10 00		290,000.00	06/30/16	290,000.00	0.00	0.00	290,000.00	100.000	
001440		PROVIDENCE HILL SEWER LINE 000 D 06/30/07 SLMM	40 00		128,741.74	06/30/16	35,403.94	9,655.62	3,218.54	38,622.48	100.000	
001448		WASTEWATER PUMP @ 26TH STREET LIFT STATION 000 D 02/22/08 SLMM	15 00		30,717.00	06/30/16	21,160.60	6,143.40	2,047.80	23,208.40	100.000	
001450		WASTEWATER PUMP @ ROBERTS DRIVE WET WELLS 000 D 02/22/08 SLMM	15 00		32,725.89	06/30/16	22,544.54	6,545.19	2,181.73	24,726.27	100.000	
001451		IMPELLER AND VOLUTE UPGRADE @ ROBERTS DRIVE LIFT STATION 000 D 05/02/08 SLMM	15 00		19,990.89	06/30/16	13,438.36	3,998.19	1,332.73	14,771.09	100.000	
001455		EI SERIES GRINDER PUMP										

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001456		000 D 11/12/07	SLMM	15 00	2,460.00	06/30/16	1,735.66	492.00	164.00	1,899.66	100.000	
		EI SERIES GRINDER PUMP										
001457		000 D 11/12/07	SLMM	15 00	2,460.00	06/30/16	1,735.66	492.00	164.00	1,899.66	100.000	
		EI SERIES GRINDER PUMP										
001458		000 D 11/12/07	SLMM	15 00	2,460.00	06/30/16	1,735.66	492.00	164.00	1,899.66	100.000	
		EI SERIES GRINDER PUMP										
001459		000 D 11/12/07	SLMM	15 00	2,460.00	06/30/16	1,735.66	492.00	164.00	1,899.66	100.000	
		NO CLOG PUMP										
001465		000 D 08/28/07	SLMM	15 00	29,800.00	06/30/16	21,522.26	5,960.01	1,986.67	23,508.93	100.000	
		AK STEEL SANITARY SEWER LINE REPLACEMENT										
001466		000 D 07/11/08	SLMM	40 00	589,975.57	06/30/16	147,493.90	44,248.17	14,749.39	162,243.29	100.000	
		AERATOR SOFT STARTS										
001467		000 D 05/20/09	SLMM	15 00	9,860.00	06/30/16	5,970.75	1,971.99	657.33	6,628.08	100.000	
		SLUDGE PUMP FOR FILTER BUILDING PRESSES										
001468		000 D 05/22/09	SLMM	15 00	13,665.00	06/30/16	8,274.92	2,733.00	911.00	9,185.92	100.000	
		AERATOR BLADE FOR PLANT										
001469		000 D 06/05/09	SLMM	15 00	5,350.00	06/30/16	3,239.75	1,070.01	356.67	3,596.42	100.000	
		KIRK & MAYNARD STREET SEWER LINE REPLACEMENT										
001470		000 D 01/19/09	SLMM	40 00	8,910.00	06/30/16	2,097.56	668.25	222.75	2,320.31	100.000	
		34TH STREET CSO OUTFALL HEADWALL										
001471		000 D 04/21/09	SLMM	40 00	13,494.59	06/30/16	3,092.56	1,012.11	337.37	3,429.93	100.000	
		HURRICANE ROAD SEWER MAIN EXTENSION										
001472		000 D 06/27/09	SLMM	40 00	17,802.51	06/30/16	4,005.54	1,335.18	445.06	4,450.60	100.000	
		CRANE DEMINGS PUMP										
001498		000 D 06/23/09	SLMM	15 00	7,403.50	06/30/16	4,442.13	1,480.71	493.57	4,935.70	100.000	
		SOFT STARTS FOR AERATOR 3										
001499		000 D 09/11/09	SLMM	15 00	6,944.00	06/30/16	4,050.64	1,388.79	462.93	4,513.57	100.000	
		SOFT STARTS FOR AERATOR 6										
001500		000 D 09/11/09	SLMM	15 00	6,944.00	06/30/16	4,050.64	1,388.79	462.93	4,513.57	100.000	
		AERATOR GEARBOX (REDUCER)										
001502		000 D 02/22/10	SLMM	15 00	63,036.00	06/30/16	35,020.00	12,607.20	4,202.40	39,222.40	100.000	
		REPLACEMENT PUMP										
001503		000 D 12/23/09	SLMM	15 00	5,324.52	06/30/16	3,017.24	1,064.91	354.97	3,372.21	100.000	
		GRIFFITH ST SEWER MAIN										
001504		000 D 09/14/09	SLMM	40 00	31,530.03	06/30/16	6,897.19	2,364.75	788.25	7,685.44	100.000	
		SHUTE ST TO MOORE ST SEWER MAIN										
001505		000 D 05/19/10	SLMM	40 00	50,814.00	06/30/16	10,268.66	3,811.05	1,270.35	11,539.01	100.000	
		39th STREET SEWER MAIN										
001506		000 D 10/19/09	SLMM	40 00	48,724.40	06/30/16	10,556.95	3,654.33	1,218.11	11,775.06	100.000	
		PUTNAM STREET SANITARY SEWER IMP										
001507		000 D 05/14/10	SLMM	40 00	248,478.65	06/30/16	50,213.42	18,635.91	6,211.97	56,425.39	100.000	
		TUNNEL HILL FORCE MAIN										
001508		000 D 05/20/10	SLMM	40 00	15,338.92	06/30/16	3,099.72	1,150.41	383.47	3,483.19	100.000	
		GALLAHER DR TO SHERWOOD DR SEWER MAIN										
001509		000 D 04/05/10	SLMM	40 00	14,114.59	06/30/16	2,881.77	1,058.61	352.87	3,234.64	100.000	
		800 BLOCK OF MONTGOMERY SEWER MAIN RELAY										
001522		000 D 06/03/10	SLMM	40 00	37,212.00	06/30/16	7,442.40	2,790.90	930.30	8,372.70	100.000	
		BALLARD STREET SEWER MAIN										
001525		000 D 11/08/10	SLMM	40 00	54,937.66	06/30/16	10,415.26	4,120.32	1,373.44	11,788.70	100.000	
		26TH ST CHANNEL GRINDER										
001526		000 D 12/30/11	SLMM	15 00	25,031.40	06/30/16	10,846.94	5,006.28	1,668.76	12,515.70	100.000	
		26TH ST CHANNEL GRINDER										
		000 D 12/30/11	SLMM	15 00	24,611.40	06/30/16	10,664.94	4,922.28	1,640.76	12,305.70	100.000	

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001528		39TH ST SEWER MAIN										
		000 D 04/19/12 SLMM		40 00	162,860.34	06/30/16	25,107.65	12,214.53	4,071.51	29,179.16	100.000	
001535		15th St Sewer Line										
		000 D 09/11/12 SLMM		40 00	38,430.54	06/30/16	5,524.38	2,882.28	960.76	6,485.14	100.000	
001539		SCADA TELEMETRY SYSTEM										
		000 D 06/30/10 SLMM		15 00	63,924.00	06/30/16	34,092.80	12,784.80	4,261.60	38,354.40	100.000	
001540		BAR SCREENS										
		000 D 02/13/13 SLMM		10 00	13,160.00	06/30/16	7,018.66	3,948.00	1,316.00	8,334.66	100.000	
001542		39TH STREET SEWER LINE										
		000 D 06/16/14 SLMM		40 00	100,983.14	06/30/16	10,098.32	7,573.74	2,524.58	12,622.90	100.000	
001543		POWER POLES										
		000 D 02/24/14 SLMM		20 00	64,572.61	06/30/16	13,990.73	9,685.89	3,228.63	17,219.36	100.000	
001549		ROBERTS & 6TH STREET CSO PROJECT										
		000 D 11/22/13 SLMM		40 00	7,040,254.93	06/30/16	806,695.87	528,019.11	176,006.37	982,702.24	100.000	
001550		18TH STREET CSO PROJECT										
		000 D 12/08/13 SLMM		40 00	101,795.73	06/30/16	11,452.01	7,634.67	2,544.89	13,996.90	100.000	
001564		15TH ST & CARTER AVE SEWER REPLACEMENT										
		000 D 10/02/14 SLMM		50 00	48,893.61	06/30/16	3,585.53	2,933.61	977.87	4,563.40	100.000	
001565		GREENUP AVENUE DEEP SEWER REPAIR										
		000 D 12/12/14 SLMM		40 00	242,581.53	06/30/16	21,225.89	18,193.62	6,064.54	27,290.43	100.000	
001566		10 HP PUMP - 5TH STREET STATION										
		000 D 06/30/15 SLMM		15 00	5,362.00	06/30/16	1,072.41	1,072.41	357.47	1,429.88	100.000	
001567		10 HP PUMP - 45TH ST STATION										
		000 D 06/30/15 SLMM		15 00	5,362.00	06/30/16	1,072.41	1,072.41	357.47	1,429.88	100.000	
001568		10HP FLYGT PUMP - TUNNEL HILL STATION										
		000 D 06/30/15 SLMM		15 00	6,400.00	06/30/16	1,280.01	1,280.01	426.67	1,706.68	100.000	
001573		37TH ST LIFT STATION - CSO										
		000 D 06/30/15 SLMM		40 00	3,117,852.90	06/30/16	233,838.96	233,838.96	77,946.32	311,785.28	100.000	
001594		15th & 17th Street sewer rehab										
		000 D 03/18/16 SLMM		40 00	248,320.00	06/30/16	13,968.00	18,624.00	6,208.00	20,176.00	100.000	
001595		EAST STREET SEWER LINE EXTENSION										
		000 D 07/29/15 SLMM		40 00	5,200.00	06/30/16	379.17	390.00	130.00	509.17	100.000	
001596		10HP FLYGT PUMP - TUNNEL HILL STATION										
		000 D 10/19/15 SLMM		15 00	6,400.00	06/30/16	1,137.79	1,280.01	426.67	1,564.46	100.000	
001597		HAULED WASTE DISCHARGE PROJECT										
		000 D 03/15/16 SLMM		15 00	10,684.02	06/30/16	1,602.60	2,136.81	712.27	2,314.87	100.000	
001607		ELWOOD DRIVE SEWER LINE REPLACEMENT										
		000 D 11/02/16 SLMM		40 00	35,797.56	06/30/18	1,416.99	894.94	894.94	2,311.93	100.000	
001640		CLARIFIER TUBES										
		000 D 01/19/18 SLMM		20 00	26,790.04	06/30/18	558.13	1,339.50	1,339.50	1,897.63	100.000	
001641		39TH ST SANITARY SEWER IMPROVEMENTS										
		000 D 10/04/17 SLMM		40 00	132,688.51	06/30/18	2,211.48	3,317.21	3,317.21	5,528.69	100.000	
001642		TRANSFER SWITCH REPLACEMENT DUE TO FIRE										
		000 D 06/30/18 SLMM		20 00	82,802.32	06/30/18	0.00	4,140.12	4,140.12	4,140.12	100.000	
001643		26TH ST PUMP STATION DRIVES										
		000 D 10/30/17 SLMM		15 00	18,458.00	06/30/18	820.36	1,230.53	1,230.53	2,050.89	100.000	
001644		10 HP pump for 5th Street station										
		000 D 10/30/17 SLMM		15 00	6,449.72	06/30/18	286.66	429.98	429.98	716.64	100.000	
001645		MOYNO PUMP										
		000 D 02/19/18 SLMM		15 00	8,198.08	06/30/18	182.18	546.54	546.54	728.72	100.000	
001646		MOYNO PUMP										
		000 D 03/13/18 SLMM		15 00	8,198.08	06/30/18	136.63	546.54	546.54	683.17	100.000	
001647		TORQUE HUB / BELT / SCALES / TRUNNIONS										

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001650		000 D 06/28/18	SLMM	20 00	21,635.03	06/30/18	0.00	1,081.75	1,081.75	1,081.75	100.000	
		10 HP pump for 5th Street station										
001652		000 D 09/20/17	SLMM	15 00	6,314.13	06/30/18	315.71	420.94	420.94	736.65	100.000	
		CHEER ST SEWER PROJECT										
001653		000 D 06/30/18	SLMM	40 00	8,174.78	06/30/18	0.00	204.37	204.37	204.37	100.000	
		13TH ST SEWER LINE RELOCATE										
001654		000 D 06/30/18	SLMM	40 00	4,466.84	06/30/18	0.00	111.67	111.67	111.67	100.000	
		160 HP PUMP FOR ROBERTS DR PUMP STATION										
001683		000 D 06/30/18	SLMM	15 00	19,716.09	06/30/18	0.00	1,314.41	1,314.41	1,314.41	100.000	
		AUTOMOBILE ALLEY SEWER MAIN REPLACEMENT										
001684		000 D 08/21/18	SLMM	40 00	36,246.30	08/31/18	0.00	755.13	755.13	755.13	100.000	
		RIGGLES ST SEWER LINE REPLACEMENT										
001685		000 D 07/11/18	SLMM	40 00	10,829.99	07/31/18	0.00	248.19	248.19	248.19	100.000	
		TERRACE LANE SEWER MAIN										
001686		000 D 08/10/18	SLMM	40 00	18,754.13	08/31/18	0.00	390.71	390.71	390.71	100.000	
		TRANSFER SWITCH FOR WWTP GENERATOR										
001687		000 D 08/31/18	SLMM	20 00	5,439.00	08/31/18	0.00	226.63	226.63	226.63	100.000	
		FLYGT SLUDGE RETURN PUMP										
001688		000 D 11/26/18	SLMM	15 00	24,978.43	11/30/18	0.00	971.38	971.38	971.38	100.000	
		FLYGT SLUDGE RETURN PUMP										
001689		000 D 11/26/18	SLMM	15 00	24,978.43	11/30/18	0.00	971.38	971.38	971.38	100.000	
		CLARIFIER TUBES										
001690		000 D 10/05/18	SLMM	20 00	10,270.00	10/31/18	0.00	342.34	342.34	342.34	100.000	
		AERATOR MOTORS CONVERTED TO VFD										
001692		000 D 05/09/19	SLMM	20 00	52,340.00	05/31/19	0.00	218.08	218.08	218.08	100.000	
		CSO LONG TERM CONTROL PLAN PHASE I										
001693		000 D 07/01/18	SLMM	40 00	535,218.27	07/31/18	0.00	12,265.42	12,265.42	12,265.42	100.000	
		SEWER C-I-P MISC ENG										
001695		000 D 07/01/18	SLMM	27 00	102,974.63	07/31/18	0.00	3,496.06	3,496.06	3,496.06	100.000	
		29TH STREET CSO PROJECT										
001697		000 D 11/16/18	SLMM	40 00	3,280,592.48	11/30/18	0.00	47,841.97	47,841.97	47,841.97	100.000	
		12TH ST & BATH AVE SEWER PROJECT										
001698		000 D 12/14/18	SLMM	40 00	26,372.93	12/31/18	0.00	329.67	329.67	329.67	100.000	
		35TH ST & WINCHESTER AVE SEWER MAIN EXT										
		000 D 01/11/19	SLMM	40 00	30,058.59	01/31/19	0.00	313.11	313.11	313.11	100.000	
Grand Total					55,383,392.05		28,879,052.93	3,200,180.90	1,122,527.68	30,001,580.61		
Less disposals and transfers					0.00		0.00			0.00		
Count = 0												
Net Grand Total					<u>55,383,392.05</u>		<u>28,879,052.93</u>	<u>3,200,180.90</u>	<u>1,122,527.68</u>	<u>30,001,580.61</u>		
Count = 203												

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Report Assumptions

Report Name: Depreciation Expense

Source Report: <Standard Report>

Calculation Assumptions:

Short Year: none

Adjustment Convention: Post recovery

Key Codes:

- a: A depreciation adjustment amount is included in the reporting period.
- d: The asset has been disposed.
- r: The asset's acquired value was reduced to arrive at the depreciable basis.
- s: The asset has switched from declining-balance to a straight-line.
- t: The asset was transferred.

Group/Sorting Criteria:

Group = Sewage Treatment Plant

Include Assets that meet the following conditions:

Activity is currently A,J,K,L,M,N

G/L Expense Acct No is 410-1718

Sorted by: System No, Extension

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000004		DYSARD HILL PUMP STATION										
		000 D 07/01/48 SLHY 50 00			2,562.82	06/30/16	2,562.82	0.00	0.00	2,562.82	100.000	
000005		STORAGE YARD & BLDGS										
		000 D 07/01/30 SLHY 50 00			21,910.87	06/30/16	21,910.87	0.00	0.00	21,910.87	100.000	
000006		CAST IRON WATER MAIN EXT										
		000 D 07/01/57 SLHY 50 00			914,721.30	06/30/16	914,721.30	0.00	0.00	914,721.30	100.000	
000008		DIST MAIN & MISC IMPS										
		000 D 07/01/56 SLHY 50 00			13,705.84	06/30/16	13,705.84	0.00	0.00	13,705.84	100.000	
000009		FOREST HILLS BOOSTER STA										
		000 D 07/01/48 SLHY 50 00			1,489.48	06/30/16	1,489.48	0.00	0.00	1,489.48	100.000	
000011		NORMAL,GARTRELL & HANEY D										
		000 D 07/01/36 SLHY 50 00			8,709.00	06/30/16	8,709.00	0.00	0.00	8,709.00	100.000	
000012		SEDIMENTATION BASIN										
		000 D 07/01/48 SLHY 50 00			186,288.25	06/30/16	186,288.25	0.00	0.00	186,288.25	100.000	
000014		13TH STREET RESERVOIR										
		000 D 07/01/38 SLHY 50 00			117,183.27	06/30/16	117,183.27	0.00	0.00	117,183.27	100.000	
000015		WAREHOUSE BLDG. NO. 2										
		000 D 07/01/40 SLHY 50 00			4,943.28	06/30/16	4,943.28	0.00	0.00	4,943.28	100.000	
000016		OIL HOUSE BUILDING										
		000 D 07/01/56 SLHY 50 00			285.80	06/30/16	285.80	0.00	0.00	285.80	100.000	
000017		ENGR. PLANS & SPECS										
		000 D 07/01/38 SLHY 50 00			12,045.46	06/30/16	12,045.46	0.00	0.00	12,045.46	100.000	
000019		16" REINFORCED MAINS										
		000 D 07/01/43 SLHY 50 00			66,283.22	06/30/16	66,283.22	0.00	0.00	66,283.22	100.000	
000020		BLACKBURN CAST IRON EXTS										
		000 D 07/01/43 SLHY 50 00			3,791.36	06/30/16	3,791.36	0.00	0.00	3,791.36	100.000	
000021		WINCHESTER CAST IRON EXTS										
		000 D 07/01/41 SLHY 50 00			2,588.12	06/30/16	2,588.12	0.00	0.00	2,588.12	100.000	
000022		WATER MAIN EXTS										
		000 D 07/01/41 SLHY 50 00			11,604.65	06/30/16	11,604.65	0.00	0.00	11,604.65	100.000	
000023		CARTER AVE WATER EXTS										
		000 D 07/01/45 SLHY 50 00			125,516.54	06/30/16	125,516.54	0.00	0.00	125,516.54	100.000	
000024		WINCHESTER AVENUE EXTS										
		000 D 07/01/44 SLHY 50 00			53,628.99	06/30/16	53,628.99	0.00	0.00	53,628.99	100.000	
000025		NEW REINF. MAINS										
		000 D 07/01/48 SLHY 50 00			23,833.65	06/30/16	23,833.65	0.00	0.00	23,833.65	100.000	
000026		ENGR PLANS & SPECS										
		000 D 07/01/48 SLHY 50 00			32,278.95	06/30/16	32,278.95	0.00	0.00	32,278.95	100.000	
000027		INTAKE PIER & PUMP STAT										
		000 D 07/01/56 SLHY 50 00			829.96	06/30/16	829.96	0.00	0.00	829.96	100.000	
000028		BLACKBURN AVE REINF MAINS										
		000 D 07/01/56 SLHY 50 00			19,539.57	06/30/16	19,539.57	0.00	0.00	19,539.57	100.000	
000029		WATER SUPPLY - TB HOSP										
		000 D 07/01/51 SLHY 50 00			49,012.66	06/30/16	49,012.66	0.00	0.00	49,012.66	100.000	
000030		ENGINEERING SERVICES										
		000 D 07/01/53 SLHY 50 00			3,200.00	06/30/16	3,200.00	0.00	0.00	3,200.00	100.000	
000031		WROUGHT IRON EXTENSIONS										
		000 D 07/01/26 SLHY 50 00			22,049.65	06/30/16	22,049.65	0.00	0.00	22,049.65	100.000	
000032		WROUGHT IRON MAINS & SVC										
		000 D 07/01/55 SLHY 50 00			218,904.84	06/30/16	218,904.84	0.00	0.00	218,904.84	100.000	
000033		METERS & METER BOXES										
		000 D 07/01/54 SLHY 50 00			249,623.83	06/30/16	249,623.83	0.00	0.00	249,623.83	100.000	
000034		FIRE HYDRANTS										

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000035		000 D 07/01/38	SLHY	50 00	9,063.44	06/30/16	9,063.44	0.00	0.00	9,063.44	100.000	
		MAP EQUIPMENT										
000036		000 D 07/01/58	SLHY	50 00	150.00	06/30/16	150.00	0.00	0.00	150.00	100.000	
		CAST IRON MAIN EXTS										
000037		000 D 07/01/58	SLHY	50 00	28,032.87	06/30/16	28,032.87	0.00	0.00	28,032.87	100.000	
		WATER SUPPLY TB HOSPITAL										
000038		000 D 07/01/58	SLHY	50 00	6,013.00	06/30/16	6,013.00	0.00	0.00	6,013.00	100.000	
		WROUGHT IRON EXTS										
000039		000 D 07/01/58	SLHY	50 00	11,260.76	06/30/16	11,260.76	0.00	0.00	11,260.76	100.000	
		METERS & METER BOXES										
000040		000 D 07/01/58	SLHY	50 00	11,212.28	06/30/16	11,212.28	0.00	0.00	11,212.28	100.000	
		METER & METER BOXES										
000041		000 D 07/01/59	SLHY	50 00	3,573.54	06/30/16	3,573.54	0.00	0.00	3,573.54	100.000	
		WROUGHT IRON EXTS										
000042		000 D 07/01/59	SLHY	50 00	4,494.63	06/30/16	4,494.63	0.00	0.00	4,494.63	100.000	
		CAST IRON EXT										
000043		000 D 07/01/59	SLHY	50 00	11,970.97	06/30/16	11,970.97	0.00	0.00	11,970.97	100.000	
		METERS & METER BOXES										
000044		000 D 07/01/59	SLHY	50 00	14,329.91	06/30/16	14,329.91	0.00	0.00	14,329.91	100.000	
		WROUGHT IRON EXTENSIONS										
000045		000 D 07/01/59	SLHY	50 00	14,313.91	06/30/16	14,313.91	0.00	0.00	14,313.91	100.000	
		CAST IRON EXTENSIONS										
000046		000 D 07/01/59	SLHY	50 00	26,297.93	06/30/16	26,297.93	0.00	0.00	26,297.93	100.000	
		METERS & METER BOXES										
000047		000 D 07/01/60	SLHY	50 00	6,524.87	06/30/16	6,524.87	0.00	0.00	6,524.87	100.000	
		WROUGHT IRON EXTS										
000048		000 D 07/01/60	SLHY	50 00	9,841.88	06/30/16	9,841.88	0.00	0.00	9,841.88	100.000	
		CAST IRON EXTS										
000049		000 D 07/01/60	SLHY	50 00	43,318.06	06/30/16	43,318.06	0.00	0.00	43,318.06	100.000	
		SEWER AT WATER FILTR. PLT										
000050		000 D 07/01/60	SLHY	50 00	38,700.00	06/30/16	38,700.00	0.00	0.00	38,700.00	100.000	
		METERS & METER BOXES										
000051		000 D 07/01/61	SLHY	50 00	4,239.41	06/30/16	4,239.41	0.00	0.00	4,239.41	100.000	
		WROUGHT IRON EXTENSIONS										
000052		000 D 07/01/61	SLHY	50 00	6,805.20	06/30/16	6,805.20	0.00	0.00	6,805.20	100.000	
		CAST IRON EXTENSIONS										
000055		000 D 07/01/61	SLHY	50 00	14,159.87	06/30/16	14,159.87	0.00	0.00	14,159.87	100.000	
		METERS & METER BOXES										
000056		000 D 07/01/62	SLHY	50 00	6,952.23	06/30/16	6,952.23	0.00	0.00	6,952.23	100.000	
		WROUGHT IRON EXTENSIONS										
000057		000 D 07/01/62	SLHY	50 00	10,262.85	06/30/16	10,262.85	0.00	0.00	10,262.85	100.000	
		CAST IRON EXTENSIONS										
000058		000 D 07/01/62	SLHY	50 00	29,327.76	06/30/16	29,327.76	0.00	0.00	29,327.76	100.000	
		METERS & METER BOXES										
000059		000 D 07/01/63	SLHY	50 00	10,635.32	06/30/16	10,635.32	0.00	0.00	10,635.32	100.000	
		WROUGHT IRON EXTENSIONS										
000060		000 D 07/01/63	SLHY	50 00	10,574.12	06/30/16	10,574.12	0.00	0.00	10,574.12	100.000	
		CAST IRON EXTENSIONS										
000061		000 D 07/01/63	SLHY	50 00	26,158.75	06/30/16	26,158.75	0.00	0.00	26,158.75	100.000	
		RIVER BANK RESTORATION										
000062		000 D 07/01/63	SLHY	50 00	37,600.00	06/30/16	37,600.00	0.00	0.00	37,600.00	100.000	
		METERS										
		000 D 07/01/64	SLHY	50 00	15,977.85	06/30/16	15,977.85	0.00	0.00	15,977.85	100.000	

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000090		000 D 05/31/73	SLHY	50 00	5,693.51	06/30/16	5,250.65	341.61	113.87	5,364.52	100.000	
		WATER LINE EXTENSIONS										
000091		000 D 05/31/73	SLHY	50 00	151,782.87	06/30/16	138,375.35	9,106.98	3,035.66	141,411.01	100.000	
		METERS										
000092		000 D 05/31/73	SLHY	50 00	8,161.48	06/30/16	7,277.14	489.69	163.23	7,440.37	100.000	
		SERVICE LINES										
000093		000 D 05/31/73	SLHY	50 00	16,260.59	06/30/16	14,498.88	975.63	325.21	14,824.09	100.000	
		WATER LINE EXTENSIONS										
000094		000 D 05/31/73	SLHY	50 00	275,687.32	06/30/16	245,820.76	16,541.25	5,513.75	251,334.51	100.000	
		METERS										
000095		000 D 05/31/75	SLHY	50 00	13,160.13	06/30/16	11,208.09	789.60	263.20	11,471.29	100.000	
		SERVICE LINES										
000096		000 D 05/31/75	SLHY	50 00	4,566.08	06/30/16	3,888.71	273.96	91.32	3,980.03	100.000	
		WATER LINE EXTENSIONS										
000097		000 D 05/31/75	SLHY	50 00	59,405.54	06/30/16	50,593.41	3,564.33	1,188.11	51,781.52	100.000	
		BURGESS & NIPLE ENGR FEES										
000098		000 D 05/31/76	SLHY	50 00	34,113.00	06/30/16	29,052.76	2,046.78	682.26	29,735.02	100.000	
		METERS										
000099		000 D 05/31/76	SLHY	50 00	10,444.28	06/30/16	8,895.37	626.67	208.89	9,104.26	100.000	
		SERVICE LINES										
000100		000 D 05/31/76	SLHY	50 00	6,524.46	06/30/16	5,556.47	391.47	130.49	5,686.96	100.000	
		WATER LINE EXTENSIONS										
000101		000 D 05/31/76	SLHY	50 00	23,758.16	06/30/16	20,233.66	1,425.48	475.16	20,708.82	100.000	
		SEDIMENT BASIN IMPROVEM										
000102		000 D 05/31/77	SLHY	50 00	43,024.12	06/30/16	35,781.67	2,581.44	860.48	36,642.15	100.000	
		SERVICE LINES										
000103		000 D 05/31/77	SLHY	50 00	10,626.11	06/30/16	8,837.29	637.56	212.52	9,049.81	100.000	
		METERS										
000104		000 D 05/31/77	SLHY	50 00	15,977.86	06/30/16	13,288.36	958.68	319.56	13,607.92	100.000	
		WATER LINE EXTENSIONS										
000105		000 D 05/31/77	SLHY	50 00	35,827.49	06/30/16	29,796.50	2,149.65	716.55	30,513.05	100.000	
		SERVICE LINES										
000106		000 D 05/31/78	SLHY	50 00	23,364.91	06/30/16	18,964.57	1,401.90	467.30	19,431.87	100.000	
		WATER LINE EXTENSIONS										
000107		000 D 05/31/78	SLHY	50 00	13,511.45	06/30/16	10,966.83	810.69	270.23	11,237.06	100.000	
		DEBORD HILL RESERVOIR										
000108		000 D 05/31/78	SLHY	50 00	2,037.63	06/30/16	1,653.81	122.25	40.75	1,694.56	100.000	
		ENGR FEES-INTAKE PIER										
000109		000 D 05/31/78	SLHY	50 00	10,159.60	06/30/16	8,144.50	609.57	203.19	8,347.69	100.000	
		WATER INTAKE PIER										
000110		000 D 05/31/78	SLHY	50 00	89,986.30	06/30/16	73,037.31	5,399.19	1,799.73	74,837.04	100.000	
		METERS										
000111		000 D 05/31/79	SLHY	50 00	16,978.09	06/30/16	13,436.96	1,018.68	339.56	13,776.52	100.000	
		WATER LINE EXTENSIONS										
000112		000 D 05/31/79	SLHY	50 00	20,239.70	06/30/16	16,024.71	1,214.37	404.79	16,429.50	100.000	
		METERS										
000113		000 D 05/31/80	SLHY	50 00	16,926.68	06/30/16	13,061.61	1,015.59	338.53	13,400.14	100.000	
		WATER LINE EXTENSIONS										
000114		000 D 05/31/80	SLHY	50 00	11,872.85	06/30/16	9,162.02	712.38	237.46	9,399.48	100.000	
		ASHLAND AVENUE BOOSTER ST										
000115		000 D 05/31/80	SLHY	50 00	3,579.00	06/30/16	2,785.72	214.74	71.58	2,857.30	100.000	
		SERVICE LINES,METERS & EX										
		000 D 05/31/81	SLHY	50 00	61,171.42	06/30/16	46,048.51	3,670.29	1,223.43	47,271.94	100.000	

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000116												
000116												
000117												
000118												
000119												
000120												
000121												
000122												
000123												
000124												
000125												
000126												
000127												
000128												
000372												
000373												
000416												
000417												
000418												
000419												
000420												
000421												
000422												
000423												
000424												
000425												
000426												
000427												

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000428		000 D 12/18/87	SLHY	50 00	2,301.03	06/30/16	1,403.61	138.06	46.02	1,449.63	100.000	
		WATER LINE EXT - LABOR										
000429		000 D 12/30/87	SLHY	50 00	2,582.84	06/30/16	1,575.63	154.98	51.66	1,627.29	100.000	
		WATER LINE EXT - LABOR										
000430		000 D 01/14/88	SLHY	50 00	547.69	06/30/16	333.98	32.85	10.95	344.93	100.000	
		WATER LINE EXT - LABOR										
000431		000 D 02/10/88	SLHY	50 00	2,160.72	06/30/16	1,318.16	129.66	43.22	1,361.38	100.000	
		WATER LINE EXT - LABOR										
000432		000 D 02/25/88	SLHY	50 00	280.54	06/30/16	171.11	16.83	5.61	176.72	100.000	
		WATER LINE EXT - LABOR										
000433		000 D 04/06/88	SLHY	50 00	178.79	06/30/16	109.19	10.74	3.58	112.77	100.000	
		WATER LINE EXT - LABOR										
000434		000 D 04/20/88	SLHY	50 00	436.64	06/30/16	266.27	26.19	8.73	275.00	100.000	
		WATER LINE EXT - LABOR										
000435		000 D 05/18/88	SLHY	50 00	229.58	06/30/16	140.00	13.77	4.59	144.59	100.000	
		WATER LINE EXT - LABOR										
000436		000 D 06/02/88	SLHY	50 00	387.43	06/30/16	236.37	23.25	7.75	244.12	100.000	
		WATER LINE EXT - LABOR										
000437		000 D 06/16/88	SLHY	50 00	91.92	06/30/16	56.12	5.52	1.84	57.96	100.000	
		WATER LINE EXT - LABOR										
000443		000 D 06/30/88	SLHY	50 00	370.92	06/30/16	226.31	22.26	7.42	233.73	100.000	
		WATER LINE EXT - MATS										
000444		000 D 07/01/87	SLHY	50 00	9,908.15	06/30/16	6,043.88	594.48	198.16	6,242.04	100.000	
		WATER LINE EXT - MATS										
000445		000 D 07/01/87	SLHY	50 00	9,712.48	06/30/16	5,924.62	582.75	194.25	6,118.87	100.000	
		WATER LINE EXT - MATS										
000446		000 D 07/01/87	SLHY	50 00	5,536.34	06/30/16	3,377.26	332.19	110.73	3,487.99	100.000	
		WATER LINE EXT - MATS										
000447		000 D 09/30/87	SLHY	50 00	9,830.24	06/30/16	5,996.55	589.83	196.61	6,193.16	100.000	
		WATER LINE EXT - MATS										
000448		000 D 09/30/87	SLHY	50 00	9,840.26	06/30/16	6,002.70	590.43	196.81	6,199.51	100.000	
		WATER LINE EXT - MATS										
000449		000 D 09/30/87	SLHY	50 00	10,528.48	06/30/16	6,422.38	631.71	210.57	6,632.95	100.000	
		WATER LINE EXT - MATS										
000450		000 D 09/30/87	SLHY	50 00	9,884.78	06/30/16	6,029.85	593.10	197.70	6,227.55	100.000	
		WATER LINE EXT - MATS										
000451		000 D 09/30/87	SLHY	50 00	9,909.26	06/30/16	6,044.79	594.57	198.19	6,242.98	100.000	
		WATER LINE EXT - MATS										
000452		000 D 10/12/87	SLHY	50 00	6,400.00	06/30/16	3,904.00	384.00	128.00	4,032.00	100.000	
		WATER LINE EXT - MATS										
000453		000 D 11/19/87	SLHY	50 00	9,479.64	06/30/16	5,782.50	568.77	189.59	5,972.09	100.000	
		WATER LINE EXT - MATS										
000454		000 D 01/15/88	SLHY	50 00	7,075.34	06/30/16	4,316.05	424.53	141.51	4,457.56	100.000	
		WATER LINE EXT - MATS										
000498		000 D 01/15/88	SLHY	50 00	425.25	06/30/16	259.55	25.53	8.51	268.06	100.000	
		KDMC STORM SEWER										
000529		000 D 06/24/88	SLHY	50 00	326,494.47	06/30/16	199,161.64	19,589.67	6,529.89	205,691.53	100.000	
		WATER LINE EXT - MATS										
000530		000 D 10/22/87	SLHY	10 00	205.88	06/30/16	205.88	0.00	0.00	205.88	100.000	
		WATER LINE EXT - MATS										
000531		000 D 11/09/87	SLHY	10 00	6,975.00	06/30/16	6,975.00	0.00	0.00	6,975.00	100.000	
		WATER LINE EXT - MATS										
		000 D 11/25/87	SLHY	10 00	251.81	06/30/16	251.81	0.00	0.00	251.81	100.000	

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000532		WATER LINE EXT - MATS										
		000 D 12/18/87	SLHY	10 00	2,130.00	06/30/16	2,130.00	0.00	0.00	2,130.00	100.000	
000533		WATER LINE EXT - MATS										
		000 D 03/01/88	SLHY	10 00	5,925.00	06/30/16	5,925.00	0.00	0.00	5,925.00	100.000	
000534		WATER LINE EXT - MATS										
		000 D 03/25/88	SLHY	10 00	1,380.00	06/30/16	1,380.00	0.00	0.00	1,380.00	100.000	
000535		WATER LINE EXT - MATS										
		000 D 04/22/88	SLHY	10 00	5,925.00	06/30/16	5,925.00	0.00	0.00	5,925.00	100.000	
000536		WATER LINE EXT - MATS										
		000 D 05/26/88	SLHY	10 00	5,925.00	06/30/16	5,925.00	0.00	0.00	5,925.00	100.000	
000592		WATER METERS										
		000 D 04/19/89	SLHY	50 00	6,150.00	06/30/16	3,628.50	369.00	123.00	3,751.50	100.000	
000593		WATER METERS										
		000 D 05/09/89	SLHY	50 00	7,420.86	06/30/16	4,378.39	445.26	148.42	4,526.81	100.000	
000594		WATER METERS										
		000 D 03/16/89	SLHY	50 00	756.00	06/30/16	446.04	45.36	15.12	461.16	100.000	
000595		WATER METERS										
		000 D 03/16/89	SLHY	50 00	560.64	06/30/16	330.70	33.63	11.21	341.91	100.000	
000596		WATER METERS										
		000 D 02/06/89	SLHY	50 00	8,200.00	06/30/16	4,838.00	492.00	164.00	5,002.00	100.000	
000597		WATER METERS										
		000 D 08/24/88	SLHY	50 00	2,775.00	06/30/16	1,637.25	166.50	55.50	1,692.75	100.000	
000598		WATER METERS										
		000 D 01/05/89	SLHY	50 00	6,150.00	06/30/16	3,628.50	369.00	123.00	3,751.50	100.000	
000599		WATER METERS										
		000 D 11/14/88	SLHY	50 00	6,150.00	06/30/16	3,628.50	369.00	123.00	3,751.50	100.000	
000600		WATER METERS										
		000 D 11/22/88	SLHY	50 00	828.00	06/30/16	488.52	49.68	16.56	505.08	100.000	
000601		WATER METERS										
		000 D 08/24/88	SLHY	50 00	6,150.00	06/30/16	3,628.50	369.00	123.00	3,751.50	100.000	
000602		WATER METERS										
		000 D 04/30/89	SLHY	50 00	610.00	06/30/16	359.90	36.60	12.20	372.10	100.000	
000625		WATER LINE EXT-MATS										
		000 D 06/30/89	SLHY	50 00	2,470.64	06/30/16	1,457.60	148.23	49.41	1,507.01	100.000	
000626		WATER LINE EXT-LABOR										
		000 D 06/30/89	SLHY	50 00	9,903.06	06/30/16	5,842.77	594.18	198.06	6,040.83	100.000	
000687		30" MAIN/CENT AVE STRM SE										
		000 D 09/02/88	SLHY	50 00	2,893,067.91	06/30/16	1,706,910.12	173,584.08	57,861.36	1,764,771.48	100.000	
000690		12" MAIN WINCH TO 55TH ST										
		000 D 08/16/88	SLHY	50 00	264,942.08	06/30/16	156,315.78	15,896.52	5,298.84	161,614.62	100.000	
000694		NET CAPITALIZED INTEREST										
		000 D 06/30/89	SLHY	50 00	84,277.91	06/30/16	49,724.02	5,056.68	1,685.56	51,409.58	100.000	
000699		ENGR FEES-1987 CONST PROJ										
		000 D 06/30/89	SLHY	50 00	389,714.14	06/30/16	229,931.26	23,382.84	7,794.28	237,725.54	100.000	
000717		NEPTUNE WATER METERS										
		000 D 07/25/89	SLHY	20 00	3,520.00	06/30/16	3,520.00	0.00	0.00	3,520.00	100.000	
000718		NEPTUNE 2" METERS & FLANG										
		000 D 11/13/89	SLHY	20 00	5,453.00	06/30/16	5,453.00	0.00	0.00	5,453.00	100.000	
000719		6" TURBINE METER/STRAINER										
		000 D 11/16/89	SLHY	20 00	1,760.00	06/30/16	1,760.00	0.00	0.00	1,760.00	100.000	
000720		1" COLD WATER METERS										
		000 D 12/26/89	SLHY	20 00	610.00	06/30/16	610.00	0.00	0.00	610.00	100.000	
000721		4" METERS W/FLANGES										

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000722		000 D 12/26/89	SLHY	20 00	8,896.00	06/30/16	8,896.00	0.00	0.00	8,896.00	100.000	
		1" COLD WATER METERS										
000723		000 D 09/25/89	SLHY	20 00	828.00	06/30/16	828.00	0.00	0.00	828.00	100.000	
		3/4" COLD WATER METERS										
000724		000 D 09/25/89	SLHY	20 00	460.00	06/30/16	460.00	0.00	0.00	460.00	100.000	
		2" TRIDENT-10 WATER METER										
000725		000 D 10/23/89	SLHY	20 00	2,009.00	06/30/16	2,009.00	0.00	0.00	2,009.00	100.000	
		1 1/2" METERS & FLANGES										
000726		000 D 12/01/89	SLHY	20 00	1,308.00	06/30/16	1,308.00	0.00	0.00	1,308.00	100.000	
		5/8" COLD WATER METERS										
000727		000 D 12/14/89	SLHY	20 00	7,800.00	06/30/16	7,800.00	0.00	0.00	7,800.00	100.000	
		1" COLD WATER METERS										
000728		000 D 12/14/89	SLHY	20 00	1,380.00	06/30/16	1,380.00	0.00	0.00	1,380.00	100.000	
		5/8" COLD WATER METERS										
000729		000 D 01/22/90	SLHY	20 00	9,200.00	06/30/16	9,200.00	0.00	0.00	9,200.00	100.000	
		3" METERS W/FLANGES										
000730		000 D 03/06/90	SLHY	20 00	5,950.00	06/30/16	5,950.00	0.00	0.00	5,950.00	100.000	
		5/8" COLD WATER METERS										
000735		000 D 05/17/90	SLHY	20 00	6,900.00	06/30/16	6,900.00	0.00	0.00	6,900.00	100.000	
		439' CHAIN LINK FENCE										
000743		000 D 06/21/90	SLHY	10 00	7,196.00	06/30/16	7,196.00	0.00	0.00	7,196.00	100.000	
		CHAIN LINK FENCE										
000744		000 D 01/15/90	SLHY	10 00	407.00	06/30/16	407.00	0.00	0.00	407.00	100.000	
		WATTS 6" END BALL VALVE										
000745		000 D 01/03/90	SLHY	05 00	2,025.00	06/30/16	2,025.00	0.00	0.00	2,025.00	100.000	
		WATER LINE EXT-LABOR										
000807		000 D 06/30/90	SLHY	20 00	11,693.43	06/30/16	11,693.43	0.00	0.00	11,693.43	100.000	
		30" WATER MAIN-ADDL CONST										
000808		000 D 03/23/90	SLHY	20 00	1,222.45	06/30/16	1,222.45	0.00	0.00	1,222.45	100.000	
		6TH ST STORM SEWERS										
000809		000 D 06/30/90	SLHY	20 00	329,955.30	06/30/16	329,955.30	0.00	0.00	329,955.30	100.000	
		WTR PUMP STATION RENOVAT										
000810		000 D 05/23/90	SLHY	20 00	483,719.61	06/30/16	483,719.61	0.00	0.00	483,719.61	100.000	
		ENGR FEES-WSIP										
000813		000 D 06/30/90	SLHY	20 00	169,176.26	06/30/16	169,176.26	0.00	0.00	169,176.26	100.000	
		NET CAPITALIZED INTEREST										
000831		000 D 06/30/90	SLHY	20 00	97,919.36	06/30/16	97,919.36	0.00	0.00	97,919.36	100.000	
		ENGINEERING FEES										
000832		000 D 10/26/90	SLHY	50 00	18,123.22	06/30/16	9,967.90	1,087.41	362.47	10,330.37	100.000	
		ADD'L COSTS CONT 86-9										
000895		000 D 12/01/90	SLHY	50 00	35,500.00	06/30/16	19,525.00	2,130.00	710.00	20,235.00	100.000	
		WATER METERS										
000896		000 D 08/24/90	SLHY	20 00	7,455.00	06/30/16	7,455.00	0.00	0.00	7,455.00	100.000	
		WATER METERS										
000897		000 D 10/05/90	SLHY	20 00	660.00	06/30/16	660.00	0.00	0.00	660.00	100.000	
		WATER METERS										
000898		000 D 10/18/90	SLHY	20 00	648.00	06/30/16	648.00	0.00	0.00	648.00	100.000	
		WATER METERS										
000899		000 D 10/23/90	SLHY	20 00	10,341.00	06/30/16	10,341.00	0.00	0.00	10,341.00	100.000	
		WATER METERS										
000900		000 D 12/11/90	SLHY	20 00	888.00	06/30/16	888.00	0.00	0.00	888.00	100.000	
		300 5/8 " WATER METERS										
		000 D 12/12/90	SLHY	20 00	7,455.00	06/30/16	7,455.00	0.00	0.00	7,455.00	100.000	

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000902		WATER METERS										
		000 D 02/20/91	SLHY	20 00	10,600.00	06/30/16	10,600.00	0.00	0.00	10,600.00	100.000	
000903		2" COLD WATER METER										
		000 D 03/29/91	SLHY	20 00	287.00	06/30/16	287.00	0.00	0.00	287.00	100.000	
000905		WATER METERS										
		000 D 05/13/91	SLHY	20 00	6,405.50	06/30/16	6,405.50	0.00	0.00	6,405.50	100.000	
000906		WATER METERS										
		000 D 05/20/91	SLHY	20 00	1,949.50	06/30/16	1,949.50	0.00	0.00	1,949.50	100.000	
000907		WATER METERS										
		000 D 06/28/91	SLHY	20 00	1,320.00	06/30/16	1,320.00	0.00	0.00	1,320.00	100.000	
000916		ELEC WIRING TO GATE CONTR										
		000 D 11/27/90	SLHY	20 00	374.00	06/30/16	374.00	0.00	0.00	374.00	100.000	
000921		CAUTIC SODA TANK										
		000 D 06/07/91	SLHY	20 00	15,959.00	06/30/16	15,959.00	0.00	0.00	15,959.00	100.000	
000924		PRE-CAST VAULT										
		000 D 10/26/90	SLHY	20 00	2,320.40	06/30/16	2,320.40	0.00	0.00	2,320.40	100.000	
000925		WATER LINE EXT-MATS										
		000 D 10/30/90	SLHY	50 00	1,170.00	06/30/16	643.50	70.20	23.40	666.90	100.000	
000926		AUTOMAX ACTUATORS										
		000 D 11/09/90	SLHY	10 00	2,570.00	06/30/16	2,570.00	0.00	0.00	2,570.00	100.000	
000927		AUTOMAN A-150SR HYDR ACTU										
		000 D 11/09/90	SLHY	10 00	2,570.00	06/30/16	2,570.00	0.00	0.00	2,570.00	100.000	
000928		6" WATT G-400 BALL VALVE										
		000 D 11/09/90	SLHY	10 00	650.00	06/30/16	650.00	0.00	0.00	650.00	100.000	
000929		6" WATT G-400 BALL VALVE										
		000 D 11/09/90	SLHY	10 00	650.00	06/30/16	650.00	0.00	0.00	650.00	100.000	
000930		6" WATT G-400 BALL VALVE										
		000 D 11/09/90	SLHY	10 00	650.00	06/30/16	650.00	0.00	0.00	650.00	100.000	
000931		PRECAST METER VAULT										
		000 D 11/27/90	SLHY	10 00	2,052.00	06/30/16	2,052.00	0.00	0.00	2,052.00	100.000	
000933		WATER LINE EXT-LABOR										
		000 D 06/30/91	SLHY	20 00	16,016.45	06/30/16	16,016.45	0.00	0.00	16,016.45	100.000	
001019		WATER TREATMENT PLANT IMP										
		000 D 06/30/92	SLHY	30 00	45,877.46	06/30/16	40,525.12	4,587.75	1,529.25	42,054.37	100.000	
001022		UTILITY PLANT-CITY										
		000 D 06/30/92	SLHY	20 00	10,156.54	06/30/16	10,156.54	0.00	0.00	10,156.54	100.000	
001050		METERS, 8" & 6"										
		000 D 04/14/93	SLHY	20 00	16,925.00	06/30/16	16,925.00	0.00	0.00	16,925.00	100.000	
001053		MANHOLE RINGS & LIDS (30)										
		000 D 06/14/93	SLHY	20 00	4,080.00	06/30/16	4,080.00	0.00	0.00	4,080.00	100.000	
001056		METERS T-10 GAL.										
		000 D 10/20/92	SLHY	20 00	3,240.00	06/30/16	3,240.00	0.00	0.00	3,240.00	100.000	
001057		METERS 1" T-10										
		000 D 10/20/92	SLHY	20 00	888.00	06/30/16	888.00	0.00	0.00	888.00	100.000	
001058		METERS 100 GAL. T-10										
		000 D 10/26/92	SLHY	20 00	1,722.00	06/30/16	1,722.00	0.00	0.00	1,722.00	100.000	
001059		METERS 5/8" T-10										
		000 D 11/11/92	SLHY	20 00	8,355.00	06/30/16	8,355.00	0.00	0.00	8,355.00	100.000	
001060		METERS 5/8" X 3/4" T-10										
		000 D 11/11/92	SLHY	20 00	2,827.50	06/30/16	2,827.50	0.00	0.00	2,827.50	100.000	
001061		METERS 10 GAL. 3/4 X 3/4"										
		000 D 03/18/93	SLHY	20 00	3,240.00	06/30/16	3,240.00	0.00	0.00	3,240.00	100.000	
001062		METERS 10 GAL. 1" T-10										

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001063		000 D 03/18/93	SLHY	20 00	1,480.00	06/30/16	1,480.00	0.00	0.00	1,480.00	100.000	
		METERS/STRAINERS 6"										
001068		000 D 03/18/93	SLHY	20 00	2,040.00	06/30/16	2,040.00	0.00	0.00	2,040.00	100.000	
		BURGLAR ALARM SYSTEM										
001078		000 D 04/02/93	SLHY	10 00	1,144.00	06/30/16	1,144.00	0.00	0.00	1,144.00	100.000	
		OAKVIEW ROAD PROJECT										
001080		000 D 03/12/93	SLHY	40 00	67,282.78	06/30/16	42,892.78	5,046.21	1,682.07	44,574.85	100.000	
		HIGHLAND AVE. PROJECT										
001081		000 D 05/21/93	SLHY	40 00	7,450.00	06/30/16	4,749.38	558.75	186.25	4,935.63	100.000	
		HIGH SCHOOL PROJECT										
001092		000 D 10/16/92	SLHY	40 00	22,101.00	06/30/16	14,089.51	1,657.59	552.53	14,642.04	100.000	
		UTILITY PLANT CITY										
001094		000 D 06/30/93	SLHY	20 00	18,193.71	06/30/16	18,193.71	0.00	0.00	18,193.71	100.000	
		3 COLD WATER METERS										
001096		000 D 09/30/93	SLHY	50 00	2,025.00	06/30/16	992.25	121.50	40.50	1,032.75	100.000	
		WATER METERS										
001097		000 D 04/27/94	SLHY	50 00	7,802.00	06/30/16	3,822.98	468.12	156.04	3,979.02	100.000	
		WATER METERS										
001098		000 D 04/14/94	SLHY	50 00	3,720.00	06/30/16	1,822.80	223.20	74.40	1,897.20	100.000	
		COLD WATER METERS										
001105		000 D 05/27/94	SLHY	50 00	3,712.50	06/30/16	1,819.13	222.75	74.25	1,893.38	100.000	
		UTILITY PLANT - CITY										
001120		000 D 06/30/94	SLHY	40 00	17,416.63	06/30/16	10,667.79	1,306.26	435.42	11,103.21	100.000	
		55TH ST BOOSTER RENOVATE										
001121		000 D 10/24/94	SLHY	25 00	24,100.00	06/30/16	22,654.00	2,892.00	964.00	23,618.00	100.000	
		MOTORS,EURODR,3,W/HUBS										
001148		000 D 09/16/94	SLHY	10 00	7,348.50	06/30/16	7,348.50	0.00	0.00	7,348.50	100.000	
		CITY UTIL PLANT										
001152		000 D 06/30/95	SLHY	25 00	8,430.52	06/30/16	7,924.67	1,011.66	337.22	8,261.89	100.000	
		EURODRIVE MOTORS & SPROCK										
001172		000 D 12/27/95	SLHY	20 00	7,390.00	06/30/16	7,390.00	0.00	0.00	7,390.00	100.000	
		#3 RIVER PUMP										
001180		000 D 10/24/95	SLHY	05 00	4,461.50	06/30/16	4,461.50	0.00	0.00	4,461.50	100.000	
		NEW CITY LINES - LABOR										
001193		000 D 06/30/96	SLHY	50 00	8,403.58	06/30/16	3,781.58	504.21	168.07	3,949.65	100.000	
		Labor - Utility Plant - City										
001202		000 D 06/19/97	SLHY	20 00	10,609.78	06/30/16	10,609.78	530.47	0.00	10,609.78	100.000 a	
		LABOR										
001218		000 D 06/30/98	SLHY	20 00	6,289.57	06/30/16	6,289.57	0.00	0.00	6,289.57	100.000	
		UTILITY PLANT-PAYROLL CITY										
001234		000 D 06/30/99	SLHY	20 00	4,454.70	06/30/16	4,232.06	556.85	111.37	4,343.43	100.000	
		LABOR										
001256		000 D 06/30/00	SLHY	20 00	2,952.49	06/30/16	2,868.23	379.52	84.26	2,952.49	100.000	
		Electric Service for Underground Reservoir										
001263		000 D 04/30/01	SLHY	07 00	1,300.00	06/30/16	1,300.00	0.00	0.00	1,300.00	100.000	
		Payroll Utility Plant City										
001265		000 D 06/30/01	SLHY	07 00	4,885.60	06/30/16	4,885.60	0.00	0.00	4,885.60	100.000	
		Water Booster Station										
001281		000 D 03/29/01	SLHY	15 00	24,448.00	06/30/16	24,448.00	0.00	0.00	24,448.00	100.000	
		PAYROLL										
001320		000 D 06/30/02	SLHY	07 00	3,159.64	06/30/16	3,159.64	0.00	0.00	3,159.64	100.000	
		Phase I construction / engineering										
		000 D 06/30/02	SLHY	20 00	2,868,916.37	06/30/16	2,509,293.99	430,337.46	143,445.82	2,652,739.81	100.000	

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001321												
001327												
001328												
001329												
001384												
001385												
001401												
001402												
001403												
001405												
001408												
001409												
001415												
001422												
001423												
001434												
001437												
001439												
001442												
001443												
001445												
001446												
001461												
001462												
001463												
001464												
001481												

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001488		000 D 06/23/09	SLMM	15 00	5,691.85	06/30/16	3,415.14	1,138.38	379.46	3,794.60	100.000	
		10TH ST PUMP STATION PUMP & CONTROL UPGRADES										
001493		000 D 09/26/09	SLMM	15 00	114,000.00	06/30/16	66,500.00	22,800.00	7,600.00	74,100.00	100.000	
		FILTER MEDIA										
001494		000 D 12/11/09	SLMM	15 00	203,497.00	06/30/16	115,314.99	40,699.41	13,566.47	128,881.46	100.000	
		MISSION UNITS										
001496		000 D 06/25/10	SLMM	15 00	21,589.67	06/30/16	11,514.48	4,317.93	1,439.31	12,953.79	100.000	
		TURNER ST TANK PAINT / CLEAN										
001497		000 D 09/24/09	SLMM	10 00	48,000.00	06/30/16	42,000.00	14,400.00	4,800.00	46,800.00	100.000	
		HOGSTEN ST WATER TANK PAINT AND CLEAN										
001523		000 D 09/24/09	SLMM	10 00	48,000.00	06/30/16	42,000.00	14,400.00	4,800.00	46,800.00	100.000	
		PAINT CATLETTSBURG WATER TANK										
001524		000 D 08/30/11	SLMM	10 00	6,819.98	06/30/16	4,660.33	2,046.00	682.00	5,342.33	100.000	
		WILLIAMS CREEK BOOSTER PUMP STATION										
001534		000 D 11/11/11	SLMM	25 00	226,738.69	06/30/16	59,707.87	27,208.65	9,069.55	68,777.42	100.000	
		24" DISCHARGE LINE FROM PLANT										
001553		000 D 01/31/13	SLMM	40 00	22,218.12	06/30/16	3,008.69	1,666.35	555.45	3,564.14	100.000	
		FLOYD ST BOOSTER PUMP										
001563		000 D 06/30/14	SLMM	15 00	19,975.00	06/30/16	5,326.68	3,995.01	1,331.67	6,658.35	100.000	
		1200 AMP BREAKER										
001590		000 D 01/12/15	SLMM	20 00	13,934.00	06/30/16	2,380.39	2,090.10	696.70	3,077.09	100.000	
		ROBERTS DRIVE PUMP STN 40 HP PUMP / VFD										
001591		000 D 08/20/15	SLMM	15 00	13,514.43	06/30/16	2,552.72	2,702.88	900.96	3,453.68	100.000	
		PROVIDENCE HILL AQUAVAR GOULDS 30 HP PUMP / VFD										
001592		000 D 05/31/16	SLMM	15 00	5,390.00	06/30/16	748.61	1,077.99	359.33	1,107.94	100.000	
		ASHLAND AVENUE 50 HP PUMP										
001593		000 D 06/10/16	SLMM	15 00	8,747.00	06/30/16	1,166.26	1,749.39	583.13	1,749.39	100.000	
		AIR BACKWASH SYSTEM										
001602		000 D 02/23/16	SLMM	25 00	1,252,061.38	06/30/16	116,859.07	150,247.38	50,082.46	166,941.53	100.000	
		FENCE AROUND RESERVOIR										
001616		000 D 08/15/16	SLMM	20 00	28,000.00	06/30/18	2,566.66	1,400.00	1,400.00	3,966.66	100.000	
		RESERVOIR REPAIR										
001617		000 D 04/13/17	SLMM	40 00	261,759.13	06/30/18	7,634.65	6,543.98	6,543.98	14,178.63	100.000	
		SAND PUMP PROJECT										
001618		000 D 08/11/16	SLMM	15 00	57,280.00	06/30/18	7,000.90	3,818.67	3,818.67	10,819.57	100.000	
		ALTAMONT DRIVE WATERLINE EXTENSION										
001619		000 D 09/29/16	SLMM	40 00	23,637.71	06/30/18	1,034.15	590.94	590.94	1,625.09	100.000	
		ROBERTS DR WATER BOOSTER STN UPGRADE										
001620		000 D 01/20/17	SLMM	15 00	42,945.00	06/30/18	4,055.92	2,863.00	2,863.00	6,918.92	100.000	
		13th & Pollard waterline relay										
001621		000 D 03/22/17	SLMM	30 00	7,804.80	06/30/18	325.20	260.16	260.16	585.36	100.000	
		CHLORINE ROOM										
001623		000 D 06/30/17	SLMM	50 00	19,200.00	06/30/18	384.00	384.00	384.00	768.00	100.000	
		31ST UNDERPASS										
001631		000 D 08/27/16	SLMM	30 00	7,474.88	06/30/18	456.80	249.16	249.16	705.96	100.000	
		AK COKE PLANT PUMPS / PIPE										
001632		000 D 10/09/17	SLMM	15 00	233,043.00	06/30/18	10,357.47	15,536.20	15,536.20	25,893.67	100.000	
		RIVER INTAKE ACCESS BRIDGE PAINTING										
001633		000 D 05/08/18	SLMM	10 00	170,530.70	06/30/18	1,421.09	17,053.07	17,053.07	18,474.16	100.000	
		FEEDER CIRCUIT CABLE										
001634		000 D 09/18/17	SLMM	20 00	10,837.00	06/30/18	406.39	541.85	541.85	948.24	100.000	
		CARTER AVENUE EMERGENCY LINE REPAIR										
		000 D 01/08/18	SLMM	40 00	6,330.00	06/30/18	65.94	158.25	158.25	224.19	100.000	

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001635		HOLY FAMILY WATER LINE REPAIR										
		000 D 01/06/18 SLMM 40 00			5,400.00	06/30/18	56.25	135.00	135.00	191.25	100.000	
001636		29th St / Simpson Rd waterline replacement										
		000 D 06/30/18 SLMM 40 00			181,337.25	06/30/18	0.00	4,533.43	4,533.43	4,533.43	100.000	
001637		DEBORD HILL TANK REPAIR										
		000 D 11/17/17 SLMM 10 00			12,394.81	06/30/18	723.03	1,239.48	1,239.48	1,962.51	100.000	
001655		FLOYD / SKYLINE WATERLINE REPLACEMENT										
		000 D 09/07/17 SLMM 40 00			158,239.39	06/30/18	2,966.98	3,955.99	3,955.99	6,922.97	100.000	
001666		27TH STREET MAIN REPLACEMENT										
		000 D 12/20/18 SLMM 40 00			17,959.91	12/31/18	0.00	224.50	224.50	224.50	100.000	
001667		S 29TH ST MAIN REPLACEMENT										
		000 D 05/15/19 SLMM 40 00			308,795.08	05/31/19	0.00	643.32	643.32	643.32	100.000	
001669		US 23 / 39TH-432RD ST WATERLINE REPAIR										
		000 D 12/28/18 SLMM 40 00			128,328.66	12/31/18	0.00	1,604.11	1,604.11	1,604.11	100.000	
001670		OAKVIEW RD EMERGENCY WATERLINE REPAIR										
		000 D 12/12/18 SLMM 40 00			14,026.38	12/31/18	0.00	175.33	175.33	175.33	100.000	
001671		BLOW-OFFS / HYDRANT FLUSHING PROJECT										
		000 D 07/31/18 SLMM 40 00			54,451.80	07/31/18	0.00	1,247.85	1,247.85	1,247.85	100.000	
001673		SHERWOOD DRIVE PUMP STN UPGRADES										
		000 D 12/05/18 SLMM 15 00			10,847.00	12/31/18	0.00	361.57	361.57	361.57	100.000	
001674		DEBORD HILL PUMP STN UPGRADES										
		000 D 12/05/18 SLMM 15 00			9,700.20	12/31/18	0.00	323.34	323.34	323.34	100.000	
001676		31ST/LOUISA ST/LOCK ALLEY WATERLINE										
		000 D 06/15/19 SLMM 40 00			186,984.72	06/30/19	0.00	0.00	0.00	0.00	100.000	
001678		RIVER INTAKE DEBRIS REMOVAL / SCREEN REPLACEMENT										
		000 D 04/29/19 SLMM 20 00			31,965.00	04/30/19	0.00	266.38	266.38	266.38	100.000	
001679		INLET HEADS FOR SAND RECIRCULATION PUMP										
		000 D 05/08/19 SLMM 15 00			13,497.01	05/31/19	0.00	74.98	74.98	74.98	100.000	
001680		AERATOR FOUNTAINS AT RESERVOIR										
		000 D 05/24/19 SLMM 20 00			30,409.60	05/31/19	0.00	126.71	126.71	126.71	100.000	
001694		RAW WATER PUMP #3										
		000 D 06/30/19 SLMM 25 00			98,780.00	06/30/19	0.00	0.00	0.00	0.00	100.000	
Grand Total					36,659,858.68		19,191,415.21	2,575,500.40	894,396.88	20,085,812.09		
Less disposals and transfers					0.00		0.00			0.00		
Count = 0												
Net Grand Total					36,659,858.68		19,191,415.21	2,575,500.40	894,396.88	20,085,812.09		
Count = 334												

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Report Assumptions

Report Name: Depreciation Expense

Source Report: <Standard Report>

Calculation Assumptions:

Short Year: none

Adjustment Convention: Post recovery

Key Codes:

- a: A depreciation adjustment amount is included in the reporting period.
- d: The asset has been disposed.
- r: The asset's acquired value was reduced to arrive at the depreciable basis.
- s: The asset has switched from declining-balance to a straight-line.
- t: The asset was transferred.

Group/Sorting Criteria:

Group = Utility Plant - City

Include Assets that meet the following conditions:

Activity is currently A,J,K,L,M,N

G/L Expense Acct No is 410-1710

Sorted by: System No, Extension

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000180		UTILITY PLANT-W/W & SUMM										
		000 D 05/31/59 SLHY 50 00			338,169.74	06/30/16	338,169.74	0.00	0.00	338,169.74	100.000	
000181		METERS & EXTENSIONS										
		000 D 05/31/61 SLHY 50 00			93,516.45	06/30/16	93,516.45	0.00	0.00	93,516.45	100.000	
000182		RUSSELL DISTRIBUTION LINE										
		000 D 05/31/61 SLHY 50 00			22,680.00	06/30/16	22,680.00	0.00	0.00	22,680.00	100.000	
000183		METERS & EXTENSIONS										
		000 D 05/31/62 SLHY 50 00			17,521.96	06/30/16	17,521.96	0.00	0.00	17,521.96	100.000	
000184		METERS & EXTENSIONS										
		000 D 05/31/63 SLHY 50 00			33,689.98	06/30/16	33,689.98	0.00	0.00	33,689.98	100.000	
000185		METERS & EXTENSIONS										
		000 D 05/31/64 SLHY 50 00			20,878.51	06/30/16	20,878.51	0.00	0.00	20,878.51	100.000	
000186		WATER STORAGE TANK-SUMMIT										
		000 D 05/31/64 SLHY 50 00			49,000.00	06/30/16	49,000.00	0.00	0.00	49,000.00	100.000	
000187		METERS & LINE EXTENSIONS										
		000 D 05/31/65 SLHY 50 00			32,111.01	06/30/16	32,111.01	0.00	0.00	32,111.01	100.000	
000188		METERS & LINE EXTENSIONS										
		000 D 05/31/66 SLHY 50 00			86,221.60	06/30/16	86,221.60	0.00	0.00	86,221.60	100.000	
000189		METERS & LINE EXTENSIONS										
		000 D 05/31/67 SLHY 50 00			58,692.28	06/30/16	58,692.28	479.24	0.00	58,692.28	100.000	
000190		WATER STORAGE TANK-SUMMIT										
		000 D 05/31/67 SLHY 50 00			2,339.67	06/30/16	2,339.67	43.28	0.00	2,339.67	100.000	a
000191		METERS & LINE EXTENSIONS										
		000 D 05/31/68 SLHY 50 00			42,813.55	06/30/16	42,813.55	1,213.71	0.00	42,813.55	100.000	
000192		METERS & LINE EXTENSIONS										
		000 D 05/31/69 SLHY 50 00			40,885.55	06/30/16	40,624.51	1,896.46	261.04	40,885.55	100.000	
000193		METERS & LINE EXTENSIONS										
		000 D 05/31/70 SLHY 50 00			58,513.41	06/30/16	56,905.19	3,510.81	1,170.27	58,075.46	100.000	
000194		METERS & LINE EXTENSIONS										
		000 D 05/31/71 SLHY 50 00			97,584.51	06/30/16	92,866.44	5,855.07	1,951.69	94,818.13	100.000	
000195		METERS & LINE EXTENSIONS										
		000 D 05/31/72 SLHY 50 00			109,060.93	06/30/16	101,607.81	6,543.66	2,181.22	103,789.03	100.000	
000196		METERS & LINE EXTENSIONS										
		000 D 05/31/73 SLHY 50 00			48,728.60	06/30/16	44,423.33	2,923.71	974.57	45,397.90	100.000	
000197		METERS,LINES & EXTENSIONS										
		000 D 05/31/74 SLHY 50 00			53,890.41	06/30/16	48,051.66	3,233.43	1,077.81	49,129.47	100.000	
000198		CATLETTSBURG SYSTEM										
		000 D 05/31/74 SLHY 50 00			513,579.97	06/30/16	447,670.29	30,814.80	10,271.60	457,941.89	100.000	
000199		METERS,LINES & EXTENSIONS										
		000 D 05/31/75 SLHY 50 00			138,058.15	06/30/16	120,340.10	8,283.48	2,761.16	123,101.26	100.000	
000200		CATLETTSBURG PUMP STATION										
		000 D 05/31/76 SLHY 50 00			108,216.75	06/30/16	92,163.85	6,493.02	2,164.34	94,328.19	100.000	
000201		METERS,LINES & EXTENSIONS										
		000 D 05/31/76 SLHY 50 00			63,181.25	06/30/16	53,809.31	3,790.89	1,263.63	55,072.94	100.000	
000202		METERS, LINES & EXTENSION										
		000 D 05/31/77 SLHY 50 00			39,953.12	06/30/16	33,227.63	2,397.18	799.06	34,026.69	100.000	
000203		WATER LINE PUR-MEREDITH										
		000 D 05/31/77 SLHY 50 00			2,000.00	06/30/16	1,663.29	120.00	40.00	1,703.29	100.000	
000204		CATLETTSBURG PUMP STATION										
		000 D 05/31/77 SLHY 50 00			4,625.25	06/30/16	3,846.87	277.53	92.51	3,939.38	100.000	
000205		SUMMITT WATER TANK PNTG										
		000 D 05/31/78 SLHY 50 00			21,569.20	06/30/16	17,500.67	1,294.14	431.38	17,932.05	100.000	
000206		SUMMITT BOOSTER STATION										

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000207		000 D 05/31/78	SLHY	50 00	109,614.70	06/30/16	88,793.24	6,576.87	2,192.29	90,985.53	100.000	
		WATER LINES & EXTENSIONS										
000208		000 D 05/31/79	SLHY	50 00	46,243.95	06/30/16	36,609.79	2,774.64	924.88	37,534.67	100.000	
		CATLETTSBURG INTAKE PUMP										
000209		000 D 05/31/79	SLHY	50 00	3,017.00	06/30/16	2,388.48	181.02	60.34	2,448.82	100.000	
		WATER LINES & EXTENSIONS										
000210		000 D 05/31/81	SLHY	50 00	27,224.24	06/30/16	20,493.83	1,633.47	544.49	21,038.32	100.000	
		WATER LINES & EXTENSIONS										
000211		000 D 06/30/82	SLHY	50 00	24,076.90	06/30/16	17,616.37	1,444.62	481.54	18,097.91	100.000	
		WATER LINES & EXTENSIONS										
000212		000 D 05/31/80	SLHY	50 00	18,556.33	06/30/16	14,314.67	1,113.39	371.13	14,685.80	100.000	
		SERVICE LINES,METERS & EX										
000213		000 D 06/30/83	SLHY	50 00	52,151.26	06/30/16	37,071.43	3,129.09	1,043.03	38,114.46	100.000	
		AOI MAIN WATER LINE										
000214		000 D 06/30/83	SLHY	50 00	267,836.51	06/30/16	190,387.09	16,070.19	5,356.73	195,743.82	100.000	
		WATER LINES & EXTENSIONS										
000215		000 D 06/30/84	SLHY	50 00	18,441.92	06/30/16	12,724.98	1,106.52	368.84	13,093.82	100.000	
		WATER LINES										
000216		000 D 02/01/85	SLHY	50 00	9,900.00	06/30/16	6,501.00	594.00	198.00	6,699.00	100.000	
		WATER LINES & EXTENSIONS										
000217		000 D 06/30/85	SLHY	50 00	23,261.92	06/30/16	15,585.54	1,395.72	465.24	16,050.78	100.000	
		WATER LINES & EXTENSIONS										
000218		000 D 06/30/86	SLHY	50 00	17,340.61	06/30/16	11,271.33	1,040.43	346.81	11,618.14	100.000	
		WATER LINES & EXTENSIONS										
000219		000 D 06/30/86	SLHY	50 00	82,344.67	06/30/16	53,523.93	4,940.67	1,646.89	55,170.82	100.000	
		WATER LINES & EXTENSIONS										
000220		000 D 06/30/86	SLHY	50 00	151,816.45	06/30/16	98,680.72	9,108.99	3,036.33	101,717.05	100.000	
		WATER LINES & EXTENSIONS										
000374		000 D 05/31/78	SLHY	50 00	44,324.76	06/30/16	35,977.13	2,659.50	886.50	36,863.63	100.000	
		WATER LINES & EXTENSIONS										
000375		000 D 06/30/87	SLHY	50 00	54,111.39	06/30/16	34,090.24	3,246.69	1,082.23	35,172.47	100.000	
		WATER LINES FROM CANNONSBURG										
000376		000 D 06/30/87	SLHY	50 00	40,968.81	06/30/16	25,810.47	2,458.14	819.38	26,629.85	100.000	
		METERS										
000455		000 D 06/30/87	SLHY	50 00	20,768.90	06/30/16	13,084.47	1,246.14	415.38	13,499.85	100.000	
		WATER LINE EXT - LABOR										
000456		000 D 07/31/87	SLHY	50 00	775.29	06/30/16	473.05	46.53	15.51	488.56	100.000	
		WATER LINE EXT - LABOR										
000457		000 D 08/13/87	SLHY	50 00	547.11	06/30/16	333.67	32.82	10.94	344.61	100.000	
		WATER LINE EXT - LABOR										
000458		000 D 08/27/87	SLHY	50 00	1,091.20	06/30/16	665.51	65.46	21.82	687.33	100.000	
		WATER LINE EXT - LABOR										
000459		000 D 09/10/87	SLHY	50 00	306.59	06/30/16	186.97	18.39	6.13	193.10	100.000	
		WATER LINE EXT - LABOR										
000460		000 D 09/24/87	SLHY	50 00	1,106.88	06/30/16	675.27	66.42	22.14	697.41	100.000	
		WATER LINE EXT - LABOR										
000461		000 D 10/09/87	SLHY	50 00	1,267.24	06/30/16	773.12	76.05	25.35	798.47	100.000	
		WATER LINE EXT - LABOR										
000462		000 D 10/22/87	SLHY	50 00	432.46	06/30/16	263.82	25.95	8.65	272.47	100.000	
		WATER LINE EXT - LABOR										
000463		000 D 11/05/87	SLHY	50 00	432.46	06/30/16	263.82	25.95	8.65	272.47	100.000	
		WATER LINE EXT - LABOR										
		000 D 11/19/87	SLHY	50 00	1,081.41	06/30/16	659.71	64.89	21.63	681.34	100.000	

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000464			WATER LINE EXT - LABOR									
	000	D 12/02/87	SLHY	50 00	1,565.85	06/30/16	955.26	93.96	31.32	986.58	100.000	
000465			WATER LINE EXT - LABOR									
	000	D 12/18/87	SLHY	50 00	88.36	06/30/16	53.98	5.31	1.77	55.75	100.000	
000466			WATER LINE EXT - LABOR									
	000	D 12/30/87	SLHY	50 00	179.64	06/30/16	109.50	10.77	3.59	113.09	100.000	
000467			WATER LINE EXT - LABOR									
	000	D 01/14/88	SLHY	50 00	179.64	06/30/16	109.50	10.77	3.59	113.09	100.000	
000468			WATER LINE EXT - LABOR									
	000	D 02/10/88	SLHY	50 00	91.16	06/30/16	55.51	5.46	1.82	57.33	100.000	
000469			WATER LINE EXT - LABOR									
	000	D 02/25/88	SLHY	50 00	2,911.32	06/30/16	1,776.01	174.69	58.23	1,834.24	100.000	
000470			WATER LINE EXT - LABOR									
	000	D 03/10/88	SLHY	50 00	2,543.67	06/30/16	1,551.54	152.61	50.87	1,602.41	100.000	
000471			WATER LINE EXT - LABOR									
	000	D 03/24/88	SLHY	50 00	1,066.83	06/30/16	650.87	64.02	21.34	672.21	100.000	
000472			WATER LINE EXT - LABOR									
	000	D 04/06/88	SLHY	50 00	1,131.68	06/30/16	690.22	67.89	22.63	712.85	100.000	
000473			WATER LINE EXT - LABOR									
	000	D 04/20/88	SLHY	50 00	254.13	06/30/16	154.94	15.24	5.08	160.02	100.000	
000474			WATER LINE EXT - LABOR									
	000	D 05/04/88	SLHY	50 00	300.63	06/30/16	183.31	18.03	6.01	189.32	100.000	
000475			WATER LINE EXT - LABOR									
	000	D 05/18/88	SLHY	50 00	1,440.91	06/30/16	879.01	86.46	28.82	907.83	100.000	
000476			WATER LINE EXT - LABOR									
	000	D 06/02/88	SLHY	50 00	442.50	06/30/16	269.93	26.55	8.85	278.78	100.000	
000477			WATER LINE EXT - LABOR									
	000	D 06/16/88	SLHY	50 00	816.24	06/30/16	498.01	48.99	16.33	514.34	100.000	
000478			WATER LINE EXT - LABOR									
	000	D 06/30/88	SLHY	50 00	991.03	06/30/16	604.51	59.46	19.82	624.33	100.000	
000479			WATER LINE EXT - MATS									
	000	D 07/01/87	SLHY	50 00	9,890.34	06/30/16	6,033.20	593.43	197.81	6,231.01	100.000	
000480			WATER LINE EXT - MATS									
	000	D 07/01/87	SLHY	50 00	1,608.73	06/30/16	981.44	96.54	32.18	1,013.62	100.000	
000481			WATER LINE EXT - MATS									
	000	D 02/18/88	SLHY	50 00	9,914.83	06/30/16	6,048.15	594.90	198.30	6,246.45	100.000	
000482			WATER LINE EXT - MATS									
	000	D 02/18/88	SLHY	50 00	11,090.80	06/30/16	6,765.51	665.46	221.82	6,987.33	100.000	
000483			WATER LINE EXT - MATS									
	000	D 02/19/88	SLHY	50 00	9,890.34	06/30/16	6,033.20	593.43	197.81	6,231.01	100.000	
000484			WATER LINE EXT - MATS									
	000	D 02/19/88	SLHY	50 00	9,807.98	06/30/16	5,982.88	588.48	196.16	6,179.04	100.000	
000485			WATER LINE EXT - MATS									
	000	D 02/29/88	SLHY	50 00	6,504.00	06/30/16	3,967.44	390.24	130.08	4,097.52	100.000	
000486			WATER LINE EXT - MATS									
	000	D 03/21/88	SLHY	50 00	252.91	06/30/16	154.33	15.18	5.06	159.39	100.000	
000487			WATER LINE EXT - MATS									
	000	D 04/12/88	SLHY	50 00	721.59	06/30/16	440.12	43.29	14.43	454.55	100.000	
000577			BARBEQUE RD PUMP ST ELEC									
	000	D 07/11/88	SLHY	50 00	5,350.68	06/30/16	3,156.80	321.03	107.01	3,263.81	100.000	
000628			WATER LINE EXT-LABOR									
	000	D 06/30/89	SLHY	50 00	21,315.42	06/30/16	12,576.14	1,278.93	426.31	13,002.45	100.000	
000629			WATER LINE EXT-MATS									

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000688		000 D 06/30/89	SLHY	50 00	3,456.71	06/30/16	2,039.59	207.42	69.14	2,108.73	100.000	
		20" MAIN WESTWOOD										
000689		000 D 07/01/88	SLHY	50 00	408,200.61	06/30/16	240,838.30	24,492.03	8,164.01	249,002.31	100.000	
		ST RT 5 16" MAIN & IMPS										
000691		000 D 07/13/88	SLHY	50 00	560,107.44	06/30/16	330,463.42	33,606.45	11,202.15	341,665.57	100.000	
		12" MAIN C'BURG TO SR 168										
000692		000 D 08/16/88	SLHY	50 00	395,666.57	06/30/16	233,443.24	23,739.99	7,913.33	241,356.57	100.000	
		SUMMITT AREA WATER MAINS										
000695		000 D 11/15/88	SLHY	50 00	326,471.94	06/30/16	192,618.48	19,588.32	6,529.44	199,147.92	100.000	
		NET CAPITALIZED INTEREST										
000700		000 D 06/30/89	SLHY	50 00	383,932.68	06/30/16	226,520.18	23,035.95	7,678.65	234,198.83	100.000	
		ENGR FEES-1987 CONST PROJ										
000751		000 D 06/30/89	SLHY	50 00	209,013.35	06/30/16	123,317.96	12,540.81	4,180.27	127,498.23	100.000	
		WATER LINE EXT-LABOR										
000752		000 D 06/30/90	SLHY	20 00	18,516.12	06/30/16	18,516.12	0.00	0.00	18,516.12	100.000	
		18" BORE & CASE										
000753		000 D 03/20/90	SLHY	20 00	3,540.00	06/30/16	3,540.00	0.00	0.00	3,540.00	100.000	
		16" BORE & CASE										
000754		000 D 01/25/90	SLHY	20 00	3,520.00	06/30/16	3,520.00	0.00	0.00	3,520.00	100.000	
		18" BORE & CASE										
000755		000 D 04/25/90	SLHY	20 00	5,900.00	06/30/16	5,900.00	0.00	0.00	5,900.00	100.000	
		UTILITY POSTS & DECALS										
000756		000 D 05/01/90	SLHY	10 00	4,319.70	06/30/16	4,319.70	0.00	0.00	4,319.70	100.000	
		6",8", & 12" DUCTILE PIPE										
000774		000 D 12/05/89	SLHY	20 00	135,414.44	06/30/16	135,414.44	0.00	0.00	135,414.44	100.000	
		900' 8" SDR PIPE										
000805		000 D 10/26/89	SLHY	20 00	2,063.10	06/30/16	2,063.10	0.00	0.00	2,063.10	100.000	
		ST RT 5-12" WATER MAIN										
000806		000 D 06/30/90	SLHY	20 00	240,528.01	06/30/16	240,528.01	0.00	0.00	240,528.01	100.000	
		STORAGE FACILITIES										
000811		000 D 05/23/90	SLHY	20 00	603,841.32	06/30/16	603,841.32	0.00	0.00	603,841.32	100.000	
		ENGR FEES-WSIP										
000814		000 D 06/30/90	SLHY	20 00	91,094.91	06/30/16	91,094.91	0.00	0.00	91,094.91	100.000	
		NET CAPITALIZED INTEREST										
000935		000 D 06/30/90	SLHY	20 00	52,725.81	06/30/16	52,725.81	0.00	0.00	52,725.81	100.000	
		1400' 4" PVC PIPE										
000936		000 D 02/27/91	SLHY	20 00	1,456.00	06/30/16	1,456.00	0.00	0.00	1,456.00	100.000	
		HORIZONTAL BORING RT 5										
000937		000 D 10/10/90	SLHY	20 00	2,760.00	06/30/16	2,760.00	0.00	0.00	2,760.00	100.000	
		WATER LINE EXT-LABOR										
000987		000 D 06/30/91	SLHY	20 00	23,361.56	06/30/16	23,361.56	0.00	0.00	23,361.56	100.000	
		STORAGE FACILITY IMPVTS.										
001023		000 D 09/04/91	SLHY	20 00	55,000.00	06/30/16	55,000.00	0.00	0.00	55,000.00	100.000	
		UTILITY PLANT-NON CITY										
001052		000 D 06/30/92	SLHY	20 00	24,014.96	06/30/16	24,014.96	0.00	0.00	24,014.96	100.000	
		UTILITY PLANT - NON CITY										
001106		000 D 06/30/93	SLHY	20 00	19,397.22	06/30/16	19,397.22	0.00	0.00	19,397.22	100.000	
		UTILITY PLANT - NON CITY										
001122		000 D 06/30/94	SLHY	40 00	9,012.33	06/30/16	5,520.10	675.93	225.31	5,745.41	100.000	
		METER PIT 4X7X5										
001149		000 D 12/05/94	SLHY	50 00	1,190.00	06/30/16	559.30	71.40	23.80	583.10	100.000	
		NONCITY UTIL										
		000 D 06/30/95	SLHY	25 00	6,425.89	06/30/16	6,040.44	771.12	257.04	6,297.48	100.000	

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001181		NEW NON-CITY LINES LABOR										
		000 D 06/30/96 SLHY 50 00			4,102.22	06/30/16	1,846.12	246.15	82.05	1,928.17	100.000	
001192		Labor - Utility Plant Non-City										
		000 D 06/19/97 SLHY 07 00			5,794.42	06/30/16	5,794.42	0.00	0.00	5,794.42	100.000	
001203		LABOR UTILITY PLANT-NON CITY										
		000 D 06/30/98 SLHY 07 00			5,913.48	06/30/16	5,913.48	0.00	0.00	5,913.48	100.000	
001219		UTILITY PLANT-NONCITY										
		000 D 06/30/99 SLHY 07 00			8,712.98	06/30/16	8,712.98	0.00	0.00	8,712.98	100.000	
001235		UTILITY PLANT NON-CITY										
		000 D 06/30/00 SLHY 20 00			6,062.20	06/30/16	5,607.54	909.33	303.11	5,910.65	100.000	
001236		Water Booster Station										
		000 D 10/01/00 SLHY 20 00			25,200.00	06/30/16	22,890.00	3,780.00	1,260.00	24,150.00	100.000	
001264		Payroll Utility Plant-Non-City										
		000 D 06/30/01 SLHY 07 00			9,202.60	06/30/16	9,202.60	0.00	0.00	9,202.60	100.000	
001282		PAYROLL										
		000 D 06/30/02 SLHY 07 00			14,988.48	06/30/16	14,988.48	0.00	0.00	14,988.48	100.000	
001375		Labor										
		000 D 06/30/03 SLMM 07 00			3,554.34	06/30/16	3,554.34	0.00	0.00	3,554.34	100.000	
001392		PAYROLL INTERFACE										
		000 D 06/30/04 SLMM 07 00			422.26	06/30/16	422.26	0.00	0.00	422.26	100.000	
001541		SUMMIT TANK PAINTING										
		000 D 06/10/14 SLMM 10 00			31,500.00	06/30/16	12,600.00	9,450.00	3,150.00	15,750.00	100.000	
001552		HALL RIDGE TANK PAINTING										
		000 D 06/30/14 SLMM 10 00			27,750.00	06/30/16	11,100.00	8,325.00	2,775.00	13,875.00	100.000	
001554		BRUMFIELD STN REBUILD										
		000 D 06/30/14 SLMM 15 00			15,327.60	06/30/16	4,087.36	3,065.52	1,021.84	5,109.20	100.000	
001556		IRONVILLE TANK PAINTING										
		000 D 07/29/14 SLMM 10 00			26,750.00	06/30/16	10,477.08	8,025.00	2,675.00	13,152.08	100.000	
001557		55TH ST PUMP STN UPGRADE										
		000 D 11/19/14 SLMM 15 00			28,156.60	06/30/16	6,726.31	5,631.33	1,877.11	8,603.42	100.000	
001558		SUMMIT TANK VALVE										
		000 D 04/15/15 SLMM 10 00			28,688.59	06/30/16	9,084.73	8,606.58	2,868.86	11,953.59	100.000	
001559		HALL RIDGE ALITUDE VALVE										
		000 D 05/12/15 SLMM 10 00			5,000.00	06/30/16	1,541.66	1,500.00	500.00	2,041.66	100.000	
001560		BBQ STATION PUMP										
		000 D 06/30/15 SLMM 15 00			8,332.62	06/30/16	1,666.53	1,666.53	555.51	2,222.04	100.000	
001561		BBQ STATION PUMP										
		000 D 06/30/15 SLMM 15 00			8,332.62	06/30/16	1,666.53	1,666.53	555.51	2,222.04	100.000	
001589		BBQ RD PUMP STATION IMPROVEMENTS										
		000 D 10/29/15 SLMM 15 00			15,717.70	06/30/16	2,794.27	3,143.55	1,047.85	3,842.12	100.000	
001598		EAST PARK WATER LINE EXTENSION										
		000 D 06/29/15 SLMM 25 00			22,966.10	06/30/16	2,679.37	2,755.92	918.64	3,598.01	100.000	
001603		BCMS WATERLINE EXTENSIONS										
		000 D 08/31/16 SLMM 20 00			159,979.20	06/30/18	14,664.76	7,998.96	7,998.96	22,663.72	100.000	
001604		WATER BOOSTER PUMP STN IMP										
		000 D 08/24/16 SLMM 15 00			276,453.92	06/30/18	33,788.81	18,430.26	18,430.26	52,219.07	100.000	
001605		HIGH KNOB TANK UPGRADE										
		000 D 04/03/17 SLMM 15 00			18,000.00	06/30/18	1,400.00	1,200.00	1,200.00	2,600.00	100.000	
001606		SUMMIT TANK CLEANING / INSPECTION										
		000 D 05/10/17 SLMM 10 00			18,850.00	06/30/18	2,042.08	1,885.00	1,885.00	3,927.08	100.000	
001638		RUCKER ROAD WATER MAIN INSTALLATION										
		000 D 11/07/18 SLMM 20 00			32,463.42	11/30/18	0.00	946.85	946.85	946.85	100.000	
001639		BBQ STATION STACK KITS										

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001664		000 D 11/16/17	SLMM	10 00	8,417.63	06/30/18	491.03	841.76	841.76	1,332.79	100.000	
		ICE DAM MAIN REPLACEMENT										
001665		000 D 08/15/18	SLMM	20 00	15,884.79	08/31/18	0.00	661.86	661.86	661.86	100.000	
		BREWER ROAD MAIN REPLACEMENT										
001672		000 D 10/18/18	SLMM	20 00	40,559.76	10/31/18	0.00	1,351.99	1,351.99	1,351.99	100.000	
		BLOW-OFFS / HYDRANT FLUSHING PROJECT										
001677		000 D 07/31/18	SLMM	40 00	23,568.24	07/31/18	0.00	540.11	540.11	540.11	100.000	
		LOGTOWN TANK SPRAYER PROJECT										
001681		000 D 10/11/18	SLMM	20 00	39,670.63	10/31/18	0.00	1,322.36	1,322.36	1,322.36	100.000	
		CATLETTSBURG TANK PAINTING AND REPAIRS										
001682		000 D 10/22/18	SLMM	10 00	430,331.98	10/31/18	0.00	28,688.80	28,688.80	28,688.80	100.000	
		RT 5 & 503 VFD REPLACEMENTS										
		000 D 12/04/18	SLMM	10 00	9,991.06	12/31/18	0.00	499.55	499.55	499.55	100.000	
Grand Total					8,184,450.13		5,576,793.56	408,202.44	178,029.29	5,754,822.85		
Less disposals and transfers					0.00		0.00			0.00		
Count = 0												
Net Grand Total					8,184,450.13		5,576,793.56	408,202.44	178,029.29	5,754,822.85		
Count = 139												

Report Assumptions

Report Name: Depreciation Expense

Source Report: <Standard Report>

Calculation Assumptions:

Short Year: none

Adjustment Convention: Post recovery

Key Codes:

- a: A depreciation adjustment amount is included in the reporting period.
- d: The asset has been disposed.
- r: The asset's acquired value was reduced to arrive at the depreciable basis.
- s: The asset has switched from declining-balance to a straight-line.
- t: The asset was transferred.

Group/Sorting Criteria:

Group = Utility Plant - Non-City

Include Assets that meet the following conditions:

Activity is currently A,J,K,L,M,N

G/L Expense Acct No is 410-1714

Sorted by: System No, Extension

Appendix C. Water Sales

Monthly Sales for Test Year	City					Non-City						
						Outside-City			SD2		Catlettsburg	Non-City
	WA10	WA11	WA12	WA43	Sub-Total	WA20	WA21	WA45	WA22	WA23	WA30	WA31
	Ashland Residential & Commercial ¹	Ashland Residential & Commercial ¹	Ashland Residential & Commercial ¹	Non Profit Com Water City ¹		Residential Water Outside City ¹	Commercial Water Outside City ¹	Non Profit Com Water Outside ¹	Residential Water SD#2 ¹	Commercial Water SD#2 ¹	Catlettsburg Residential & Commercial ¹	Non-City Residential & Commercial ²
Test Year	285,149,000	329,008,000	9,031,000	26,536,000	649,724,000	103,955,000	239,382,000	46,069,000	52,914,000	13,346,000	28,614,000	160,006,000
July '19	24,494,000	28,546,000	753,000	0	53,793,000	8,109,000	24,088,000	0	4,540,000	1,158,000	2,698,000	13,670,000
August '19	23,718,000	30,392,000	699,000	0	54,809,000	8,360,000	23,118,000	0	4,491,000	1,316,000	2,454,000	14,139,000
September '19	24,139,000	29,362,000	738,000	975,000	55,214,000	8,117,000	24,481,000	0	4,555,000	1,170,000	2,589,000	15,427,000
October '19	28,578,000	31,057,000	733,000	1,111,000	61,479,000	7,681,000	27,462,000	0	4,206,000	1,158,000	2,615,000	15,293,000
November '19	27,735,000	28,193,000	707,000	919,000	57,554,000	7,624,000	27,903,000	0	4,269,000	1,138,000	2,381,000	13,857,000
December '19	21,894,000	29,992,000	642,000	762,000	53,290,000	7,852,000	22,468,000	0	4,526,000	1,082,000	2,115,000	12,826,000
January '20	21,723,000	24,711,000	868,000	689,000	47,991,000	6,872,000	18,360,000	0	3,937,000	999,000	2,302,000	13,029,000
February '20	21,496,000	26,157,000	1,009,000	759,000	49,421,000	17,149,000	18,491,000	0	4,296,000	1,066,000	2,221,000	16,821,000
March '20	22,100,000	23,261,000	856,000	4,496,000	50,713,000	7,530,000	17,574,000	0	4,076,000	970,000	2,712,000	12,290,000
April '20	20,295,000	20,431,000	586,000	4,990,000	46,302,000	7,282,000	13,576,000	17,920,000	4,120,000	926,000	1,771,000	11,582,000
May '20	24,707,000	17,085,000	727,000	5,805,000	48,324,000	7,749,000	10,865,000	21,783,000	4,180,000	939,000	2,681,000	9,685,000
June '20	24,270,000	39,821,000	713,000	6,030,000	70,834,000	9,630,000	10,996,000	6,366,000	5,718,000	1,424,000	2,075,000	11,387,000
Total	285,149,000	329,008,000	9,031,000	26,536,000	649,724,000	103,955,000	239,382,000	46,069,000	52,914,000	13,346,000	28,614,000	160,006,000
% OF TOTAL	15.4%	17.8%	0.5%	1.4%	35.1%	5.6%	12.9%	2.5%	2.9%	0.7%	1.5%	8.7%

Notes:
¹ Water Production and sales numbers provided by City of Ashland
² All Water Sales numbers in gallons.

Monthly Sales for Test Year						Wholesale						Total
	Catlettsburg		Ind Park		Sub-Total						Sub-Total	
	WA32	WA33	WA41	WA42		WA71	WA72	WA73	WA74	WA75		
	Catlettsburg Residential & Commercial ¹	Commercial Water Catlettsburg Outside ¹	Industrial Park ¹	East Park Non Profit Water ¹		Cannonsburg ¹	Russell ¹	Flatwoods ¹	Kenova ¹	Big Sandy Water ₁		
Test Year	8,504,000	1,144,000	10,591,000	2,384,000	666,909,000	385,787,000	11,815,000	53,635,000	0	81,408,000	532,645,000	1,849,278,000
July '19	757,000	146,000	260,000	0	55,426,000	27,258,000	933,000	3,913,000	0	11,103,000	43,207,000	152,426,000
August '19	682,000	152,000	444,000	0	55,156,000	30,204,000	6,126,000	4,082,000	0	12,102,000	52,514,000	162,479,000
September '19	789,000	159,000	1,508,000	0	58,795,000	29,538,000	825,000	4,925,000	0	11,113,000	46,401,000	160,410,000
October '19	799,000	137,000	1,664,000	0	61,015,000	29,600,000	0	7,197,000	0	10,928,000	47,725,000	170,219,000
November '19	727,000	79,000	1,801,000	0	59,779,000	31,390,000	0	3,624,000	0	7,439,000	42,453,000	159,786,000
December '19	676,000	64,000	1,448,000	0	53,057,000	35,188,000	3,931,000	3,972,000	0	7,357,000	50,448,000	156,795,000
January '20	676,000	92,000	356,000	0	46,623,000	46,350,000	0	4,063,000	0	9,344,000	59,757,000	154,371,000
February '20	692,000	62,000	406,000	0	61,204,000	36,490,000	0	3,875,000	0	5,752,000	46,117,000	156,742,000
March '20	792,000	102,000	120,000	0	46,166,000	28,609,000	0	3,541,000	0	894,000	33,044,000	129,923,000
April '20	502,000	53,000	124,000	0	57,856,000	28,106,000	0	3,479,000	0	3,128,000	34,713,000	138,871,000
May '20	797,000	56,000	1,119,000	1,069,000	60,923,000	29,199,000	0	6,987,000	0	1,036,000	37,222,000	146,469,000
June '20	615,000	42,000	1,341,000	1,315,000	50,909,000	33,855,000	0	3,977,000	0	1,212,000	39,044,000	160,787,000
Total	8,504,000	1,144,000	10,591,000	2,384,000	666,909,000	385,787,000	11,815,000	53,635,000	0	81,408,000	532,645,000	1,849,278,000
% OF TOTAL	0.5%	0.1%	0.6%	0.1%	36.1%	20.9%	0.6%	2.9%	0.0%	4.4%	28.8%	100%

Notes:
¹ Water Production and sales numbers provided by City of Ashland
² All Water Sales numbers in gallons.

Monthly Sales for Test Year with Defined Adjustments	City				Non-City					
					Outside-City		SD2		Catlettsburg	Non-City
	WA10	WA11	WA12	Sub-Total	WA20	WA21	WA22	WA23	WA30	WA31
	Ashland Residential & Commercial ¹	Ashland Residential & Commercial ¹	Ashland Residential & Commercial ¹		Residential Water Outside City ¹	Commercial Water Outside City ^{1,3}	Residential Water SD#2 ¹	Commercial Water SD#2 ¹	Catlettsburg Residential & Commercial ¹	Non-City Residential & Commercial ²
Test Year	285,149,000	329,008,000	9,031,000	623,188,000	103,955,000	164,399,000	52,914,000	13,346,000	28,614,000	160,006,000
July '19	24,494,000	28,546,000	753,000	53,793,000	8,109,000	16,057,000	4,540,000	1,158,000	2,698,000	13,670,000
August '19	23,718,000	30,392,000	699,000	54,809,000	8,360,000	15,157,000	4,491,000	1,316,000	2,454,000	14,139,000
September '19	24,139,000	29,362,000	738,000	54,239,000	8,117,000	16,265,000	4,555,000	1,170,000	2,589,000	15,427,000
October '19	28,578,000	31,057,000	733,000	60,368,000	7,681,000	19,442,000	4,206,000	1,158,000	2,615,000	15,293,000
November '19	27,735,000	28,193,000	707,000	56,635,000	7,624,000	16,570,000	4,269,000	1,138,000	2,381,000	13,857,000
December '19	21,894,000	29,992,000	642,000	52,528,000	7,852,000	13,900,000	4,526,000	1,082,000	2,115,000	12,826,000
January '20	21,723,000	24,711,000	868,000	47,302,000	6,872,000	10,098,000	3,937,000	999,000	2,302,000	13,029,000
February '20	21,496,000	26,157,000	1,009,000	48,662,000	17,149,000	11,736,000	4,296,000	1,066,000	2,221,000	16,821,000
March '20	22,100,000	23,261,000	856,000	46,217,000	7,530,000	12,207,000	4,076,000	970,000	2,712,000	12,290,000
April '20	20,295,000	20,431,000	586,000	41,312,000	7,282,000	11,591,000	4,120,000	926,000	1,771,000	11,582,000
May '20	24,707,000	17,085,000	727,000	42,519,000	7,749,000	10,380,000	4,180,000	939,000	2,681,000	9,685,000
June '20	24,270,000	39,821,000	713,000	64,804,000	9,630,000	10,996,000	5,718,000	1,424,000	2,075,000	11,387,000
Total	285,149,000	329,008,000	9,031,000	623,188,000	103,955,000	164,399,000	52,914,000	13,346,000	28,614,000	160,006,000
% OF TOTAL	17.4%	20.1%	0.6%	38.0%	6.3%	10.0%	3.2%	0.8%	1.7%	9.8%

Notes:

¹ Water Production and sales numbers provided by City of Ashland

² All Water Sales numbers in gallons.

³ Values adjusted from Test Year.

Monthly Sales for Test Year with Defined Adjustments					Wholesale						Total
	Catlettsburg		Ind Park	Sub-Total							
	WA32	WA33	WA41		WA71	WA72	WA73	WA74	WA75	Sub-Total	
	Catlettsburg Residential & Commercial ¹	Commercial Water Catlettsburg Outside ¹	Industrial Park ¹		Cannonsburg ¹	Russell ¹	Flatwoods ¹	Kenova ¹	Big Sandy Water _{1,3}		
Test Year	8,504,000	1,144,000	10,591,000	543,473,000	385,787,000	11,815,000	53,635,000	0	22,611,667	473,848,667	1,640,509,667
July '19	757,000	146,000	260,000	47,395,000	27,258,000	933,000	3,913,000	0	1,019,000	33,123,000	134,311,000
August '19	682,000	152,000	444,000	47,195,000	30,204,000	6,126,000	4,082,000	0	1,054,000	41,466,000	143,470,000
September '19	789,000	159,000	1,508,000	50,579,000	29,538,000	825,000	4,925,000	0	12,389,000	47,677,000	152,495,000
October '19	799,000	137,000	1,664,000	52,995,000	29,600,000	0	7,197,000	0	715,000	37,512,000	150,875,000
November '19	727,000	79,000	1,801,000	48,446,000	31,390,000	0	3,624,000	0	929,333	35,943,333	141,024,333
December '19	676,000	64,000	1,448,000	44,489,000	35,188,000	3,931,000	3,972,000	0	929,333	44,020,333	141,037,333
January '20	676,000	92,000	356,000	38,361,000	46,350,000	0	4,063,000	0	929,333	51,342,333	137,005,333
February '20	692,000	62,000	406,000	54,449,000	36,490,000	0	3,875,000	0	929,333	41,294,333	144,405,333
March '20	792,000	102,000	120,000	40,799,000	28,609,000	0	3,541,000	0	929,333	33,079,333	120,095,333
April '20	502,000	53,000	124,000	37,951,000	28,106,000	0	3,479,000	0	929,333	32,514,333	111,777,333
May '20	797,000	56,000	1,119,000	37,586,000	29,199,000	0	6,987,000	0	929,333	37,115,333	117,220,333
June '20	615,000	42,000	1,341,000	43,228,000	33,855,000	0	3,977,000	0	929,333	38,761,333	146,793,333
Total	8,504,000	1,144,000	10,591,000	543,473,000	385,787,000	11,815,000	53,635,000	0	22,611,667	473,848,667	1,640,509,667
% OF TOTAL	0.5%	0.1%	0.6%	33.1%	23.5%	0.7%	3.3%	0.0%	1.4%	28.9%	100%

Notes:

¹ Water Production and sales numbers provided by City of Ashland

² All Water Sales numbers in gallons.

³ Values adjusted from Test Year.

Appendix D. Allocated Utility Operational and Non-Operational Expenses

Sewer / Water System Operating Expense Allocation	Test Year	Allocation Percent		Allocated Test Year		Test Year w/ Defined Adjustments	
Item		Sewer	Water	Sewer	Water	Sewer	Water
Utility Director							
Regular Pay	\$ 104,313	33.1%	66.9%	\$ 34,574	\$ 69,739	\$ 36,994	\$ 74,620
Overtime Pay	\$ -	33.1%	66.9%	\$ -	\$ -	\$ -	\$ -
FICA / Medicare	\$ 7,688	33.1%	66.9%	\$ 2,548	\$ 5,140	\$ 2,548	\$ 5,140
Kentucky Retirement	\$ 24,783	33.1%	66.9%	\$ 8,214	\$ 16,569	\$ 8,214	\$ 16,569
Health / Life Insurance	\$ 21,763	33.1%	66.9%	\$ 7,213	\$ 14,550	\$ 7,213	\$ 14,550
Worker's Compensation	\$ 1,031	33.1%	66.9%	\$ 342	\$ 689	\$ 342	\$ 689
Unemployment Insurance	\$ 74	33.1%	66.9%	\$ 25	\$ 50	\$ 25	\$ 50
Postage / Freight	\$ 1	33.1%	66.9%	\$ 0	\$ 0	\$ 0	\$ 0
Travel / Training	\$ -	33.1%	66.9%	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,588	33.1%	66.9%	\$ 526	\$ 1,062	\$ 526	\$ 1,062
Equipment Repairs	\$ -	33.1%	66.9%	\$ -	\$ -	\$ -	\$ -
Rental / Maint Agreements	\$ 421	33.1%	66.9%	\$ 140	\$ 282	\$ 140	\$ 282
Dues / Publications	\$ 50	33.1%	66.9%	\$ 17	\$ 33	\$ 17	\$ 33
General Supplies	\$ 43	33.1%	66.9%	\$ 14	\$ 29	\$ 14	\$ 29
Office Supplies	\$ 816	33.1%	66.9%	\$ 270	\$ 546	\$ 270	\$ 546
Fuel Expense	\$ -	33.1%	66.9%	\$ -	\$ -	\$ -	\$ -
Miscellaneous Expense	\$ 97	33.1%	66.9%	\$ 32	\$ 65	\$ 32	\$ 65
BLANK	\$ -	33.1%	66.9%	\$ -	\$ -	\$ -	\$ -
BLANK	\$ -	33.1%	66.9%	\$ -	\$ -	\$ -	\$ -
BLANK	\$ -	33.1%	66.9%	\$ -	\$ -	\$ -	\$ -
BLANK	\$ -	33.1%	66.9%	\$ -	\$ -	\$ -	\$ -
BLANK	\$ -	33.1%	66.9%	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 162,666			\$ 53,915	\$ 108,751	\$ 56,335	\$ 113,633
Utility Cashier							
Regular Pay	\$ 425,094	33.1%	66.9%	\$ 140,896	\$ 284,198	\$ 150,758	\$ 304,092
Overtime Pay	\$ 4,215	33.1%	66.9%	\$ 1,397	\$ 2,818	\$ 1,495	\$ 3,016
Standby / Seasonal Pay	\$ 26,663	33.1%	66.9%	\$ 8,837	\$ 17,826	\$ 9,456	\$ 19,073
FICA / Medicare	\$ 32,390	33.1%	66.9%	\$ 10,736	\$ 21,655	\$ 10,736	\$ 21,655
Kentucky Retirement	\$ 101,140	33.1%	66.9%	\$ 33,522	\$ 67,617	\$ 33,522	\$ 67,617
Health / Life Insurance	\$ 213,886	33.1%	66.9%	\$ 70,892	\$ 142,994	\$ 70,892	\$ 142,994
Worker's Compensation	\$ 164	33.1%	66.9%	\$ 54	\$ 110	\$ 54	\$ 110
Unemployment Insurance	\$ 320	33.1%	66.9%	\$ 106	\$ 214	\$ 106	\$ 214
Postage / Freight	\$ 65,429	33.1%	66.9%	\$ 21,686	\$ 43,743	\$ 21,686	\$ 43,743
Travel / Training	\$ 1,879	33.1%	66.9%	\$ 623	\$ 1,256	\$ 623	\$ 1,256
Printing / Reproduction	\$ 451	33.1%	66.9%	\$ 150	\$ 302	\$ 150	\$ 302
Telephone	\$ 3,211	33.1%	66.9%	\$ 1,064	\$ 2,147	\$ 1,064	\$ 2,147
Equipment Repairs	\$ 2,928	33.1%	66.9%	\$ 970	\$ 1,957	\$ 970	\$ 1,957
Rental / Maintenance Repairs	\$ 6,433	33.1%	66.9%	\$ 2,132	\$ 4,301	\$ 2,132	\$ 4,301
Dues / Publications	\$ 2	33.1%	66.9%	\$ 1	\$ 1	\$ 1	\$ 1
General Supplies	\$ 13,651	33.1%	66.9%	\$ 4,525	\$ 9,126	\$ 4,525	\$ 9,126
Office Supplies	\$ 6,251	33.1%	66.9%	\$ 2,072	\$ 4,179	\$ 2,072	\$ 4,179
Miscellaneous Expense	\$ 104	33.1%	66.9%	\$ 34	\$ 69	\$ 34	\$ 69
BLANK	\$ -	33.1%	66.9%	\$ -	\$ -	\$ -	\$ -
BLANK	\$ -	33.1%	66.9%	\$ -	\$ -	\$ -	\$ -
BLANK	\$ -	33.1%	66.9%	\$ -	\$ -	\$ -	\$ -
BLANK	\$ -	33.1%	66.9%	\$ -	\$ -	\$ -	\$ -
BLANK	\$ -	33.1%	66.9%	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 904,210.07			\$ 299,697	\$ 604,513	\$ 310,276	\$ 625,852
Utility Unclassified							
Utility Admin Overhead	\$ 1,350,853	33.1%	66.9%	\$ 447,735	\$ 903,117	\$ 479,077	\$ 966,335
Utility Retirement	\$ 604,364	33.1%	66.9%	\$ 200,314	\$ 404,050	\$ 200,314	\$ 404,050
Medicare Supplement	\$ 37,131	33.1%	66.9%	\$ 12,307	\$ 24,824	\$ 12,307	\$ 24,824
Professional Service	\$ 192,568	33.1%	66.9%	\$ 63,826	\$ 128,742	\$ 63,826	\$ 128,742
Judgment/Claims	\$ 41,539	33.1%	66.9%	\$ 13,768	\$ 27,771	\$ 13,768	\$ 27,771
Advertising	\$ 14,491	33.1%	66.9%	\$ 4,803	\$ 9,688	\$ 4,803	\$ 9,688
Utilities	\$ 90,275	0.0%	100.0%	\$ -	\$ 90,275	\$ -	\$ 90,275
Rental/Maintenance Agreements	\$ 68,899	33.1%	66.9%	\$ 22,836	\$ 46,063	\$ 22,836	\$ 46,063
Dues / Publications	\$ 550	33.1%	66.9%	\$ 182	\$ 368	\$ 182	\$ 368
Debt Service Payments (Both Water & Sewer+10% Coverage)	\$ 321,888	33.1%	66.9%	\$ 106,688	\$ 215,199	\$ 190,457	\$ 691,416
CSO Debt Service (KIA 2010)	\$ 456,223	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -
Prop / Equip Insurance	\$ 73,805	33.1%	66.9%	\$ 24,462	\$ 49,342	\$ 24,462	\$ 49,342
Gen Liability Insurance	\$ 81,634	33.1%	66.9%	\$ 27,057	\$ 54,577	\$ 27,057	\$ 54,577
General Supplies	\$ 9,938	33.1%	66.9%	\$ 3,294	\$ 6,644	\$ 3,294	\$ 6,644
Bad Debt Expense	\$ 121,247	33.1%	66.9%	\$ 40,187	\$ 81,060	\$ 40,187	\$ 81,060
Wastewater Capital - CSO C-I-P	\$ 4,521	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -
Amortization Expense	\$ 2,967	33.1%	66.9%	\$ 983	\$ 1,983	\$ 983	\$ 1,983
Miscellaneous Expense	\$ 55,279	33.1%	66.9%	\$ 18,322	\$ 36,957	\$ 18,322	\$ 36,957
Office Equipment	\$ 11,001	33.1%	66.9%	\$ 3,646	\$ 7,355	\$ 3,646	\$ 7,355
Depreciation Expense (Water Only)	\$ 403,639	0.0%	100.0%	\$ -	\$ 403,639	\$ -	\$ 403,639
Depreciation Expense (Sewer Only)	\$ 210,221	100.0%	0.0%	\$ 210,221	\$ -	\$ 210,221	\$ -

Sewer / Water System Operating Expense Allocation	Test Year	Allocation Percent		Allocated Test Year		Test Year w/ Defined Adjustments	
Item		Sewer	Water	Sewer	Water	Sewer	Water
Debt Service Payments (Water Only+10% Coverage)	\$ 544,561	0.0%	100.0%	\$ -	\$ 544,561	\$ -	\$ 556,771
Debt Service Payments (Sewer Only)	\$ -	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -
BLANK	\$ -	33.1%	66.9%	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 4,697,592			\$ 1,200,634	\$ 3,036,214	\$ 1,315,744	\$ 3,587,859
Water Production							
Regular Pay	\$ 494,271	0.0%	100.0%	\$ -	\$ 494,271	\$ -	\$ 528,870
Overtime Pay	\$ 15,275	0.0%	100.0%	\$ -	\$ 15,275	\$ -	\$ 16,345
Standby / Seasonal Pay	\$ 6,602	0.0%	100.0%	\$ -	\$ 6,602	\$ -	\$ 7,064
FICA / Medicare	\$ 37,677	0.0%	100.0%	\$ -	\$ 37,677	\$ -	\$ 37,677
Kentucky Retirement	\$ 120,327	0.0%	100.0%	\$ -	\$ 120,327	\$ -	\$ 120,327
Health / Life Insurance	\$ 224,159	0.0%	100.0%	\$ -	\$ 224,159	\$ -	\$ 224,159
Worker's Compensation	\$ 4,400	0.0%	100.0%	\$ -	\$ 4,400	\$ -	\$ 4,400
Unemployment Insurance	\$ 365	0.0%	100.0%	\$ -	\$ 365	\$ -	\$ 365
Professional Services	\$ 10,806	0.0%	100.0%	\$ -	\$ 10,806	\$ -	\$ 10,806
Postage / Freight	\$ 1,018	0.0%	100.0%	\$ -	\$ 1,018	\$ -	\$ 1,018
Travel / Training	\$ 6,054	0.0%	100.0%	\$ -	\$ 6,054	\$ -	\$ 6,054
Advertising	\$ 5,795	0.0%	100.0%	\$ -	\$ 5,795	\$ -	\$ 5,795
Printing / Reproduction	\$ 80	0.0%	100.0%	\$ -	\$ 80	\$ -	\$ 80
Utilities	\$ 719,556	0.0%	100.0%	\$ -	\$ 719,556	\$ -	\$ 691,344
Telephone	\$ 1,908	0.0%	100.0%	\$ -	\$ 1,908	\$ -	\$ 1,908
Building Repairs	\$ 19,271	0.0%	100.0%	\$ -	\$ 19,271	\$ -	\$ 19,271
Equipment Repairs	\$ 34,638	0.0%	100.0%	\$ -	\$ 34,638	\$ -	\$ 34,638
Rental / Maintenance Agreements	\$ 40,993	0.0%	100.0%	\$ -	\$ 40,993	\$ -	\$ 40,993
Dues / Publications	\$ 178	0.0%	100.0%	\$ -	\$ 178	\$ -	\$ 178
General Supplies	\$ 27,653	0.0%	100.0%	\$ -	\$ 27,653	\$ -	\$ 27,653
Office Supplies	\$ 1,408	0.0%	100.0%	\$ -	\$ 1,408	\$ -	\$ 1,408
Chemical Supplies	\$ 422,242	0.0%	100.0%	\$ -	\$ 422,242	\$ -	\$ 405,686
Lab Testing	\$ 23,199	0.0%	100.0%	\$ -	\$ 23,199	\$ -	\$ 23,199
Fuel Expense	\$ 1,644	0.0%	100.0%	\$ -	\$ 1,644	\$ -	\$ 1,644
Protective Apparel	\$ 1,361	0.0%	100.0%	\$ -	\$ 1,361	\$ -	\$ 1,361
Pipe / Fittings	\$ 3,585	0.0%	100.0%	\$ -	\$ 3,585	\$ -	\$ 3,585
Tools / Equipment	\$ 3,109	0.0%	100.0%	\$ -	\$ 3,109	\$ -	\$ 3,109
Miscellaneous Expense	\$ 96	0.0%	100.0%	\$ -	\$ 96	\$ -	\$ 96
Depreciation Expense (Water Production)	\$ 494,927	0.0%	100.0%	\$ -	\$ 494,927	\$ -	\$ 494,927
Debt Service Payments (Water Production+10% Coverage)	\$ 288,901	0.0%	100.0%	\$ -	\$ 288,901	\$ -	\$ 288,395
Water Capital - Utility Plant	\$ 525,924	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -
Water Capital - Utility Plant - Non City	\$ 47,150	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -
BLANK	\$ -	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 3,584,574			\$ -	\$ 3,011,500	\$ -	\$ 3,002,357
Water Distribution							
Regular Pay	\$ 1,017,420	0.0%	100.0%	\$ -	\$ 1,017,420	\$ -	\$ 1,088,640
Overtime Pay	\$ 162,863	0.0%	100.0%	\$ -	\$ 162,863	\$ -	\$ 174,263
Standby / Seasonal Pay	\$ 12,952	0.0%	100.0%	\$ -	\$ 12,952	\$ -	\$ 13,859
FICA / Medicare	\$ 85,689	0.0%	100.0%	\$ -	\$ 85,689	\$ -	\$ 85,689
Kentucky Retirement	\$ 278,149	0.0%	100.0%	\$ -	\$ 278,149	\$ -	\$ 278,149
Health / Life Insurance	\$ 551,058	0.0%	100.0%	\$ -	\$ 551,058	\$ -	\$ 551,058
Worker's Compensation	\$ 10,951	0.0%	100.0%	\$ -	\$ 10,951	\$ -	\$ 10,951
Unemployment Insurance	\$ 891	0.0%	100.0%	\$ -	\$ 891	\$ -	\$ 891
Professional Services	\$ 22,896	0.0%	100.0%	\$ -	\$ 22,896	\$ -	\$ 22,896
Postage / Freight	\$ 908	0.0%	100.0%	\$ -	\$ 908	\$ -	\$ 908
Travel / Training	\$ 12,912	0.0%	100.0%	\$ -	\$ 12,912	\$ -	\$ 12,912
Advertising	\$ 4,482	0.0%	100.0%	\$ -	\$ 4,482	\$ -	\$ 4,482
Printing / Reproduction	\$ 571	0.0%	100.0%	\$ -	\$ 571	\$ -	\$ 571
Utilities	\$ 410,326	0.0%	100.0%	\$ -	\$ 410,326	\$ -	\$ 394,238
Telephone	\$ 3,558	0.0%	100.0%	\$ -	\$ 3,558	\$ -	\$ 3,558
Building Repairs	\$ 6,914	0.0%	100.0%	\$ -	\$ 6,914	\$ -	\$ 6,914
Equipment Repairs	\$ 110,877	0.0%	100.0%	\$ -	\$ 110,877	\$ -	\$ 110,877
Rental / Maint. Agreements	\$ 57,743	0.0%	100.0%	\$ -	\$ 57,743	\$ -	\$ 57,743
Dues / Publications	\$ 304	0.0%	100.0%	\$ -	\$ 304	\$ -	\$ 304
Waterline Street Repairs	\$ 166,476	0.0%	100.0%	\$ -	\$ 166,476	\$ -	\$ 166,476
General Supplies	\$ 45,231	0.0%	100.0%	\$ -	\$ 45,231	\$ -	\$ 45,231
Office Supplies	\$ 2,751	0.0%	100.0%	\$ -	\$ 2,751	\$ -	\$ 2,751
Chemical Supplies	\$ 1,346	0.0%	100.0%	\$ -	\$ 1,346	\$ -	\$ 1,293
Concrete / Aggregate	\$ 62,304	0.0%	100.0%	\$ -	\$ 62,304	\$ -	\$ 62,304
Lab Testing	\$ 5,212	0.0%	100.0%	\$ -	\$ 5,212	\$ -	\$ 5,212
Fuel Expense	\$ 51,784	0.0%	100.0%	\$ -	\$ 51,784	\$ -	\$ 51,784
Protective Apparel	\$ 10,827	0.0%	100.0%	\$ -	\$ 10,827	\$ -	\$ 10,827
Pipe / Fittings	\$ 282,185	0.0%	100.0%	\$ -	\$ 282,185	\$ -	\$ 282,185
Tools / Equipment	\$ 16,628	0.0%	100.0%	\$ -	\$ 16,628	\$ -	\$ 16,628
Water Meters & Install	\$ 101,948	0.0%	100.0%	\$ -	\$ 101,948	\$ -	\$ 101,948
Miscellaneous Expense	\$ 4,383	0.0%	100.0%	\$ -	\$ 4,383	\$ -	\$ 4,383
Depreciation Expense (Water Distribution)	\$ 274,200	0.0%	100.0%	\$ -	\$ 274,200	\$ -	\$ 274,200
Debt Service Payments (Water Distribution+10% Coverage)	\$ 166,931	0.0%	100.0%	\$ -	\$ 166,931	\$ -	\$ 168,603

Sewer / Water System Operating Expense Allocation	Test Year	Allocation Percent		Allocated Test Year		Test Year w/ Defined Adjustments	
Item		Sewer	Water	Sewer	Water	Sewer	Water
Water Capital - Waterline Replacements	\$ 898,560	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -
BLANK	\$ -	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -
BLANK	\$ -	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 4,842,230			\$ -	\$ 3,943,670	\$ -	\$ 4,012,728
Sewer - Treatment							
Regular Pay	\$ 478,342	100.0%	0.0%	\$ 478,342	\$ -	\$ 511,826	\$ -
Overtime Pay	\$ 9,878	100.0%	0.0%	\$ 9,878	\$ -	\$ 10,569	\$ -
Standby / Seasonal Pay	\$ 12,716	100.0%	0.0%	\$ 12,716	\$ -	\$ 13,606	\$ -
FICA / Medicare	\$ 36,302	100.0%	0.0%	\$ 36,302	\$ -	\$ 36,302	\$ -
Kentucky Retirement	\$ 116,651	100.0%	0.0%	\$ 116,651	\$ -	\$ 116,651	\$ -
Health / Life Insurance	\$ 261,519	100.0%	0.0%	\$ 261,519	\$ -	\$ 261,519	\$ -
Worker's Compensation	\$ 5,382	100.0%	0.0%	\$ 5,382	\$ -	\$ 5,382	\$ -
Unemployment Insurance	\$ 363	100.0%	0.0%	\$ 363	\$ -	\$ 363	\$ -
Professional Services	\$ 9,540	100.0%	0.0%	\$ 9,540	\$ -	\$ 9,540	\$ -
Postage / Freight	\$ 346	100.0%	0.0%	\$ 346	\$ -	\$ 346	\$ -
Travel / Training	\$ 6,882	100.0%	0.0%	\$ 6,882	\$ -	\$ 6,882	\$ -
Advertising	\$ 760	100.0%	0.0%	\$ 760	\$ -	\$ 760	\$ -
Printing / Reproduction	\$ -	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 426,379	100.0%	0.0%	\$ 426,379	\$ -	\$ 426,379	\$ -
Telephone	\$ 1,906	100.0%	0.0%	\$ 1,906	\$ -	\$ 1,906	\$ -
Building Repairs	\$ 2,318	100.0%	0.0%	\$ 2,318	\$ -	\$ 2,318	\$ -
Equipment Repairs	\$ 84,951	100.0%	0.0%	\$ 84,951	\$ -	\$ 84,951	\$ -
Rental / Maint Agreements	\$ 16,663	100.0%	0.0%	\$ 16,663	\$ -	\$ 16,663	\$ -
Dues / Publications	\$ 1,190	100.0%	0.0%	\$ 1,190	\$ -	\$ 1,190	\$ -
Landfill	\$ 182,636	100.0%	0.0%	\$ 182,636	\$ -	\$ 182,636	\$ -
General Supplies	\$ 25,946	100.0%	0.0%	\$ 25,946	\$ -	\$ 25,946	\$ -
Office Supplies	\$ 1,823	100.0%	0.0%	\$ 1,823	\$ -	\$ 1,823	\$ -
Chemical Supplies	\$ 72,981	100.0%	0.0%	\$ 72,981	\$ -	\$ 72,981	\$ -
Concrete / Aggregate / Asphalt	\$ 694	100.0%	0.0%	\$ 694	\$ -	\$ 694	\$ -
Lab Testing	\$ 10,357	100.0%	0.0%	\$ 10,357	\$ -	\$ 10,357	\$ -
Fuel Expense	\$ 15,932	100.0%	0.0%	\$ 15,932	\$ -	\$ 15,932	\$ -
Protective Apparel	\$ 3,579	100.0%	0.0%	\$ 3,579	\$ -	\$ 3,579	\$ -
Pipe / Fittings	\$ -	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -
Tools / Equipment	\$ 2,326	100.0%	0.0%	\$ 2,326	\$ -	\$ 2,326	\$ -
Miscellaneous Expense	\$ 26	100.0%	0.0%	\$ 26	\$ -	\$ 26	\$ -
Depreciation Expense (Sewer Treatment)	\$ 198,737	100.0%	0.0%	\$ 198,737	\$ -	\$ 198,737	\$ -
Debt Service Payments (Sewer Treatment+10% Coverage)	\$ -	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -
Wastewater Capital - Sewer Plant	\$ 152,696	100.0%	0.0%	\$ 152,696	\$ -	\$ -	\$ -
BLANK	\$ -	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -
BLANK	\$ -	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 2,139,818			\$ 2,139,818	\$ -	\$ 2,022,188	\$ -
Sewer Collection							
Regular Pay	\$ 402,089	100.0%	0.0%	\$ 402,089	\$ -	\$ 430,235	\$ -
Overtime Pay	\$ 31,074	100.0%	0.0%	\$ 31,074	\$ -	\$ 33,249	\$ -
Standby / Seasonal Pay	\$ 3,123	100.0%	0.0%	\$ 3,123	\$ -	\$ 3,341	\$ -
FICA / Medicare	\$ 31,887	100.0%	0.0%	\$ 31,887	\$ -	\$ 31,887	\$ -
Kentucky Retirement	\$ 109,969	100.0%	0.0%	\$ 109,969	\$ -	\$ 109,969	\$ -
Health / Life Insurance	\$ 214,820	100.0%	0.0%	\$ 214,820	\$ -	\$ 214,820	\$ -
Worker's Compensation	\$ 4,913	100.0%	0.0%	\$ 4,913	\$ -	\$ 4,913	\$ -
Unemployment Insurance	\$ 336	100.0%	0.0%	\$ 336	\$ -	\$ 336	\$ -
Professional Services	\$ 1,022	100.0%	0.0%	\$ 1,022	\$ -	\$ 1,022	\$ -
CSO Admin / Support Exp	\$ 13,554	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -
Postage / Freight	\$ 296	100.0%	0.0%	\$ 296	\$ -	\$ 296	\$ -
Travel / Training	\$ 7,056	100.0%	0.0%	\$ 7,056	\$ -	\$ 7,056	\$ -
Advertising	\$ 1,752	100.0%	0.0%	\$ 1,752	\$ -	\$ 1,752	\$ -
Utilities	\$ 321,347	100.0%	0.0%	\$ 321,347	\$ -	\$ 321,347	\$ -
Telephone	\$ 2,201	100.0%	0.0%	\$ 2,201	\$ -	\$ 2,201	\$ -
Building Repairs	\$ 2,303	100.0%	0.0%	\$ 2,303	\$ -	\$ 2,303	\$ -
Equipment Repairs	\$ 96,353	100.0%	0.0%	\$ 96,353	\$ -	\$ 96,353	\$ -
Rental / Maint Agreements	\$ 17,477	100.0%	0.0%	\$ 17,477	\$ -	\$ 17,477	\$ -
Tree Trimming and Removal	\$ -	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -
Sewer Line Street Repairs	\$ 25,773	100.0%	0.0%	\$ 25,773	\$ -	\$ 25,773	\$ -
General Supplies	\$ 26,475	100.0%	0.0%	\$ 26,475	\$ -	\$ 26,475	\$ -
Office Supplies	\$ 848	100.0%	0.0%	\$ 848	\$ -	\$ 848	\$ -
Chemical Supplies	\$ 2,803	100.0%	0.0%	\$ 2,803	\$ -	\$ 2,803	\$ -
Concrete / Aggregate / Asphalt	\$ 7,673	100.0%	0.0%	\$ 7,673	\$ -	\$ 7,673	\$ -
Fuel Expense	\$ 27,168	100.0%	0.0%	\$ 27,168	\$ -	\$ 27,168	\$ -
Protective Apparel	\$ 11,582	100.0%	0.0%	\$ 11,582	\$ -	\$ 11,582	\$ -
Pipe / Fittings	\$ 36,158	100.0%	0.0%	\$ 36,158	\$ -	\$ 36,158	\$ -
Tools / Equipment	\$ 12,571	100.0%	0.0%	\$ 12,571	\$ -	\$ 12,571	\$ -
Miscellaneous Expense	\$ 866	100.0%	0.0%	\$ 866	\$ -	\$ 866	\$ -
Depreciation Expense (Sewer Collection)	\$ 563,365	100.0%	0.0%	\$ 563,365	\$ -	\$ 563,365	\$ -
Debt Service Payments (Sewer Collection+10% Coverage)	\$ -	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -
Wastewater Capital - Sewerline Replacements	\$ 61,059	100.0%	0.0%	\$ 61,059	\$ -	\$ -	\$ -

Sewer / Water System Operating Expense Allocation	Test Year	Allocation Percent		Allocated Test Year		Test Year w/ Defined Adjustments	
Item		Sewer	Water	Sewer	Water	Sewer	Water
BLANK	\$ -	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -
BLANK	\$ -	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 2,037,911			\$ 2,024,357	\$ -	\$ 1,993,838	\$ -
Administration Only Sub-Total	\$ 5,764,468			\$ 1,554,247	\$ 3,749,478	\$ 1,682,356	\$ 4,327,344
Water Only Sub-Total	\$ 8,426,804			\$ -	\$ 6,955,171	\$ -	\$ 7,015,085
Sewer Only Sub-Total	\$ 4,177,729			\$ 4,164,175	\$ -	\$ 4,016,025	\$ -
Total	\$ 18,369,001			\$ 5,718,421	\$10,704,648	\$ 5,698,381	\$11,342,428

Notes:

¹ Combined expenses split between Water & Sewer based on percentage of direct expenses for each utility.

Appendix E. Allocated Utility Revenues

Sewer / Water System Revenue Allocation	Test Year	Allocation Percent		Allocated Test Year		Test Year w/ Defined Adjustments	
Item		Sewer	Water	Sewer	Water	Sewer	Water
Residential and Commercial Meter Sales							
Residential/Commercial Meter Sales - City	\$ 2,208,977	0.0%	100.0%	\$ -	\$ 2,208,977	\$ -	\$ 2,208,977
Residential/Commercial Meter Sales - Non City	\$ 1,882,058	0.0%	100.0%	\$ -	\$ 1,882,058	\$ -	\$ 1,882,058
Residential/Commercial Meter Sales - Catlettsburg	\$ 530,518	0.0%	100.0%	\$ -	\$ 530,518	\$ -	\$ 530,518
Sub-Total	\$ 4,621,553			\$ -	\$ 4,621,553	\$ -	\$ 4,621,553
Industrial Meter Sales							
Industrial Meter Sales - Ind Park	\$ 90,382	0.0%	100.0%	\$ -	\$ 90,382	\$ -	\$ 90,382
Industrial Meter Sales - City	\$ 1,221,757	0.0%	100.0%	\$ -	\$ 1,221,757	\$ -	\$ 1,221,757
Industrial Meter Sales - Non City	\$ 1,256,580	0.0%	100.0%	\$ -	\$ 1,256,580	\$ -	\$ 1,030,506
Industrial Meter Sales - Catlettsburg	\$ 794,652	0.0%	100.0%	\$ -	\$ 794,652	\$ -	\$ 794,652
Sub-Total	\$ 3,363,371			\$ -	\$ 3,363,371	\$ -	\$ 3,137,297
Water Wholesale Customers							
Russell	\$ 33,064	0.0%	100.0%	\$ -	\$ 33,064	\$ -	\$ 33,064
Big Sandy Water	\$ 199,422	0.0%	100.0%	\$ -	\$ 199,422	\$ -	\$ 69,079
Cannonsburg	\$ 1,113,299	0.0%	100.0%	\$ -	\$ 1,113,299	\$ -	\$ 1,113,299
Kenova	\$ -	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -
Flatwoods	\$ 166,359	0.0%	100.0%	\$ -	\$ 166,359	\$ -	\$ 166,359
Sub-Total	\$ 1,512,144			\$ -	\$ 1,512,144	\$ -	\$ 1,381,801
Water Miscellaneous Fees							
Water Tap Fees	\$ 80,314	0.0%	100.0%	\$ -	\$ 80,314	\$ -	\$ 80,314
Fire Protection Sprinkler Service	\$ 114,136	0.0%	100.0%	\$ -	\$ 114,136	\$ -	\$ 114,136
Turn Fees	\$ 72,199	0.0%	100.0%	\$ -	\$ 72,199	\$ -	\$ 72,199
Sub-Total	\$ 266,649			\$ -	\$ 266,649	\$ -	\$ 266,649
Sewer Service							
Sewer Service Charges - City	\$ 2,754,584	100.0%	0.0%	\$ 2,754,584	\$ -	\$ 2,754,584	\$ -
Sewer Service Charges - Non City	\$ 540,138	100.0%	0.0%	\$ 540,138	\$ -	\$ 540,138	\$ -
Sub-Total	\$ 3,294,722			\$ 3,294,722	\$ -	\$ 3,294,722	\$ -
Sewer Bulk / Wholesale Customers							
Boyd County Sewer	\$ 2,015,292	100.0%	0.0%	\$ 2,015,292	\$ -	\$ 2,015,292	\$ -
Hauled Waste	\$ 572,904	100.0%	0.0%	\$ 572,904	\$ -	\$ 572,904	\$ -
Industrial Pretreatment	\$ 128,737	100.0%	0.0%	\$ 128,737	\$ -	\$ 128,737	\$ -
Sub-Total	\$ 2,716,933			\$ 2,716,933	\$ -	\$ 2,716,933	\$ -
Sewer Miscellaneous Fees							
CSO Surcharge	\$ 1,894,879	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -
Sewer Tap Fees	\$ 15,654	100.0%	0.0%	\$ 15,654	\$ -	\$ 15,654	\$ -
Sub-Total	\$ 1,910,533			\$ 15,654	\$ -	\$ 15,654	\$ -
General Miscellaneous							
Interest Income	\$ 97,999	38.2%	61.8%	\$ 37,405	\$ 60,593	\$ 37,405	\$ 60,593
Billing Charges	\$ 16,495	38.2%	61.8%	\$ 6,296	\$ 10,199	\$ 6,296	\$ 10,199
Late Payment Charges	\$ 241,288	38.2%	61.8%	\$ 92,098	\$ 149,190	\$ 92,098	\$ 149,190
Returned Check Charges	\$ 2,213	38.2%	61.8%	\$ 845	\$ 1,368	\$ 845	\$ 1,368
Lab Test Fees	\$ 5,096	38.2%	61.8%	\$ 1,945	\$ 3,151	\$ 1,945	\$ 3,151
Fines	\$ 23,336	38.2%	61.8%	\$ 8,907	\$ 14,429	\$ 8,907	\$ 14,429
Miscellaneous Revenue	\$ 47,551	38.2%	61.8%	\$ 18,150	\$ 29,401	\$ 18,150	\$ 29,401
Sub-Total	\$ 433,978			\$ 165,646	\$ 268,332	\$ 165,646	\$ 268,332
Total	\$18,119,882.99			\$ 6,192,955	\$ 10,032,049	\$ 6,192,955	\$ 9,675,632

Note:
¹ General Miscellaneous revenue split between Water & Sewer based on percentage of direct revenue for each utility.

Appendix F. Water Production and Sales Calculated Allocations

Test Year Water Production and Sales Calculated Allocations															
Month (Test Year)	Days per Month	Average Daily Production ^{1, 2}	Max Daily Production ^{1, 2}	Average Daily Wash Water ^{1, 2}	Monthly Wash Water ^{1, 2}	% Monthly Backwash Water Used	Daily Plant Usage (3%) ²	Monthly Plant Usage (3%)	Monthly Produced ^{1, 2}	Monthly Sales ^{1, 2}	Monthly Water Sales plus Unaccounted Water (over 15%)	Unaccounted for Water ²		Unaccounted Water over 15% of Monthly Produced ²	
												(gallons)	%	(gallons)	%
July '19	31	9,668,032	10,640,000	366,032	11,346,992	3.8%	290,041	8,991,270	299,708,992	152,426,000	234,414,381	126,944,730	42.4%	81,988,381	27.4%
August '19	31	9,579,968	10,509,000	439,678	13,630,018	4.6%	287,399	8,909,370	296,979,008	162,479,000	229,892,769	111,960,620	37.7%	67,413,769	22.7%
September '19	30	9,985,333	10,910,000	544,300	16,329,000	5.5%	299,560	8,986,800	299,559,990	160,410,000	229,310,192	113,834,190	38.0%	68,900,192	23.0%
October '19	31	9,343,548	9,910,000	419,065	12,991,015	4.5%	280,306	8,689,500	289,649,988	170,219,000	224,521,975	97,750,473	33.7%	54,302,975	18.7%
November '19	30	9,678,333	10,940,000	447,767	13,433,010	4.6%	290,350	8,710,500	290,349,990	159,786,000	224,653,982	108,420,480	37.3%	64,867,982	22.3%
December '19	31	9,668,710	10,420,000	474,806	14,718,986	4.9%	290,061	8,991,900	299,730,010	156,795,000	231,059,622	119,224,124	39.8%	74,264,622	24.8%
January '20	31	9,531,742	10,410,000	489,161	15,163,991	5.1%	285,952	8,864,520	295,484,002	154,371,000	227,132,891	117,084,491	39.6%	72,761,891	24.6%
February '20	29	9,190,422	10,222,000	547,587	15,880,023	6.0%	275,713	7,995,667	266,522,238	156,742,000	202,668,212	85,904,548	32.2%	45,926,212	17.2%
March '20	31	8,955,806	9,860,000	591,161	18,325,991	6.6%	268,674	8,328,900	277,629,986	129,923,000	209,330,598	121,052,095	43.6%	79,407,598	28.6%
April '20	30	8,525,333	9,070,000	539,500	16,185,000	6.3%	255,760	7,672,800	255,759,990	138,871,000	193,538,192	93,031,190	36.4%	54,667,192	21.4%
May '20	31	8,710,662	9,660,000	488,580	15,145,980	5.6%	261,320	8,100,916	270,030,522	146,469,000	206,279,048	100,314,626	37.1%	59,810,048	22.1%
June '20	30	9,020,667	9,680,000	412,739	12,382,170	4.6%	270,620	8,118,600	270,620,010	160,787,000	209,526,238	89,332,240	33.0%	48,739,238	18.0%
Annual Total	365				175,532,176	5.1%		102,360,742	3,412,024,726	1,849,278,000	2,622,328,099	1,284,853,808	37.7%	773,050,099	22.7%
Largest Monthly Value		9,985,333	10,940,000								234,414,381	126,944,730	31	81,988,381	
Average Day					480,910			280,440	9,348,013		7,184,461	3,520,147		2,117,945	
Maximum Day					562,810			328,200	10,940,000		8,605,763	4,094,991	37.4%		

Allocation Methods

Test Year	GPD	GPM
Average Day	9,348,013	6,492
Maximum Day	10,940,000	7,597

Allocation Factors Based on Expense Type for Service Functions	Service Function	Base	Max Day / Extra Capacity	Customer Costs
Avg Day Only	AD	100.0%	0%	0%
Avg Day + Max Day	ADM	85.4%	14.6%	0%
Customer Costs	CC	0%	0%	100.0%

Test Year - Customer Cost Allocation Methods		
Customer	Annual Sales	%
City Total Sales	649,724,000	49.3%
Out-of-City Avg Water Sales	666,909,000	50.7%

Test Year - User Allocations for Service Functions (Production)	City	Non-City	Wholesale						Total
			Big Sandy	Cannonsburg	Flatwoods	Kenova	Russell	Sub-Total	
Base	39.3%	40.4%	3.1%	14.7%	2.0%	0.0%	0.5%	20.3%	100.0%
Maximum Day	36.8%	36.3%	4.5%	17.4%	2.7%	0.0%	2.3%	26.9%	100.0%
Customer Class	49.3%	50.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%

Test Year - User Allocations for Service Functions (Distribution)	City	Non-City	Wholesale						Total
			Big Sandy	Cannonsburg	Flatwoods	Kenova	Russell	Sub-Total	
Base	38.1%	39.1%	4.2%	15.7%	2.1%	0.0%	0.8%	22.7%	100.0%
Maximum Day	36.7%	36.3%	5.4%	17.5%	2.4%	0.0%	1.7%	27.0%	100.0%
Customer Class	49.3%	50.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%

Notes:
¹ Water Production and sales numbers provided by City of Ashland
² All Water Sales numbers in gallons.

Test Year Water Production		Wholesale													
Month (Test Year)	Days per Month	City		Non-City		Big Sandy Water		Cannonsburg		Flatwoods		Kenova		Russell	
		Sales (gallons)	By %	Sales (gallons)	By %	Sales (gallons)	By %	Sales (gallons)	By %	Sales (gallons)	By %	Sales (gallons)	By %	Sales (gallons)	By %
July '19	31	94,252,125	40.2%	96,955,256	41.4%	11,103,000	4.7%	27,258,000	11.6%	3,913,000	1.7%	0	0.0%	933,000	0.4%
August '19	31	88,075,934	38.3%	89,302,834	38.8%	12,102,000	5.3%	30,204,000	13.1%	4,082,000	1.8%	0	0.0%	6,126,000	2.7%
September '19	30	89,214,445	38.9%	93,694,747	40.9%	11,113,000	4.8%	29,538,000	12.9%	4,925,000	2.1%	0	0.0%	825,000	0.4%
October '19	31	88,276,100	39.3%	88,520,875	39.4%	10,928,000	4.9%	29,600,000	13.2%	7,197,000	3.2%	0	0.0%	0	0.0%
November '19	30	89,564,655	39.9%	92,636,327	41.2%	7,439,000	3.3%	31,390,000	14.0%	3,624,000	1.6%	0	0.0%	0	0.0%
December '19	31	89,937,652	38.9%	90,673,971	39.2%	7,357,000	3.2%	35,188,000	15.2%	3,972,000	1.7%	0	0.0%	3,931,000	1.7%
January '20	31	83,897,093	36.9%	83,478,798	36.8%	9,344,000	4.1%	46,350,000	20.4%	4,063,000	1.8%	0	0.0%	0	0.0%
February '20	29	72,084,386	35.6%	84,466,826	41.7%	5,752,000	2.8%	36,490,000	18.0%	3,875,000	1.9%	0	0.0%	0	0.0%
March '20	31	89,898,576	42.9%	86,388,022	41.3%	894,000	0.4%	28,609,000	13.7%	3,541,000	1.7%	0	0.0%	0	0.0%
April '20	30	73,278,831	37.9%	85,546,360	44.2%	3,128,000	1.6%	28,106,000	14.5%	3,479,000	1.8%	0	0.0%	0	0.0%
May '20	31	77,838,697	37.7%	91,218,351	44.2%	1,036,000	0.5%	29,199,000	14.2%	6,987,000	3.4%	0	0.0%	0	0.0%
June '20	30	94,885,541	45.3%	75,596,697	36.1%	1,212,000	0.6%	33,855,000	16.2%	3,977,000	1.9%	0	0.0%	0	0.0%
Annual Total	365	1,031,204,035	39.3%	1,058,479,064	40.4%	81,408,000	3.1%	385,787,000	14.7%	53,635,000	2.0%	-	0.0%	11,815,000	0.5%
Largest Monthly Value		94,885,541	30	96,955,256	31	12,102,000	31	46,350,000	31	7,197,000	31	0	31	6,126,000	31
Average Day		2,825,217		2,899,943		223,036		1,056,951		146,945		0		32,370	
Maximum Day		3,162,851	36.8%	3,127,589	36.3%	390,387	4.5%	1,495,161	17.4%	232,161	2.7%	0	0.0%	197,613	2.3%

Test Year with Defined Adjustments Water Production and Sales Calculated Allocations															
Month (Test Year)	Days per Month	Average Daily Production ^{1, 2}	Max Daily Production ^{1, 2}	Average Daily Wash Water ^{1, 2}	Monthly Wash Water ^{1, 2}	% Monthly Backwash Water Used	Daily Plant Usage (3%) ²	Monthly Plant Usage (3%)	Monthly Produced ^{1, 2}	Monthly Sales ^{1, 2}	Monthly Water Sales plus Unaccounted Water (over 15%) ²	Unaccounted for Water ²		Unaccounted Water over 15% of Monthly Produced ²	
												(gallons)	%	(gallons)	%
July '19	31	9,083,677	10,640,000	366,032	11,346,992	4.0%	272,510	8,447,820	281,593,992	134,311,000	219,560,081	127,488,180	45.3%	85,249,081	30.3%
Aug '19	31	8,966,774	10,509,000	439,678	13,630,018	4.9%	269,003	8,339,100	277,970,008	143,470,000	214,305,389	112,530,890	40.5%	70,835,389	25.5%
Sept '19	30	9,754,000	10,910,000	544,300	16,329,000	5.6%	292,620	8,778,600	292,619,990	152,495,000	223,619,392	115,017,390	39.3%	71,124,392	24.3%
Oct '19	31	8,755,387	9,910,000	419,065	12,991,015	4.8%	262,662	8,142,510	271,416,988	150,875,000	209,570,915	99,408,463	36.6%	58,695,915	21.6%
Nov '19	30	9,083,577	10,940,000	447,767	13,433,010	4.9%	272,507	8,175,220	272,507,323	141,024,333	210,022,995	109,874,760	40.3%	68,998,662	25.3%
Dec '19	31	9,184,979	10,420,000	474,806	14,718,986	5.2%	275,549	8,542,030	284,734,343	141,037,333	218,763,176	120,435,994	42.3%	77,725,842	27.3%
Jan '20	31	8,993,785	10,410,000	489,161	15,163,991	5.4%	269,814	8,364,220	278,807,335	137,005,333	213,458,024	118,273,791	42.4%	76,452,691	27.4%
Feb '20	29	8,791,192	10,222,000	547,587	15,880,023	6.2%	263,736	7,648,337	254,944,571	144,405,333	193,174,525	87,010,878	34.1%	48,769,192	19.1%
Mar '20	31	8,783,817	9,860,000	591,161	18,325,991	6.7%	263,515	8,168,950	272,298,319	120,095,333	204,958,631	125,708,045	46.2%	84,863,298	31.2%
Apr '20	30	8,385,877	9,070,000	539,500	16,185,000	6.4%	251,576	7,547,290	251,576,323	111,777,333	190,107,585	116,066,700	46.1%	78,330,252	31.1%
May '20	31	8,691,576	9,660,000	488,580	15,145,980	5.6%	260,747	8,083,166	269,438,855	117,220,333	205,793,881	128,989,376	47.9%	88,573,548	32.9%
June '20	30	9,011,245	9,680,000	412,739	12,382,170	4.6%	270,337	8,110,120	270,337,343	146,793,333	209,294,452	103,051,720	38.1%	62,501,118	23.1%
Annual Total	365				175,532,176	5.4%		98,347,362	3,278,245,393	1,640,509,667	2,512,629,046	1,363,856,188	41.6%	872,119,379	26.6%
Largest Monthly Value		9,754,000	10,940,000								223,619,392	128,989,376	31	88,573,548	
Average Day					480,910			269,445	8,981,494		6,883,915	3,736,592		2,389,368	
Maximum Day					585,777			328,200	10,940,000		8,352,002	4,160,948	38.0%		

Allocation Methods

	GPD	GPM
Average Day	8,981,494	6,237
Maximum Day	10,940,000	7,597

Allocation Factors Based on Expense Type for Service Functions	Service Function	Base	Max Day / Extra Capacity	Customer Costs
Avg Day Only	AD	100.0%	0%	0%
Avg Day + Max Day	ADM	82.1%	17.9%	0%
Customer Costs	CC	0%	0%	100.0%

Customer Cost Allocation Methods		
Customer	Annual Sales	%
City Total Sales	623,188,000	53.4%
Out-of-City Avg Water Sales	543,473,000	46.6%

Test Year with Defined Adjustments - User Allocations for Service Functions (Production)	City	Non-City	Wholesale						Total
			Big Sandy	Cannonsburg	Flatwoods	Kenova	Russell	Sub-Total	
Base	43.3%	37.8%	0.9%	15.4%	2.1%	0.0%	0.5%	18.9%	100.0%
Maximum Day	38.4%	33.6%	4.9%	17.9%	2.8%	0.0%	2.4%	28.0%	100.0%
Customer Class	53.4%	46.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%

Test Year with Defined Adjustments - User Allocations for Service Functions (Distribution)	City	Non-City	Wholesale						Total
			Big Sandy	Cannonsburg	Flatwoods	Kenova	Russell	Sub-Total	
Base	42.1%	36.7%	1.9%	16.3%	2.1%	0.0%	0.8%	21.1%	100.0%
Maximum Day	38.5%	33.8%	5.7%	17.9%	2.5%	0.0%	1.7%	27.8%	100.0%
Customer Class	53.4%	46.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%

¹ Water Production and sales numbers provided by City of Ashland

² All Water Sales numbers in gallons.

Test Year with Defined Adjustments		City				Non-City				Wholesale																			
Month (Test Year)	Days per Month									Big Sandy Water				Cannonsburg				Flatwoods				Kenova				Russell			
										Sales (gallons)	By %	Sales (gallons)	By %	Sales (gallons)	By %	Sales (gallons)	By %	Sales (gallons)	By %	Sales (gallons)	By %	Sales (gallons)	By %	Sales (gallons)	By %				
July '19	31	99,329,968	45.2%	87,107,113	39.7%	1,019,000	0.5%	27,258,000	12.4%	3,913,000	1.8%	0	0.0%	933,000	0.4%														
Aug '19	31	92,646,696	43.2%	80,192,693	37.4%	1,054,000	0.5%	30,204,000	14.1%	4,082,000	1.9%	0	0.0%	6,126,000	2.9%														
Sept '19	30	92,231,071	41.2%	83,711,321	37.4%	12,389,000	5.5%	29,538,000	13.2%	4,925,000	2.2%	0	0.0%	825,000	0.4%														
Oct '19	31	91,721,229	43.8%	80,337,686	38.3%	715,000	0.3%	29,600,000	14.1%	7,197,000	3.4%	0	0.0%	0	0.0%														
Nov '19	30	93,491,583	44.5%	80,588,079	38.4%	929,333	0.4%	31,390,000	14.9%	3,624,000	1.7%	0	0.0%	0	0.0%														
Dec '19	31	94,046,326	43.0%	80,696,516	36.9%	929,333	0.4%	35,188,000	16.1%	3,972,000	1.8%	0	0.0%	3,931,000	1.8%														
Jan '20	31	88,140,255	41.3%	73,975,436	34.7%	929,333	0.4%	46,350,000	21.7%	4,063,000	1.9%	0	0.0%	0	0.0%														
Feb '20	29	74,712,734	38.7%	77,167,458	39.9%	929,333	0.5%	36,490,000	18.9%	3,875,000	2.0%	0	0.0%	0	0.0%														
Mar '20	31	91,547,896	44.7%	80,331,401	39.2%	929,333	0.5%	28,609,000	14.0%	3,541,000	1.7%	0	0.0%	0	0.0%														
Apr '20	30	83,153,180	43.7%	74,440,072	39.2%	929,333	0.5%	28,106,000	14.8%	3,479,000	1.8%	0	0.0%	0	0.0%														
May '20	31	89,831,777	43.7%	78,846,771	38.3%	929,333	0.5%	29,199,000	14.2%	6,987,000	3.4%	0	0.0%	0	0.0%														
June '20	30	98,189,831	46.9%	72,343,287	34.6%	929,333	0.4%	33,855,000	16.2%	3,977,000	1.9%	0	0.0%	0	0.0%														
Annual Total	365	1,089,042,547	43.3%	949,737,832	37.8%	22,611,667	0.9%	385,787,000	15.4%	53,635,000	2.1%	-	0.0%	11,815,000	0.5%														
Largest Monthly Value		99,329,968	31	87,107,113	31	12,389,000	30	46,350,000	31	7,197,000	31	0	31	6,126,000	31														
Average Day		2,983,678		2,602,021		61,950		1,056,951		146,945		0		32,370															
Maximum Day		3,204,193	38.4%	2,809,907	33.6%	412,967	4.9%	1,495,161	17.9%	232,161	2.8%	0	0.0%	197,613	2.4%														

Appendix G. Water System Cost-of-Service by Function

Water System Cost of Service by Function for Test Year	Test Year	Service Function	Base	Maximum Day	Customer Costs
Item					
Utility Director					
Regular Pay	\$ 69,739	AD	\$ 69,739	\$ -	\$ -
Overtime Pay	\$ -	ADM	\$ -	\$ -	\$ -
FICA / Medicare	\$ 5,140	AD	\$ 5,140	\$ -	\$ -
Kentucky Retirement	\$ 16,569	AD	\$ 16,569	\$ -	\$ -
Health / Life Insurance	\$ 14,550	AD	\$ 14,550	\$ -	\$ -
Worker's Compensation	\$ 689	AD	\$ 689	\$ -	\$ -
Unemployment Insurance	\$ 50	AD	\$ 50	\$ -	\$ -
Postage / Freight	\$ 0	AD	\$ 0	\$ -	\$ -
Travel / Training	\$ -	AD	\$ -	\$ -	\$ -
Telephone	\$ 1,062	AD	\$ 1,062	\$ -	\$ -
Equipment Repairs	\$ -	AD	\$ -	\$ -	\$ -
Rental / Maint Agreements	\$ 282	AD	\$ 282	\$ -	\$ -
Dues / Publications	\$ 33	AD	\$ 33	\$ -	\$ -
General Supplies	\$ 29	AD	\$ 29	\$ -	\$ -
Office Supplies	\$ 546	AD	\$ 546	\$ -	\$ -
Fuel Expense	\$ -	AD	\$ -	\$ -	\$ -
Miscellaneous Expense	\$ 65	AD	\$ 65	\$ -	\$ -
BLANK	\$ -	AD	\$ -	\$ -	\$ -
BLANK	\$ -	AD	\$ -	\$ -	\$ -
BLANK	\$ -	AD	\$ -	\$ -	\$ -
BLANK	\$ -	AD	\$ -	\$ -	\$ -
BLANK	\$ -	AD	\$ -	\$ -	\$ -
Sub-Total	\$ 108,751		\$ 108,751	\$ -	\$ -
Utility Cashier					
Regular Pay	\$ 284,198	CC	\$ -	\$ -	\$ 284,198
Overtime Pay	\$ 2,818	CC	\$ -	\$ -	\$ 2,818
Standby / Seasonal Pay	\$ 17,826	CC	\$ -	\$ -	\$ 17,826
FICA / Medicare	\$ 21,655	CC	\$ -	\$ -	\$ 21,655
Kentucky Retirement	\$ 67,617	CC	\$ -	\$ -	\$ 67,617
Health / Life Insurance	\$ 142,994	CC	\$ -	\$ -	\$ 142,994
Worker's Compensation	\$ 110	CC	\$ -	\$ -	\$ 110
Unemployment Insurance	\$ 214	CC	\$ -	\$ -	\$ 214
Postage / Freight	\$ 43,743	CC	\$ -	\$ -	\$ 43,743
Travel / Training	\$ 1,256	CC	\$ -	\$ -	\$ 1,256
Printing / Reproduction	\$ 302	CC	\$ -	\$ -	\$ 302
Telephone	\$ 2,147	CC	\$ -	\$ -	\$ 2,147
Equipment Repairs	\$ 1,957	CC	\$ -	\$ -	\$ 1,957
Rental / Maintenance Repairs	\$ 4,301	CC	\$ -	\$ -	\$ 4,301
Dues / Publications	\$ 1	CC	\$ -	\$ -	\$ 1
General Supplies	\$ 9,126	CC	\$ -	\$ -	\$ 9,126
Office Supplies	\$ 4,179	CC	\$ -	\$ -	\$ 4,179
Miscellaneous Expense	\$ 69	CC	\$ -	\$ -	\$ 69
BLANK	\$ -	CC	\$ -	\$ -	\$ -
BLANK	\$ -	CC	\$ -	\$ -	\$ -
BLANK	\$ -	CC	\$ -	\$ -	\$ -
BLANK	\$ -	CC	\$ -	\$ -	\$ -
BLANK	\$ -	CC	\$ -	\$ -	\$ -
Sub-Total	\$ 604,513		\$ -	\$ -	\$ 604,513
Utility Unclassified					
Utility Admin Overhead	\$ 903,117	AD	\$ 903,117	\$ -	\$ -
Utility Retirement	\$ 404,050	AD	\$ 404,050	\$ -	\$ -
Medicare Supplement	\$ 24,824	AD	\$ 24,824	\$ -	\$ -
Professional Service	\$ 128,742	AD	\$ 128,742	\$ -	\$ -
Judgment/Claims	\$ 27,771	CC	\$ -	\$ -	\$ 27,771
Advertising	\$ 9,688	CC	\$ -	\$ -	\$ 9,688
Utilities	\$ 90,275	AD	\$ 90,275	\$ -	\$ -
Rental/Maintenance Agreements	\$ 46,063	AD	\$ 46,063	\$ -	\$ -
Dues / Publications	\$ 368	AD	\$ 368	\$ -	\$ -
Debt Service Payments (Both Water & Sewer+10% Coverage)	\$ 215,199	AD	\$ 215,199	\$ -	\$ -
CSO Debt Service (KIA 2010)	\$ -	ADM	\$ -	\$ -	\$ -
Prop / Equip Insurance	\$ 49,342	AD	\$ 49,342	\$ -	\$ -
Gen Liability Insurance	\$ 54,577	AD	\$ 54,577	\$ -	\$ -
General Supplies	\$ 6,644	AD	\$ 6,644	\$ -	\$ -
Bad Debt Expense	\$ 81,060	AD	\$ 81,060	\$ -	\$ -
Wastewater Capital - CSO C-I-P	\$ -	ADM	\$ -	\$ -	\$ -
Amortization Expense	\$ 1,983	AD	\$ 1,983	\$ -	\$ -
Miscellaneous Expense	\$ 36,957	AD	\$ 36,957	\$ -	\$ -
Office Equipment	\$ 7,355	AD	\$ 7,355	\$ -	\$ -
Depreciation Expense (Water Only)	\$ 403,639	-	\$ 401,824	\$ -	\$ 1,814
Depreciation Expense (Sewer Only)	\$ -	AD	\$ -	\$ -	\$ -
Debt Service Payments (Water Only+10% Coverage)	\$ 544,561	AD	\$ 544,561	\$ -	\$ -
Debt Service Payments (Sewer Only)	\$ -	AD	\$ -	\$ -	\$ -
BLANK	\$ -	AD	\$ -	\$ -	\$ -
Sub-Total	\$ 3,036,214		\$ 2,996,940	\$ -	\$ 39,273

Water System Cost of Service by Function for Test Year	Test Year	Service Function	Base	Maximum Day	Customer Costs
Item					
Water Production					
Regular Pay	\$ 494,271	AD	\$ 494,271	\$ -	\$ -
Overtime Pay	\$ 15,275	ADM	\$ 13,052	\$ 2,223	\$ -
Standby / Seasonal Pay	\$ 6,602	ADM	\$ 5,641	\$ 961	\$ -
FICA / Medicare	\$ 37,677	AD	\$ 37,677	\$ -	\$ -
Kentucky Retirement	\$ 120,327	AD	\$ 120,327	\$ -	\$ -
Health / Life Insurance	\$ 224,159	AD	\$ 224,159	\$ -	\$ -
Worker's Compensation	\$ 4,400	AD	\$ 4,400	\$ -	\$ -
Unemployment Insurance	\$ 365	AD	\$ 365	\$ -	\$ -
Professional Services	\$ 10,806	AD	\$ 10,806	\$ -	\$ -
Postage / Freight	\$ 1,018	AD	\$ 1,018	\$ -	\$ -
Travel / Training	\$ 6,054	AD	\$ 6,054	\$ -	\$ -
Advertising	\$ 5,795	CC	\$ -	\$ -	\$ 5,795
Printing / Reproduction	\$ 80	AD	\$ 80	\$ -	\$ -
Utilities	\$ 719,556	ADM	\$ 614,846	\$ 104,710	\$ -
Telephone	\$ 1,908	AD	\$ 1,908	\$ -	\$ -
Building Repairs	\$ 19,271	AD	\$ 19,271	\$ -	\$ -
Equipment Repairs	\$ 34,638	ADM	\$ 29,597	\$ 5,040	\$ -
Rental / Maintenance Agreements	\$ 40,993	AD	\$ 40,993	\$ -	\$ -
Dues / Publications	\$ 178	AD	\$ 178	\$ -	\$ -
General Supplies	\$ 27,653	AD	\$ 27,653	\$ -	\$ -
Office Supplies	\$ 1,408	AD	\$ 1,408	\$ -	\$ -
Chemical Supplies	\$ 422,242	ADM	\$ 360,797	\$ 61,445	\$ -
Lab Testing	\$ 23,199	AD	\$ 23,199	\$ -	\$ -
Fuel Expense	\$ 1,644	ADM	\$ 1,405	\$ 239	\$ -
Protective Apparel	\$ 1,361	AD	\$ 1,361	\$ -	\$ -
Pipe / Fittings	\$ 3,585	AD	\$ 3,585	\$ -	\$ -
Tools / Equipment	\$ 3,109	AD	\$ 3,109	\$ -	\$ -
Miscellaneous Expense	\$ 96	ADM	\$ 82	\$ 14	\$ -
Depreciation Expense (Water Production)	\$ 494,927	-	\$ 494,232	\$ -	\$ 695
Debt Service Payments (Water Production+10% Coverage)	\$ 288,901	AD	\$ 288,901	\$ -	\$ -
Water Capital - Utility Plant	\$ 525,924	AD	\$ 525,924	\$ -	\$ -
Water Capital - Utility Plant - Non City	\$ 47,150	AD	\$ 47,150	\$ -	\$ -
BLANK	\$ -	AD	\$ -	\$ -	\$ -
Sub-Total	\$ 3,584,574		\$ 3,403,453	\$ 174,632	\$ 6,490
Water Distribution					
Regular Pay	\$ 1,017,420	AD	\$ 1,017,420	\$ -	\$ -
Overtime Pay	\$ 162,863	ADM	\$ 139,163	\$ 23,700	\$ -
Standby / Seasonal Pay	\$ 12,952	ADM	\$ 11,068	\$ 1,885	\$ -
FICA / Medicare	\$ 85,689	AD	\$ 85,689	\$ -	\$ -
Kentucky Retirement	\$ 278,149	AD	\$ 278,149	\$ -	\$ -
Health / Life Insurance	\$ 551,058	AD	\$ 551,058	\$ -	\$ -
Worker's Compensation	\$ 10,951	AD	\$ 10,951	\$ -	\$ -
Unemployment Insurance	\$ 891	AD	\$ 891	\$ -	\$ -
Professional Services	\$ 22,896	AD	\$ 22,896	\$ -	\$ -
Postage / Freight	\$ 908	AD	\$ 908	\$ -	\$ -
Travel / Training	\$ 12,912	AD	\$ 12,912	\$ -	\$ -
Advertising	\$ 4,482	CC	\$ -	\$ -	\$ 4,482
Printing / Reproduction	\$ 571	CC	\$ -	\$ -	\$ 571
Utilities	\$ 410,326	ADM	\$ 350,616	\$ 59,711	\$ -
Telephone	\$ 3,558	AD	\$ 3,558	\$ -	\$ -
Building Repairs	\$ 6,914	AD	\$ 6,914	\$ -	\$ -
Equipment Repairs	\$ 110,877	ADM	\$ 94,743	\$ 16,135	\$ -
Rental / Maint. Agreements	\$ 57,743	AD	\$ 57,743	\$ -	\$ -
Dues / Publications	\$ 304	AD	\$ 304	\$ -	\$ -
Waterline Street Repairs	\$ 166,476	AD	\$ 166,476	\$ -	\$ -
General Supplies	\$ 45,231	AD	\$ 45,231	\$ -	\$ -
Office Supplies	\$ 2,751	AD	\$ 2,751	\$ -	\$ -
Chemical Supplies	\$ 1,346	ADM	\$ 1,150	\$ 196	\$ -
Concrete / Aggregate	\$ 62,304	ADM	\$ 53,237	\$ 9,066	\$ -
Lab Testing	\$ 5,212	AD	\$ 5,212	\$ -	\$ -
Fuel Expense	\$ 51,784	ADM	\$ 44,249	\$ 7,536	\$ -
Protective Apparel	\$ 10,827	AD	\$ 10,827	\$ -	\$ -
Pipe / Fittings	\$ 282,185	AD	\$ 282,185	\$ -	\$ -
Tools / Equipment	\$ 16,628	AD	\$ 16,628	\$ -	\$ -
Water Meters & Install	\$ 101,948	CC	\$ -	\$ -	\$ 101,948
Miscellaneous Expense	\$ 4,383	ADM	\$ 3,745	\$ 638	\$ -
Depreciation Expense (Water Distribution)	\$ 274,200	-	\$ 260,843	\$ -	\$ 13,357
Debt Service Payments (Water Distribution+10% Coverage)	\$ 166,931	CC	\$ -	\$ -	\$ 166,931
Water Capital - Waterline Replacements	\$ 898,560	AD	\$ 898,560	\$ -	\$ -
BLANK	\$ -	AD	\$ -	\$ -	\$ -
BLANK	\$ -	AD	\$ -	\$ -	\$ -
Sub-Total	\$ 4,842,230		\$ 4,436,076	\$ 118,866	\$ 287,288
Total					
Total	\$ 12,176,282		\$ 10,945,221	\$ 293,497	\$ 937,564

Water System Cost of Service by Function for Test Year with Defined Adjustments	Test Year	Service Function	Base	Maximum Day	Customer Costs
Item					
Utility Director					
Regular Pay	\$ 74,620	AD	\$ 74,620	\$ -	\$ -
Overtime Pay	\$ -	ADM	\$ -	\$ -	\$ -
FICA / Medicare	\$ 5,140	AD	\$ 5,140	\$ -	\$ -
Kentucky Retirement	\$ 16,569	AD	\$ 16,569	\$ -	\$ -
Health / Life Insurance	\$ 14,550	-	\$ 11,494	\$ -	\$ 3,055
Worker's Compensation	\$ 689	AD	\$ 689	\$ -	\$ -
Unemployment Insurance	\$ 50	AD	\$ 50	\$ -	\$ -
Postage / Freight	\$ 0	AD	\$ 0	\$ -	\$ -
Travel / Training	\$ -	AD	\$ -	\$ -	\$ -
Telephone	\$ 1,062	AD	\$ 1,062	\$ -	\$ -
Equipment Repairs	\$ -	AD	\$ -	\$ -	\$ -
Rental / Maint Agreements	\$ 282	AD	\$ 282	\$ -	\$ -
Dues / Publications	\$ 33	AD	\$ 33	\$ -	\$ -
General Supplies	\$ 29	AD	\$ 29	\$ -	\$ -
Office Supplies	\$ 546	AD	\$ 546	\$ -	\$ -
Fuel Expense	\$ -	AD	\$ -	\$ -	\$ -
Miscellaneous Expense	\$ 65	AD	\$ 65	\$ -	\$ -
BLANK	\$ -	AD	\$ -	\$ -	\$ -
BLANK	\$ -	AD	\$ -	\$ -	\$ -
BLANK	\$ -	AD	\$ -	\$ -	\$ -
BLANK	\$ -	AD	\$ -	\$ -	\$ -
BLANK	\$ -	AD	\$ -	\$ -	\$ -
Sub-Total	\$ 113,633		\$ 110,578	\$ -	\$ 3,055
Utility Cashier					
Regular Pay	\$ 304,092	CC	\$ -	\$ -	\$ 304,092
Overtime Pay	\$ 3,016	CC	\$ -	\$ -	\$ 3,016
Standby / Seasonal Pay	\$ 19,073	CC	\$ -	\$ -	\$ 19,073
FICA / Medicare	\$ 21,655	CC	\$ -	\$ -	\$ 21,655
Kentucky Retirement	\$ 67,617	CC	\$ -	\$ -	\$ 67,617
Health / Life Insurance	\$ 142,994	CC	\$ -	\$ -	\$ 142,994
Worker's Compensation	\$ 110	CC	\$ -	\$ -	\$ 110
Unemployment Insurance	\$ 214	CC	\$ -	\$ -	\$ 214
Postage / Freight	\$ 43,743	CC	\$ -	\$ -	\$ 43,743
Travel / Training	\$ 1,256	CC	\$ -	\$ -	\$ 1,256
Printing / Reproduction	\$ 302	CC	\$ -	\$ -	\$ 302
Telephone	\$ 2,147	CC	\$ -	\$ -	\$ 2,147
Equipment Repairs	\$ 1,957	CC	\$ -	\$ -	\$ 1,957
Rental / Maintenance Repairs	\$ 4,301	CC	\$ -	\$ -	\$ 4,301
Dues / Publications	\$ 1	CC	\$ -	\$ -	\$ 1
General Supplies	\$ 9,126	CC	\$ -	\$ -	\$ 9,126
Office Supplies	\$ 4,179	CC	\$ -	\$ -	\$ 4,179
Miscellaneous Expense	\$ 69	CC	\$ -	\$ -	\$ 69
BLANK	\$ -	CC	\$ -	\$ -	\$ -
BLANK	\$ -	CC	\$ -	\$ -	\$ -
BLANK	\$ -	CC	\$ -	\$ -	\$ -
BLANK	\$ -	CC	\$ -	\$ -	\$ -
BLANK	\$ -	CC	\$ -	\$ -	\$ -
Sub-Total	\$ 625,852		\$ -	\$ -	\$ 625,852
Utility Unclassified					
Utility Admin Overhead	\$ 966,335	AD	\$ 537,283	\$ -	\$ 429,053
Utility Retirement	\$ 404,050	AD	\$ 404,050	\$ -	\$ -
Medicare Supplement	\$ 24,824	AD	\$ 24,824	\$ -	\$ -
Professional Service	\$ 128,742	AD	\$ 128,742	\$ -	\$ -
Judgment/Claims	\$ 27,771	CC	\$ -	\$ -	\$ 27,771
Advertising	\$ 9,688	CC	\$ -	\$ -	\$ 9,688
Utilities	\$ 90,275	CC	\$ -	\$ -	\$ 90,275
Rental/Maintenance Agreements	\$ 46,063	AD	\$ 46,063	\$ -	\$ -
Dues / Publications	\$ 368	AD	\$ 368	\$ -	\$ -
Debt Service Payments (Both Water & Sewer+10% Coverage)	\$ 691,416	AD	\$ 691,416	\$ -	\$ -
CSO Debt Service (KIA 2010)	\$ -	ADM	\$ -	\$ -	\$ -
Prop / Equip Insurance	\$ 49,342	AD	\$ 49,342	\$ -	\$ -
Gen Liability Insurance	\$ 54,577	AD	\$ 54,577	\$ -	\$ -
General Supplies	\$ 6,644	AD	\$ 6,644	\$ -	\$ -
Bad Debt Expense	\$ 81,060	AD	\$ 81,060	\$ -	\$ -
Wastewater Capital - CSO C-I-P	\$ -	ADM	\$ -	\$ -	\$ -
Amortization Expense	\$ 1,983	AD	\$ 1,983	\$ -	\$ -
Miscellaneous Expense	\$ 36,957	ADM	\$ 30,341	\$ 6,616	\$ -
Office Equipment	\$ 7,355	AD	\$ 7,355	\$ -	\$ -
Depreciation Expense (Water Only)	\$ 403,639	-	\$ 401,824	\$ -	\$ 1,814
Depreciation Expense (Sewer Only)	\$ -	AD	\$ -	\$ -	\$ -
Debt Service Payments (Water Only+10% Coverage)	\$ 556,771	AD	\$ 556,771	\$ -	\$ -
Debt Service Payments (Sewer Only)	\$ -	AD	\$ -	\$ -	\$ -
BLANK	\$ -	AD	\$ -	\$ -	\$ -
Sub-Total	\$ 3,587,859		\$ 3,022,642	\$ 6,616	\$ 558,601

Water System Cost of Service by Function for Test Year with Defined Adjustments	Test Year	Service Function	Base	Maximum Day	Customer Costs
Item					
Water Production					
Regular Pay	\$ 528,870	AD	\$ 528,870	\$ -	\$ -
Overtime Pay	\$ 16,345	ADM	\$ 13,419	\$ 2,926	\$ -
Standby / Seasonal Pay	\$ 7,064	ADM	\$ 5,800	\$ 1,265	\$ -
FICA / Medicare	\$ 37,677	AD	\$ 37,677	\$ -	\$ -
Kentucky Retirement	\$ 120,327	AD	\$ 120,327	\$ -	\$ -
Health / Life Insurance	\$ 224,159	AD	\$ 177,086	\$ -	\$ 47,073
Worker's Compensation	\$ 4,400	AD	\$ 4,400	\$ -	\$ -
Unemployment Insurance	\$ 365	AD	\$ 365	\$ -	\$ -
Professional Services	\$ 10,806	AD	\$ 10,806	\$ -	\$ -
Postage / Freight	\$ 1,018	AD	\$ 1,018	\$ -	\$ -
Travel / Training	\$ 6,054	AD	\$ 6,054	\$ -	\$ -
Advertising	\$ 5,795	CC	\$ -	\$ -	\$ 5,795
Printing / Reproduction	\$ 80	AD	\$ 80	\$ -	\$ -
Utilities	\$ 691,344	ADM	\$ 567,578	\$ 123,766	\$ -
Telephone	\$ 1,908	AD	\$ 1,908	\$ -	\$ -
Building Repairs	\$ 19,271	AD	\$ 19,271	\$ -	\$ -
Equipment Repairs	\$ 34,638	ADM	\$ 28,437	\$ 6,201	\$ -
Rental / Maintenance Agreements	\$ 40,993	AD	\$ 40,993	\$ -	\$ -
Dues / Publications	\$ 178	AD	\$ 178	\$ -	\$ -
General Supplies	\$ 27,653	AD	\$ 27,653	\$ -	\$ -
Office Supplies	\$ 1,408	AD	\$ 1,408	\$ -	\$ -
Chemical Supplies	\$ 405,686	ADM	\$ 333,059	\$ 72,627	\$ -
Lab Testing	\$ 23,199	AD	\$ 23,199	\$ -	\$ -
Fuel Expense	\$ 1,644	ADM	\$ 1,350	\$ 294	\$ -
Protective Apparel	\$ 1,361	AD	\$ 1,361	\$ -	\$ -
Pipe / Fittings	\$ 3,585	AD	\$ 3,585	\$ -	\$ -
Tools / Equipment	\$ 3,109	AD	\$ 3,109	\$ -	\$ -
Miscellaneous Expense	\$ 96	ADM	\$ 78	\$ 17	\$ -
Depreciation Expense (Water Production)	\$ 494,927	-	\$ 494,232	\$ -	\$ 695
Debt Service Payments (Water Production+10% Coverage)	\$ 288,395	AD	\$ 288,395	\$ -	\$ -
Water Capital - Utility Plant	\$ -	AD	\$ -	\$ -	\$ -
Water Capital - Utility Plant - Non City	\$ -	AD	\$ -	\$ -	\$ -
BLANK	\$ -	AD	\$ -	\$ -	\$ -
Sub-Total	\$ 3,002,357		\$ 2,741,697	\$ 207,096	\$ 53,563
Water Distribution					
Regular Pay	\$ 1,088,640	AD	\$ 1,088,640	\$ -	\$ -
Overtime Pay	\$ 174,263	ADM	\$ 143,066	\$ 31,197	\$ -
Standby / Seasonal Pay	\$ 13,859	ADM	\$ 11,378	\$ 2,481	\$ -
FICA / Medicare	\$ 85,689	AD	\$ 85,689	\$ -	\$ -
Kentucky Retirement	\$ 278,149	AD	\$ 278,149	\$ -	\$ -
Health / Life Insurance	\$ 551,058	AD	\$ 435,336	\$ -	\$ 115,722
Worker's Compensation	\$ 10,951	AD	\$ 10,951	\$ -	\$ -
Unemployment Insurance	\$ 891	AD	\$ 891	\$ -	\$ -
Professional Services	\$ 22,896	AD	\$ 22,896	\$ -	\$ -
Postage / Freight	\$ 908	AD	\$ 908	\$ -	\$ -
Travel / Training	\$ 12,912	AD	\$ 12,912	\$ -	\$ -
Advertising	\$ 4,482	CC	\$ -	\$ -	\$ 4,482
Printing / Reproduction	\$ 571	CC	\$ -	\$ -	\$ 571
Utilities	\$ 394,238	ADM	\$ 323,661	\$ 70,577	\$ -
Telephone	\$ 3,558	AD	\$ 3,558	\$ -	\$ -
Building Repairs	\$ 6,914	AD	\$ 6,914	\$ -	\$ -
Equipment Repairs	\$ 110,877	ADM	\$ 91,028	\$ 19,850	\$ -
Rental / Maint. Agreements	\$ 57,743	AD	\$ 57,743	\$ -	\$ -
Dues / Publications	\$ 304	AD	\$ 304	\$ -	\$ -
Waterline Street Repairs	\$ 166,476	AD	\$ 166,476	\$ -	\$ -
General Supplies	\$ 45,231	AD	\$ 45,231	\$ -	\$ -
Office Supplies	\$ 2,751	AD	\$ 2,751	\$ -	\$ -
Chemical Supplies	\$ 1,293	ADM	\$ 1,061	\$ 231	\$ -
Concrete / Aggregate	\$ 62,304	ADM	\$ 51,150	\$ 11,154	\$ -
Lab Testing	\$ 5,212	AD	\$ 5,212	\$ -	\$ -
Fuel Expense	\$ 51,784	ADM	\$ 42,514	\$ 9,271	\$ -
Protective Apparel	\$ 10,827	AD	\$ 10,827	\$ -	\$ -
Pipe / Fittings	\$ 282,185	AD	\$ 282,185	\$ -	\$ -
Tools / Equipment	\$ 16,628	AD	\$ 16,628	\$ -	\$ -
Water Meters & Install	\$ 101,948	CC	\$ -	\$ -	\$ 101,948
Miscellaneous Expense	\$ 4,383	ADM	\$ 3,598	\$ 785	\$ -
Depreciation Expense (Water Distribution)	\$ 274,200	-	\$ 260,843	\$ -	\$ 13,357
Debt Service Payments (Water Distribution+10% Coverage)	\$ 168,603	CC	\$ -	\$ -	\$ 168,603
Water Capital - Waterline Replacements	\$ -	AD	\$ -	\$ -	\$ -
BLANK	\$ -	AD	\$ -	\$ -	\$ -
BLANK	\$ -	AD	\$ -	\$ -	\$ -
Sub-Total	\$ 4,012,728		\$ 3,462,500	\$ 145,546	\$ 404,682
Total	\$ 11,342,428		\$ 9,337,417	\$ 359,258	\$ 1,645,754

Appendix H. Water System Category Cost-of-Service by Customer Class

Water System Cost of Service by Function for Test Year						Test Year Amount ¹	City	Non-City	Wholesale					
	Utility Director	Utility Cashier	Utility Unclassified	Water Production	Water Distribution				Big Sandy	Cannonsburg	Flatwoods	Kenova	Russell	Sub-Total
Item														
Base	\$ 108,751	\$ -	\$ 2,996,940	\$ 2,830,379	\$ 3,537,517	\$ 9,473,587	\$ 3,683,006	\$ 3,780,420	\$ 332,148.57	\$ 1,429,390	\$ 193,931	\$ -	\$ 54,692	\$ 2,010,161
Maximum Day	\$ -	\$ -	\$ -	\$ 174,632	\$ 118,866	\$ 293,497	\$ 107,787	\$ 106,585	\$ 14,341	\$ 51,154	\$ 7,575.77	\$ -	\$ 6,055	\$ 79,125
Customer Costs	\$ -	\$ 604,513	\$ 39,273	\$ 6,490	\$ 287,288	\$ 937,564	\$ 462,663	\$ 474,901	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 108,751	\$ 604,513	\$ 3,036,214	\$ 3,011,500	\$ 3,943,670	\$ 10,704,648	\$ 4,253,456	\$ 4,361,906	\$ 346,489	\$ 1,480,544	\$ 201,506	\$ -	\$ 60,746	\$ 2,089,285
Percent						100.0%	39.7%	40.7%	3.2%	13.8%	1.9%	0.0%	0.6%	19.5%

Water System Cost of Service by Function for Test Year with Defined Adjustments						Test Year Amount ¹	City	Non-City	Wholesale					
	Utility Director	Utility Cashier	Utility Unclassified	Water Production	Water Distribution				Big Sandy	Cannonsburg	Flatwoods	Kenova	Russell	Sub-Total
Item														
Base	\$ 110,578	\$ -	\$ 3,022,642	\$ 2,741,697	\$ 3,462,500	\$ 9,337,417	\$ 4,005,269	\$ 3,492,936	\$ 120,042	\$ 1,465,379	\$ 198,465.70	\$ -	\$ 55,325	\$ 1,980,680
Maximum Day	\$ -	\$ -	\$ 6,616	\$ 207,096	\$ 145,546	\$ 359,258	\$ 138,007	\$ 121,025	\$ 18,878	\$ 64,253	\$ 9,506	\$ -	\$ 7,589	\$ 96,853
Customer Costs	\$ 3,055	\$ 625,852	\$ 558,601	\$ 53,563	\$ 404,682	\$ 1,645,754	\$ 879,102	\$ 766,652	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 113,633	\$ 625,852	\$ 3,587,859	\$ 3,002,357	\$ 4,012,728	\$ 11,342,428	\$ 5,022,378	\$ 4,380,612	\$ 138,920	\$ 1,529,631	\$ 207,972	\$ -	\$ 62,914	\$ 1,939,438
Percent						100.0%	44.3%	38.6%	1.2%	13.5%	1.8%	0.0%	0.6%	17.1%

Appendix I. Summary of Cost-of-Service and Revenue Requirements

Test Year Financial Summary	Cost of Service		Water Sales Revenue		Other Service Revenues		Misc. Revenues		Total Revenue		Surplus / (Deficit)	Potential Rate Increase		Total Revenues w/ Rate Increase		Surplus / (Deficit)
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	Amount	%	Amount	%	Amount
Residential / Commercial / Industry City	\$ 4,821,395	39.6%	\$3,430,734	36.1%	\$ 114,566	43.0%	\$ 115,289	43.0%	\$ 3,660,589	36.5%	\$ (1,160,806)	\$ -	0.00%	\$ 3,660,589	36.5%	\$ (1,160,806)
Non-City	\$ 4,944,867	40.6%	\$4,554,190	48.0%	\$ 152,083	57.0%	\$ 153,043	57.0%	\$ 4,859,316	48.4%	\$ (85,551)	\$ -	0.00%	\$ 4,859,316	48.4%	\$ (85,551)
Sub-Total	\$ 9,766,262	80.2%	\$7,984,924	84.1%	\$ 266,649	100.0%	\$ 268,332	100.0%	\$ 8,519,905	84.9%	\$ (1,246,356)	\$ -		\$ 8,519,905	84.9%	\$ (1,246,356)
Wholesale																
Big Sandy Water	\$ 401,840	3.3%	\$ 199,422	2.1%	\$ -	0.0%	\$ -	0.0%	\$ 199,422	2.0%	\$ (202,418)	\$ -	0.00%	\$ 199,422	2.0%	\$ (202,418)
Cannonsburg	\$ 1,706,106	14.0%	\$1,113,299	11.7%	\$ -	0.0%	\$ -	0.0%	\$ 1,113,299	11.1%	\$ (592,807)	\$ -	0.00%	\$ 1,113,299	11.1%	\$ (592,807)
Flatwoods	\$ 231,648	1.9%	\$ 166,359	1.8%	\$ -	0.0%	\$ -	0.0%	\$ 166,359	1.7%	\$ (65,289)	\$ -	0.00%	\$ 166,359	1.7%	\$ (65,289)
Kenova	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	0.00%	\$ -	0.0%	\$ -
Russell	\$ 70,427	0.6%	\$ 33,064	0.3%	\$ -	0.0%	\$ -	0.0%	\$ 33,064	0.3%	\$ (37,363)	\$ -	0.00%	\$ 33,064	0.3%	\$ (37,363)
Sub-Total	\$ 2,410,020	19.8%	\$1,512,144	15.9%	\$ -	0.0%	\$ -	0.0%	\$ 1,512,144	15.1%	\$ (897,876)	\$ -		\$ 1,512,144	15.1%	\$ (897,876)
Total	\$ 12,176,282	100.0%	\$9,497,068	100.0%	\$ 266,649	100.0%	\$ 268,332	100.0%	\$ 10,032,049	100.0%	\$ (2,144,233)	\$ -		\$ 10,032,049	100.0%	\$ (2,144,233)

Test Year with Defined Adjustments Financial Summary	Cost of Service		Water Sales Revenue		Other Service Revenues		Misc. Revenues		Total Revenue		Surplus / (Deficit)	Potential Rate Increase		Total Revenues w/ Rate Increase		Surplus / (Deficit)
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	Amount	%	Amount	%	Amount
Residential / Commercial / Industry																
City	\$ 5,022,378	44.3%	\$ 3,430,734	37.5%	\$ 117,904	44.2%	\$ 118,649	44.2%	\$ 3,667,287	37.9%	\$ (1,355,092)	\$ 497,456.42	14.5%	\$ 4,164,743	36.9%	\$ (857,635)
Non-City	\$ 4,380,612	38.6%	\$ 4,328,117	47.4%	\$ 148,745	55.8%	\$ 149,684	55.8%	\$ 4,626,545	47.8%	\$ 245,932	\$ 627,577	14.5%	\$ 5,254,122	46.6%	\$ 873,509
Sub-Total	\$ 9,402,991	82.9%	\$ 7,758,851	84.9%	\$ 266,649	100.0%	\$ 268,332	100.0%	\$ 8,293,832	85.7%	\$ (1,109,159)	\$ 1,125,033		\$ 9,418,865	83.5%	\$ 15,874
Wholesale																
Big Sandy Water	\$ 138,920	1.2%	\$ 69,079	0.8%	\$ -	0.0%	\$ -	0.0%	\$ 69,079	0.7%	\$ (69,841)	\$ 24,177.52	35.0%	\$ 93,256	0.8%	\$ (45,664)
Cannonsburg	\$ 1,529,631	13.5%	\$ 1,113,299	12.2%	\$ -	0.0%	\$ -	0.0%	\$ 1,113,299	11.5%	\$ (416,332)	\$ 389,654.68	35.0%	\$ 1,502,954	13.3%	\$ (26,678)
Flatwoods	\$ 207,972	1.8%	\$ 166,359	1.8%	\$ -	0.0%	\$ -	0.0%	\$ 166,359	1.7%	\$ (41,613)	\$ 58,225.67	35.0%	\$ 224,585	2.0%	\$ 16,613
Kenova	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	35.0%	\$ -	0.0%	\$ -
Russell	\$ 62,914	0.6%	\$ 33,064	0.4%	\$ -	0.0%	\$ -	0.0%	\$ 33,064	0.3%	\$ (29,851)	\$ 11,572.32	35.0%	\$ 44,636	0.4%	\$ (18,278)
Sub-Total	\$ 1,939,438	17.1%	\$ 1,381,801	15.1%	\$ -	0.0%	\$ -	0.0%	\$ 1,381,801	14.3%	\$ (557,637)	\$ 483,630		\$ 1,865,431	16.5%	\$ (74,007)
Total	\$ 11,342,428	100.0%	\$ 9,140,651	100.0%	\$ 266,649	100.0%	\$ 268,332	100.0%	\$ 9,675,632	100.0%	\$ (1,666,796)	\$ 1,608,664		\$ 11,284,296	100.0%	\$ (58,133)

Notes:
1) Includes Depreciation
2) Data from City of Ashland Department of Finance.

Appendix J. Big Sandy Water District Adjusted Water Sales, Expenses, and Revenue

Big Sandy Water District Approximate Revenue Changes				
	Monthly (Test Year)	Monthly (Test Year w/ Defined Adjustments)	Total Annual Revenue (Test Year w/ Defined Adjustments)	Annual Defined Adjusted Revenue
Average Water Bill	\$19,526	\$5,757	\$234,307	-\$179,623

Revenue Rate per 1,000 gals \$3.06

Big Sandy Approximate Sales Changes			
	Test Year ³	Test Year with Defined Adjustments (gal)	Defined Adjustment (gal) ⁵
Average Monthly Usage (gal)	6,391,364	1,884,306	-
July ¹	11,103,000	1,019,000	(10,084,000)
August ¹	12,102,000	1,054,000	(11,048,000)
September ¹	11,113,000	12,389,000	1,276,000
October ¹	10,928,000	715,000	(10,213,000)
November ²	7,439,000	929,333	(6,509,667)
December ²	7,357,000	929,333	(6,427,667)
January ²	9,344,000	929,333	(8,414,667)
February ¹	5,752,000	929,333	(4,822,667)
March ¹	894,000	929,333	35,333
April ¹	3,128,000	929,333	(2,198,667)
May ¹	1,036,000	929,333	(106,667)
June ¹	1,212,000	929,333	(282,667)
Average Annual Usage	81,408,000	22,611,667	-58,796,333

	Test Year ³	\$ / 1000 gallons (rounded) ⁴	Monthly Reduction	Annual Expense Adjustment ⁶
Water Production				
Utilities	\$ 719,556	\$0.21	-\$1,033	-\$12,399.46
Chemical Supplies	\$ 422,242	\$0.12	-\$606	-\$7,276.11
Total				-\$19,676
Water Distribution				
Utilities	\$ 410,326	\$0.12	-\$589	-\$7,070.78
Chemical Supplies	\$ 1,346	\$0.00	-\$2	-\$23
Total				-\$7,094
Total Expenses				-\$26,770

Notes:

- 1) Test Year with Defined Adjustments data from City of Ashland for 19-20.
- 2) Test Year with Defined Adjustments calculated as average of available FY'21.
- 3) Data from City of Ashland for FY '19-'20.
- 4) Calculated as utility expense divided by Monthly Modified Water Sales from Appendix G.
- 5) Calculated as difference in Test Year w/ Defined Adjustments and Test Year.
- 6) Calculated as Average Annual Usage multiplied by expense cost per 1000 gallons.

Appendix K. AK Steel Adjusted Water Sales, Expenses, and Revenue

AK Steel Approximate Revenue Changes				
	Monthly (Test Year)	Monthly (Test Year w/ Defined Adjustments)	Total Annual Revenue (Test Year w/ Defined Adjustments)	Annual Defined Adjusted Revenue
Average Water Bill	\$20,820	\$2,477	\$249,846	-\$226,074

Revenue	Rate per 1,000 gals	\$3.02

AK Steel Approximate Sales Changes			
	Test Year ³	Test Year with Defined Adjustments (gal)	Defined Adjustment (gal) ⁵
Average Monthly Usage (gal)	6,905,636	821,583	-
July ¹	8,880,000	849,000	(8,031,000)
August ¹	8,880,000	919,000	(7,961,000)
September ¹	8,880,000	664,000	(8,216,000)
October ¹	8,880,000	860,000	(8,020,000)
November ²	12,156,000	823,000	(11,333,000)
December ²	9,391,000	823,000	(8,568,000)
January ²	9,085,000	823,000	(8,262,000)
February ¹	7,578,000	823,000	(6,755,000)
March ¹	6,190,000	823,000	(5,367,000)
April ¹	2,808,000	823,000	(1,985,000)
May ¹	1,308,000	823,000	(485,000)
June ¹	806,000	806,000	0
Average Annual Usage	84,842,000	9,859,000	-74,983,000

	Test Year ³	\$ / 1000 gallons (rounded) ⁴	Monthly Reduction	Annual Expense Adjustment ⁶
Water Production				
Utilities	\$ 719,556	\$0.21	-\$1,318	-\$15,813.04
Chemical Supplies	\$ 422,242	\$0.12	-\$773	-\$9,279.23
Total				-\$25,092
Water Distribution				
Utilities	\$ 410,326	\$0.12	-\$751	-\$9,017.37
Chemical Supplies	\$ 1,346	\$0.00	-\$2	-\$30
Total				-\$9,047
Total Expenses				-\$34,139

Notes:

- 1) Test Year with Defined Adjustments data from City of Ashland for 19-20.
- 2) Test Year with Defined Adjustments calculated as average of available FY'21.
- 3) Data from City of Ashland for FY '19-'20.
- 4) Calculated as utility expense divided by Monthly Modified Water Sales from Appendix G.
- 5) Calculated as difference in Test Year w/ Defined Adjustments and Test Year.
- 6) Calculated as Average Annual Usage multiplied by expense cost per 1000 gallons.

Appendix L. Comprehensive Annual Financial Report

CITY OF ASHLAND

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION**

FOR THE YEAR ENDED JUNE 30, 2020

TOGETHER WITH INDEPENDENT AUDITOR'S REPORTS

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Kelley Galloway
Smith Goolsby, PSC

Certified Public Accountants and Advisors

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INDEPENDENT AUDITOR'S REPORT

Matt Perkins, Mayor
City Commissioners and City Manager
City of Ashland
Ashland, Kentucky

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Ashland, Kentucky (the "City") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Ashland, Kentucky as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for each major fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis information, the Schedule of Employer Contributions and Investment Returns, the Schedule of Funding Progress, the Schedule of Changes in Net Pension Liabilities, the Schedule of City's Proportionate Share of the Net Pension and OPEB Liability and the Schedule of Pension and OPEB Contributions on pages 3 through 16 and on pages 69 through 79, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The statements and schedules contained on pages 80 through 86 and the Financial Data Schedule on pages 87 and 88 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplemental statements and schedules contained on pages 80 through 86, the Financial Data Schedule contained on pages 87 and 88 and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 9, 2021, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Kelley Gallaway Smith Goodley, PSC

Ashland, Kentucky
April 9, 2021

MANAGEMENT DISCUSSION AND ANALYSIS

The management discussion and analysis (MD&A) gives readers an overview and analysis of the financial position and activities of the City of Ashland ("Government") for the fiscal year ended June 30, 2020. This information should be read in conjunction with the financial statements immediately following the analysis.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the Government exceeded its liabilities and deferred inflows of resources at the end of the fiscal year by \$46.0 million (net position). This amount includes \$10.6 million restricted to specific projects by laws, regulations or contractual agreements. A deficit total of (\$60.1) million was unrestricted due to GASB No. 68, Accounting and Financial Reporting for Pensions, which was implemented in the fiscal year ended 06/30/2015 and GASB No. 75, Accounting and Financial Reporting for Postemployment Benefits other than Pensions (OPEB), which was implemented in the fiscal year ended 06/30/2018.
- The Government's total net position decreased by (\$2.3) million, primarily due to changes in the net pension and OPEB liabilities and the related deferred outflows and inflows. Net position of governmental activities decreased by (\$6.0) million and net position of business-type activities increased by \$3.6 million.
- At fiscal year end, the governmental activities reported a combined ending fund balance of \$3.7 million. Approximately 47% of this total amount, \$1.7 million, is restricted or committed for grant programs. Assigned fund balance comprises 25% of total fund balance; the majority of which is set aside for capital improvements.
- At June 30, 2020, unassigned General Fund fund balance of \$994 thousand is available and may be used to meet the government's ongoing obligations to citizens and creditors.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis serves as an introduction to the City's basic financial statements, which consist of three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements.

REPORTING THE GOVERNMENT AS A WHOLE

This report is published under the standards for government financial reporting as prescribed by the Governmental Accounting Standards Board, Statement Number 34 (GASB 34). The reporting format consists of a series of financial statements that provide an overview of all services provided by or supported by the Government (the Government-wide Statements) and provides more detailed information about major programs of the Government ("the Fund Statements").

These statements present a financial picture of the Government as a whole through the use of a consolidated statement of all funds and eliminating interfund transfers. The value of capital assets of governmental type operations is presented in this statement. The infrastructure assets for governmental type funds, including roads, bridges, sidewalks, etc., are reported and depreciated under these reporting standards. These reporting standards provide improved information to the reader.

Government-wide financial statements include the Statement of Net Position and the Statement of Activities. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All the revenues earned and expenses incurred in the fiscal year are taken into account regardless of when cash is received or paid.

The Statement of Net Position presents information on all the Government's assets, deferred outflows of resources, liabilities and deferred inflows of resources at the end of the fiscal year. Net position is the difference between assets and deferred outflows of resources vs. its liabilities and deferred inflows of resources. Over time, an increase or decrease in net position is one indicator of whether financial health is improving or deteriorating. Information on other factors such as changes in the revenue structure and the condition of the Government's assets is also needed to assess the overall financial position of the Government.

The Statement of Activities presents revenues and expenses and shows how the government's net position changed during the most recent fiscal year, as well as any other transactions that increase or decrease net position. Program revenues are offset by program expenses to provide better information as to program costs financed by general government revenues.

The government-wide statements divide the Government's activities into two kinds of activities:

Governmental activities - Most of the Government's basic services are reported here, including general government, economic development, police, fire, public services and engineering. Property taxes, insurance tax and occupational license fees finance most of these activities.

Business-type activities - Activities primarily paid from charges and user fees cover the cost of services that are reported here. This includes water production, sanitary sewer services, Ashland bus system, recreation operating fund and cemetery fund.

REPORTING THE CITY'S MOST SIGNIFICANT FUNDS

Fund financial statements report the Government's operations in more detail than the government-wide statements by providing information about the Government's most significant funds. Some funds are required to be established by local law or by bond covenants. However, many other funds are established to help control and manage money for a particular purpose. These types of funds are presented in the fund financial statements: governmental funds, proprietary funds and fiduciary funds.

Governmental funds - Most of the Government's basic services are reported in the governmental funds. These statements provide a short-term view of general government operations and how these services are financed as well as the balances left at year-end that are available for future spending. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can be readily converted to cash.

Proprietary funds - The Government charges fees for business-type services which are intended to cover the cost of providing those services. The governing body decides that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The subcategories of the funds include enterprise funds, which are business-type activities, and internal service funds, which report services provided to internal units of government. The proprietary funds are reported in the same way that all activities are reported in the government-wide statements but the fund statements provide more detail. The City considers the Utility Fund, Ashland Bus System, Recreation Operating Fund and Ashland Cemetery Fund to be its major proprietary funds.

Internal service funds - These funds are used to accumulate and allocate costs internally among the various functions or cost centers. The City uses an internal service fund to account for the employee health insurance, dental and life insurance benefits.

Notes to the financial statements - The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

Other information - In addition to the basic financial statements and accompanying notes, this report also presents certain *Required Supplemental Information* concerning the City's contributions to certain employees' pension plans and other post-employment benefits to its employees. Additionally, *Supplemental Information* includes more detail on the City's General Fund, details of the City's capital assets, statement of net position and revenue and expenditures for Ashland's Housing Authority.

THE GOVERNMENT AS A TRUSTEE

The Government is trustee, or fiduciary, for two employees' pension plans: the Police and Firefighter's pension fund and the Utility employee pension fund. The fiduciary activities are reported separately. These activities are excluded from the other government-wide and fund statements because the Government cannot use these assets to finance its operations.

THE GOVERNMENT AS A WHOLE

NET POSITION

As of June 30, 2020, the Government as a whole had a net position greater than its liabilities by \$46,085,331. Net position of governmental activities was \$10,265,327 and decreased by (\$6,012,364) over the prior year. Total collected for taxes were 99.9% of budget, however, the budget amount was revised due to COVID. On March 6, 2020, Governor Beshear declared a State of Emergency. This changed many things for the City including the postponement by the PVA of our tax valuations. The valuations were received after the end of the fiscal year so property tax billings were delayed. Occupational license fee receipts excelled again this fiscal year despite the pandemic, for \$470,272 in additional revenue. The City also received Cares Relief funds to offset the police and fire payroll costs during the pandemic for \$1.4 million. Other revenues such as rental revenue, coal severance, recycling permit fees only brought in approximately 50% of projections. Unbudgeted items included a Community Center and its playground and the Broadway Square construction came in overbudget by \$858 thousand. Professional Services in the Community and Economic Development Department exceeded budget parameters for a comprehensive plan, demolitions and Roger Brooks Fast Track by \$52 thousand. Of ending Governmental Activities Net Position, \$51,659,502 is invested in capital assets net of related debt; \$1,725,320 is restricted for capital projects and grant programs; and unrestricted net position is (\$43,119,495). Although the City's investment in its capital assets is reported net of related debt, it should still be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

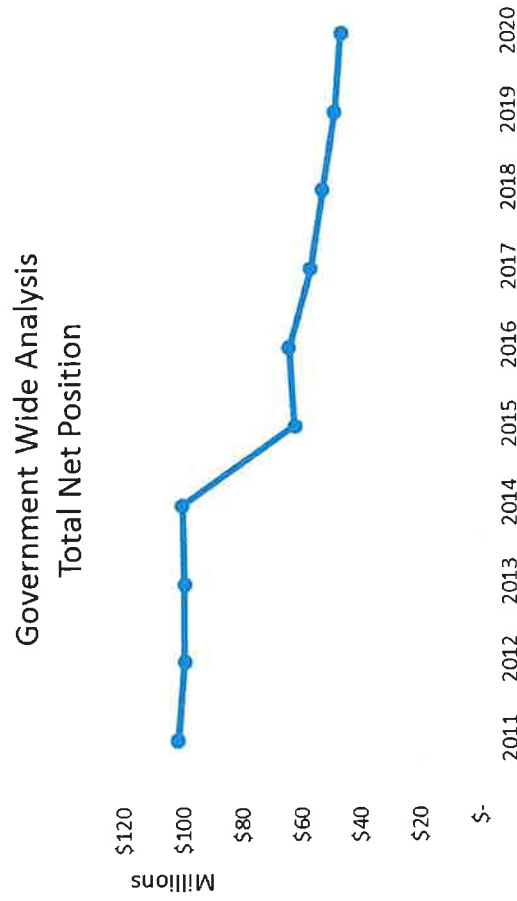
The net position of the Government's business-type activities is \$35,820,004 and increased by \$3,659,843 over the prior year. Residential and commercial meter sales exceeded projections by \$266,983 due to the continuation of commercial meter replacements that exceeded useful life and were registering reads at lower accuracy and AK Steel stayed operating longer than anticipated. An increase in the volume of hauled waste and its treatment brought in \$122,904 of excess funds. Interest rates were up this fiscal year and produced unanticipated revenue totaling \$57,999. Utility Fund rates in all classes increased by the CPI this year effective January 1st. A net reduction of \$644,223 in construction-in-progress was a result of the completion of the construction of the Water Distribution building, beginning the Underdrain project at the Water Treatment Plant and the CSO engineering for Wastewater Treatment Plant. Of the business-type net position, \$43,974,450 is net investment in capital assets and (\$17,028,739) is unrestricted. The largest portion of the City's combined net position reflects its investment in capital assets (land, buildings, machinery and equipment) less outstanding related debt used to acquire those assets. The City uses these capital assets to provide services to citizens, and as a result, these assets are not available for future spending. The City's capital asset investment is reported net of related debt, but the resources to pay this debt must be provided from other sources, since the capital assets cannot be used to liquidate the liabilities.

An additional portion of the City's business-type net position, \$8,874,293, represents resources that are subject to limitations on their use through legislation adopted by the City or through external restrictions. The largest restricted portion, \$7,506,050, is for sewer improvements.

ANALYSIS OF THE CITY'S NET POSITION

	Governmental Activities		Business-type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$	8,312,630	\$	13,318,134	\$	21,380,108
Capital assets		62,259,475		59,222,313		117,903,991
Total assets		70,572,105		72,540,447		139,284,099
Deferred outflows of resources		12,186,249		11,924,890		15,622,512
						15,248,502
Liabilities						
Long-term liabilities		5,094,763		6,052,739		8,432,383
Total Liabilities		63,261,423		59,209,936		94,729,203
		68,356,186		65,262,675		103,161,586
Deferred inflows of resources		4,136,841		2,924,971		102,141,100
						4,379,283
Net position						
Net investment in capital assets		51,659,502		48,057,346		95,633,952
Restricted		1,725,320		1,794,311		88,009,429
Unrestricted		(43,119,495)		(33,573,966)		10,599,613
						(60,148,234)
Total Net Position		\$ 10,265,327		\$ 16,277,691		\$ 46,085,331
						\$ 48,437,852

The exhibit below charts the City's total net position for the past ten years (prior years have not been restated for implementation of GASB 68 and 75).



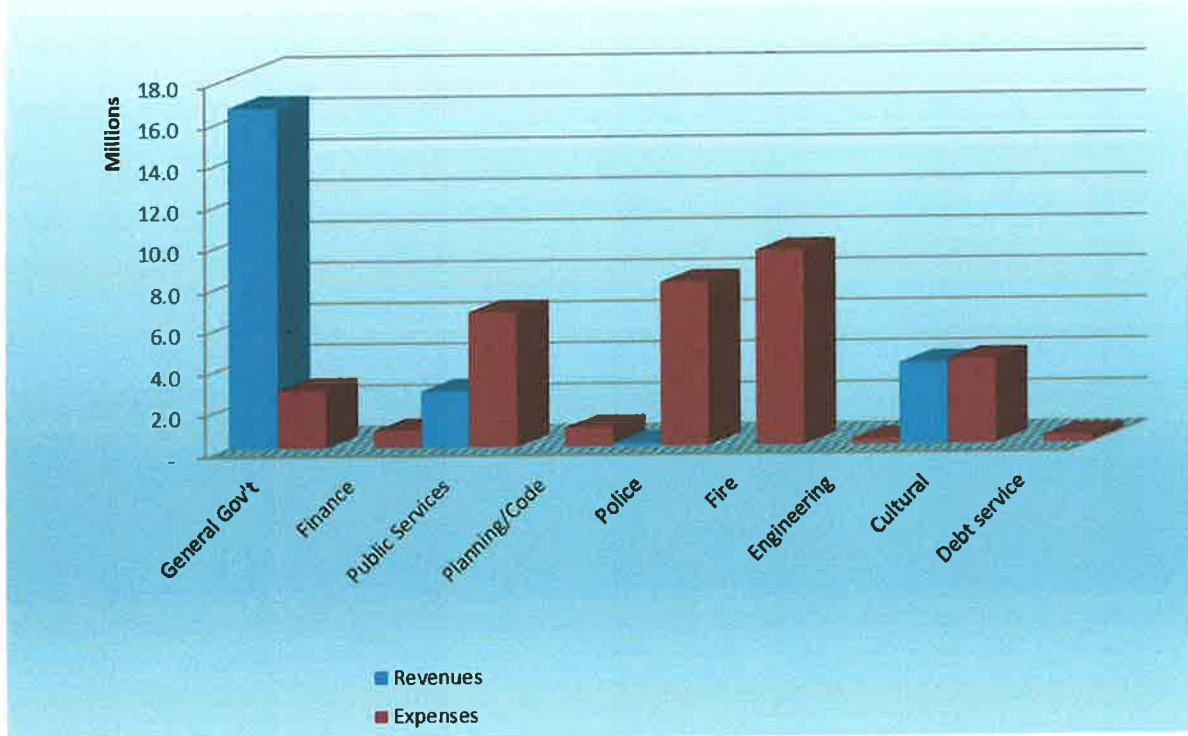
The City's net position decreased significantly in FY 2015 due to the implementation of GASB 68. The City's participation in County Employee Retirement System (CERS) led to the inclusion of an initial noncurrent liability. Net position took another hit in FY 2018 due to the implementation of GASB 75. The City's participation in the Kentucky Retirement Systems Insurance Fund generated a noncurrent liability for other post-employment benefits. Annual adjustments to these liabilities continue to drive net position down in FY 2019 and FY 2020.

ANALYSIS OF THE CITY'S OPERATIONS

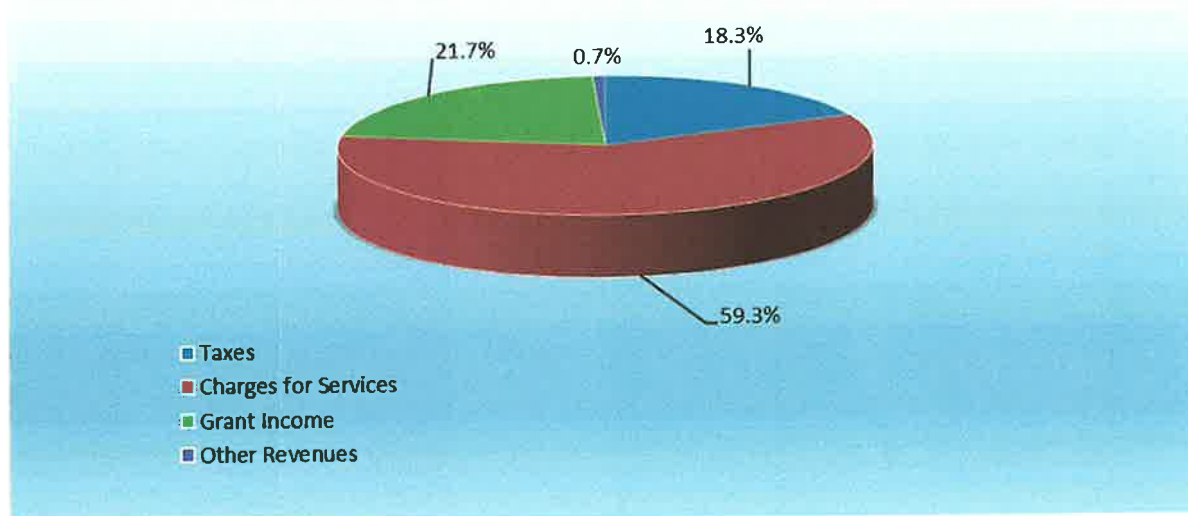
Revenues	Governmental Activities		Business-type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Taxes	\$ 5,267,843	\$ 8,042,133	\$ -	\$ -	\$ 5,267,843	\$ 8,042,133
Charges for Services	17,064,839	16,383,748	17,488,662	16,881,896	34,553,501	33,265,644
Operating Grants / Contr.	6,216,866	3,707,280	323,851	319,526	6,540,717	4,026,806
Capital Grants / Contr.	20,000	621,500	2,488,069	322,381	2,508,069	943,881
Other Income	214,248	196,199	653,719	780,448	867,967	976,647
Total Revenue	28,783,796	28,950,860	20,954,301	18,304,251	49,738,097	47,255,111
Expenses	Governmental Activities		Business-type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
General Government	2,791,896	2,638,860	-	-	2,791,896	2,638,860
Finance	803,819	688,925	-	-	803,819	688,925
Public Services	6,541,436	7,007,676	-	-	6,541,436	7,007,676
Planning / Code	905,463	838,185	-	-	905,463	838,185
Police	7,946,663	7,142,676	-	-	7,946,663	7,142,676
Fire	9,447,894	8,518,282	-	-	9,447,894	8,518,282
Engineering	256,770	216,630	-	-	256,770	216,630
Community / Cultural	4,098,731	4,576,745	-	-	4,098,731	4,576,745
Debt Service	355,228	373,683	-	-	355,228	373,683
Utility Fund	-	-	16,151,545	16,719,013	16,151,545	16,719,013
Ashland Bus System	-	-	1,435,441	1,274,145	1,435,441	1,274,145
Recreation Operating Fund	-	-	1,076,103	1,099,626	1,076,103	1,099,626
Cemetery	-	-	279,629	269,615	279,629	269,615
Total Expense	33,147,900	32,001,662	18,942,718	19,362,399	52,090,618	51,364,061
Changes before transfers	(4,364,104)	(3,050,802)	2,011,583	(1,058,148)	(2,352,521)	(4,108,950)
Transfers	(1,648,260)	(1,744,139)	1,648,260	1,744,139	-	-
Change in Net Position	(6,012,364)	(4,794,941)	3,659,843	685,991	(2,352,521)	(4,108,950)
Net Position Beg of Year	16,277,691	21,072,632	32,160,161	31,474,170	48,437,852	52,546,802
Net Position End of Year	\$ 10,265,327	\$ 16,277,691	\$ 35,820,004	\$ 32,160,161	\$ 46,085,331	\$ 48,437,852

GOVERNMENTAL ACTIVITIES

EXPENSES AND PROGRAM REVENUES- GOVERNMENTAL ACTIVITIES

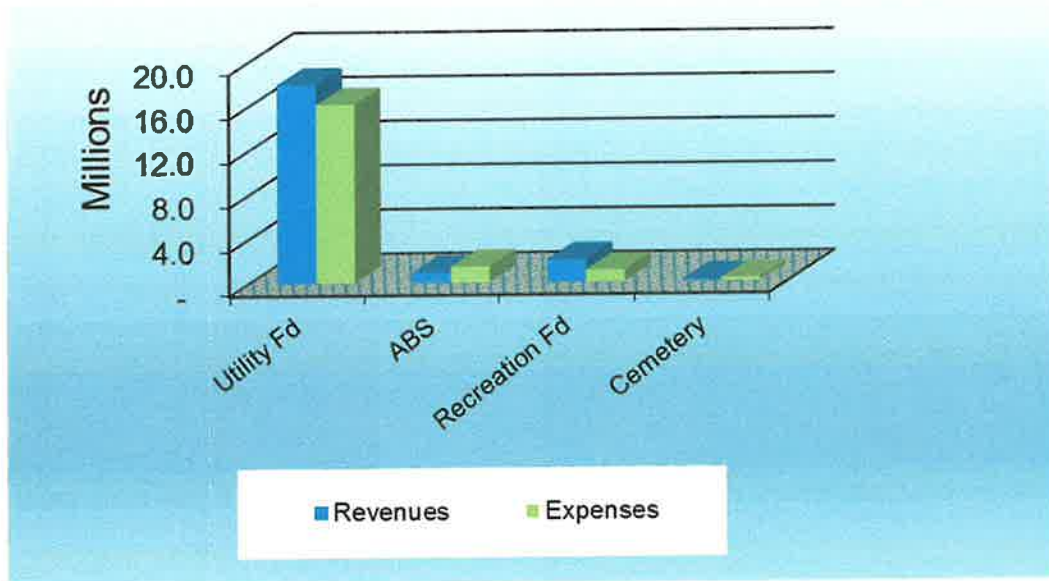


REVENUE BY SOURCE - GOVERNMENT ACTIVITIES

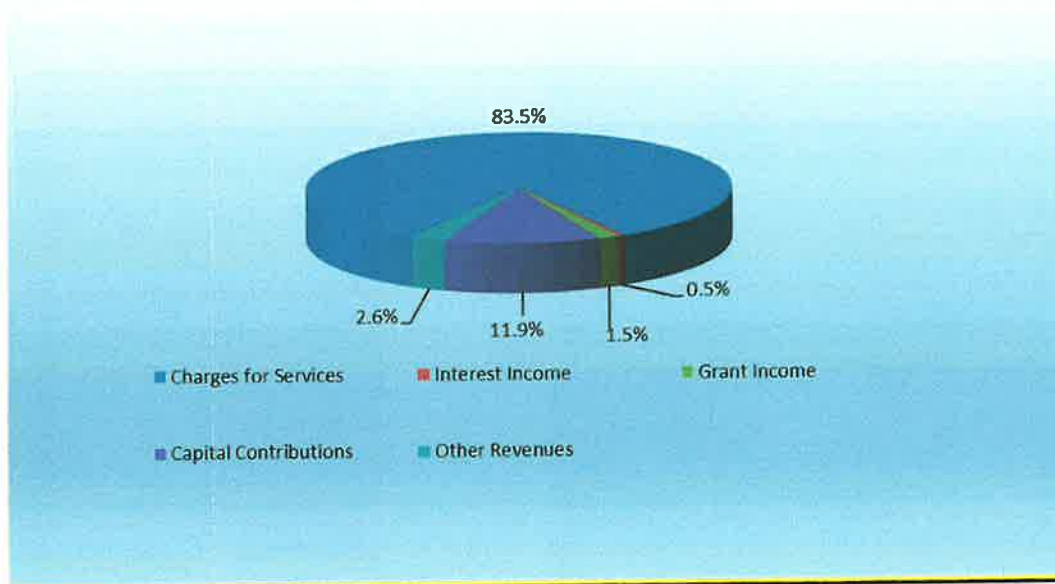


BUSINESS-TYPE ACTIVITIES

EXPENSES AND REVENUES - BUSINESS-TYPE ACTIVITIES



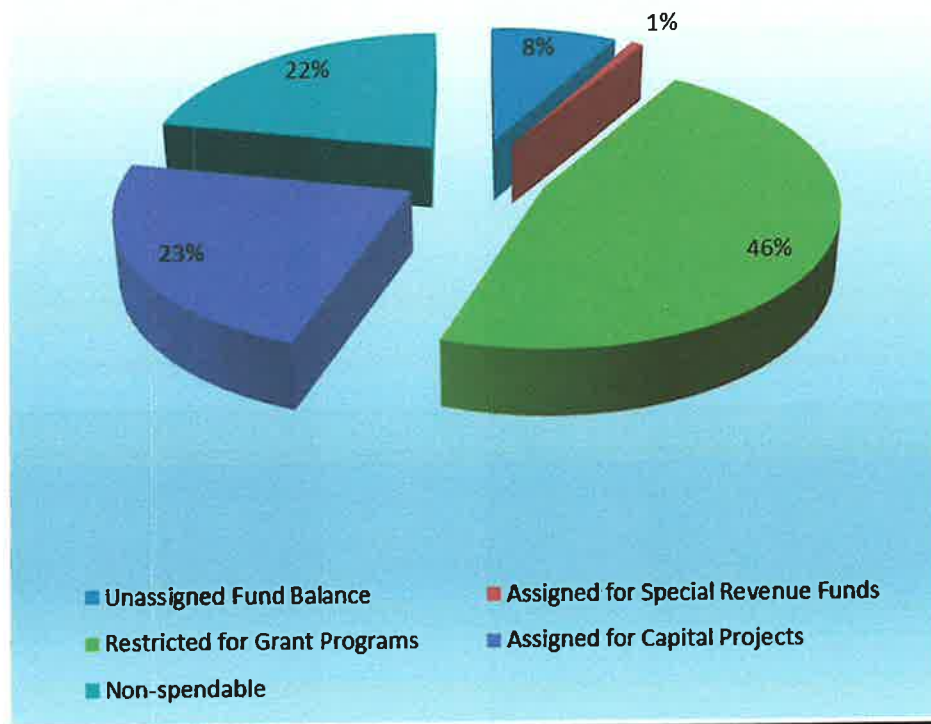
REVENUE BY SOURCE - BUSINESS -TYPE ACTIVITIES



FINANCIAL ANALYSIS OF THE CITY'S FUNDS

- A. The focus of the City's governmental funds is to provide information on near-term inflows or outflows and balances of spendable resources which are useful in determining the City's financing requirements. Unassigned fund balance serves as a useful measure of the City's net resources available for spending at the end of the fiscal year. At the end of the fiscal year, the City's governmental funds reported combined ending fund balances of \$3,706,309. Of this total, \$263,534, or 7%, is unassigned fund balance. The remainder of fund balance is assigned / non-spendable / restricted to indicate it is not available for new spending because it has previously been restricted. Fiscal Year 2020 reports assigned for special revenue funds at \$65,437, restricted for grant programs at \$1,725,320, non-spendable at \$802,018 and assigned for capital projects at \$850,000. The governmental funds assigned for capital projects is for the continuation of our Streetscape Improvements. Unassigned fund balance decreased this year as the City created a Tax Increment Financing (TIF) district in FY 2018 for infrastructure improvements to transform the existing Ashland Plaza Hotel into a Marriott Delta. The property tax revenue and occupational license fee revenue received from businesses in the TIF district was not enough to support the debt service payment. Non-spendable fund balance is a combination of our prepaid property and equipment insurance, general liability insurance, workers compensation insurance and the balances of the inventory accounts at the close of the fiscal year.

Ending Fund Balances Governmental Activities



MAJOR GOVERNMENTAL FUNDS

For the year ending June 30, 2020, the major governmental funds reported as follows:

The General Fund had revenues of \$24,290,386, expenditures of \$22,033,230 and net other financing uses of \$(4,759,459). The total fund balance was \$3,510,081. Fund balance decreased this fiscal year as a result of a delayed billing for property taxes due to COVID, unbudgeted items in the Community and Economic Development Department and Broadway Square construction change orders. These items are extraordinary in nature and are anticipated to be non-recurring.

The Tax Increment Finance Fund had revenues of \$67,778 and expenditures of \$470,709. The total fund balance was \$(695,413). The TIF fund expenditures are the final redevelopment assistance payment for the Marriott Delta Hotel and the debt service payment. It should be noted that the deficit is a result of revenues not meeting the needs for the debt service payment. A conservative fiscal approach should be applied to the TIF district for future fiscal years.

The Municipal Aid Road Fund had revenues of \$424,703 and expenditures of \$424,703. The total fund balance was \$0. The focus on paving allowed the City to utilize this fund to its full potential by improving the roads and infrastructure for our citizens.

The Floodwall Operating Fund had revenues of \$49,870 and expenditures of \$247,790. The total fund balance was \$(35,529). Fund balance has a deficit balance this fiscal year as a result of delayed billing for property taxes due to COVID.

The Community Development Fund had revenues of \$689,379 and expenditures of \$689,379. The total fund balance was \$65,437.

The Housing Assistance Fund had revenues of \$3,241,680 and expenditures of \$3,295,039. The total fund balance was \$11,733. The net change in fund balance was due to the unspent COVID admin fees being classified as unearned revenue.

The Capital Purchase Improvement Fund had revenues of \$20,000, other financing sources of \$3,111,199 and expenditures of \$4,006,199. The total fund balance was \$850,000. Fund balance is restricted for Streetscape Improvements.

PROPRIETARY FUNDS

The City's proprietary funds, or business-type activities, had a total net position of \$35,820,004 for the four funds. Total increase in net position was \$3,659,843. Net position changes are a result of operations, operating grants and capital contributions.

The Utility Fund, which accounts for water and wastewater services for the City of Ashland and surrounding communities, had a positive net position change. Operating expenses increased over prior year by 2.4% and operating revenues included a 2.0% decrease. Sales to Big Sandy have been reduced as they are purchasing water from another Utility. Turn fees and late payment charges were down due to COVID and the Governor's order to not complete turn offs or charge late fees. Utility rate modifications were effective beginning January 1, 2020.

The Ashland Bus System accounts for the City's transportation system which is partially subsidized by the Federal Government (Federal Transit Administration). The City acquired the Ashland Cemetery in September 2009.

Recreation Operating Fund is the City's park system, swimming pool, concession activities and other recreational activities. The pickleball court has a new lighting system so citizens can enjoy utilizing it until the Park closes. "Tot lot" equipment and a sensory garden were included to our playground upgrades. Riverfront statues rounded out the additions to the Recreation assets this fiscal year.

BUDGETARY HIGHLIGHTS

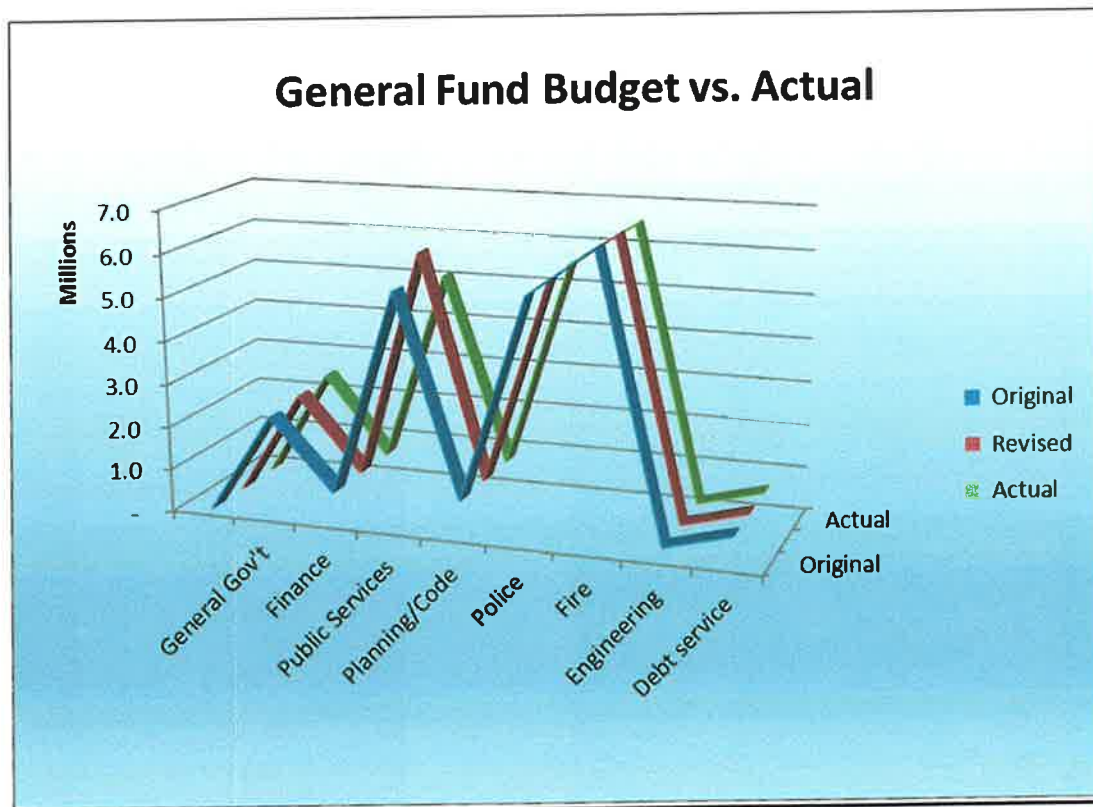
The General Fund budget was amended during the year to reflect the following:

- ⇒ \$2,156,262 decrease in budgeted revenues for the General Fund. This decrease includes \$2,680,055 for delayed billing of property taxes, \$520,000 for the discretionary paving grant and \$3,793 for insurance claims.

- ⇒ \$95,689 increase in Unclassified for Debord Assessment, broadcast commission meetings and payback to HUD for ineligible activities.
- ⇒ \$562,022 increase in Public Services for Street Repairs (\$15,530 for check valves and \$520,000 for discretionary paving grant), general supplies (\$29,801 for traffic paint) and a reduction in repairs and general supplies for the overage in a truck purchase (\$3,309).
- ⇒ \$12,243 increase in police expenditures for task force related overtime, equipment purchases and vehicle damage repairs.
- ⇒ \$25,674 increase in the transfer to the Recreation Fund to purchase flag poles to place at the Riverfront.
- ⇒ Increase in the transfer to Capital Purchase Improvement Fund: \$23,927 for Public Services vehicles; \$560,294 for Police vehicles and equipment; \$82,671 for a replacement boat motor for Fire (reduced from operating Fire budget) and rescue truck that exceeded the original budget estimate.

Significant budget versus actual variances include the following:

- ⇒ The General Fund is the primary operating governmental fund of the City. General Fund actual revenues were \$24,290,386 versus budgeted revenues of \$22,378,658. Licenses / Permits was \$12,144,175 budgeted and actual revenues were \$12,605,940 for a variance of \$461,765. Finance staff's focus on collection efforts and new business in the City is to be credited for this positive variance. Grants / Entitlements exceeded projections by \$1,555,470. Part of this surplus was for the award of the Cares Relief grant.
- ⇒ The General Fund had a positive variance concerning expenditures this fiscal year. The variance can be attributed to the temporary reduction in staffing associated with COVID in preparation for the offset of revenue. Two divisions that passed their operating parameters were General Government and Police. General Government is where the PPE supplies were expensed which was paid for by FEMA funds. The Police payroll was above the budget and it was paid for by the Cares Relief grant.



CAPITAL ASSET AND DEBT ADMINISTRATION

The City's investment in capital assets for governmental and business-type activities as of June 30, 2020 is \$117,903,991 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system improvements, machinery and equipment, park facilities, roads and construction in progress. See Note (6) for additional discussion of the City's capital assets.

Major construction projects through June 30, 2020 include:

<u>Project</u>	<u>Approved Contract</u>	<u>Paid / Accrued to Date</u>	<u>Outstanding Commitment</u>
CIPP Lining	\$ 64,500	\$ 24,960	\$ 39,540
Pollard Mills	421,800	169,022	252,778
SCADA	251,110	198,255	52,855
WWTP Expansion	535,990	123,209	412,781
Waterline Replacement	218,290	180,820	37,470
Pollard Mills Storm Water	447,877	304,305	143,572
CIPP Lining Rehabilitation	550,785	88,688	462,097
	<u>\$ 2,490,352</u>	<u>\$ 1,089,259</u>	<u>\$ 1,401,093</u>

CITY OF ASHLAND - CAPITAL ASSETS (NET OF DEPRECIATION)

<u>Asset</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Land	\$ 4,463,328	\$ 449,401	\$ 4,912,729
Buildings and improvements	12,403,274	6,575,987	18,979,261
Automotive equipment	6,467,399	2,738,507	9,205,906
Operating equipment	5,122,964	4,795,358	9,918,322
Office equipment	728,396	553,509	1,281,905
Capital improvements	1,166,553	3,262,098	4,428,651
Right-of-way	15,038,909	-	15,038,909
Infrastructure	82,874,945	-	82,874,945
Utility plant	-	101,322,475	101,322,475
Construction (CIP)	2,314,726	1,732,766	4,047,492
	<u>130,580,494</u>	<u>121,430,101</u>	<u>252,010,595</u>
Less depreciation	<u>(68,321,019)</u>	<u>(65,785,585)</u>	<u>(134,106,604)</u>
Total	<u>\$ 62,259,475</u>	<u>\$ 55,644,516</u>	<u>\$ 117,903,991</u>

DEBT

At the end of fiscal year 2020, the City had governmental activities debt of \$11,544,861 compared to \$11,782,256 at June 30, 2019, which represents a decrease of \$237,395. Business-type activities had debt of \$11,700,880 compared to \$12,996,054 at June 30, 2019, which represents a decrease of

\$1,295,174. See Note (9) for additional discussion of the City's long term debt. The following chart summarizes governmental and business-type activities debt.

<u>Governmental Activities Debt</u>	<u>Amount</u>
General obligation bond series 2015	\$ 1,860,000
General obligation bond series 2017	4,155,000
Capital lease - police station	3,247,252
Capital lease - Melody Mtn Phase II	1,275,834
Premium on bonds	125,488
Compensated absences obligation	881,287
Total	<u>\$ 11,544,861</u>
<u>Business-Type Activities Debt</u>	<u>Amount</u>
Revenue & Improvement Bonds 2013	\$ 1,945,000
Water & Sewer Revenue Bonds 2015	2,670,000
Capital lease - Radio Meters	1,019,167
Kentucky Infrastructure Authority loans	5,990,269
Discount on bonds	(8,900)
Premium on bonds	85,344
Total	<u>\$ 11,700,880</u>

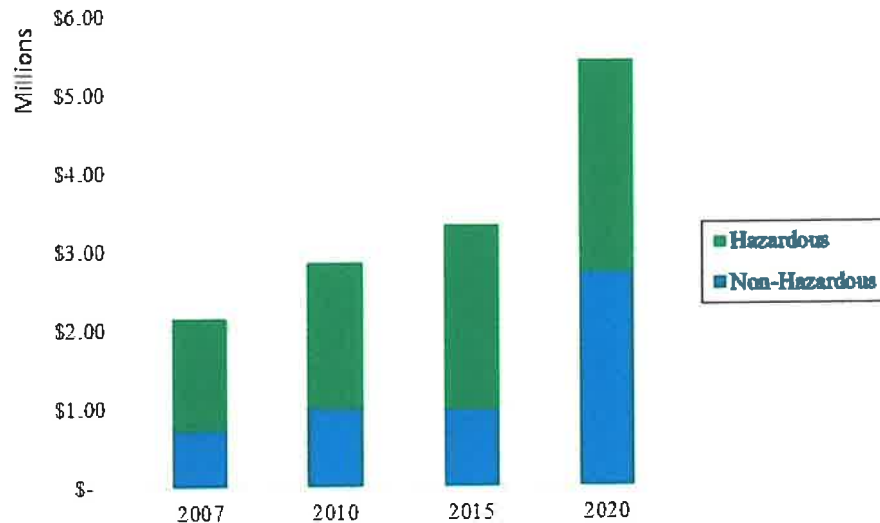
DESCRIPTION OF MUNICIPAL DEBT

- ⇒ General Obligation Refunding Bonds 2015 - \$1,860,000.
- ⇒ General Obligation Bonds 2017 Ashland Plaza Redevelopment Project - \$4,155,000.
- ⇒ General Obligation Bonds 2013 Melody Mountain Phase II - \$1,275,834.
- ⇒ Premium on bonds - \$125,488.
- ⇒ Capital Lease - Police station - \$3,247,252.
- ⇒ Employee compensated absences payable after 60 days at \$881,287.
- ⇒ Utility Revenue bond issue 2013 for phase II upgrade of the water plant - \$1,945,000.
- ⇒ K.I.A. Loans used to upgrade the utility system and correct CSO - \$5,990,269.
- ⇒ KLC lease payable for the purchase of radio read meters - \$1,019,167.
- ⇒ Water & Sewer Revenue Bonds 2015 – water system improvements - \$2,670,000.
- ⇒ Discount on bonds - (\$8,900).
- ⇒ Premium on bonds - \$85,344.

OTHER POTENTIALLY SIGNIFICANT MATTERS

Over the years, the City's contribution to the Kentucky Retirement System (CERS) has seen a substantial rise in costs that has significantly impacted the City's operating budget. The table and graph below show the actual cost of the City's contributions to CERS for both Non-Hazardous and Hazardous employees for selected fiscal years, 2007, 2010, 2015 and 2020.

CERS Employer Contributions						
	Non-Hazardous			Hazardous		
FY	Rate	Amount	% Change	Rate	Amount	% Change
2007	13.19%	\$ 726,183		28.21%	\$1,416,348	
2010	16.16%	1,007,386	38.72%	32.97%	1,842,136	30.06%
2015	17.67%	997,574	-0.97%	34.31%	2,331,987	26.59%
2020	24.06%	1,740,547	174.72%	39.58%	2,685,813	15.17%



ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Unemployment rate for the City of Ashland as of June 2020 is 5.9%. This rate is higher than the State of Kentucky rate at 5.0% and lower than the national rate of 11.2%.

The following summarizes the 2021 fiscal year budgeted expenses.

- ⇒ General Fund - \$24,497,021
- ⇒ Tax Increment Finance Fund - \$298,450
- ⇒ Municipal Aid Program - \$383,290
- ⇒ Community Development Block Grant Fund - \$1,624,753
- ⇒ Section 8 Voucher - \$3,417,048
- ⇒ Floodwall Operating Fund - \$436,903
- ⇒ Utility Fund - \$28,415,442
- ⇒ Ashland Bus System - \$2,634,475
- ⇒ Recreation Operating Fund - \$955,106
- ⇒ Ashland Cemetery Fund - \$136,740
- ⇒ Capital Purchase Improvement Fund - \$1,029,742

Fiscal year 2021 contains three significant budget items. The Utility Fund will upgrade the Water Plant with SCADA and field instrumentation. Also in the Utility Fund is the continuance of replacing the aging water lines. The third item is to continue the Streetscape project that began several years ago.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of financial data for the City of Ashland. Requests for additional information should be addressed to:

Tony D. Grubb, CGFM
 Director of Finance
 City of Ashland
 P.O. Box 1839
 Ashland, KY 41105-1839
 Email: Tdgrubb@ashlandky.gov

CITY OF ASHLAND
STATEMENT OF NET POSITION
JUNE 30, 2020

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 3,044,664	\$ 431,084	\$ 3,475,748
Accounts receivable	259,923	2,838,169	3,098,092
Allowance for uncollectible accounts	-	(145,693)	(145,693)
Taxes receivable	562,344	-	562,344
Allowance for uncollectible taxes	(562,344)	-	(562,344)
Grants receivable	1,881,324	158,712	2,040,036
Internal balances, net	1,614,768	(1,614,768)	-
Due from fiduciary fund	51,437	-	51,437
Program receivables	-	-	-
Allowance for uncollectible accounts	-	-	-
Other receivables	572,314	-	572,314
Allowance for uncollectible accounts	(63,818)	-	(63,818)
Prepaid expenses	615,948	88,377	704,325
Inventories	186,070	2,437,304	2,623,374
Restricted assets -			
Cash and cash equivalents	-	3,182,355	3,182,355
Certificates of deposit	-	5,691,938	5,691,938
Note receivable	150,000	-	150,000
Nondepreciable capital assets	21,251,024	2,182,167	23,433,191
Depreciable capital assets	109,329,470	119,247,934	228,577,404
Accumulated depreciation	(68,321,019)	(65,785,585)	(134,106,604)
Total assets	70,572,105	68,711,994	139,284,099
DEFERRED OUTFLOWS OF RESOURCES			
Deferred savings from refunding bonds	63,601	80,814	144,415
Deferred outflows - OPEB related	3,958,426	1,043,415	5,001,841
Deferred outflows - pension related	8,164,222	2,312,034	10,476,256
Total deferred outflows of resources	12,186,249	3,436,263	15,622,512

CITY OF ASHLAND
STATEMENT OF NET POSITION (CONCLUDED)
JUNE 30, 2020

	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts payable	1,551,237	701,399	2,252,636
Due to Board of Education	40,632	-	40,632
Payable to fiduciary fund	-	154,162	154,162
Other accrued expenses and liabilities	2,748,237	527,963	3,276,200
Deposits	-	319,574	319,574
Matured revenue bonds and notes	-	50,000	50,000
Accrued compensated absences, current	173,369	252,843	426,212
Current portion of long-term debt	581,288	1,331,679	1,912,967
Net OPEB liabilities, due in more than one year	10,296,240	3,053,874	13,350,114
Net pension liabilities, due in more than one year	42,001,610	18,044,705	60,046,315
Accrued compensated absences, non-current	881,287	-	881,287
Capital lease obligations, non-current	4,261,797	907,084	5,168,881
Revenue and Improvement bonds, net of discounts	-	4,016,444	4,016,444
Kentucky Infrastructure Authority loans, non-current	-	5,445,673	5,445,673
General obligation bonds, non-current, plus premiums	5,820,489	-	5,820,489
Total liabilities	68,356,186	34,805,400	103,161,586
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows - OPEB related	3,012,196	1,089,514	4,101,710
Deferred inflows - pension related	1,124,645	433,339	1,557,984
Total deferred inflows of resources	4,136,841	1,522,853	5,659,694
NET POSITION			
Net investment in capital assets	51,659,502	43,974,450	95,633,952
Restricted			
Debt service	-	1,138,163	1,138,163
Grant programs	1,725,320	-	1,725,320
Sewer improvements	-	7,506,050	7,506,050
Other	-	230,080	230,080
Unrestricted	(43,119,495)	(17,028,739)	(60,148,234)
Total net position	\$ 10,265,327	\$ 35,820,004	\$ 46,085,331

The accompanying notes to financial statements
are an integral part of this statement.

CITY OF ASHLAND
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
General government	\$ 2,791,896	\$ 14,505,416	\$ 2,013,308	\$ 20,000	\$ 13,746,828	\$ -	\$ 13,746,828
Finance	803,819	-	-	-	(803,819)	-	(803,819)
Public services	6,541,436	2,278,644	424,445	-	(3,838,347)	-	(3,838,347)
Planning and code enforcement	905,463	-	-	-	(905,463)	-	(905,463)
Police	7,946,663	-	129,162	-	(7,817,501)	-	(7,817,501)
Fire	9,447,894	-	-	-	(9,447,894)	-	(9,447,894)
Engineering	256,770	-	-	-	(256,770)	-	(256,770)
Community and cultural	4,098,731	280,779	3,649,951	-	(168,001)	-	(168,001)
Debt service - interest	355,228	-	-	-	(355,228)	-	(355,228)
Total governmental activities	33,147,900	17,064,839	6,216,866	20,000	(9,846,195)	-	(9,846,195)
Business-Type Activities							
Utilities	16,151,545	17,303,919	7,815	-	-	1,160,189	1,160,189
Recreation	1,076,103	20,681	-	1,974,521	-	919,099	919,099
Cemetery	279,629	122,831	-	-	-	(156,798)	(156,798)
Bus	1,435,441	41,231	316,036	513,548	-	(564,626)	(564,626)
Total business-type activities	18,942,718	17,488,662	323,851	2,488,069	-	1,357,864	1,357,864
Total primary government	\$ 52,090,618	\$ 34,553,501	\$ 6,540,717	\$ 2,508,069	\$ (9,846,195)	\$ 1,357,864	\$ (8,488,331)
General Revenues:							
Property and other local taxes							
General property taxes					\$ 381,004	\$ -	\$ 381,004
Vehicle property taxes					386,501	-	386,501
Insurance premium taxes					4,188,278	-	4,188,278
Bank franchise and other taxes					312,060	-	312,060
Interest income					7,531	101,737	109,268
Other revenues					206,717	551,982	758,699
Total general revenues					5,482,091	653,719	6,135,810
Transfers					(1,648,260)	1,648,260	-
Total general revenues and transfers					3,833,831	2,301,979	6,135,810
Change in net position					(6,012,364)	3,659,843	(2,352,521)
Net position, June 30, 2019					16,277,691	32,160,161	48,437,852
Net position, June 30, 2020					\$ 10,265,327	\$ 35,820,004	\$ 46,085,331

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF ASHLAND
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020**

		Special Revenue Funds						Total
		Tax Incremental Finance	Municipal Aid Road	Floodwall Operating	Community Development	Housing Assistance	Capital Projects	Governmental Funds
Assets	General							
Cash	\$ 1,721,784	\$ -	\$ 130,817	\$ 19,478	\$ 3,866	\$ 332,629	\$ -	\$ 2,208,574
Taxes receivable	531,902	-	-	30,442	-	-	-	562,344
Allowance for uncollectible taxes	(531,902)	-	-	(30,442)	-	-	-	(562,344)
Grants receivable	1,713,587	-	33,886	-	133,851	-	-	1,881,324
Due from other funds	2,638,401	-	-	-	-	21,192	1,639,231	4,298,824
Other receivables	504,230	-	-	-	-	68,084	-	572,314
Allowance for uncollectible accounts	-	-	-	-	-	(63,818)	-	(63,818)
Prepaid items	615,948	-	-	-	-	-	-	615,948
Inventories - supplies	186,070	-	-	-	-	-	-	186,070
Total assets	\$ 7,380,020	\$ -	\$ 164,703	\$ 19,478	\$ 137,717	\$ 358,087	\$ 1,639,231	\$ 9,699,236
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ 311,275	\$ -	\$ -	\$ 2,323	\$ 34,168	\$ 8,364	\$ 789,231	\$ 1,145,361
Due to other funds	2,491,614	695,413	164,703	48,603	32,414	-	-	3,432,747
Unearned revenue	-	-	-	-	-	330,503	-	330,503
Due to Board of Education	40,632	-	-	-	-	-	-	40,632
Accrued compensated absences	168,538	-	-	1,385	1,134	2,312	-	173,369
Accrued wages and related expenditures	857,880	-	-	2,696	4,564	5,175	-	870,315
Total liabilities	3,869,939	695,413	164,703	55,007	72,280	346,354	789,231	5,992,927
Fund Balances:								
Non-spendable	802,018	-	-	-	-	-	-	802,018
Restricted for grant programs	1,713,587	-	-	-	-	11,733	-	1,725,320
Assigned for capital projects	-	-	-	-	-	-	850,000	850,000
Assigned for special revenue funds	-	-	-	-	65,437	-	-	65,437
Unassigned	994,476	(695,413)	-	(35,529)	-	-	-	263,534
Total fund balances	3,510,081	(695,413)	-	(35,529)	65,437	11,733	850,000	3,706,309
Total liabilities and fund balances	\$ 7,380,020	\$ -	\$ 164,703	\$ 19,478	\$ 137,717	\$ 358,087	\$ 1,639,231	\$ 9,699,236

The accompanying notes to financial statements are an integral part of this statement.

CITY OF ASHLAND
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
JUNE 30, 2020

Total fund balance - total governmental funds \$ 3,706,309

Amounts reported for governmental activities in the statement of net position
are different because:

Capital assets of \$130,580,494 net of accumulated depreciation of \$68,321,019
used in governmental activities are not financial resources and therefore
are not reported in the governmental funds. 62,259,475

Other long-term assets are not available to pay for current-period
expenditures and therefore are not reported in the governmental funds:

Note receivable	150,000	
Deferred savings from refunding bonds	63,601	213,601

Deferred outflows and inflows of resources related to pensions and OPEB
plans are applicable to future periods and, therefore, are not reported in
the governmental funds. 7,985,807

Long-term liabilities, including bonds payable, are not due and payable in the
current period and therefore are not reported in the governmental funds:

Net OPEB liabilities	(10,296,240)	
Net pension liabilities	(42,001,610)	
Bonds payable	(6,140,489)	
Accrued interest payable	(57,154)	
Accrued compensated absences	(881,287)	
Capital lease obligations	(4,523,085)	(63,899,865)

Net position, end of year - Governmental Activities \$ 10,265,327

The accompanying notes to financial statements
are an integral part of this statement.

CITY OF ASHLAND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Special Revenue Funds							Total
	General	Tax Increment Finance	Municipal Aid Road	Floodwall Operating	Community Development	Housing Assistance	Capital Projects	Governmental Funds
Revenues								
Property and other local taxes	\$ 5,185,735	\$ 32,486	\$ -	\$ 49,622	\$ -	\$ -	\$ -	\$ 5,267,843
Licenses and permits	12,605,940	35,292	-	-	-	-	-	12,641,232
Charges for services	2,278,644	-	-	-	-	-	-	2,278,644
Fees, fines and reimbursements	1,864,184	-	-	-	-	-	-	1,864,184
Grant income	2,142,470	-	424,445	-	689,379	2,960,572	-	6,216,866
Administration fee income	-	-	-	-	-	280,779	-	280,779
Interest income	6,696	-	258	248	-	329	-	7,531
Other income	206,717	-	-	-	-	-	20,000	226,717
Total revenues	24,290,386	67,778	424,703	49,870	689,379	3,241,680	20,000	28,783,796
Expenditures								
General government	2,499,914	-	-	-	-	-	1,503	2,501,417
Finance	668,606	-	-	-	-	-	-	668,606
Public services	5,115,011	-	424,703	247,790	-	-	-	5,787,504
Planning and code enforcement	785,556	-	-	-	-	-	-	785,556
Police	5,569,454	-	-	-	-	-	-	5,569,454
Fire	6,554,339	-	-	-	-	-	-	6,554,339
Engineering	214,411	-	-	-	-	-	-	214,411
Community and cultural	-	173,509	-	-	689,379	3,295,039	-	4,157,927
Capital outlay	-	-	-	-	-	-	4,004,696	4,004,696
Debt service:								
Principal retirement	392,356	170,000	-	-	-	-	-	562,356
Interest charges	233,583	127,200	-	-	-	-	-	360,783
Total expenditures	22,033,230	470,709	424,703	247,790	689,379	3,295,039	4,006,199	31,167,049
Excess (deficiency) of Revenues Over (Under) Expenditures	2,257,156	(402,931)	-	(197,920)	-	(53,359)	(3,986,199)	(2,383,253)
Other Financing Sources (Uses)								
Transfers in	-	-	-	-	-	-	3,111,199	3,111,199
Transfers out	(4,759,459)	-	-	-	-	-	-	(4,759,459)
Total other financing sources (uses)	(4,759,459)	-	-	-	-	-	3,111,199	(1,648,260)
Net change in fund balances	(2,502,303)	(402,931)	-	(197,920)	-	(53,359)	(875,000)	(4,031,513)
Fund balances beginning of year	6,012,384	(292,482)	-	162,391	65,437	65,092	1,725,000	7,737,822
Fund balances end of year	\$ 3,510,081	\$ (695,413)	\$ -	\$ (35,529)	\$ 65,437	\$ 11,733	\$ 850,000	\$ 3,706,309

The accompanying notes to financial statements are an integral part of this statement.

CITY OF ASHLAND
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Net change in fund balances - total governmental funds	\$ (4,031,513)
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	5,633,677	
Depreciation expense	<u>(2,596,515)</u>	3,037,162

Generally, expenditures recognized in the fund financial statements are limited to only those that use current financial resources, but expenses are recognized in the statement of activities when they are incurred for the following:

Long-term portion of accrued sick leave	(334,475)
Amortization of deferred savings from refunding bonds	(6,876)
Amortization of bond discounts and premiums	9,514
Accrued interest payable	2,917

Governmental funds report pension contributions as expenditures when paid. However, in the Statement of Activities, pension expense is the cost of benefits earned, adjusted for member contributions, the recognition of changes in deferred outflows and inflows of resources related to pensions, and investment experience.

Net change in Police & Firefighters pension liability	270,776	
CERS pension expense	(4,864,438)	
CERS OPEB expense	<u>(657,787)</u>	(5,251,449)

Bond and capital lease payments are recognized as expenditures of current financial resources in the fund financial statements, but are reductions of liabilities in the statement of net position.

	<u>562,356</u>
Change in net position of governmental activities	<u><u>\$ (6,012,364)</u></u>

The accompanying notes to financial statements
are an integral part of this statement.

CITY OF ASHLAND
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2020

	Business-Type Activities					Governmental Activity - Internal Service
	Utility Fund	Ashland Bus Fund	Recreation Fund	Cemetery Fund	Total	Fund
ASSETS						
Unrestricted Assets:						
Cash and cash equivalents	\$ 270,383	\$ 24,154	\$ 5,132	\$ 131,415	\$ 431,084	\$ 836,090
Accounts receivable	2,835,065	-	948	2,156	2,838,169	259,923
Allowance for doubtful accounts	(145,693)	-	-	-	(145,693)	-
Due from other funds	-	-	-	31,063	31,063	800,128
Grants receivable - capital	-	150,897	-	-	150,897	-
Grants receivable - operating	7,815	-	-	-	7,815	-
Prepaid expenses	88,377	-	-	-	88,377	-
Inventories -						
Repair parts and supplies	933,863	70,668	3,293	-	1,007,824	-
Lots and vaults	-	-	-	1,429,480	1,429,480	-
Total unrestricted assets	3,989,810	245,719	9,373	1,594,114	5,839,016	1,896,141
Restricted Assets:						
Cash and cash equivalents	3,142,275	-	-	40,080	3,182,355	-
Investments -						
Certificates of deposit	5,501,938	-	190,000	-	5,691,938	-
Total restricted assets	8,644,213	-	190,000	40,080	8,874,293	-
Total current assets	12,634,023	245,719	199,373	1,634,194	14,713,309	1,896,141
Capital Assets:						
Land and easements	372,725	-	58,223	18,453	449,401	-
Utility plant	101,322,475	-	-	-	101,322,475	-
Buildings and improvements	2,587,960	1,567,726	100,529	2,319,771	6,575,986	-
Operating equipment	5,625,598	1,468,211	3,636,005	66,150	10,795,964	-
Office and computer equipment	510,019	38,170	5,320	-	553,509	-
Construction in progress	1,732,766	-	-	-	1,732,766	-
	112,151,543	3,074,107	3,800,077	2,404,374	121,430,101	-
Less: Accumulated depreciation	(62,644,608)	(1,759,741)	(827,498)	(553,738)	(65,785,585)	-
Total capital assets - net	49,506,935	1,314,366	2,972,579	1,850,636	55,644,516	-
Total noncurrent assets	49,506,935	1,314,366	2,972,579	1,850,636	55,644,516	-
Total assets	62,140,958	1,560,085	3,171,952	3,484,830	70,357,825	1,896,141
DEFERRED OUTFLOWS OF RESOURCES						
Deferred savings from refunding bonds	80,814	-	-	-	80,814	-
Deferred outflows - OPEB related	789,839	158,677	80,547	14,352	1,043,415	-
Deferred outflows - pension related	1,750,151	351,602	178,479	31,802	2,312,034	-
Total deferred outflows of resources	2,620,804	510,279	259,026	46,154	3,436,263	-

CITY OF ASHLAND
STATEMENT OF NET POSITION (CONCLUDED)
PROPRIETARY FUNDS
JUNE 30, 2020

	Business-Type Activities					Governmental Activity - Internal Service Fund
	Utility Fund	Ashland Bus Fund	Recreation Fund	Cemetery Fund	Total	Fund
LIABILITIES						
Current liabilities (payable from current assets):						
Accounts payable	\$ 605,577	\$ 74,625	\$ 18,505	\$ 2,692	\$ 701,399	\$ 405,876
Due to other funds	882,750	338,027	579,216	-	1,799,993	-
Accrued compensated absences	211,500	24,449	9,289	7,605	252,843	-
Other accrued liabilities	372,161	97,446	11,819	46,537	527,963	1,490,265
Total current liabilities						
(payable from current assets)	2,071,988	534,547	618,829	56,834	3,282,198	1,896,141
Current liabilities (payable from restricted assets):						
Matured revenue bonds and notes	50,000	-	-	-	50,000	-
Customer deposits	319,574	-	-	-	319,574	-
Current portion of capital lease obligations	112,083	-	-	-	112,083	-
Current portion of Revenue and Improvement bonds	675,000	-	-	-	675,000	-
Current portion of Kentucky Infrastructure Authority loans	544,596	-	-	-	544,596	-
Total current liabilities						
(payable from restricted assets)	1,701,253	-	-	-	1,701,253	-
Total current liabilities	3,773,241	534,547	618,829	56,834	4,983,451	1,896,141
Long-term liabilities:						
Capital lease obligations	907,084	-	-	-	907,084	-
Revenue and Improvement bonds, net of discount and premium	4,016,444	-	-	-	4,016,444	-
Kentucky Infrastructure Authority loans	5,445,673	-	-	-	5,445,673	-
Net OPEB liabilities	2,435,243	329,961	221,929	66,741	3,053,874	-
Net pension liabilities	15,395,068	1,391,469	1,033,668	224,500	18,044,705	-
Total long-term liabilities	28,199,512	1,721,430	1,255,597	291,241	31,467,780	-
Total liabilities	31,972,753	2,255,977	1,874,426	348,075	36,451,231	1,896,141
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows - OPEB related	824,735	165,687	84,106	14,986	1,089,514	-
Deferred inflows - pension related	328,026	65,900	33,452	5,961	433,339	-
Total deferred inflows of resources	1,152,761	231,587	117,558	20,947	1,522,853	-
NET POSITION						
Net investment in capital assets	37,836,869	1,314,366	2,972,579	1,850,636	43,974,450	-
Restricted for debt service	1,138,163	-	-	-	1,138,163	-
Restricted for sewer improvements	7,506,050	-	-	-	7,506,050	-
Other	-	-	190,000	40,080	230,080	-
Unrestricted	(14,844,834)	(1,731,566)	(1,723,585)	1,271,246	(17,028,739)	-
Total net position	\$ 31,636,248	\$ (417,200)	\$ 1,438,994	\$ 3,161,962	\$ 35,820,004	\$ -

The accompanying notes to financial statements
are an integral part of this statement.

CITY OF ASHLAND
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Business-Type Activities					Governmental Activity - Internal Service Fund
	Utility Fund	Ashland Bus Fund	Recreation Fund	Cemetery Fund	Total	
OPERATING REVENUES						
Residential and commercial meter sales	\$ 4,621,553	\$ -	\$ -	\$ -	\$ 4,621,553	\$ -
Sewer service	7,582,146	-	-	-	7,582,146	-
Industrial meter sales	3,363,371	-	-	-	3,363,371	-
Other municipalities	1,512,144	-	-	-	1,512,144	-
Industrial pretreatment	128,737	-	-	-	128,737	-
Water and sewer taps	95,968	-	-	-	95,968	-
Concession sales	-	-	7,184	-	7,184	-
Lot and vault sales	-	-	-	50,470	50,470	-
Opening and closing fees	-	-	-	72,361	72,361	-
Passenger fares	-	41,231	-	-	41,231	-
Admission fees	-	-	13,497	-	13,497	-
Premium charges	-	-	-	-	-	5,952,709
Miscellaneous	522,314	10,745	4,552	14,371	551,982	-
Total operating revenues	17,826,233	51,976	25,233	137,202	18,040,644	5,952,709
OPERATING EXPENSES						
Administration - Director	174,367	-	-	-	174,367	-
Administration - Cashier	1,014,911	-	-	-	1,014,911	-
Water - Production	2,364,525	-	-	-	2,364,525	-
Water - Distribution	3,787,376	-	-	-	3,787,376	-
Sewer - Pretreatment	1,928,219	-	-	-	1,928,219	-
Sewer - Collection	1,545,106	-	-	-	1,545,106	-
Depreciation	2,697,195	156,401	73,111	51,211	2,977,918	-
Insurance	192,569	29,186	19,651	6,111	247,517	-
Other operating expenses	2,106,359	553,469	449,080	90,813	3,199,721	6,160
Salaries	-	535,899	334,764	59,414	930,077	-
Utilities	-	27,313	111,593	13,654	152,560	-
Operating supplies	-	133,173	87,904	58,426	279,503	-
Premiums and claims	-	-	-	-	-	5,947,804
Total operating expenses	15,810,627	1,435,441	1,076,103	279,629	18,601,800	5,953,964
OPERATING INCOME (LOSS)	2,015,606	(1,383,465)	(1,050,870)	(142,427)	(561,156)	(1,255)
NON-OPERATING REVENUES (EXPENSES)						
Interest income	97,999	269	3,242	227	101,737	1,255
Grant income	7,815	316,036	-	-	323,851	-
Interest on revenue bonds and notes	(340,918)	-	-	-	(340,918)	-
Total non-operating revenues (expenses)	(235,104)	316,305	3,242	227	84,670	1,255
INCOME (LOSS) BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	1,780,502	(1,067,160)	(1,047,628)	(142,200)	(476,486)	-
TRANSFERS						
From General Fund	-	574,833	952,781	120,646	1,648,260	-
Total transfers in	-	574,833	952,781	120,646	1,648,260	-
CAPITAL CONTRIBUTIONS						
Local contributions	-	-	1,974,521	-	1,974,521	-
Federal/state grants	-	513,548	-	-	513,548	-
Total capital contributions	-	513,548	1,974,521	-	2,488,069	-
INCREASE (DECREASE) IN NET POSITION	1,780,502	21,221	1,879,674	(21,554)	3,659,843	-
NET POSITION, JUNE 30, 2019	29,855,746	(438,421)	(440,680)	3,183,516	32,160,161	-
NET POSITION, JUNE 30, 2020	\$ 31,636,248	\$ (417,200)	\$ 1,438,994	\$ 3,161,962	\$ 35,820,004	\$ -

The accompanying notes to financial statements
are an integral part of this statement.

CITY OF ASHLAND
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Business-Type Activities				Governmental Activity - Internal Service
	Utility Fund	Ashland Bus Fund	Recreation Fund	Cemetery Fund	Fund
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers	\$ 16,990,328	\$ 41,231	\$ 20,681	\$ 120,675	\$ 17,172,915
Cash payments to suppliers for goods and services	(10,882,405)	(966,766)	(188,306)	(115,527)	(12,153,004)
Cash payments to employees	(4,026,781)	(416,466)	(261,167)	(37,101)	(4,741,515)
Other operating revenues	522,314	10,745	4,552	14,371	551,982
Payments for internal services	(1,764,889)	(153,256)	(165,258)	(34,160)	(2,117,563)
Cash received for internal services	-	-	-	-	-
Payments for premiums and claims	-	-	-	-	-
Net cash provided by (used for) operating activities	<u>838,567</u>	<u>(1,484,512)</u>	<u>(589,498)</u>	<u>(51,742)</u>	<u>518,909</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Grant income	-	635,562	-	-	635,562
Transfers from other funds	-	574,833	952,781	120,646	1,648,260
Net cash provided by noncapital financing activities	<u>-</u>	<u>1,210,395</u>	<u>952,781</u>	<u>120,646</u>	<u>2,283,822</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	(2,901,118)	(469,966)	(386,442)	-	(3,757,526)
Proceeds from sale of assets	-	-	-	-	-
Principal paid on bonds, notes, and lease obligations	(1,290,382)	-	-	-	(1,290,382)
Interest paid on bonds, notes, and lease obligations	(340,918)	-	-	-	(340,918)
Capital grants received	-	610,531	-	-	610,531
Net cash provided by (used for) capital and related financing activities	<u>(4,532,418)</u>	<u>140,565</u>	<u>(386,442)</u>	<u>-</u>	<u>(4,778,295)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Withdrawal of investment securities	(2,558,269)	-	-	-	(2,558,269)
Investment income	97,999	269	2,466	227	100,961
Net cash provided by investing activities	<u>(2,460,270)</u>	<u>269</u>	<u>2,466</u>	<u>227</u>	<u>(2,457,308)</u>
Net increase (decrease) in cash and cash equivalents	(6,154,121)	(133,283)	(20,693)	69,131	(6,238,966)
Cash and cash equivalents, June 30, 2019	<u>9,566,779</u>	<u>157,437</u>	<u>25,825</u>	<u>102,364</u>	<u>9,852,405</u>
Cash and cash equivalents, June 30, 2020	<u>\$ 3,412,658</u>	<u>\$ 24,154</u>	<u>\$ 5,132</u>	<u>\$ 171,495</u>	<u>\$ 3,613,439</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES					
Operating income (loss)	\$ 2,015,606	\$ (1,383,465)	\$ (1,050,870)	\$ (142,427)	\$ (561,156)
Adjustments:					
Depreciation	2,697,195	156,401	73,111	51,211	2,977,918
Amortization	22,145	-	-	-	22,145
Net OPEB adjustment	20,666	(2,839)	3,425	1,164	22,416
Net pension adjustment	337,397	109,132	91,420	20,390	558,339
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(24,294)	-	-	(2,156)	(26,450)
(Increase) decrease in inventories	226,800	4,236	4,179	45,999	281,214
(Increase) decrease in prepaid expenses	(6,959)	-	-	-	(6,959)
(Increase) decrease in due from other funds	-	-	-	(25,424)	(25,424)
Increase (decrease) in accounts payable	(1,080,991)	28,458	(48,911)	(1,258)	(1,102,702)
Increase (decrease) in due to other funds	(3,123,421)	(409,575)	359,396	-	(3,173,600)
Increase (decrease) in compensated absences	40,224	1,654	(11,362)	(25)	30,491
Increase (decrease) in other accrued liabilities	3,496	11,486	(9,886)	784	5,880
Increase (decrease) in customer deposits	(289,297)	-	-	-	(289,297)
Net cash provided by (used for) operating activities	<u>\$ 838,567</u>	<u>\$ (1,484,512)</u>	<u>\$ (589,498)</u>	<u>\$ (51,742)</u>	<u>\$ 518,909</u>

The accompanying notes to financial statements
are an integral part of this statement.

**CITY OF ASHLAND
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2020**

	<u>Pension Trust Funds</u>
ASSETS	
Cash and cash equivalents	\$ -
Accrued interest receivable	4,454
Due from other funds	154,162
Investments, at fair value	
Certificates of deposit	<u>4,063,584</u>
 Total assets	 <u>4,222,200</u>
 LIABILITIES	
Due to other funds	<u>51,437</u>
 Total liabilities	 <u>51,437</u>
 NET POSITION - RESTRICTED FOR PENSION BENEFITS	 <u><u>\$ 4,170,763</u></u>

The accompanying notes to financial statements
are an integral part of this statement.

CITY OF ASHLAND
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Pension Trust Funds</u>
ADDITIONS:	
CONTRIBUTIONS	
Employer	<u>\$ 928,035</u>
Total contributions	<u>928,035</u>
INVESTMENT INCOME	
Interest income	<u>59,167</u>
Total investment income	<u>59,167</u>
Total additions	<u>987,202</u>
DEDUCTIONS:	
Benefits	986,403
Administrative expenses	<u>7,092</u>
Total deductions	<u>993,495</u>
NET DECREASE	(6,293)
NET POSITION - RESTRICTED FOR PENSION BENEFITS:	
Beginning of year	<u>4,177,056</u>
End of year	<u><u>\$ 4,170,763</u></u>

The accompanying notes to financial statements
are an integral part of this statement.

CITY OF ASHLAND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Original Budget	Revisions	Revised Budget	Actual	Variance Positive (Negative)
Revenues					
Property and other local taxes	\$ 7,870,345	\$ (2,680,055)	\$ 5,190,290	\$ 5,185,735	\$ (4,555)
Licenses and permits	12,144,175	-	12,144,175	12,605,940	461,765
Charges for services	2,313,000	-	2,313,000	2,278,644	(34,356)
Fees, fines and reimbursements	1,989,535	-	1,989,535	1,864,184	(125,351)
Interest income	5,500	-	5,500	6,696	1,196
Grant income	67,000	520,000	587,000	2,142,470	1,555,470
Other income	145,365	3,793	149,158	206,717	57,559
Total revenues	24,534,920	(2,156,262)	22,378,658	24,290,386	1,911,728
Expenditures					
General government	2,291,677	95,689	2,387,366	2,499,914	(112,548)
Finance	679,744	-	679,744	668,606	11,138
Public services	5,390,548	562,022	5,952,570	5,115,011	837,559
Planning and code enforcement	786,815	-	786,815	785,556	1,259
Police	5,489,334	12,243	5,501,577	5,569,454	(67,877)
Fire	6,597,103	(9,600)	6,587,503	6,554,339	33,164
Engineering	204,544	-	204,544	214,411	(9,867)
Debt service:					
Principal retirement	437,821	-	437,821	392,356	45,465
Interest and fiscal charges	188,110	-	188,110	233,583	(45,473)
Total expenditures	22,065,696	660,354	22,726,050	22,033,230	692,820
Excess of Revenues Over (Under) Expenditures	2,469,224	(2,816,616)	(347,392)	2,257,156	2,604,548
Other Financing Sources (Uses)					
Transfers out	(2,469,224)	(875,139)	(3,344,363)	(4,759,459)	(1,415,096)
Total other financing sources (uses)	(2,469,224)	(875,139)	(3,344,363)	(4,759,459)	(1,415,096)
Net change in fund balance	-	(3,691,755)	(3,691,755)	(2,502,303)	1,189,452
Fund balance beginning of year	6,012,384	-	6,012,384	6,012,384	-
Fund balance end of year	\$ 6,012,384	\$ (3,691,755)	\$ 2,320,629	\$ 3,510,081	\$ 1,189,452

The accompanying notes to financial statements
are an integral part of this statement.

CITY OF ASHLAND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TAX INCREMENT FINANCE FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Original Budget	Revisions	Revised Budget	Actual	Variance Positive (Negative)
Revenues					
Property and other local taxes	\$ 66,796	\$ -	\$ 66,796	\$ 32,486	\$ (34,310)
Licenses and permits	63,703	-	63,703	35,292	(28,411)
Charges for services	-	-	-	-	-
Fees, fines and reimbursements	-	-	-	-	-
Grant income	-	-	-	-	-
Administration fee income	-	-	-	-	-
Interest income	25	-	25	-	(25)
Other income	-	-	-	-	-
Total revenues	130,524	-	130,524	67,778	(62,746)
Expenditures					
General government	-	-	-	-	-
Finance	-	-	-	-	-
Public services	-	-	-	-	-
Planning and code enforcement	-	-	-	-	-
Police	-	-	-	-	-
Fire	-	-	-	-	-
Engineering	-	-	-	-	-
Community and cultural	7,000	69,002	76,002	173,509	(97,507)
Other	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal retirement	170,000	-	170,000	170,000	-
Interest and fiscal charges	127,200	-	127,200	127,200	-
Total expenditures	304,200	69,002	373,202	470,709	(97,507)
Excess of Revenues Over (Under) Expenditures	(173,676)	(69,002)	(242,678)	(402,931)	(160,253)
Other Financing Sources (Uses)					
Proceeds from the issuance of debt	-	-	-	-	-
Transfers in	-	69,002	69,002	-	(69,002)
Total other financing sources (uses)	-	69,002	69,002	-	(69,002)
Net change in fund balance	(173,676)	-	(173,676)	(402,931)	(229,255)
Fund balance beginning of year	(292,482)	-	(292,482)	(292,482)	-
Fund balance end of year	\$ (466,158)	\$ -	\$ (466,158)	\$ (695,413)	\$ (229,255)

The accompanying notes to financial statements
are an integral part of this statement.

CITY OF ASHLAND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
MUNICIPAL AID ROAD FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Original Budget	Revisions	Revised Budget	Actual	Variance Positive (Negative)
Revenues					
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fees, fines and reimbursements	-	-	-	-	-
Grant income	442,200	-	442,200	424,445	(17,755)
Administration fee income	-	-	-	-	-
Interest income	15	-	15	258	243
Other income	-	-	-	-	-
Total revenues	442,215	-	442,215	424,703	(17,512)
Expenditures					
General government	-	-	-	-	-
Finance	-	-	-	-	-
Public services	442,215	-	442,215	424,703	17,512
Planning and code enforcement	-	-	-	-	-
Police	-	-	-	-	-
Fire	-	-	-	-	-
Engineering	-	-	-	-	-
Community and cultural	-	-	-	-	-
Other	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	442,215	-	442,215	424,703	17,512
Excess of Revenues Over (Under) Expenditures	-	-	-	-	-
Other Financing Sources (Uses)					
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	-	-	-	-	-
Fund balance beginning of year	-	-	-	-	-
Fund balance end of year	\$ -	\$ -	\$ -	\$ -	\$ -

The accompanying notes to financial statements
are an integral part of this statement.

CITY OF ASHLAND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
COMMUNITY DEVELOPMENT FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Original Budget	Revisions	Revised Budget	Actual	Variance Positive (Negative)
Revenues					
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fees, fines and reimbursements	-	-	-	-	-
Grant income	1,560,286	-	1,560,286	689,379	(870,907)
Administration fee income	-	-	-	-	-
Interest income	-	-	-	-	-
Other income	-	-	-	-	-
Total revenues	1,560,286	-	1,560,286	689,379	(870,907)
Expenditures					
General government	-	-	-	-	-
Finance	-	-	-	-	-
Public services	-	-	-	-	-
Planning and code enforcement	-	-	-	-	-
Police	-	-	-	-	-
Fire	-	-	-	-	-
Engineering	-	-	-	-	-
Community and cultural	1,560,286	(16,513)	1,543,773	689,379	854,394
Other	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	1,560,286	(16,513)	1,543,773	689,379	854,394
Excess of Revenues Over (Under) Expenditures	-	16,513	16,513	-	(16,513)
Other Financing Sources (Uses)					
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	-	16,513	16,513	-	(16,513)
Fund balance beginning of year	65,437	-	65,437	65,437	-
Fund balance end of year	\$ 65,437	\$ 16,513	\$ 81,950	\$ 65,437	\$ (16,513)

The accompanying notes to financial statements
are an integral part of this statement.

CITY OF ASHLAND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
HOUSING ASSISTANCE FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Original Budget	Revisions	Revised Budget	Actual	Variance Positive (Negative)
Revenues					
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fees, fines and reimbursements	-	-	-	-	-
Grant income	2,703,370	-	2,703,370	2,960,572	257,202
Administration fee income	259,900	-	259,900	280,779	20,879
Interest income	260	-	260	329	69
Other income	-	-	-	-	-
Total revenues	2,963,530	-	2,963,530	3,241,680	278,150
Expenditures					
General government	-	-	-	-	-
Finance	-	-	-	-	-
Public services	-	-	-	-	-
Planning and code enforcement	-	-	-	-	-
Police	-	-	-	-	-
Fire	-	-	-	-	-
Engineering	-	-	-	-	-
Community and cultural	2,963,530	-	2,963,530	3,295,039	(331,509)
Other	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	2,963,530	-	2,963,530	3,295,039	(331,509)
Excess of Revenues Over (Under) Expenditures	-	-	-	(53,359)	(53,359)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	-	-	-	(53,359)	(53,359)
Fund balance beginning of year	65,092	-	65,092	65,092	-
Fund balance end of year	\$ 65,092	\$ -	\$ 65,092	\$ 11,733	\$ (53,359)

The accompanying notes to financial statements
are an integral part of this statement.

CITY OF ASHLAND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FLOODWALL OPERATING FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Original Budget	Revisions	Revised Budget	Actual	Variance Positive (Negative)
Revenues					
Property and other local taxes	\$ 237,125	\$ (145,174)	\$ 91,951	\$ 49,622	\$ (42,329)
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fees, fines and reimbursements	-	-	-	-	-
Grant income	-	-	-	-	-
Administration fee income	-	-	-	-	-
Interest income	150	-	150	248	98
Other income	-	-	-	-	-
Total revenues	<u>237,275</u>	<u>(145,174)</u>	<u>92,101</u>	<u>49,870</u>	<u>(42,231)</u>
Expenditures					
General government	-	-	-	-	-
Finance	-	-	-	-	-
Public services	261,909	-	261,909	247,790	14,119
Planning and code enforcement	-	-	-	-	-
Police	-	-	-	-	-
Fire	-	-	-	-	-
Engineering	-	-	-	-	-
Community and cultural	-	-	-	-	-
Other	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>261,909</u>	<u>-</u>	<u>261,909</u>	<u>247,790</u>	<u>14,119</u>
Excess of Revenues Over (Under) Expenditures	<u>(24,634)</u>	<u>(145,174)</u>	<u>(169,808)</u>	<u>(197,920)</u>	<u>(28,112)</u>
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(24,634)</u>	<u>(145,174)</u>	<u>(169,808)</u>	<u>(197,920)</u>	<u>(28,112)</u>
Fund balance beginning of year	<u>162,391</u>	<u>-</u>	<u>162,391</u>	<u>162,391</u>	<u>-</u>
Fund balance end of year	<u>\$ 137,757</u>	<u>\$ (145,174)</u>	<u>\$ (7,417)</u>	<u>\$ (35,529)</u>	<u>\$ (28,112)</u>

The accompanying notes to financial statements
are an integral part of this statement.

CITY OF ASHLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

(1) REPORTING ENTITY

The City of Ashland (the "City") is a political subdivision of the Commonwealth of Kentucky. It is governed and operated under the City Manager/Commission form of government and provides such services as public safety, transportation, recreation, streets, water, sewer, and refuse removal. The City evaluates separately administered organizations in order to determine if they are controlled by, or dependent upon, the City. GASB Codification Section 2100 establishes criteria for determining which, if any, component units should be considered part of the City for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability, which includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the government.
2. Organizations for which the government does not appoint a voting majority but are fiscally dependent on the government.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature and significance of the relationship.

Based on the previous criteria, the City has determined that as of June 30, 2020 there are no organizations meeting the criteria.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The basic financial statements of the City include both government-wide statements and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The City considers all governmental and proprietary funds to be major funds, due to their belief that all of these funds present financial information which is important to the financial statement users. Thus, individual governmental funds and individual proprietary funds are reported as separate columns in the fund financial statements.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary funds and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major Governmental Funds:

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

- **Tax Increment Finance Fund** - The Tax Increment Finance Fund is used to account for the revenue and expenditures related to the Ashland Plaza Redevelopment Project.
- **Municipal Aid Road Fund** - The Municipal Aid Road Fund is used to account for state grants restricted for road improvements.
- **Floodwall Operating Fund** - The Floodwall Operating Fund is used to account for taxes levied on real estate located within the floodwall. Resources may only be used for the repair and maintenance of the City's floodwall.
- **Community Development Fund** - The Community Development Fund is used to account for entitlements to the City under the provisions of Title 1 of the Housing and Development Act of 1974. Resources may only be used for activities which are directed toward developing urban communities and economic opportunities for individuals of low and moderate income.
- **Housing Assistance Fund** - The Housing Assistance Fund is used to account for grant revenue provided to the City by the U.S. Department of Housing and Urban Development Section 8 rent subsidy program. Resources are used for the payment of rent subsidies to landlords on behalf of qualified tenants.

Capital Projects Fund - The Capital Projects Fund is used to account for financial resources to be used in acquiring, constructing and maintaining major capital facilities and assets.

The City reports the following major Proprietary Funds:

- **Utility Fund** - The Utility Fund is used to account for water and wastewater (sewer) services for the City and surrounding communities.

- Ashland Bus Fund - This fund is used to account for the City's mass transportation system which is partially subsidized by the Federal government (Department of Transportation).
- Recreation Fund - The Recreation Fund is used to account for the City's swimming pool operations and other vending (concession) activities.
- Cemetery Fund - The Cemetery Fund is used to account for the operation and maintenance of the Ashland Cemetery.

Additionally, the City reports the following fund types:

Internal Service Fund - This fund is used to account for the financing of health insurance premiums and claims payments for all eligible City employees and retirees on a premium cost only reimbursement basis.

Fiduciary Funds - These funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The Police and Firefighters Pension Fund and the Utility Pension Fund are the City's two Fiduciary Funds.

Pension trust funds recognize employer and participant contributions in the period in which contributions are due and the City has made a formal commitment to provide the contributions. Retirement benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City Utility Fund and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the City's Enterprise Funds are charges to customers for sales and services. The City also recognizes as operating revenue tap fees intended to recover the costs of connecting new customers to the utility system. Operating expenses for Enterprise Funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Revenues - Exchange and Non-exchange Transactions - Revenues resulting from exchange transactions, in which each party receives essentially equal value, are recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenues are recorded in the fiscal year in which the resources are measurable and available.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include property taxes, grants, entitlements, and donations. On an accrual basis, revenues from property taxes are recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenues from non-exchange transactions must also be available before they can be recognized.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

C. Budget and Budgetary Accounting

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to May 1, the City Manager obtains estimates from the department heads in order to prepare the proposed budget.
2. Prior to June 30, the City Manager submits to the City Commission a proposed budget for the fiscal year commencing the following July 1. The proposed budget includes proposed operating and capital expenditures and the means of financing them.
3. Public hearings are conducted at commission meetings in order to review the proposed budget and to obtain comments from taxpayers and other interested parties.
4. Prior to the first day beginning the fiscal year, the budget is legally adopted through the passage of an ordinance for the General Fund, all Special Revenue Funds, Capital Projects Funds and all Enterprise Funds, and a separate budgetary report is prepared for utilization by the City, and for informational purposes for the general public.
5. The City Manager is authorized to transfer budgeted amounts within departments of any fund; however, any revisions that alter the total expenditures of any department or fund must be approved by the City Commission. Therefore, the level of control on budgetary items is maintained at the department level.
6. Budgets for the General, Special Revenue, and Capital Projects Funds are adopted on the modified accrual basis. Budgets for all Enterprise Funds are adopted on the accrual basis. Both methods are consistent with Generally Accepted Accounting Principles (GAAP). Budgeted amounts are as originally adopted, or as amended periodically by the City Commission. Departmental revisions were not material in relation to the original appropriations which were amended. All appropriations lapse at the end of the fiscal year, even if encumbered.

D. Deposits and Investments

Investments, other than Pension Trust Fund investments, are stated at amortized cost which approximates fair value. Kentucky Revised Statute 66.480 permits the City to invest in U.S. Treasury obligations, U.S. Agency obligations, certain Federal instruments, repurchase agreements, commercial banks' certificates of deposit, savings and loan deposits, certain mutual funds, Commonwealth of Kentucky investment pool and the Kentucky League of Cities investment pool.

At June 30, 2020, the City's investments consist of certificate of deposits and money market funds, which are valued at cost.

E. Inventories

Inventories are valued at cost (first-in, first-out method). Inventory in the General and Enterprise-Utility Fund consists of expendable supplies held for consumption. Enterprise-Recreation Fund inventories consist of merchandise held for sale and consumable supplies. Enterprise-Cemetery Fund inventories consist of plots and mausoleum vaults. Costs are recorded as expenditures at the time individual inventory items are purchased.

F. Capital Assets and Depreciation

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at acquisition value as of the date received. The City maintains a capitalization threshold of five thousand dollars. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an assets life are not.

All reported capital assets are depreciated with the exception of land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives for both general capital assets and proprietary fund assets:

<u>Description</u>	<u>Estimated Lives</u>
Utility plants in service	5-50 years
Buildings and improvements	5-20 years
Operating equipment	3-10 years
Automotive equipment	3-7 years
Office furniture and equipment	3-20 years
Bus system equipment	5-10 years
Recreation equipment	5-25 years
Infrastructure	20-30 years

The City is required by GASB 34 to retroactively report all major general infrastructure assets for fiscal years beginning after June 15, 2006. The City elected to adopt the requirements of GASB 34 concerning infrastructure assets in the 2006 fiscal year. General infrastructure assets acquired prior to March 10, 2006 are reported at historical estimated cost or deflated replacement cost. Infrastructure assets acquired after March 10, 2006 are reported at cost.

G. Encumbrances

Encumbrance accounting is used by the City whereby purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances outstanding at year-end are reported as reservations of fund balances in the General, Special Revenue, Enterprise and Capital Projects Funds, since the encumbrances do not constitute expenditures or liabilities, even though the City intends to honor those commitments. At June 30, 2020, there were no significant encumbrances.

H. Interfund Transactions

During the course of normal operations, the City has numerous transactions between funds including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as transfers.

I. Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

J. Compensated Absences

The City's accrued liabilities for future compensated absences are recorded to the extent the future leaves (1) relate to rights attributable to employee services already rendered, (2) relate to rights that vest or accumulate, (3) where payment is probable, and (4) where amounts can be reasonably estimated. Amounts that normally would be paid with expendable available financial resources are recorded in the Governmental Fund Financial Statements. Amounts paid or payable within 60 days are deemed to be payable from expendable available

financial resources. Liabilities for compensated absences are recorded in full in the Government-wide and Proprietary Fund financial statements.

K. Fund Balances

The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance-amounts that are not in a spendable form (such as inventory) or are required to be maintained intact;
- Restricted fund balance-amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance-amounts constrained to specific purposes by the City Commissioners through an ordinance, using its decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the City Commissioners take the action to remove or change the constraint;
- Assigned fund balance-amounts the City intends to use for a specific purpose (such as encumbrances); intent can be expressed by the City Commissioners or by an official or body to which the City delegates the authority;
- Unassigned fund balance-amounts that are available for any purpose; unassigned amounts are reported only in the General Fund.

Fund balance assigned for special revenue funds can only be expended on items that meet the specific purpose of the fund. When restricted, committed, assigned, and unassigned resources are available for use, it is the City's policy to use restricted, committed, and assigned resources first, then unassigned resources as they are needed.

L. Net Position

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of governments.

M. Self-Insurance

The City is self-insured for health and accident claims for employees and eligible retirees as more fully described in Notes 8 and 14.

N. Cash and Cash Equivalents

For purposes of the statements of cash flows, the Proprietary and Internal Service Funds consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

O. Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the recorded amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the

reported revenues and expenditures during the reporting period. Material estimates that are particularly susceptible to significant changes relate to the determination of the allowance for uncollectible accounts and the useful lives used to depreciate capital assets, and actuarial assumptions used in determining pension and OPEB costs. Actual results could differ from estimated amounts.

P. Bond Issuance Costs

Debt issuance costs are expensed in the period they are incurred.

Q. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2020, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

R. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

S. Pension

For purposes of measuring the net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense, information about the pension plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

T. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the OPEB plan's fiduciary net position and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

U. Recent Accounting Pronouncements

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities* ("GASB 84"). GASB 84 establishes criteria for identifying fiduciary activities of all state and local governments. Generally, the focus of the criteria relates to (1) whether a government is controlling the assets of the fiduciary activity, and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and post-employment benefit arrangements that are fiduciary activities. Additionally, GASB 84 describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust, or an equivalent arrangement, that meets specific criteria. Finally, it provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse

fiduciary resources. GASB 84 will be effective for the City beginning with its year ending June 30, 2021. Management is currently evaluating the impact of this Statement on its financial statements.

In June 2017, the GASB issued Statement No. 87, *Leases* ("GASB 87"), which establishes standards of accounting and financial reporting for leases by lessees and lessors. GASB 87 (1) increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract; and (2) establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Additionally, under GASB 87, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. GASB 87 will be effective for the City beginning with its year ending June 30, 2022 and will be applied retroactively by restating financial statements. Management is currently evaluating the impact of this Statement on its financial statements.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* ("GASB 89"), which seeks to (1) enhance the relevance and comparability of information concerning capital assets and the cost of borrowing for a reporting period, and (2) simplify accounting for interest cost incurred during the period of construction. In particular, GASB 89 establishes accounting requirements for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus, and, thus, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. GASB 89 will be effective for the City beginning with its year ending June 30, 2022. Management is currently evaluating the impact of this Statement on its financial statements.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations* ("GASB 91"), which aims to provide a single method of reporting conduit debt obligations by issuers and to eliminate diversity in practice associated with commitments extended by issuers, arrangements associated with conduit debt obligations, and related note disclosures. GASB 91 achieves those objectives by (1) clarifying the existing definition of a conduit debt obligation; (2) establishing that a conduit debt obligation is not a liability of the issuer; (3) establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and (4) improving required note disclosures. This Statement addresses arrangements (i.e., often characterized as leases) that are associated with conduit debt obligations. In such arrangements, (1) capital assets are constructed or acquired from the proceeds of a conduit debt obligation and are used by third-party obligors in the course of their activities; (2) payments from third-party obligors are intended to cover and coincide with debt service payments; (3) issuers retain the titles to the capital assets, which may or may not pass to the obligors at the end of the arrangements, depending upon the circumstances; and (4) issuers should neither report those arrangements as leases, nor recognize a liability for the related conduit debt obligations or a receivable for the payments related to those arrangements. Additionally, this Statement requires issuers to disclose general information concerning their conduit debt obligations, organized by type of commitment(s). GASB 91 is effective for reporting periods beginning after December 15, 2021, with earlier application encouraged. Management is currently evaluating the impact of this Statement on its financial statements.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020* ("GASB 92"). GASB 92 establishes accounting and financial reporting requirements for specific issues related to leases, intra-entity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments. Provisions related to insurance-related activities of public entity risk pools and derivative instruments were effective upon issuance. All other provisions will be effective for the City beginning with its year ending June 30, 2022. Adoption of the provisions required upon issuance did not have a material effect on the City's financial statements. Management is currently evaluating the impact of the remaining provisions of this Statement on its financial statements.

In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements* ("GASB 96"). GASB 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments. The Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. GASB 96 will be effective for the City beginning with its year ending June 30, 2023. Management is currently evaluating the impact of this Statement on its financial statements.

(3) DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the City's deposits may not be returned or the City will not be able to recover collateral securities in the possession of an outside party. The City requires deposits to be 100% secured by collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance (FDIC). The City does not have a formal policy regarding custodial credit risk.

At June 30, 2020, the carrying amounts of the City's deposits held in banks were \$16,409,075 and the bank balances were \$17,503,507. The total of the bank balances were insured or collateralized with securities held by the City's agents in the City's name, or by letters of credit.

Investments

At June 30, 2020, the City had the following investments and maturities:

Investment Type -	Investment Maturities (in years)				
	Balance	Less than 1	1 - 5	6 - 10	More than 10
Utility Fund					
Certificates of Deposit	\$ 5,501,938	\$ 5,501,938	\$ -	\$ -	\$ -
Recreation Fund					
Certificates of Deposit	190,000	190,000	-	-	-
Fiduciary Funds					
Certificates of Deposit	4,063,584	4,063,584	-	-	-

Interest Rate Risk: The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk: The City may invest their monies in interest-bearing bonds of any county, urban-county government or city in the State of Kentucky, or in any securities in which trustees are permitted to invest trust funds under the laws of the State of Kentucky, including participation in a local government pension investment fund created pursuant to KRS 95.895. The money market mutual fund invests only in U.S. Treasury Obligations, which include securities issued or guaranteed by the U.S. Treasury where the payment of principal and interest is backed by the full faith and credit of the U.S. government.

(4) PROPERTY TAX REVENUES

Property taxes include amounts levied against all real, public utility and tangible (used in business) property located in the City.

Real property, tangible and public utility property taxes are levied prior to June 30 of each year based upon the assessed value as of January 1. Per KRS 91.487, the lien date for assessed taxes is January 1 of each fiscal year. The City imposes penalties of 10% and interest of 0.5% per month on taxes not paid within thirty days of mailing tax bills.

Real property and tangible property taxes are due and payable by June 30 of each year. Public utility taxes are due and payable within thirty days from the date the bills are mailed.

Assessed values are established by State Law at 100% of fair value.

Real property and tangible property taxes are recognized as revenue on the modified accrual basis. Public utility taxes and tangible property taxes were not accrued at June 30, since assessed amounts are not available until the subsequent fiscal year.

Motor vehicle property taxes are assessed as of January 1 of each year and are collected by the County Clerk and remitted to the City. These taxes are not accrued, as amounts are payable upon the birth dates of the owners of the vehicles.

The 2020 assessed value for real property and tangible property was \$946,000,926 and \$105,834,944 respectively. The tax rate adopted was \$.2671 per \$100 valuation.

(5) GRANTS RECEIVABLE

Grants receivable from other governmental units as of June 30, 2020, are as follows:

General Fund -	
Kentucky Transportation Cabinet	\$ 1,561
COVID Relief Funds	1,465,597
FEMA grant	244,526
Police grant	1,903
	<u>1,713,587</u>
Special Revenue Funds -	
Municipal Aid Road Fund	33,886
Community Development Fund, program allocation	133,851
	<u>167,737</u>
Enterprise Funds -	
Utility Fund - FEMA grant	7,815
Ashland Bus System - FTA capital	102,036
Ashland Bus System - Capital	48,861
	<u>158,712</u>
	<u>\$ 2,040,036</u>

(6) CAPITAL ASSETS

A summary of changes in the City's capital assets is as follows:

	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
<u>Governmental Activities</u>				
Capital Assets, Not Depreciated:				
Land	\$ 18,936,298	\$ -	\$ -	\$ 18,936,298
Construction in progress	653,311	1,751,383	(89,968)	2,314,726
Capital Assets, Depreciated:				
Buildings	9,669,114	6,000	-	9,675,114
Building improvements	3,230,854	63,245	-	3,294,099
Automotive equipment	4,604,874	1,900,821	(38,296)	6,467,399
Office furniture and equipment	582,041	146,355	-	728,396
Operating equipment	4,699,819	423,145	-	5,122,964
Capital improvements	1,098,864	67,689	-	1,166,553
Infrastructure	81,509,938	1,365,007	-	82,874,945
Totals	<u>124,985,113</u>	<u>5,723,645</u>	<u>(128,264)</u>	<u>130,580,494</u>
Less: accumulated depreciation				
Buildings	2,776,056	174,792	-	2,950,848
Building improvements	2,225,617	92,105	-	2,317,722
Automotive equipment	3,182,255	296,741	(38,296)	3,440,700
Office furniture and equipment	478,065	36,849	-	514,914
Operating equipment	2,921,327	236,927	-	3,158,254
Capital improvements	368,892	42,527	-	411,419
Infrastructure	53,810,588	1,716,574	-	55,527,162
Total accumulated depreciation	<u>65,762,800</u>	<u>2,596,515</u>	<u>(38,296)</u>	<u>68,321,019</u>
Governmental Activities				
Capital Assets - Net	<u>\$ 59,222,313</u>	<u>\$ 3,127,130</u>	<u>\$ (89,968)</u>	<u>\$ 62,259,475</u>
<u>Business-type Activities</u>				
Capital Assets, Not Depreciated:				
Land	\$ 449,401	\$ -	\$ -	\$ 449,401
Construction in progress	2,376,989	1,110,197	(1,754,420)	1,732,766
Capital Assets, Depreciated:				
Buildings	3,846,513	1,739,853	-	5,586,366
Building improvements	769,970	219,650	-	989,620
Utility and sewage plants	100,227,701	1,094,774	-	101,322,475
Automotive equipment	2,290,649	447,860	-	2,738,509
Office furniture and equipment	360,300	193,209	-	553,509
Operating equipment	4,165,051	319,962	-	4,485,013
Recreation equipment	310,344	-	-	310,344
Capital improvement	901,135	2,360,963	-	3,262,098
Totals	<u>115,698,053</u>	<u>7,486,468</u>	<u>(1,754,420)</u>	<u>121,430,101</u>
Less: accumulated depreciation				
Buildings	1,379,802	118,644	-	1,498,446
Building improvements	545,387	37,240	-	582,627
Utility and sewage plants	55,842,215	2,291,485	-	58,133,700
Automotive equipment	1,497,921	219,915	-	1,717,836
Office furniture and equipment	185,799	54,032	-	239,831
Operating equipment	2,811,745	189,296	-	3,001,041
Recreation equipment	239,292	7,457	-	246,749
Capital improvements	305,506	59,849	-	365,355
Total accumulated depreciation	<u>62,807,667</u>	<u>2,977,918</u>	<u>-</u>	<u>65,785,585</u>
Business-type Activities				
Capital Assets - Net	<u>\$ 52,890,386</u>	<u>\$ 4,508,550</u>	<u>\$ (1,754,420)</u>	<u>\$ 55,644,516</u>

Depreciation expense was allocated to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 483,045
Finance	5,343
Public services	1,577,949
Planning and code enforcement	10,316
Police	275,947
Fire	216,800
Engineering	6,562
Community and cultural	20,553
	<u>\$ 2,596,515</u>
Business-type activities:	
Utilities	\$ 2,697,195
Bus	156,401
Recreation	73,111
Cemetery	51,211
	<u>\$ 2,977,918</u>

(7) RETIREMENT PLANS

Net pension liabilities of the City as of June 30, 2020 are as follows:

Governmental activities:	
Policemen and Firefighters Pension Fund	\$ 2,065,417
County Employees Retirement System	
Nonhazardous	9,401,670
Hazardous	30,534,523
	<u>\$ 42,001,610</u>
Business-type activities:	
Utility Employees Pension Fund	\$ 5,829,398
County Employees Retirement System	
Nonhazardous	12,215,307
	<u>\$ 18,044,705</u>

Single Employer Plans

Plan Descriptions, Contribution Information and Funding Policies

The City of Ashland contributes to two single-employer, public employee retirement plans. Assets are held separately and may be used only for the payment of benefits to the members of the respective plans, as follows:

Utility Pension Fund (UPF)

The City of Ashland Utilities Employee's Pension Plan provides retirement benefits to City utility department employees in classified positions under civil service. The plan is closed to new participants and at June 30, 2020, there were no active employees participating in UPF. Unless otherwise indicated, UPF information in this Note is provided as of the latest actuarial valuation date, June 30, 2019, with an update to roll forward information to June 30, 2020.

Policemen and Firefighters Pension Fund (PFPF)

The City of Ashland Policemen and Firefighters Pension Plan provides retirement benefits to retirees and beneficiaries of policemen and firefighters hired prior to August 1, 1988.

The plan was frozen effective August 1, 1988. Policemen and firefighters hired after that date are required to participate in CERS. The plan is closed to new participants and at June 30, 2020, there were no active employees participating in PFPF. Unless otherwise indicated, PFPF information in this note is provided as of the latest actuarial valuation date, June 30, 2020.

Financial Statements

A separate audited financial statement is not available for the UPF and PFPF. The following is the statement of net position and the statement of changes in net position for the UPF and PFPF:

	<u>PENSION TRUST FUNDS</u>		
	<u>Utility Pension Fund</u>	<u>Policemen & Firefighters Pension Fund</u>	<u>Total</u>
STATEMENT OF NET POSITION			
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ -
Accrued interest receivable	2,605	1,849	4,454
Due from other funds	154,162	-	154,162
Investments, at fair value - Certificates of deposit	<u>2,760,943</u>	<u>1,302,641</u>	<u>4,063,584</u>
Total assets	<u>2,917,710</u>	<u>1,304,490</u>	<u>4,222,200</u>
LIABILITIES			
Due to other funds	-	51,437	51,437
Total liabilities	<u>-</u>	<u>51,437</u>	<u>51,437</u>
NET POSITION - RESTRICTED FOR PENSION BENEFITS	<u>\$ 2,917,710</u>	<u>\$ 1,253,053</u>	<u>\$ 4,170,763</u>
STATEMENT OF CHANGES IN NET POSITION			
ADDITIONS			
Contributions -			
Employer	\$ 604,364	\$ 323,671	\$ 928,035
Plan members	-	-	-
Total contributions	<u>604,364</u>	<u>323,671</u>	<u>928,035</u>
Investment income -			
Interest income	<u>35,937</u>	<u>23,230</u>	<u>59,167</u>
Total investment income	<u>35,937</u>	<u>23,230</u>	<u>59,167</u>
Total additions	<u>640,301</u>	<u>346,901</u>	<u>987,202</u>
DEDUCTIONS			
Benefits	673,198	313,205	986,403
Administrative expenses	<u>5,192</u>	<u>1,900</u>	<u>7,092</u>
Total deductions	<u>678,390</u>	<u>315,105</u>	<u>993,495</u>
NET INCREASE (DECREASE)	(38,089)	31,796	(6,293)
NET POSITION - RESTRICTED FOR PENSION BENEFITS:			
Beginning of year	<u>2,955,799</u>	<u>1,221,257</u>	<u>4,177,056</u>
End of year	<u>\$ 2,917,710</u>	<u>\$ 1,253,053</u>	<u>\$ 4,170,763</u>

Pension Expense

For the year ended June 30, 2020, the City recognized pension expense of \$140,915 and \$52,895 for the Utility Pension Fund and Policemen and Firefighters Pension Fund, respectively. At June 30, 2020, the effect of all changes in assumptions and differences between expected and actual experience were recognized in pension expense due to there being no active employees participating.

Actuarial Methods and Assumptions

Actuarial valuations are performed bi-annually. For additional information relating to basis of accounting and reported investment values, see Notes 1 and 2. These plans are defined benefit plans. The following is a summary of funding policies, contribution methods, and benefit provisions:

	Utility Pension Fund	Policemen and Firefighters Pension Fund	
Governing Authority	City Ordinance and KRS	City Ordinance and KRS	
Determination of contribution requirements	Actuarially	Actuarially	
Contribution rates as a percentage of covered payroll:			
Employer	N/A	N/A	
Plan Members	N/A	N/A	
Funding of administrative costs	Investment Earnings	Investment Earnings	
Period required to vest	20	10	
Post retirement benefit increases	As approved by City Commission	As approved by City Commission	
Eligibility for distribution	Age 50, with 20 years	N/A	
Provisions for:			
Disability benefits	Yes	Yes	
Death benefits	Yes	Yes	
Membership of the plans are as follows:			
Retirees and beneficiaries currently receiving benefits	23	13	<u>Totals</u> 36
Active plan participants:			
Vested	-	-	-
Non-Vested	-	-	-
	<u>23</u>	<u>13</u>	<u>36</u>

Actuarial assumptions and other information used to determine the actuarially determined contributions (ADC) are as follows:

	<u>Utility Pension Fund</u>	<u>Policemen And Firefighters Pension Fund</u>
Valuation date	06-30-19	06-30-20
Actuarial cost method	Entry age normal	Entry age normal
Amortization method	Level % of payroll Closed	Level % of payroll Closed
Amortization	20 years	10 years
Actuarial asset valuation method	Fair market value, quoted market prices	Fair market value, quoted market prices
Actuarial assumptions		
Investments		
Rate of return	3.00%	2.50%
Allocation	Allowed by KRS	Allowed by KRS
Projected salary increases	None	None
Post retirement benefit increases	0.00 %	0.00 %
Cost of living adjustments	3.00 %	3.00 %
Discount rate	3.00 %	3.00 %
Mortality	RP-2000 Mortality Table	RP-2000 Mortality Table
Changes of assumptions since prior valuation	Mortality rates	Discount rate reduced from 3.00% to 2.50%

Net Pension Liability

The following represents the components of the net pension liability:

<u>Date</u>	<u>Fiduciary Net Position (a)</u>	<u>Total Pension Liability (TPL) Entry Age (b)</u>	<u>Net Pension Liability (NPL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>NPL As A Percentage Of Covered Payroll (b-a)/c)</u>
<u>Utility Pension Fund</u>						
06/30/19	\$ 2,955,799	\$ 9,248,646	\$ 6,292,847	32.0%	\$ ** N/A	** N/A
06/30/20	2,917,710	8,747,108	5,829,398	33.4%	** N/A	** N/A
<u>Policemen and Firefighters Pension Fund</u>						
06/30/19	\$ 1,221,257	\$ 3,557,450	\$ 2,336,193	34.3%	\$ ** N/A	** N/A
06/30/20	1,253,053	3,318,470	2,065,417	37.8%	** N/A	** N/A

**No active employees or covered payroll.

Changes in Net Pension Liability

The following represents the changes in the net pension liabilities for the year ended June 30, 2020:

Utility Pension Fund

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance, June 30, 2019	\$ 9,248,646	\$ 2,955,799	\$ 6,292,847
Changes for the year:			
Interest on total pension liability	266,520	-	266,520
Difference in expected and actual experience	167,553	-	167,553
Effect of changes in assumptions	-	-	-
Effect of changes in benefit terms	(262,413)	-	(262,413)
Benefit payments	(673,198)	-	(673,198)
Employer contributions	-	604,364	(604,364)
Investment income, net of expenses	-	35,937	(35,937)
Benefit payments	-	(673,198)	673,198
Administrative expenses	-	(5,192)	5,192
Net changes	(501,538)	(38,089)	(463,449)
Balance, June 30, 2020	\$ 8,747,108	\$ 2,917,710	\$ 5,829,398

Policemen and Firefighters Pension Fund

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance, June 30, 2019	\$ 3,557,450	\$ 1,221,257	\$ 2,336,193
Changes for the year:			
Interest on total pension liability	101,634	-	101,634
Difference in expected and actual experience	(86,978)	-	(86,978)
Effect of changes in assumptions	154,488	-	154,488
Effect of changes in benefit terms	(94,919)	-	(94,919)
Benefit payments	(313,205)	-	(313,205)
Employer contributions	-	323,671	(323,671)
Investment income, net of expenses	-	23,230	(23,230)
Benefit payments	-	(313,205)	313,205
Administrative expenses	-	(1,900)	1,900
Net changes	(238,980)	31,796	(270,776)
Balance, June 30, 2020	\$ 3,318,470	\$ 1,253,053	\$ 2,065,417

Deferred Outflows of Resources and Deferred Inflows

There are not deferred outflows of resources and deferred inflows related to the Utility Pension Fund and Policemen and Firefighters Pension Fund at June 30, 2020 due to all participants of the Plans being retired.

Discount Rate

The following represents the effect on the net pension liability using a discount rate that is one percentage point higher and a discount rate that is one percentage point lower:

	1% Decrease (2.00%)	Current discount rate (3.00%)	1% Increase (4.00%)
Utility Pension Fund	\$ 6,672,261	\$ 5,829,398	\$ 5,105,719
	1% Decrease (1.50%)	Current discount rate (2.50%)	1% Increase (3.50%)
Policemen and Firefighters Pension Fund	\$ 2,388,443	\$ 2,065,417	\$ 2,391,319

Reserves

There are no assets legally reserved for purposes other than the payment of plan member benefits for either plan. Each plan held certificates of deposit at local financial institutions whose market value exceeds five percent of net position available for benefits. There are no long-term contracts for contributions.

Payables

The following represents amounts due to the Utility Pension Fund and the Policemen and Firefighters Pension Fund as of June 30, 2020:

Governmental activities:	
Policemen and Firefighters Pension Fund	\$ -
Business-type activities:	
Utility Pension Fund	\$ 154,162

Cost - Sharing, Multiple Employer Plan - County Employees Retirement System

Plan description

Substantially all full-time employees of the City participate in the County Employees Retirement System ("CERS"). This system consists of two plans - *Nonhazardous* and *Hazardous*. Each plan is a cost-sharing multiple-employer defined benefit pension plan that covers all regular full-time members employed in nonhazardous or hazardous positions of each participating county, city, and school board, and any additional eligible local agencies electing to participate in CERS. The plans provide for retirement, disability, and death benefits to plan members.

CERS issues a publicly available financial report included in the Kentucky Retirement Systems Annual Report that includes financial statements and the required supplementary information for CERS. That report may be obtained by writing to Kentucky Retirement Systems, Perimeter Park West, 1260 Louisville Road, Frankfort, Kentucky, 40601, or by calling (502) 564-4646 or at <https://kyret.ky.gov>.

Benefits provided

Benefits under the plans will vary based on final compensation, years of service, and other factors as fully described in the plan documents.

Contributions

Funding for CERS is provided by members, who contribute 5.00% nonhazardous and 8.00% hazardous (6.00% and 9.00% for employees hired after September 1, 2008, respectively) of their salary through payroll

deductions and by employers of members who contribute 24.06% nonhazardous (19.30% - pension, 4.76% insurance) and 39.58% hazardous (30.06% - pension, 9.52% insurance) of the member's salary. The contribution requirements of CERS are established and may be amended by the CERS Board of Trustees.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to CERS

At June 30, 2020, the City reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2018. An expected total pension liability as of June 30, 2019 was determined using standard roll-forward techniques. The City's proportion of the net pension liability was based on contributions to CERS during the fiscal year ended June 30, 2019. At June 30, 2019, the City's proportion for nonhazardous and hazardous was 0.307363% and 1.105404%, respectively.

For the year ended June 30, 2020, the City recognized pension expense of approximately \$3,391,626 and \$5,969,727 for nonhazardous and hazardous, respectively. At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<u>Nonhazardous</u>		
Differences between expected and actual experience	\$ 551,946	\$ 91,337
Changes of assumptions	2,187,883	-
Net difference between projected and actual earnings on investments	-	348,475
Changes in proportion and differences between City contributions and proportionate share of contributions	-	342,725
City contributions subsequent to the measurement date	1,435,320	-
	<u>\$ 4,175,149</u>	<u>\$ 782,537</u>
<u>Hazardous</u>		
Differences between expected and actual experience	\$ 1,297,341	\$ -
Changes of assumptions	2,963,961	-
Net difference between projected and actual earnings on investments	-	432,143
Changes in proportion and differences between City contributions and proportionate share of contributions	-	343,304
City contributions subsequent to the measurement date	2,039,805	-
	<u>\$ 6,301,107</u>	<u>\$ 775,447</u>

At June 30, 2020, the City reported deferred outflows of resources for City contributions subsequent to the measurement date of \$1,435,320 and \$2,039,805 for nonhazardous and hazardous, respectively. These contributions will be recognized as a reduction of the net pension liability in the year ended June 30, 2021.

Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five year period. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions are amortized over the average service life of all members. These will be recognized in pension expense as follows:

<u>Year</u>	<u>Nonhazardous</u>	<u>Hazardous</u>
2021	\$ 1,326,991	\$ 2,352,532
2022	429,802	822,241
2023	175,777	283,560
2024	24,722	27,522
	<u>\$ 1,957,292</u>	<u>\$ 3,485,855</u>

Actuarial Methods and Assumptions

The total pension liability for CERS was determined by applying procedures to the actuarial valuation as of June 30, 2018. The financial reporting actuarial valuation as of June 30, 2019, used the following actuarial methods and assumptions:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Experience Study	July 1, 2013 - June 30, 2018
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of payroll
Remaining Amortization Period	24 years, closed
Payroll growth	2.00%
Asset Valuation Method	20% of the difference between the market value of assets and the expected market value of assets is recognized
Inflation	2.30%
Salary Increase	3.30% to 10.30%, varies by service, for nonhazardous 3.55% to 19.05%, varies by service, for hazardous
Investment Rate of Return	6.25%, net of pension plan investment expense, including inflation

As a result of the 2018 experience study, the salary increase assumptions, retirement rate assumptions, mortality assumptions, withdrawal rates, and rates of disablement were updated for the 2019 actuarial valuation. These assumptions are fully documented in the report titled "Kentucky Retirement Systems 2018 Actuarial Experience Study for the Period Ending June 30, 2018."

The mortality table used for active members is PUB-2010 General Mortality Table projected with ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010. For healthy retired members and beneficiaries, a system-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019 is utilized. For disabled members, the mortality table used is the PUB-2010 Disabled Mortality table, with a 4-year set-forward for both male and female rates, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010.

The long-term expected rate of return was determined by using a building-block method in which best-estimate ranges of expected future real rate of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The target allocation and best estimates of arithmetic real rate of return for each major asset class are summarized in the below tables.

The target allocation and best estimates of arithmetic real rates of return for each major asset class, as provided by CERS's investment consultant, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Growth		
US Equity	18.75%	4.30%
Non US Equity	18.75%	4.80%
Private Equity	10.00%	6.65%

Specialty Credit/High Yield	15.00%	2.60%
Liquidity		
Core Bonds	13.50%	1.35%
Cash	1.00%	0.20%
Diversifying Strategies		
Real Estate	5.00%	4.85%
Opportunistic	3.00%	2.97%
Real Return	15.00%	4.10%
Total	100.00%	3.89%

Discount rate

The discount rate used to measure the total pension liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment return of 6.25%. The long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of net pension liability to changes in the discount rate

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 6.25%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.25%) or 1-percentage-point higher (7.25%) than the current rate:

	1% Decrease (5.25%)	Current discount rate (6.25%)	1% Increase (7.25%)
City's proportionate share of the net pension liability			
Nonhazardous	\$ 27,036,707	\$ 21,616,977	\$ 17,099,684
Hazardous	30,534,524	30,534,523	24,270,430

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CERS financial report which is publicly available at <https://kyret.ky.gov>.

Payables to the pension plan

At June 30, 2020, there was a total payable to CERS of \$423,910 for nonhazardous and hazardous, which includes pension and OPEB contributions.

(8) OTHER POSTEMPLOYMENT BENEFIT ("OPEB") PLANS

Cost - Sharing, Multiple Employer Plan - County Employees Retirement System Insurance Fund

Plan description

The County Employees Retirement System ("CERS") Insurance Fund was established to provide post-employment healthcare benefits to eligible members and dependents. This system consists of two plans – *Nonhazardous* and *Hazardous*. Each Insurance Fund is a cost-sharing, multiple employer defined benefit plan administered by the Kentucky Retirement Systems' (KRS) board of trustees.

CERS issues a publicly available financial report included in the Kentucky Retirement Systems Annual Report that includes financial statements and the required supplementary information for CERS. That report may be obtained by writing to Kentucky Retirement Systems, Perimeter Park West, 1260 Louisville Road, Frankfort, Kentucky, 40601, or by calling (502) 564-4646 or at <https://kyret.ky.gov>.

Benefits provided

CERS health insurance benefits are subject to various participation dates to determine eligibility and health insurance contribution rates. For employees who initiated participation in the CERS system prior to July 1, 2003, KRS pays a percentage of the monthly contribution rate for insurance coverage based on the retired member's years of service and type of service. Non-hazardous members receive a contribution subsidy for only the member's health insurance premium. Hazardous members receive a contribution subsidy for both the member and dependent coverage.

Percentage of contribution ranges from 0% for less than 4 years of service to 100% for 20 years or more of service. For members who initiated participation in the CERS system after July 1, 2003 until August 31, 2008, members must have 120 months of service in a state-administered retirement system to qualify for participation in the KRS health plans. Members who began participating with KRS on or after September 1, 2008, must have 180 months of service upon retirement to participate in the KRS health plans. Non-hazardous retirees receive \$10 toward the monthly premium for each full year of service.

Hazardous retirees receive \$15 toward the monthly premium and the hazardous retiree's spouse may also receive this contribution upon the retiree's death. The monthly insurance benefit has been increased annually by a Cost of Living Adjustment (COLA) since July 2004.

Contributions

CERS allocates a portion of the employer contributions to the health insurance benefit plans. For the year ending June 30, 2020, CERS allocated 4.76% of the 24.06% nonhazardous and 9.52% of the 39.58% hazardous actuarially required contribution rate paid by employers for funding the healthcare benefit. In addition, 1.00% of the contributions by employees hired after September 1, 2008 are allocated to the health insurance plan. During the year ending June 30, 2020, the City contributed \$353,996 and \$646,008 to the CERS Nonhazardous and Hazardous Insurance Fund, respectively. The contribution requirements of CERS are established and may be amended by the CERS Board of Trustees.

Implicit Subsidy

The fully-insured premiums KRS pays for the Kentucky Employees' Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees. This implicit subsidy is included in the calculation of the total OPEB liability.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to CERS Insurance Fund

At June 30, 2020, the City reported a liability for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2018. An expected total pension liability as of June 30, 2019 was determined using standard roll-forward techniques. City's proportion of the net OPEB liability was based on contributions to CERS during the fiscal year ended June 30, 2019. At June 30, 2019, the City's proportion for nonhazardous and hazardous was 0.307458% and 1.105454%, respectively.

For the year ended June 30, 2020, the City recognized OPEB expense of \$533,145 and \$1,228,131 for nonhazardous and hazardous, respectively, including an implicit subsidy of \$89,931 and (\$20,203),

respectively. At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<u>Nonhazardous</u>		
Differences between expected and actual experience	\$ -	\$ 1,560,302
Changes of assumptions	1,530,237	10,233
Net difference between projected and actual earnings on investments	-	229,686
Changes in proportion and differences between City contributions and proportionate share of contributions	-	167,260
City contributions subsequent to the measurement date	353,996	-
	<u>\$ 1,884,233</u>	<u>\$ 1,967,481</u>
<u>Hazardous</u>		
Differences between expected and actual experience	\$ -	\$ 1,521,526
Changes of assumptions	2,471,600	15,486
Net difference between projected and actual earnings on investments	-	470,228
Changes in proportion and differences between City contributions and proportionate share of contributions	-	126,989
City contributions subsequent to the measurement date	646,008	-
	<u>\$ 3,117,608</u>	<u>\$ 2,134,229</u>

At June 30, 2020, the City reported deferred outflows of resources related to OPEB for City contributions subsequent to the measurement date of \$353,996 and \$646,008 for nonhazardous and hazardous, respectively. These contributions will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021.

Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five year period. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions are amortized over the average service life of all members. These will be recognized in OPEB expense as follows:

Year	Nonhazardous	Hazardous
2021	\$ (72,517)	\$ 479,457
2022	(72,517)	44,450
2023	510	(204,162)
2024	(139,308)	17,626
2025	(128,869)	-
Thereafter	(24,543)	-
	<u>\$ (437,244)</u>	<u>\$ 337,371</u>

Actuarial Methods and Assumptions

The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019

Experience Study	July 1, 2013 - June 30, 2018
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percent of Pay
Remaining Amortization Period	24 Years, Closed
Payroll Growth Rate	2.00%
Asset Valuation Method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	2.30%
Salary Increase	3.30% to 10.30%, varies by service
Investment Rate of Return	6.25%
Healthcare Trend Rates	
Pre-65	Initial trend starting at 7.00% at January 1, 2020 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 12 years.
Post-65	Initial trend starting at 5.00% at January 1, 2020 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 10 years.
Mortality	
Pre-retirement	PUB-2010 General Mortality table, for the Non-Hazardous Systems, and the PUB-2010 Public Safety Mortality table for the Hazardous Systems, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010
Post-retirement (non- disabled)	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019
Post-retirement (disabled)	PUB-2010 Disabled Mortality table, with a 4-year set-forward for both male and female rates, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010

As a result of the 2018 experience study, the salary increase assumptions, retirement rate assumptions, mortality assumptions, withdrawal rates, and rates of disablement were updated for the 2019 actuarial valuation. These assumptions are fully documented in the report titled "Kentucky Retirement Systems 2018 Actuarial Experience Study for the Period Ending June 30, 2018."

The long-term expected rate of return was determined by using a building-block method in which best-estimate ranges of expected future real rate of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The target allocation and best estimates of arithmetic real rate of return for each major asset class are summarized in the below tables.

The target allocation and best estimates of arithmetic real rates of return for each major asset class, as provided by CERS's investment consultant, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Growth		
US Equity	18.75%	4.30%
Non US Equity	18.75%	4.80%
Private Equity	10.00%	6.65%
Specialty Credit/High Yield	15.00%	2.60%
Liquidity		
Core Bonds	13.50%	1.35%

Cash	1.00%	0.20%
Diversifying Strategies		
Real Estate	5.00%	4.85%
Opportunistic	3.00%	2.97%
Real Return	15.00%	4.10%
Total	100.00%	3.89%

Discount rate

The discount rate used to measure the total OPEB liability was 5.68% for nonhazardous and 5.69% for hazardous. The discount rate determination used an expected rate of return of 6.25%, and a municipal bond rate of 3.13%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 28, 2019. However, the cost associated with the implicit employer subsidy was not included in the calculation of the KRS' actuarial determined contributions, and any cost associated with the implicit subsidy will not be paid out of the KRS' trusts. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

The following table presents the City's proportionate share of the collective net OPEB liability of the System, calculated using the discount rate of 5.68%, as well as what the City's proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.68%) or 1-percentage-point higher (6.68%) than the current rate:

	<u>1% Decrease (4.68%)</u>	<u>Current discount rate (5.68%)</u>	<u>1% Increase (6.68%)</u>
City's proportionate share of the net OPEB liability			
Nonhazardous	\$ 6,927,421	\$ 5,171,305	\$ 3,724,382

The following table presents the City's proportionate share of the collective net OPEB liability of the Hazardous CERS Insurance Fund, calculated using the discount rate of 5.69%, as well as what the City's proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.69%) or 1-percentage-point higher (6.69%) than the current rate:

	<u>1% Decrease (4.69%)</u>	<u>Current discount rate (5.69%)</u>	<u>1% Increase (6.69%)</u>
City's proportionate share of the net OPEB liability			
Hazardous	\$ 11,411,087	\$ 8,178,810	\$ 5,555,139

Sensitivity of net OPEB liability to changes in the healthcare cost trend rates

The following presents the City's proportionate share of the collective net OPEB liability, as well as what the City's proportionate share of the collective net OPEB liability would be if it were calculated using healthcare cost trend rates that were 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current trend rate</u>	<u>1% Increase</u>
City's proportionate share of the net OPEB liability			
Nonhazardous	\$ 3,724,382	\$ 5,171,305	\$ 6,778,484
Hazardous	5,690,939	8,178,810	11,213,876

OPEB plan fiduciary net position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued CERS financial report which is publicly available at <https://kyret.ky.gov>.

Payables to the OPEB plan

At June 30, 2020, there was a total payable to CERS of \$423,910 for nonhazardous and hazardous, which includes pension and OPEB contributions.

(9) LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term debt of the City for the year ended June 30, 2020:

	Balance June 30, 2019	Additions	Reductions	Balance June 30, 2020	Due Within One Year
<u>Governmental Activities</u>					
General Obligation Bond Series 2015	\$ 2,000,000	\$ -	\$ 140,000	\$ 1,860,000	\$ 145,000
General Obligation Bond Series 2017	4,325,000	-	170,000	4,155,000	175,000
Capital lease - Police Station	3,429,608	-	182,356	3,247,252	189,204
Capital lease - Melody Mtn. Phase II	1,345,834	-	70,000	1,275,834	72,084
Premium on bonds	135,002	-	9,514	125,488	-
Compensated absences obligation	546,812	334,475	-	881,287	-
Total Governmental Activities	\$ 11,782,256	\$ 334,475	\$ 571,870	\$ 11,544,861	\$ 581,288
	Balance June 30, 2019	Additions	Reductions	Balance June 30, 2020	Due Within One Year
<u>Business-type Activities</u>					
Revenue & Improvement Bond Series 2013	\$ 2,390,000	\$ -	\$ 445,000	\$ 1,945,000	\$ 465,000
Water & Sewer Revenue Bond Series 2015	2,875,000	-	205,000	2,670,000	210,000
Capital lease - Radio Meters	1,126,250	-	107,083	1,019,167	112,083
KIA Loan	1,450,822	-	228,483	1,222,339	233,653
KIA Loan	5,072,746	-	304,816	4,767,930	310,943
Premium on bonds	93,103	-	7,759	85,344	-
Discount on bonds	(11,867)	-	(2,967)	(8,900)	-
Total Business-type Activities	\$ 12,996,054	\$ -	\$ 1,295,174	\$ 11,700,880	\$ 1,331,679

At June 30, 2020, the City was required to have \$805,163 for the Revenue and Improvement Bonds of 2013 and 2015, in sinking fund reserve accounts. Additionally, under the KIA loan agreements, the City was required to have \$333,000 set aside for the costs of extensions, improvements, renewals and replacements to the sewer system. As of June 30, 2020, the City had reserve funds of \$1,124,163.

Governmental Activities

General Obligation Refunding Bond Series 2015

On March 17, 2015, the City issued \$2,520,000 in refunding bonds with an average rate of 3.0% to advance refund \$2,460,000 of the series 2005 bonds with an average rate of 4.0%. The proceeds of the refunding bonds were used to purchase U.S. government securities, which were deposited in an irrevocable trust with an escrow agent to provide for all future payments on the refunded bonds. Thus, the refunded bonds in the amount of \$2,460,000 are considered to be defeased and the liability for those bonds has been removed from the general long-term debt account group.

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$103,137. This difference, reported in the accompanying financial statements as a deferred outflow of resources, is being charged to operations through the year 2030 using the straight-line method. Additionally, the City reduced its total debt service payments over the following 25 years by \$269,000 and obtained an economic gain (difference between the present values of the debt service payments of the old and new bonds) of \$224,000.

The 2015 Series bonds were sold at a premium of \$89,008, which is being amortized over the life of the bonds.

The annual requirements to amortize the indebtedness at June 30, 2020, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 145,000	\$ 53,625	\$ 198,625
2022	175,000	48,825	223,825
2023	150,000	43,950	193,950
2024	160,000	39,300	199,300
2025	165,000	34,425	199,425
2026-2030	875,000	95,625	970,625
2031	190,000	2,850	192,850
	<u>\$ 1,860,000</u>	<u>\$ 318,600</u>	<u>\$ 2,178,600</u>

General Obligation Bond Series 2017

On October 25, 2017, the City issued \$4,490,000 in general obligation bonds with an average rate of 3.0% to fund the Ashland Plaza Redevelopment Project, which is a tax increment finance project. See Note 13 for additional information regarding the tax increment finance district.

The 2017 Series bonds were sold at a premium of \$79,002, which is being amortized over the life of the bonds.

The annual requirements to amortize the indebtedness at June 30, 2020, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 175,000	\$ 122,025	\$ 297,025
2022	180,000	116,700	296,700
2023	190,000	111,150	301,150
2024	195,000	105,375	300,375
2025	200,000	99,450	299,450
2026-2030	1,090,000	402,450	1,492,450
2031-2035	1,270,000	225,750	1,495,750
2036-2038	855,000	39,075	894,075
	<u>\$ 4,155,000</u>	<u>\$ 1,221,975</u>	<u>\$ 5,376,975</u>

Capital Lease - Police Station

On December 23, 2008, the City entered into an agreement with the Kentucky League of Cities Funding Trust Program to finance the construction of a police station. Proceeds of the fixed rate (3.035%) lease agreement totaled \$5,000,000.

Future minimum annual lease payments under this agreement are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest & Fees</u>	<u>Total</u>
2021	\$ 189,204	\$ 121,771	\$ 310,975
2022	196,291	114,481	310,772
2023	203,659	106,905	310,564
2024	211,262	99,083	310,345
2025	219,188	90,931	310,119
2026-2030	1,225,437	321,469	1,546,906
2031-2034	1,002,211	76,509	1,078,720
	<u>\$ 3,247,252</u>	<u>\$ 931,149</u>	<u>\$ 4,178,401</u>

Capital Lease - Melody Mountain Phase II

On May 2, 2014, the City entered into an agreement with the Kentucky Bond Corporation to finance the development of the Melody Mountain Project Phase II. Proceeds of the variable rate (2.0% to 3.5%) lease agreement totaled \$1,710,000.

Future minimum annual lease payments under this agreement are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest & Fees</u>	<u>Total</u>
2021	\$ 72,084	\$ 44,996	\$ 117,080
2022	75,000	42,653	117,653
2023	77,084	40,216	117,300
2024	80,000	37,710	117,710
2025	82,084	35,110	117,194
2026-2030	456,249	132,843	589,092
2031-2035	433,333	44,328	477,661
	<u>\$ 1,275,834</u>	<u>\$ 377,856</u>	<u>\$ 1,653,690</u>

Compensated Absences Obligation

Compensated absences of Governmental Fund Types payable within 60 days from the balance sheet date are deemed to be payable from expendable available financial resources. Compensated absences earned by employees which are payable after 60 days are reflected as general long-term obligations of the City.

The estimated liabilities for accrued compensated absences as of June 30, 2020, are as follows:

	<u>Accrued Long-Term Obligation</u>	<u>Current Obligation</u>	<u>Total Compensated Absences</u>
General Fund	\$ 856,735	\$ 168,538	\$ 1,025,273
Community Development Fund	5,763	1,134	6,897
Housing Assistance Fund	11,751	2,312	14,063
Floodwall Fund	7,038	1,385	8,423

Ashland Bus System	-	24,449	24,449
Recreation Fund	-	9,289	9,289
Cemetery Fund	-	7,605	7,605
Utility Fund	-	211,500	211,500
	<u>\$ 881,287</u>	<u>\$ 426,212</u>	<u>\$ 1,307,499</u>

Refer to Note 2 for additional information regarding compensated absences.

Conduit Debt Obligations

From time to time, the City has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying loan agreements. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, the state, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of June 30, 2020, there was one series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of approximately \$214 million.

Business-Type Activities

Revenue Refunding and Improvement Bonds Series 2013

On April 1, 2013, the City issued \$4,890,000 in refunding bonds with an average rate of 5.3% to advance refund \$4,410,000 of the series 1999 bonds with an average rate of 6.8%. The proceeds of the refunding bonds were used to purchase U.S. government securities, which were deposited in an irrevocable trust with an escrow agent to provide for all future payments on the refunded bonds. Thus, the refunded bonds in the amount of \$4,410,000 are considered to be defeased and the liability for those bonds has been removed from Utility Fund liabilities.

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$269,378. This difference, reported in the accompanying financial statements as a deferred outflow of resources, is being charged to operations through the year 2024 using the straight-line method. Additionally, the City reduced its total debt service payments over the following 25 years by \$416,000 and obtained an economic gain (difference between the present values of the debt service payments of the old and new bonds) of \$354,000.

The 2013 Series bonds were sold at a discount of \$29,668, which is being amortized over the life of the bonds.

The annual requirements to amortize the indebtedness at June 30, 2020, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 465,000	\$ 41,155	\$ 506,155
2022	480,000	31,855	511,855
2023	490,000	22,255	512,255
2024	510,000	11,475	521,475
	<u>\$ 1,945,000</u>	<u>\$ 106,740</u>	<u>\$ 2,051,740</u>

Water & Sewer Revenue Bonds Series 2015

On March 11, 2015, the City issued \$3,620,000 in revenue bonds with interest rates ranging from 3.0% to 3.25%, to finance improvements for the waterworks, water distribution, wastewater treatment and collection facilities.

The annual requirements to amortize the indebtedness at June 30, 2020, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 210,000	\$ 81,475	\$ 291,475
2022	215,000	75,175	290,175
2023	220,000	68,725	288,725
2024	230,000	62,125	292,125
2025	235,000	55,225	290,225
2026-2030	1,280,000	166,325	1,446,325
2031	280,000	9,100	289,100
	<u>\$ 2,670,000</u>	<u>\$ 518,150</u>	<u>\$ 3,188,150</u>

Capital Lease - Radio Meters

On July 30, 2013, the City entered into an agreement with the Kentucky Bond Corporation to finance the acquisition and installation of radio read meters. Proceeds of the variable rate (4.125% to 4.625%) lease agreement totaled \$1,710,000.

Future minimum annual lease payments under this agreement are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest & Fees</u>	<u>Total</u>
2021	\$ 112,083	\$ 41,192	\$ 153,275
2022	115,000	37,549	152,549
2023	117,083	33,692	150,775
2024	122,083	29,219	151,302
2025	127,083	24,030	151,113
2026-2028	425,835	40,366	466,201
	<u>\$ 1,019,167</u>	<u>\$ 206,048</u>	<u>\$ 1,225,215</u>

Kentucky Infrastructure Authority Loan

On November 1, 2004, the City entered into an Assistance Agreement with the Kentucky Infrastructure Authority ("KIA") for a water system renovation project. In accordance with the Agreement, the City received the proceeds from the loan as eligible expenses were incurred. On January 12, 2019, the KIA allowed the City to refinance the agreement to reduce the interest rate from 3.0% to 2.25%. A loan serving fee of 0.025% of the annual outstanding loan balance shall be payable to KIA as a part of each interest payment.

The annual requirements to amortize the indebtedness at June 30, 2020, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Fees</u>	<u>Total</u>
2021	\$ 233,653	\$ 26,196	\$ 2,328	\$ 262,177
2022	238,939	20,909	1,859	261,707
2023	244,345	15,503	1,378	261,226
2024	249,874	9,974	886	260,734
2025	255,528	4,320	384	260,232
	<u>\$ 1,222,339</u>	<u>\$ 76,902</u>	<u>\$ 6,835</u>	<u>\$ 1,306,076</u>

Kentucky Infrastructure Authority Loan

On May 1, 2010, the City entered into an Assistance Agreement with the Kentucky Infrastructure Authority ("KIA") to finance capacity upgrades at the Roberts Drive Pump Station and the Sixth Street Pump Station as part of the CSO abatement projects in the Long-Term Control Plan (See Note 12). The loan bears interest at a rate of 2.0% with a maturity date of December 1, 2033. A loan serving fee of 0.001% of the annual outstanding loan balance shall be payable to KIA as a part of each interest payment. In accordance with the Agreement, the City received the proceeds from the loan as eligible expenses were incurred.

The annual requirements to amortize the loan as of June 30, 2020 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Fees</u>	<u>Total</u>
2021	\$ 310,943	\$ 93,812	\$ 9,381	\$ 414,136
2022	317,193	87,562	8,756	413,511
2023	323,568	81,186	8,119	412,873
2024	330,072	74,682	7,468	412,222
2025	336,707	68,048	6,805	411,560
2026-2030	1,787,812	235,961	23,596	2,047,369
2031-2034	1,361,635	55,007	5,501	1,422,143
	<u>\$ 4,767,930</u>	<u>\$ 696,258</u>	<u>\$ 69,626</u>	<u>\$ 5,533,814</u>

(10) INTERFUND TRANSACTIONS

Interfund Receivable and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Interfund receivables and payables between funds are eliminated in the Statement of Net Position. The composition of interfund balances as of June 30, 2020 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Ashland Bus System	\$ 338,027
General Fund	Recreation Fund	579,216
General Fund	Utility Fund	728,588
General Fund	Municipal Aid Road Fun	164,703
General Fund	Floodwall Operating Fund	48,603
General Fund	Community Development	32,414
General Fund	Tax Increment Fund	695,413
General Fund	Police and Fire Fighters Pension	51,437
Housing Assistance	General Fund	21,192
Capital Project	General Fund	1,639,231
Internal Service Fund	General Fund	800,128
Cemetery Fund	General Fund	31,063
Utility Pension Fund	Utility Fund	154,162
Total		<u>\$ 5,284,177</u>

Interfund Transfers

The following transfers were made during the year:

<u>Type</u>	<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
Operating	General	Ashland Bus System	Matching	\$ 574,833
Operating	General	Recreation	Operations	952,781
Operating	General	Capital Projects	Capital Purchases	3,111,199
Operating	General	Cemetery	Operations	120,646

(11) LEGAL CONTINGENCIES

The City is a defendant in various legal actions arising from normal business operations. The City's legal counsel believes these actions are without merit, adequately covered by insurance, or that the ultimate liability, if any, will not materially affect the City's financial position or results of operations.

The City receives significant financial assistance from the federal government in the form of grants and entitlements, which are generally conditioned upon compliance with terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes. Substantially all grants are subject to financial and compliance audits by federal agencies. Any disallowance as a result of these audits could become a liability of the City.

(12) COMMITMENTS AND CONTINGENCIES

Ashland Bus System

The City is committed to provide financial assistance to the Ashland Bus System (ABS). During the year ended June 30, 2020, the City paid \$574,833 to the ABS under this agreement. Remaining operating costs are to be funded through grants from the U.S. Department of Transportation (DOT). The City has estimated that there is no amount due from the DOT for the current year's operating grant. City management does not expect its cost of operating the ABS to decrease in the near future.

Combined Sewer Overflow Improvements

In 2007, the City entered into an agreement with the Kentucky Energy and Environment Cabinet to comply with federal Clean Water Act standards that are applicable to the City's sewer system. The City's system is considered a combined sewer system due to the sewers collecting rainwater, runoff, domestic sewage and industrial wastewater. During heavy rains or melting snow, the system can create Combined Sewer Overflow (CSO), when waste and storm water overflow from the sewer system into local bodies of water and the Ohio River. Under the agreement, the City is required to create a Long Term Control Plan to reduce the number of overflows and complete improvements to the sewer system. The improvements are expected to cost approximately \$60 million.

On February 18, 2010, the Board of Commissioners approved an additional surcharge for sewer customers of the City to pay for the improvements. Beginning April 1, 2010, sewer customers are charged a \$2.50 fee per 1,000 gallons of water used. The charge increased to \$3.50 per 1,000 gallons during 2015 and will end in 2035. All monies collected for this surcharge are placed in a separate account and only used for CSO improvements as outlined in the City's Long Term Control Plan. At June 30, 2020, the City has \$7,143,998 restricted for the sewer improvements.

Construction Projects

The City is obligated on commitments for various contracts in progress at June 30, 2020. A summary of these commitments is as follows:

Fund	Project Description	Total Approved Contract	Paid or Accrued to Date	Outstanding Commitment
Utility Fund	CIPP Lining	\$ 64,500	\$ 24,960	\$ 39,540
Utility Fund	Pollard Mills	421,800	169,022	252,778
Utility Fund	SCADA	251,110	198,255	52,855
Utility Fund	WWTP Expansion	535,990	123,209	412,781
Utility Fund	Waterline Replacement	218,290	180,820	37,470
Utility Fund	Pollard Mills Storm Water	447,877	304,305	143,572
Utility Fund	CIPP Lining Rehabilitation	550,785	88,688	462,097
		<u>\$ 2,490,352</u>	<u>\$ 1,089,259</u>	<u>\$ 1,401,093</u>

(13) TAX ABATEMENTS

GASB Statement No. 77, *Tax Abatement Disclosures*, defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

During the year ended June 30, 2018, the City created a tax increment financing ("TIF") district ("Ashland Plaza Redevelopment Project") under the authority granted by Kentucky Revised Statutes (KRS) Chapter 65 and 154.30. The tax increment district was created to redevelop the existing Ashland Plaza Hotel into a 149 room, 3-star hotel with full service accommodations, including restaurant space, lobby bar, and meeting spaces. Under the agreement with the project developer, the City is to provide \$4,500,000 to help fund initial construction.

The taxes levied on all taxable property within the TIF district on the increase in assessed value of the taxable property is allocated to pay for the cost of improvements in the district, including reimbursing the City's initial investment. The tax increments are allocated until all costs of the TIF district project has been repaid; however, it cannot exceed 20 years. The project developer bears the risk that the increments collected over the life of the TIF district will be less than sufficient to cover all eligible project expenses and the City bears no responsibility to make up any shortfall. The City has one active TIF district in which taxes are passed directly to developers or utilized for debt service payments associated with the district. Because the general property taxes on tax increment districts are allocated to the district, these taxes are not available to the City during the life of the tax increment district. For the year ended June 30, 2020, additional general property taxes of \$35,486 and occupational license fees of \$35,292 were collected and not available to the City.

(14) RISK MANAGEMENT

The City is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has established an employee's health insurance fund (an internal service fund) to account for and finance its uninsured risk of loss. Under this program, the employees' health insurance fund provides coverage up to a maximum of \$100,000 per covered full-time employee and his or her dependents and eligible retirees. The City purchases commercial insurance for the health and accident claims in excess of coverage provided by the fund and for all other risks of loss. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

All full-time employees are eligible to participate in the City's Health Benefit Plan. The claims liability of \$405,876 reported in the Internal Service Fund at June 30, 2020, is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated.

Changes in the funds claims liability amount in fiscal years 2019 and 2020 were:

	Beginning of Fiscal Year Liability	Current Year Claims	Claim Payments	Balance At Fiscal Year End
2019	\$ 569,376	\$ 6,472,162	\$ 6,080,500	\$ 961,038
2020	961,038	5,178,132	5,733,294	405,876

Effective July 1, 2006, the City established a Health Reimbursement Arrangement (HRA) on behalf of employees enrolled in the Health Benefit Plan. Employees are eligible to participate in the HRA on the thirty-first day of employment. Participants enrolled in the Health Benefit Plan with single coverage are credited with \$900 per year into their HRA account, while participants enrolled in the Health Benefit Plan with family coverage are credited with \$1,800 per year. Participants in the HRA can use their account balances to reimburse the Health Benefit Plan deductibles and co-insurance expenses. Amounts charged to Internal Service Fund operating expenses under the provisions of the HRA for the year ended June 30, 2020 totaled \$488,043.

(15) NOTE RECEIVABLE

On September 23, 2008, the City entered into an agreement with Harbor Hill, LLLP to loan \$150,000 from its Community Development Block Grant Funds for the rehabilitation of a building to increase the number of affordable rental housing units available for the benefit of low and very low income persons. The note bears no interest and is due and payable on September 30, 2038.

(16) FUND DEFICIT

As of June 30, 2020, the Ashland Bus Fund had a negative net position of \$417,200. This deficit resulted from the fund's proportionate share of the net pension and OPEB liabilities recorded in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

As of June 30, 2020, the Tax Increment Financing Fund had a negative fund balance of \$695,413. This deficit resulted from incremental tax revenue received by the fund during the year being less than the debt service of the related bond. Sufficient revenue is expected to be received in future years to recover these excess costs.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF ASHLAND
DEFINED BENEFIT PENSION TRUSTS
SCHEDULE OF EMPLOYER CONTRIBUTIONS AND INVESTMENT RETURNS
JUNE 30, 2020

UTILITY EMPLOYEES PENSION FUND										POLICEMEN AND FIREFIGHTERS PENSION FUND									
	Amount Contributed	ADC	Contribution Deficiency (Excess)	Percentage of Covered Payroll				Annual* M-W Rate of Return, net											
				Covered Payroll	ARC	Amount Contributed	Payroll												
2011	\$ 570,018	\$ 309,647	\$ (260,371)	\$ 44,541	695%	1280%	*N/A	\$ 367,165	\$ 270,665	\$ (96,500)	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	*N/A
2012	567,529	316,165	(251,364)	**N/A	**N/A	**N/A	*N/A	367,165	270,665	(96,500)	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	*N/A
2013	567,529	567,529	-	**N/A	**N/A	**N/A	*N/A	367,165	342,502	(24,663)	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	*N/A
2014	650,912	383,103	(267,809)	**N/A	**N/A	**N/A	0.17%	316,277	425,142	108,865	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	0.18%
2015	728,300	383,103	(345,197)	**N/A	**N/A	**N/A	0.61%	411,220	564,043	152,823	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	0.50%
2016	782,736	603,145	(179,591)	**N/A	**N/A	**N/A	0.81%	419,610	564,043	144,433	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	0.53%
2017	737,240	603,145	(134,095)	**N/A	**N/A	**N/A	0.80%	419,610	521,302	101,692	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	0.67%
2018	1,010,604	484,950	(525,654)	**N/A	**N/A	**N/A	1.02%	949,776	521,302	(428,474)	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	0.96%
2019	845,798	484,950	(360,848)	**N/A	**N/A	**N/A	1.76%	521,302	323,671	(197,631)	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	1.62%
2020	604,364	410,659	(193,705)	**N/A	**N/A	**N/A	1.31%	323,671	323,671	-	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	**N/A	2.23%

* The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. Information is only shown for years available.

** No active employees or covered payroll.

**CITY OF ASHLAND
DEFINED BENEFIT PENSION TRUSTS
SCHEDULE OF FUNDING PROGRESS
JUNE 30, 2020**

Actuarial Valuation Date	Fiduciary Net Position (a)	Total Pension Liability (TPL) Entry Age (b)	Net Pension Liability (NPL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	NPL As A Percentage Of Covered Payroll ((b-a)/c)
UTILITY EMPLOYEES PENSION FUND						
06/30/11	* \$ 2,761,148	\$ 7,744,771	\$ 4,983,623	35.7%	\$ 44,541	11188.8%
06/30/12	2,618,017	7,696,263	5,078,246	34.0%	**N/A	**N/A
06/30/13	* 2,449,372	7,462,369	5,012,997	32.8%	**N/A	**N/A
06/30/14	2,362,804	7,823,259	5,460,455	30.2%	**N/A	**N/A
06/30/15	* 2,340,422	10,865,198	8,524,776	21.5%	**N/A	**N/A
06/30/16	2,360,136	10,408,243	8,048,107	22.7%	**N/A	**N/A
06/30/17	* 2,373,099	9,804,378	7,431,279	24.2%	**N/A	**N/A
06/30/18	2,737,130	9,139,815	6,402,685	29.9%	**N/A	**N/A
06/30/19	* 2,955,799	9,248,646	6,292,847	32.0%	**N/A	**N/A
06/30/20	2,917,710	8,747,108	5,829,398	33.4%	**N/A	**N/A

POLICEMEN AND FIREFIGHTERS PENSION FUND

06/30/11	\$ 1,492,443	\$ 5,201,210	\$ 3,708,767	28.7%	**N/A	**N/A
06/30/12	* 1,246,072	4,693,041	3,446,969	26.6%	**N/A	**N/A
06/30/13	999,893	4,299,041	3,299,148	23.3%	**N/A	**N/A
06/30/14	* 731,401	4,338,361	3,606,960	16.9%	**N/A	**N/A
06/30/15	579,210	5,016,407	4,437,197	11.5%	**N/A	**N/A
06/30/16	* 522,527	4,919,883	4,397,356	10.6%	**N/A	**N/A
06/30/17	468,574	4,140,203	3,671,629	11.3%	**N/A	**N/A
06/30/18	* 1,029,005	3,872,818	2,843,813	26.6%	**N/A	**N/A
06/30/19	1,221,257	3,557,450	2,336,193	34.3%	**N/A	**N/A
06/30/20	* 1,253,053	3,318,470	2,065,417	37.8%	**N/A	**N/A

*Biannual actuarial valuation performed.

**No active employees or covered payroll.

CITY OF ASHLAND
DEFINED BENEFIT PENSION TRUSTS
SCHEDULE OF CHANGES IN NET PENSION LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2020

	UTILITY EMPLOYEES PENSION FUND						
	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY							
Service cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on total pension liability	266,520	263,270	283,228	400,459	417,961	482,003	353,293
Effect of changes in benefit terms	(262,413)	457,843	(274,194)	(265,792)	(312,246)	-	848,025
Difference in expected and actual experience	167,553	4,302	(2,629)	(950,704)	205,645	66,792	(108,429)
Effect of changes in assumptions	-	55,714	-	944,652	-	3,246,184	-
Benefit payments	(673,198)	(672,298)	(670,968)	(732,480)	(768,315)	(753,040)	(731,999)
Net change in total pension liability	(501,538)	108,831	(664,563)	(603,865)	(456,955)	3,041,939	360,890
Total pension liability, beginning of year	9,248,646	9,139,815	9,804,378	10,408,243	10,865,198	7,823,259	7,462,369
Total pension liability, end of year (a)	8,747,108	9,248,646	9,139,815	9,804,378	10,408,243	10,865,198	7,823,259
FIDUCIARY NET POSITION							
Employer contributions	\$ 604,364	\$ 845,798	\$ 1,010,604	\$ 737,240	\$ 782,736	\$ 728,300	\$ 650,912
Member contributions	-	-	-	-	-	-	-
Investment income, net of investment expenses	35,937	47,448	29,588	10,513	10,395	4,570	879
Benefit payments and refund of contributions	(673,198)	(672,298)	(670,968)	(732,480)	(768,315)	(753,040)	(731,999)
Administrative expenses	(5,192)	(2,279)	(5,193)	(2,310)	(5,102)	(2,212)	(6,360)
Net change in plan fiduciary net position	(38,089)	218,669	364,031	12,963	19,714	(22,382)	(86,568)
Fiduciary net position, beginning of year	2,955,799	2,737,130	2,373,099	2,360,136	2,340,422	2,362,804	2,449,372
Fiduciary net position, end of year (b)	2,917,710	2,955,799	2,737,130	2,373,099	2,360,136	2,340,422	2,362,804
Net pension liability, ending = (a)-(b)	\$ 5,829,398	\$ 6,292,847	\$ 6,402,685	\$ 7,431,279	\$ 8,048,107	\$ 8,524,776	\$ 5,460,455

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

CITY OF ASHLAND
DEFINED BENEFIT PENSION TRUSTS
SCHEDULE OF CHANGES IN NET PENSION LIABILITIES (CONCLUDED)
FOR THE YEAR ENDED JUNE 30, 2020

	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY							
Service cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on total pension liability	101,634	110,730	157,057	186,525	237,867	249,990	199,178
Effect of changes in benefit terms	(94,919)	224,367	(106,452)	(124,206)	(136,189)	-	436,571
Difference in expected and actual experience	(86,978)	(314,821)	(247,741)	(368,001)	(100,203)	24,498	(28,280)
Effect of changes in assumptions	154,488	-	324,422	-	380,261	966,202	14,282
Benefit payments	(313,205)	(335,644)	(394,671)	(473,998)	(478,260)	(562,644)	(582,431)
Net change in total pension liability	(238,980)	(315,368)	(267,385)	(779,680)	(96,524)	678,046	39,320
Total pension liability, beginning of year	3,557,450	3,872,818	4,140,203	4,919,883	5,016,407	4,338,361	4,299,041
Total pension liability, end of year (a)	3,318,470	3,557,450	3,872,818	4,140,203	4,919,883	5,016,407	4,338,361
FIDUCIARY NET POSITION							
Employer contributions	\$ 323,671	\$ 521,302	\$ 949,776	\$ 419,610	\$ 419,610	\$ 411,220	\$ 316,277
Member contributions	-	-	-	-	-	-	-
Investment income, net of investment expenses	23,230	12,563	7,327	5,107	3,994	3,787	857
Benefit payments and refund of contributions	(313,205)	(335,644)	(394,671)	(473,998)	(478,260)	(562,644)	(582,431)
Administrative expenses	(1,900)	(5,969)	(2,001)	(4,672)	(2,027)	(4,554)	(3,195)
Net change in plan fiduciary net position	31,796	192,252	560,431	(53,953)	(56,683)	(152,191)	(268,492)
Fiduciary net position, beginning of year	1,221,257	1,029,005	468,574	522,527	579,210	731,401	999,893
Fiduciary net position, end of year (b)	1,253,053	1,221,257	1,029,005	468,574	522,527	579,210	731,401
Net pension liability, ending = (a)-(b)	\$ 2,065,417	\$ 2,336,193	\$ 2,843,813	\$ 3,671,629	\$ 4,397,356	\$ 4,437,197	\$ 3,606,960

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

CITY OF ASHLAND
COUNTY EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF CITY'S PROPORTIONATE SHARE OF THE NET PENSION AND OPEB LIABILITY
FOR THE YEAR ENDED JUNE 30, 2020

	Reporting Fiscal Year (Measurement Date)									
	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)				
	Nonhaz.	Hazardous	Nonhaz.	Hazardous	Nonhaz.	Hazardous	Nonhaz.	Hazardous	Nonhaz.	Hazardous
PENSION										
City's proportion of the net pension liability	0.30736%	1.10540%	0.31496%	1.11871%	0.31601%	1.12239%	0.32717%	1.19593%	0.32806%	1.19771%
City's proportionate share of the net pension liability	\$ 21,616,977	\$ 30,534,523	\$ 19,181,719	\$ 27,055,399	\$ 18,496,978	\$ 25,110,923	\$ 16,108,362	\$ 20,521,406	\$ 14,104,938	\$ 18,386,060
City's covered payroll	\$ 7,115,364	\$ 6,506,066	\$ 7,019,185	\$ 6,513,275	\$ 7,086,423	\$ 6,630,921	\$ 7,781,684	\$ 6,198,395	\$ 7,627,360	\$ 6,041,405
City's proportionate share of the net pension liability as a percentage of its covered payroll	303.807%	469.324%	273.276%	415.389%	261.020%	378.694%	207.004%	331.076%	184.926%	304.334%
Plan fiduciary net position as a percentage of the total pension liability	50.45%	46.63%	53.54%	49.26%	53.30%	49.80%	55.50%	53.95%	59.97%	57.52%
INSURANCE FUND										
City's proportion of the net OPEB liability	0.30746%	1.10545%	0.31499%	1.11901%	0.31601%	1.12239%				
City's proportionate share of the net OPEB liability	\$ 5,171,305	\$ 8,178,810	\$ 5,592,603	\$ 7,978,052	\$ 6,352,862	\$ 9,278,454				
City's covered payroll	\$ 7,115,364	\$ 6,506,066	\$ 7,019,185	\$ 6,513,275	\$ 7,086,423	\$ 6,630,921				
City's proportionate share of the net OPEB liability as a percentage of its covered payroll	72.678%	125.711%	79.676%	122.489%	89.648%	139.927%				
Plan fiduciary net position as a percentage of the total OPEB liability	60.44%	64.44%	57.62%	64.24%	52.40%	59.00%				

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

CITY OF ASHLAND
COUNTY EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF PENSION AND OPEB CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2020

	2020		2019		2018		2017		2016		2015		2014	
	Nonhaz.	Hazardous	Nonhaz.	Hazardous	Nonhaz.	Hazardous	Nonhaz.	Hazardous	Nonhaz.	Hazardous	Nonhaz.	Hazardous	Nonhaz.	Hazardous
PENSION														
Contractually required contribution	\$1,435,320	\$2,039,805	\$1,154,112	\$1,617,408	\$1,016,378	\$1,445,947	\$988,556	\$1,439,573	\$966,485	\$1,255,795	\$972,488	\$1,252,383	\$999,158	\$1,258,820
Contributions in relation to the contractually required contribution	1,435,320	2,039,805	1,154,112	1,617,408	1,016,378	1,445,947	988,556	1,439,573	966,485	1,255,795	972,488	1,252,383	999,158	1,258,820
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City's covered payroll	\$7,436,891	\$6,785,778	\$7,115,364	\$6,506,066	\$7,019,185	\$6,513,275	\$7,086,423	\$6,630,921	\$7,781,684	\$6,198,395	\$7,627,360	\$6,041,405	\$7,271,891	\$5,782,361
City's contributions as a percentage of its covered payroll	19.30%	30.06%	16.22%	24.86%	14.48%	22.20%	13.95%	21.71%	12.42%	20.26%	12.75%	20.73%	13.74%	21.77%
INSURANCE FUND														
Contractually required contribution	\$353,996	\$646,008	\$374,311	\$681,680	\$329,818	\$609,123	\$334,812	\$619,902						
Contributions in relation to the contractually required contribution	353,996	646,008	374,311	681,680	329,818	609,123	334,812	619,902						
Contribution deficiency (excess)	-	-	-	-	-	-	-	-						
City's covered payroll	\$7,436,891	\$6,785,778	\$7,115,364	\$6,506,066	\$7,019,185	\$6,513,275	\$7,086,423	\$6,630,921						
City's contributions as a percentage of its covered payroll	4.76%	9.52%	5.26%	10.47%	4.70%	9.35%	4.73%	9.35%						

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

CITY OF ASHLAND

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – PENSION PLANS

FOR THE YEAR ENDED JUNE 30, 2020

(1) CHANGES OF ASSUMPTIONS

UTILITY EMPLOYEES PENSION FUND

In the 2019 valuation, a mortality assumption for disabled lives was no longer considered necessary since there are no retirees remaining who retired due to disability.

In the 2017 valuation, the expected investment rate of return was reduced from 4.0% to 3.0%, which was the estimated yield for a 20 year tax-exempt general obligation municipal bond with an average rating of AA/Aa or higher.

In the 2015 valuation, the expected investment rate of return was reduced from 5.0% to 4.0%, which was the estimated yield for a 20 year tax-exempt general obligation municipal bond with an average rating of AA/Aa or higher. Additionally, an estimated ad-hoc cost of living adjustment of 3% was included in the calculation of the total pension liability due to the adjustments being considered “substantively automatic” under the guidelines of GASB No. 67.

POLICEMEN AND FIREFIGHTERS PENSION FUND

In the 2020 valuation, the expected investment rate of return was reduced from 3.0% to 2.5%, which was the estimated yield for a 20 year tax-exempt general obligation municipal bond with an average rating of AA/Aa or higher.

In the 2018 valuation, the expected investment rate of return was reduced from 4.0% to 3.0%, which was the estimated yield for a 20 year tax-exempt general obligation municipal bond with an average rating of AA/Aa or higher.

In the 2016 valuation, the expected investment rate of return was reduced from 5.0% to 4.0%, which was the estimated yield for a 20 year tax-exempt general obligation municipal bond with an average rating of AA/Aa or higher.

In the 2014 valuation update, an estimated ad-hoc cost of living adjustment of 3% was included in the calculation of the total pension liability due to the adjustments being considered “substantively automatic” under the guidelines of GASB No. 67.

CERS

The following changes were made by the Kentucky Legislature and reflected in the valuation performed as of June 30, 2015:

- The assumed investment rate of return was decreased from 7.75% to 7.50%.
- The assumed rate of inflation was reduced from 3.50% to 3.25%.
- The assumed rate of wage inflation was reduced from 1.00% to 0.75%.
- Payroll growth assumption was reduced from 4.50% to 4.00%.
- The mortality table used for active members is RP-2000 Combined Mortality Table projected with Scale BB to 2013 (multiplied by 50% for males and 30% for females).
- For healthy retired members and beneficiaries, the mortality table used is the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (set back 1 year for females). For disabled members, the RP-2000 Combined Disabled Mortality Table projected with Scale BB to 2013 (set back 4 years for males) is used for the period after disability retirement.
- The assumed rates of Retirement, Withdrawal and Disability were updated to more accurately reflect experience.

CITY OF ASHLAND

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PENSION PLANS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2020

The following changes were made by the Board of Trustees and reflected in the valuation performed as of June 30, 2017:

- Decreased the price inflation assumption to 2.30%
- Decreased the assumed rate of return to 6.25%
- Decreased the payroll growth assumption to 2.00%.

The following changes were made by the Board of Trustees and reflected in the valuation performed as of June 30, 2019:

- The assumed salary increase was changed from 4.00% (average) to 3.05%-10.30% for nonhazardous and 3.55% - 19.05% for hazardous (varies by service).

(2) METHOD AND ASSUMPTIONS USED IN CALCULATIONS OF ACTUARIALLY DETERMINED CONTRIBUTIONS

UTILITY EMPLOYEES PENSION FUND

The actuarially determined contribution amounts in the schedule of employer contributions are calculated biennially. The following actuarial methods and assumptions were used to determine contribution amounts reported in the most recent year of that schedule:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	20 years
Asset Valuation Method	Fair market value, quoted prices
Cost of Living Adjustments	3.0%
Salary Increase	None
Investment Rate of Return	3.0%, net of pension plan investment expense, including inflation

POLICEMEN AND FIREFIGHTERS PENSION FUND

The actuarially determined contribution amounts in the schedule of employer contributions are calculated biennially. The following actuarial methods and assumptions were used to determine contribution amounts reported in the most recent year of that schedule:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	10 years
Asset Valuation Method	Fair market value, quoted prices
Cost of Living Adjustments	3.0%
Salary Increase	None
Investment Rate of Return	2.5%, net of pension plan investment expense, including inflation

CITY OF ASHLAND
NOTES TO REQUIRED SUPPLEMENTARY
INFORMATION - PENSION PLANS (CONCLUDED)

FOR THE YEAR ENDED JUNE 30, 2020

CERS

The actuarially determined contribution rates are determined on a biennial basis beginning with the fiscal year ended 2018, determined as of July 1, 2017. The amortization period of the unfunded liability has been reset as of July 1, 2013 to a closed 30-year period. The following actuarial methods and assumptions were used to determine contribution rates for the year ending June 30, 2019:

Experience Study	July 1, 2008 – June 30, 2013
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of payroll
Remaining Amortization Period	26 years, closed
Payroll growth	2.00%
Asset Valuation Method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	2.30%
Salary Increase	3.30% to 11.55%, varies by service, for nonhazardous 3.05% to 18.55%, varies by service, for hazardous
Investment Rate of Return	6.25%, net of pension plan investment expense, including inflation
Mortality	RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females)

(3) CHANGES OF BENEFIT TERMS

UTILITY EMPLOYEES PENSION FUND

The most recent valuation was prepared with the assumption of a “substantively automatic” 3% cost of living adjustment. However, the Commissioners elected not to provide a cost of living adjustment for fiscal year 2017 and 2% cost of living adjustment for fiscal year 2019.

POLICEMEN AND FIREFIGHTERS PENSION FUND

The most recent valuation was prepared with the assumption of a “substantively automatic” 3% cost of living adjustment. However, the Commissioners elected not to provide a cost of living adjustment for fiscal year 2017 and 2% cost of living adjustment for fiscal year 2019.

CERS

During the 2018 legislative session, House Bill 185 was enacted, which updated the benefit provisions for active members who die in the line of duty. Benefits paid to the spouses of deceased members have been increased from 25% of the member’s final rate of pay to 75% of the member’s average pay. If the member does not have a surviving spouse, benefits paid to surviving dependent children have been increased from 10% of the member’s final pay rate to 50% of average pay for one child, 65% of average pay for two children, or 75% of average pay for three children. The Total Pension Liability as of June 30, 2019 is determined using these updated benefit provisions.

CITY OF ASHLAND

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - OPEB PLANS

FOR THE YEAR ENDED JUNE 30, 2020

(1) CHANGES OF ASSUMPTIONS

CERS INSURANCE FUND

The following changes were made by the Board of Trustees and reflected in the valuation performed as of June 30, 2017:

- Decreased the price inflation assumption to 2.30%
- Decreased the assumed rate of return to 6.25%
- Decreased the payroll growth assumption to 2.00%.

The following changes were made by the Board of Trustees and reflected in the valuation performed as of June 30, 2019:

- The assumed salary increase was changed from 4.00% (average) to 3.30%-10.30% for nonhazardous and 3.55% - 19.05% for hazardous (varies by service.)
- The mortality table used for pre-retirement is PUB-2010 General Mortality table, for the Non-Hazardous Systems, and PUB-2010 Public Safety Mortality table for the Hazardous Systems, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010.
- The mortality table used for post-retirement (non-disabled) is a system specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019.
- The mortality table used for post-retirement (disabled) is PUB-2010 Disabled Mortality table, with a 4-year set-forward for both male and female rates, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2010.

(2) METHOD AND ASSUMPTIONS USED IN CALCULATIONS OF ACTUARIALLY DETERMINED CONTRIBUTIONS

CERS INSURANCE FUND

The following actuarial methods and assumptions, for actuarially determined contributions effective for fiscal year ending June 30, 2019:

Experience Study	July 1, 2008 – June 30, 2013
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percent of Pay
Remaining Amortization Period	26 Years, Closed
Payroll Growth Rate	2.00%
Asset Valuation Method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	2.30%
Salary Increase	3.30% to 11.55%, varies by service, for nonhazardous 3.05% to 18.55%, varies by service, for hazardous
Investment Rate of Return	6.25%

CITY OF ASHLAND

**NOTES TO REQUIRED SUPPLEMENTARY
INFORMATION - OPEB PLANS (CONCLUDED)**

FOR THE YEAR ENDED JUNE 30, 2020

Healthcare Trend Rates

Pre-65

Initial trend starting at 7.25% and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years.

Post-65

Initial trend starting at 5.10% and gradually decreasing to an ultimate trend rate of 4.05% over a period of 11 years.

(3) CHANGES OF BENEFITS

CERS INSURANCE FUND

During the 2018 legislative session, House Bill 185 was enacted, which updated the benefit provisions for active members who die in the line of duty. The system shall now pay 100% of the insurance premium for spouses and children of all active members who die in the line of duty. The total OPEB liability as of June 30, 2019, is determined using these updated benefit provisions.

SUPPLEMENTAL INFORMATION

CITY OF ASHLAND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Original Budget	Revisions	Revised Budget	Actual	Variance Positive (Negative)
Revenues					
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fees, fines and reimbursements	-	-	-	-	-
Grant income	-	-	-	-	-
Administration fee income	-	-	-	-	-
Interest income	-	-	-	-	-
Other income	-	-	-	20,000	20,000
Total revenues	-	-	-	20,000	20,000
Expenditures					
General government	1,000	-	1,000	1,503	(503)
Finance	-	-	-	-	-
Public services	-	-	-	-	-
Planning and code enforcement	-	-	-	-	-
Police	-	-	-	-	-
Fire	-	-	-	-	-
Engineering	-	-	-	-	-
Community and cultural	-	-	-	-	-
Other	-	-	-	-	-
Capital outlay	2,708,425	980,463	3,688,888	4,004,696	(315,808)
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	2,709,425	980,463	3,689,888	4,006,199	(316,311)
Excess of Revenues Over (Under) Expenditures	(2,709,425)	(980,463)	(3,689,888)	(3,986,199)	(296,311)
Other Financing Sources (Uses)					
Transfers in	984,425	780,463	1,764,888	3,111,199	1,346,311
Total other financing sources (uses)	984,425	780,463	1,764,888	3,111,199	1,346,311
Net change in fund balance	(1,725,000)	(200,000)	(1,925,000)	(875,000)	1,050,000
Fund balance beginning of year	1,725,000	-	1,725,000	1,725,000	-
Fund balance end of year	\$ -	\$ (200,000)	\$ (200,000)	\$ 850,000	\$ 1,050,000

CITY OF ASHLAND

GENERAL FUND

BALANCE SHEET

JUNE 30, 2020

ASSETS

Cash	\$ 1,721,784
Taxes receivable	531,902
Allowance for uncollectible taxes	(531,902)
Grants receivable	1,713,587
Due from other funds	2,638,401
Other receivables	504,230
Prepaid items	615,948
Inventories - supplies	186,070
	<hr/>
Total assets	\$ 7,380,020

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$ 311,275
Due to other funds	2,491,614
Due to Board of Education	40,632
Accrued compensated absences	168,538
Accrued expenses	857,880
	<hr/>
Total liabilities	3,869,939

Fund Balance:

Non-spendable	802,018
Restricted for grant programs	1,713,587
Unassigned	994,476
	<hr/>
Total fund balance	3,510,081

Total liabilities and fund balance	\$ 7,380,020
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CITY OF ASHLAND

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED JUNE 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES:			
Taxes -			
General property taxes	\$ 116,150	\$ 116,315	\$ 165
Penalties and interest	25,250	30,808	5,558
Delinquent taxes	190,000	151,773	(38,227)
Vehicle property taxes	436,350	386,501	(49,849)
Bank franchise taxes	111,190	165,608	54,418
Other franchise taxes	185,725	146,452	(39,273)
Insurance premium taxes	4,125,625	4,188,278	62,653
Total taxes	<u>5,190,290</u>	<u>5,185,735</u>	<u>(4,555)</u>
Licenses and permits -			
Occupational license fees	9,965,000	10,435,272	470,272
Business privilege licenses	1,546,500	1,402,621	(143,879)
Alcoholic beverage licenses	569,650	592,303	22,653
Construction permit fees	59,175	174,092	114,917
Other licenses and permits	3,850	1,652	(2,198)
Total licenses and permits	<u>12,144,175</u>	<u>12,605,940</u>	<u>461,765</u>
Charge for services -			
Garbage collection fee	2,204,765	2,222,616	17,851
Greyhound ticket sales	6,685	3,777	(2,908)
Rental revenue	101,550	52,251	(49,299)
Total charges for services	<u>2,313,000</u>	<u>2,278,644</u>	<u>(34,356)</u>
Fees, fines and reimbursements -			
Parking meter fees and fines	4,500	2,995	(1,505)
Taxes collection fees	162,350	161,048	(1,302)
State rebate - District Court	22,850	9,581	(13,269)
Street lighting franchise	1,080,250	982,808	(97,442)
Telecommunication franchise	278,650	280,267	1,617
Other	440,935	427,485	(13,450)
Total fees, fines and reimbursements	<u>1,989,535</u>	<u>1,864,184</u>	<u>(125,351)</u>
Other revenues -			
Police grants and revenue	67,000	86,587	19,587
Miscellaneous grants	520,000	2,055,883	1,535,883
Coal severance - LGEA	10,000	6,778	(3,222)
Interest earned	5,500	6,696	1,196
Other	139,158	199,939	60,781
Total other revenues	<u>741,658</u>	<u>2,355,883</u>	<u>1,614,225</u>
Total revenues	<u>22,378,658</u>	<u>24,290,386</u>	<u>1,911,728</u>

CITY OF ASHLAND

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2020

	Budget	Actual	Variance
EXPENDITURES:			
General Government -			
Mayor and Commissioners	85,010	82,043	2,967
City Manager	175,493	165,131	10,362
City Clerk/Legal	207,711	194,932	12,779
Human Resources	279,318	261,836	17,482
Unclassified	1,639,834	1,795,972	(156,138)
	<u>2,387,366</u>	<u>2,499,914</u>	<u>(112,548)</u>
Department of Finance -			
Director of Finance	641,938	622,563	19,375
Data Processing	37,806	46,043	(8,237)
	<u>679,744</u>	<u>668,606</u>	<u>11,138</u>
Department of Public Services -			
Director of Public Services	21,953	19,452	2,501
Street maintenance	3,991,269	3,123,821	867,448
Sanitation services	1,504,988	1,508,374	(3,386)
Central garage	354,711	384,726	(30,015)
Animal control	79,649	78,638	1,011
	<u>5,952,570</u>	<u>5,115,011</u>	<u>837,559</u>
Department of Planning and			
Economic Development -			
Planning and Code Enforcement	594,462	573,552	20,910
Economic Development	192,353	212,004	(19,651)
	<u>786,815</u>	<u>785,556</u>	<u>1,259</u>
Department of Police -			
Technical services	1,542,726	1,706,234	(163,508)
Field operations	3,958,851	3,863,220	95,631
	<u>5,501,577</u>	<u>5,569,454</u>	<u>(67,877)</u>

CITY OF ASHLAND

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (CONCLUDED)**

FOR THE YEAR ENDED JUNE 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Department of Fire	<u>6,587,503</u>	<u>6,554,339</u>	<u>33,164</u>
Department of Engineering	<u>204,544</u>	<u>214,411</u>	<u>(9,867)</u>
Debt Service	<u>625,931</u>	<u>625,939</u>	<u>(8)</u>
Total expenditures	<u>22,726,050</u>	<u>22,033,230</u>	<u>692,820</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(347,392)</u>	<u>2,257,156</u>	<u>2,604,548</u>
OTHER FINANCING SOURCES (USES):			
Transfer to Capital Projects Fund	(1,764,888)	(3,111,199)	(1,346,311)
Transfer to Tax Increment Finance Fund	(69,002)	-	69,002
Transfer to Recreation Fund	(978,201)	(952,781)	25,420
Transfer to Ashland Bus Fund	(471,231)	(574,833)	(103,602)
Transfer to Ashland Cemetery Fund	<u>(61,041)</u>	<u>(120,646)</u>	<u>(59,605)</u>
Total other financing sources (uses)	<u>(3,344,363)</u>	<u>(4,759,459)</u>	<u>(1,415,096)</u>
NET CHANGE IN FUND BALANCE	(3,691,755)	(2,502,303)	1,189,452
FUND BALANCE, June 30, 2019	<u>6,012,384</u>	<u>6,012,384</u>	<u>-</u>
FUND BALANCE, June 30, 2020	<u>\$ 2,320,629</u>	<u>\$ 3,510,081</u>	<u>\$ 1,189,452</u>

CITY OF ASHLAND

SCHEDULE OF CAPITAL ASSETS USED IN THE OPERATION
OF GOVERNMENTAL FUNDS BY FUNCTION AND ACTIVITY

JUNE 30, 2020

	Land & Buildings	Building Improvements	Automotive Equipment	Operating Equipment	Office Furniture & Equipment	Capital Improvements	Infrastructure	CIP	Total
Dept of General Gov't	\$ 3,443,524	\$ 1,909,042	\$ 61,331	\$ 86,742	\$ 310,369	\$ 232,617	\$ 11,834,515	\$ -	\$ 17,878,140
Dept of Finance	-	-	28,384	56,243	39,712	-	-	-	124,339
Dept of Public Services	15,940,184	802,531	470,437	3,389,787	339,171	840,128	70,660,345	2,018,632	94,461,215
Dept of Planning & Community Development	-	-	93,220	6,799	15,740	-	-	-	115,759
Department of Police	4,949,556	246,711	2,467,405	620,182	137,050	19,350	-	-	8,440,254
Department of Fire	3,869,126	208,777	3,170,255	521,350	61,445	-	-	-	7,830,953
Department of Engineering	-	-	89,856	11,595	63,430	74,458	-	-	239,339
Floodwall Operations	15,121	11,030	86,511	153,476	-	-	-	-	266,138
Community Development	243,868	103,058	-	-	18,623	-	380,085	296,094	1,041,728
Housing Assistance Programs	150,033	12,950	-	-	19,646	-	-	-	182,629
	<u>\$ 28,611,412</u>	<u>\$ 3,294,099</u>	<u>\$ 6,467,399</u>	<u>\$ 4,846,174</u>	<u>\$ 1,005,186</u>	<u>\$ 1,166,553</u>	<u>\$ 82,874,945</u>	<u>\$ 2,314,726</u>	<u>\$ 130,580,494</u>

CITY OF ASHLAND

**SCHEDULE OF CAPITAL ASSETS USED IN THE OPERATION OF
GOVERNMENTAL FUNDS BY SOURCE**

JUNE 30, 2020

Land and buildings	\$ 28,611,412
Building improvements	3,294,099
Automotive equipment	6,467,399
Operating equipment	4,846,174
Office furniture and equipment	1,005,186
Capital improvements	1,166,553
Infrastructure	82,874,945
Construction in progress	<u>2,314,726</u>
Total	<u>\$ 130,580,494</u>
Investment in capital assets by source	
General Fund	\$ 94,531,210
Special Revenue Funds	8,388,526
Capital Projects Fund	<u>27,660,758</u>
Total	<u>\$ 130,580,494</u>

CITY OF ASHLAND
ASHLAND PLANNING AND CDA (KY142)
ENTITY WIDE BALANCE SHEET SUMMARY
JUNE 30, 2020

	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	Total
111 Cash - Unrestricted	\$ 12,129	\$ -	\$ 12,129
113 Cash - Other Restricted	270,941	49,559	320,500
100 Total Cash	<u>283,070</u>	<u>49,559</u>	<u>332,629</u>
124 Accounts Receivable - Other Government	21,192	-	21,192
128 Fraud Recovery	68,084	-	68,084
128.1 Allowance for Doubtful Accounts - Fraud	(63,818)	-	(63,818)
120 Total Receivables, Net of Allowances for Doubtful Accounts	<u>25,458</u>	<u>-</u>	<u>25,458</u>
150 Total Current Assets	<u>308,528</u>	<u>49,559</u>	<u>358,087</u>
162 Buildings	162,983	-	162,983
164 Furniture, Equipment & Machinery - Administration	19,646	-	19,646
166 Accumulated Depreciation	(107,003)	-	(107,003)
160 Total Capital Assets, Net of Accumulated Depreciation	<u>75,626</u>	<u>-</u>	<u>75,626</u>
180 Total Non-Current Assets	<u>75,626</u>	<u>-</u>	<u>75,626</u>
200 Deferred Outflow of Resources	<u>-</u>	<u>-</u>	<u>-</u>
290 Total Assets and Deferred Outflow of Resources	<u>384,154</u>	<u>49,559</u>	<u>433,713</u>
312 Accounts Payable <= 90 Days	8,364	-	8,364
321 Accrued Wage/Payroll Taxes Payable	5,175	-	5,175
322 Accrued Compensated Absences - Current Portion	2,312	-	2,312
342 Unearned Revenue	280,944	49,559	330,503
310 Total Current Liabilities	<u>296,795</u>	<u>49,559</u>	<u>346,354</u>
354 Accrued Compensated Absences - Non Current	11,751	-	11,751
350 Total Non-Current Liabilities	<u>11,751</u>	<u>-</u>	<u>11,751</u>
300 Total Liabilities	<u>308,546</u>	<u>49,559</u>	<u>358,105</u>
400 Deferred Inflow of Resources	<u>-</u>	<u>-</u>	<u>-</u>
508.4 Net Investment in Capital Assets	75,626	-	75,626
511.4 Restricted Net Position	-	-	-
512.4 Unrestricted Net Position	(18)	-	(18)
513 Total Equity - Net Assets / Position	<u>75,608</u>	<u>-</u>	<u>75,608</u>
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	<u>\$ 384,154</u>	<u>\$ 49,559</u>	<u>\$ 433,713</u>

CITY OF ASHLAND
ASHLAND PLANNING AND CDA (KY142)
ENTITY WIDE REVENUE AND EXPENSE SUMMARY
FOR THE YEAR ENDED JUNE 30, 2020

	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	Total
70600 HUD PHA Operating Grants			
71100 Investment Income - Unrestricted	\$ 3,235,600	\$ 5,751	\$ 3,241,351
70000 Total Revenue	329	-	329
	<u>3,235,929</u>	<u>5,751</u>	<u>3,241,680</u>
91100 Administrative Salaries			
91200 Auditing Fees	150,047	-	150,047
91500 Employee Benefit contributions - Administrative	4,086	-	4,086
91800 Travel	30,986	-	30,986
91900 Other	2,770	-	2,770
91000 Total Operating - Administrative	<u>14,171</u>	<u>5,751</u>	<u>19,922</u>
	<u>202,060</u>	<u>5,751</u>	<u>207,811</u>
93800 Other Utilities Expense			
93000 Total Utilities	<u>2,738</u>	<u>-</u>	<u>2,738</u>
	<u>2,738</u>	<u>-</u>	<u>2,738</u>
94200 Ordinary Maintenance and Operations - Materials and Other			
94000 Total Maintenance	<u>17,473</u>	<u>-</u>	<u>17,473</u>
	<u>17,473</u>	<u>-</u>	<u>17,473</u>
96110 Property Insurance			
96120 Liability Insurance	131	-	131
96130 Workmen's Compensation	3,887	-	3,887
96140 All Other Insurance	266	-	266
96100 Total Insurance Premiums	<u>35,595</u>	<u>-</u>	<u>35,595</u>
	<u>39,879</u>	<u>-</u>	<u>39,879</u>
96200 Other General Expenses			
96210 Compensated Absences	25,124	-	25,124
96000 Total Other General Expenses	<u>1,115</u>	<u>-</u>	<u>1,115</u>
	<u>26,239</u>	<u>-</u>	<u>26,239</u>
96900 Total Operating Expenses	<u>288,389</u>	<u>5,751</u>	<u>294,140</u>
97000 Excess of Operating Revenue over Operating Expenses	<u>2,947,540</u>	<u>-</u>	<u>2,947,540</u>
97300 Housing Assistance Payments			
97400 Depreciation Expense	3,002,014	-	3,002,014
90000 Total Expenses	<u>4,432</u>	<u>-</u>	<u>4,432</u>
	<u>3,294,835</u>	<u>5,751</u>	<u>3,300,586</u>
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	\$ (58,906)	\$ -	\$ (58,906)
11020 Required Annual Debt Principal Payments			
11030 Beginning Equity	-	-	-
11170 Administrative Fee Equity	\$ 134,514	\$ -	\$ 134,514
	\$ 75,608	\$ -	\$ 75,608
11180 Housing Assistance Payments Equity			
11190 Unit Months Available	\$ -	\$ -	\$ -
11210 Number of Unit Months Leased	7,572		7,572
	6,001		6,001

CITY OF ASHLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Passed Through to Subrecipients</u>	<u>Expenditures</u>
<u>U.S. Department of HUD</u>				
Direct Programs:				
CDBG Entitlement	14.218	-	\$ 102,602	\$ 689,379
Housing Choice Voucher Program	14.871	-	-	3,289,288
HCV CARES Act Funding	14.HCC	-	-	5,751
Total U.S. Department of HUD				<u>3,984,418</u>
<u>U.S. Department of Transportation</u>				
Direct Programs:				
Federal Transit Cluster				
FTA - Operating Assistance Grant	20.507	-	-	316,036
FTA - Capital Assistance Grant	20.507	-	-	303,653
				<u>619,689</u>
Highway Planning and Construction	20.205	-	-	152,833
Passed through Kentucky Transportation Cabinet:				
State and Community Highway Safety	20.600	PT-2019-08	-	2,993
National Priority Safety Programs	20.616	M5HVE-2020-01	-	5,930
				<u>8,923</u>
Total U.S. Department of Transportation				<u>781,445</u>
<u>U.S. Department of Homeland Security</u>				
Passed through Kentucky Department of Homeland Security:				
Public Assistance Program	97.036	DR-4428	-	202,289
COVID-19 Public Assistance Program	97.036	DR-4497	-	75,470
Total U.S. Department of Homeland Security				<u>277,759</u>
<u>U.S. Department of the Treasury</u>				
Passed through Department of Local Government				
COVID-19 Coronavirus Relief Fund	21.019	C216-01	-	1,465,597
Total U.S. Department of the Treasury				<u>1,465,597</u>
<u>Executive Office of the President</u>				
Passed through Laurel County Fiscal Court				
High Intensity Drug Trafficking Areas Program	95.001	G20AP0001A	-	16,189
Total Executive Office of the President				<u>16,189</u>
Total expenditures of Federal awards				<u>\$ 6,525,408</u>

* Denotes major program.

CITY OF ASHLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONCLUDED)
FOR THE YEAR ENDED JUNE 30, 2020

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Ashland under the programs of the federal government for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City of Ashland, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

NOTE B - SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State and Local Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C - INDIRECT COST RATE

The City of Ashland has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



**Kelley Galloway
Smith Goolsby, PSC**

Certified Public Accountants and Advisors

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Matt Perkins, Mayor
City Commissioners and City Manager
City of Ashland
Ashland, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Ashland, Kentucky (the "City"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 9, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect, and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2020-001.

The City's Response to Findings

The City's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kelley Callaway Smith Goodley, PSC

Ashland, Kentucky
April 9, 2021



**Kelley Galloway
Smith Goolsby, PSC**

Certified Public Accountants and Advisors

1200 Corporate Court • P. O. Box 990 • Ashland, Kentucky 41105

• Phone (606) 329-1811 (606) 329-1171 • Fax (606) 329-8756 (606) 325-0590

• Web www.ksgcpa.com Member of **Intuit** GLOBAL.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Matt Perkins, Mayor
City Commissioners and City Manager
City of Ashland
Ashland, Kentucky

Report on Compliance for Each Major Federal Program

We have audited the City of Ashland, Kentucky's (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2020. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2020-002. Our opinion on each major federal program is not modified with respect to these matters.

The City's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Kelley Gallaway Smith Goodley, PSC

Ashland, Kentucky
April 9, 2021

CITY OF ASHLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

A. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether
the financial statements audited were prepared
in accordance with GAAP:

Unmodified

Internal control over financial reporting:

☐ Material weakness(es) identified?

___ Yes X No

☐ Significant deficiency(ies) identified?

X Yes ___ None reported

Noncompliance material to the

☐ financial statements noted?

X Yes ___ No

Federal Awards

Internal control over major federal programs:

☐ Material weakness(es) identified?

___ Yes X No

☐ Significant deficiency(ies) identified?

___ Yes X None reported

Type of auditor's report issued on
compliance for major federal programs:

Unmodified

Any audit findings disclosed that are
required to be reported in accordance
with 2 CFR 200.516(a)?

X Yes ___ No

Identification of Major Programs:
COVID-19 Coronavirus Relief Fund
Federal Transit Cluster

CFDA No.
21.019
20.507

Dollar threshold used to distinguish between type A
and type B programs:

\$750,000

Auditee qualified as low risk auditee?

X Yes ___ No

CITY OF ASHLAND

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2020

B. FINANCIAL STATEMENT FINDINGS

2020-001 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) COMPLIANCE

Condition: During our review of CDBG program disbursements, we noted one instance where a construction contract was executed prior to HUD approving the Request for Release of Funds (RROF). The contract was executed on December 13, 2019 and stated that payment thereunder was "to be paid for by Community Development Block Grant (CDBG) Funds." However, the RROF was not approved by HUD until January 31, 2020.

Criteria: In accordance with HUD's environmental regulations in 24 CFR 58.22, a recipient may not commit HUD assistance under any program (such as the CDBG Program) listed in 24 CFR 58.1(b) on an activity or project until HUD has approved the recipient's RROF. This prohibition extends to any non-HUD funds that may potentially be committed to the activity. Moreover, under the statute authorizing the CDBG Program, HUD may release funds for a project only if the RROF is submitted to HUD prior to any commitment of CDBG funds for the project (42 U.S.C. 5304(g)(2)).

Cause: Procedures were not in place to ensure the RROF was approved by HUD prior to committing CDBG funds.

Effect: Noncompliance with HUD environmental regulations.

Recommendation: We recommend that the City implement procedures to ensure an environmental review and approved RROF have been obtained, when required, prior to committing HUD funds.

Management's Response: The City believes that it did not commit funds prior to contract adoption due to provisions outlined in our bidding documentation which allows the City to suspend or cancel any project without compensation to the contractor. However, the City understands that it did not use best practices in this instance.

Because the City of Ashland's programs vary in terms of applicant type, the scope of program activities and geography, a standard set of review documents and procedures have been designed to produce a consistent programmatic environmental review that provides for the greatest protection and accountability across all HUD related activities.

It is the City's goal to ensure compliance with all federal regulations as outlined in Title 24 Part 58, Environmental Review Procedures for Entities Assuming HUD Environmental Responsibilities. To ensure the City's compliance with HUD regulations going forward, we have developed and implemented the following policies, procedures, and best practices as they relate to the Environmental Review process.

1. All City staff associated with the execution of the CDBG Action Plan will participate in continued training on environmental review procedures, WISER (Web-Based Instructional System for Environmental Reviews) system, and lead-based paint hazards.

CITY OF ASHLAND

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONCLUDED)

FOR THE YEAR ENDED JUNE 30, 2020

2. CDBG administrative staff and Certifying Officer will work closely with the Department of Housing & Urban Development Regional Environmental Review Officer and the City of Ashland Certifying Officer ensuring compliance with all regulations in relation to environmental review procedures.
3. The City of Ashland's CDBG Grants Coordinator created a "Project Checklist" which contains the required steps for Environmental Review, Request for Release of Funds, and Authorization to Use Grant Funds.
4. A completed checklist, along with the AUGF, will be submitted to the City's CDBG Certifying Officer for review and approval prior to submission for approval of any associated contracts to the Ashland Board of City Commissioners. CDBG administrative staff will have the final responsibility to ensure no funds are expended on any project until appropriate HUD approval and release of funds approval are received.
5. The City of Ashland will implement the model HUD Environmental Review Handbook provided by Ramona. This will include policies and procedures, forms, resource materials, and model letters for our City.

C. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

2020-002 REQUEST FOR RELEASE OF FUNDS

Federal Program Information: Community Development Block Grant (CDBG), Federal Catalog No. 14.218, U.S. Department of Housing and Urban Development (HUD).

Condition: The noncompliance identified at Finding 2020-001 applies to this grant.

Context: The amount identified as questioned costs represents the amount expended under the construction contract during the year.

Questioned Costs: \$128,647



1700 Greenup Ave
PO BOX 1839
Ashland, KY 41101
www.ashlandky.gov

Mayor

Matt Perkins

Commissioners

Josh Blanton
Amanda Clark
Marty Gute
Cheryl Spriggs

**Mayor &
Commissioner's Office**

606-385-3300

City Manager

Michael S. Graese

City Manager's Office

606-385-3303

City Building Main

606-385-3400

Ashland BusSystem

606-385-3287

Assisted Housing

606-385-3327

**Community & Economic
Development**

606-385-3317

Engineering & Utilities

606-385-3332

Finance

606-385-3346

Human Resources

606-385-3312

Legal/City Clerk

606-385-3287

Parks and Recreation

606-385-3295

Public Services

606-385-3332

April 9, 2021

Kelley Galloway Smith Goolsby, PSC
1200 Corporate Court
PO Box 990
Ashland, KY 41102

Dear Sir or Madam:

We have prepared the accompanying corrective action plan as required by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Specifically, for each finding we are providing you with our responsible officials' views, the names of the contact people responsible for corrective action, the corrective action planned, and the anticipated completion date.

Sincerely,

Michael Graese
City Manager

CITY OF ASHLAND
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2020

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2020-001 and 2020-002	<p>It is the City's goal to ensure compliance with all federal regulations as outlined in Title 24 Part 58, Environmental Review Procedures for Entities Assuming HUD Environmental Responsibilities. To ensure the City's compliance with HUD regulations going forward, we have developed and implemented the following policies, procedures, and best practices as they relate to the Environmental Review process.</p> <ol style="list-style-type: none"> 1. All City staff associated with the execution of the CDBG Action Plan will participate in continued training on environmental review procedures, WISER (Web-Based Instructional System for Environmental Reviews) system, and lead-based paint hazards. 2. CDBG administrative staff and Certifying Officer will work closely with the Department of Housing & Urban Development Regional Environmental Review Officer and the City of Ashland Certifying Officer ensuring compliance with all regulations in relation to environmental review procedures. 3. The City of Ashland's CDBG Grants Coordinator created a "Project Checklist" which contains the required steps for Environmental Review, Request for Release of Funds, and Authorization to Use Grant Funds. 4. A completed checklist, along with the AUGF, will be submitted to the City's CDBG Certifying Officer for review and approval prior to submission for approval of any associated contracts to the Ashland Board of City Commissioners. CDBG administrative staff will have the final responsibility to ensure no funds are expended on any project until appropriate HUD approval and release of funds approval are received. 5. The City of Ashland will implement the model HUD Environmental Review Handbook provided by Ramona. This will include policies and procedures, forms, resource materials, and model letters for our City. 	June 30, 2021	Chris Pullem, Community & Economic Development Director



1700 Greenup Ave
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Ashland, KY 41101
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Mayor

Matt Perkins

Commissioners

Josh Blanton
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606-385-3295

Public Services
606-385-3332

April 9, 2021

Kelley Galloway Smith Goolsby, PSC
1200 Corporate Court
PO Box 990
Ashland, KY 41102

Dear Sir or Madam:

We have prepared the accompanying summary schedule of prior audit findings as required by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Specifically, we are reporting the status of audit findings included in the prior audit's schedule of findings and questioned costs. This schedule also includes the status of audit findings reported in the prior audit's summary schedule of prior audit findings that were not corrected.

Sincerely,

Michael Graese
City Manager

CITY OF ASHLAND

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2020

Finding Number	Finding/Noncompliance	Status	Responsible Contact Person
2019-001	City has policies and procedures in place for compliance with City policy and KRS 424.260, city staff needs to follow established procurement code policies.	Resolved	Michael Graese, City Manager
2019-002	100% Inventory counts are being completed quarterly by Central Garage and reconciled by Finance. Utility Director is looking at inventory software systems to adequately track inventory. Management will reinforce with employees the importance of inventory count accuracy and safeguarding city's assets by following procurement policies and conducting accurate counts.	Resolved	Michael Graese, City Manager
2019-003	These employees have been reviewed and appropriate action will be taken to rectify. An ordinance was already approved by the City Commission to approve the 5 employees that exceeded the pay scale. Employees given raise in probationary period won't occur in future without having the Board of Commissioners formal approval. Any employee whose regular rate of pay is below the minimum rate of pay established by the pay and compensation plan for the applicable class will be adjusted accordingly.	Resolved	Michael Graese, City Manager

Appendix M. NARUC Adjusted Depreciation Schedule

Depreciation Category	Acquired Value	Ashland YTD Depreciation	Total Test Year Depreciation	Test Year Water Production Only	Test Year Water Distribution	Test Year Water Unallocated	Test Year Wastewater Treatment	Test Year Wastewater Collection	Test Year Wastewater Unallocated	Test Year Water & Sewer	Test Year Water Production Allowable	Test Year Water Distribution Allowable	Test Year Undefined Water	Test Year Wastewater Treatment Allowable	Test Year Sewer Collection Allowable	Test Year Allowable Wastewater
Automotive	\$ 1,461,072.56	\$ 108,820.73	\$ 106,216.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,216.50	\$ -	\$ -	\$ 71,058.84	\$ -	\$ -	\$ 35,157.66
Building Improvements	\$ 540,776.98	\$ 17,858.92	\$ 18,496.47	\$ 3,406.23	\$ 669.24	\$ 1,051.46	\$ -	\$ 440.00	\$ 841.32	\$ 12,088.21	\$ 3,406.23	\$ 277.91	\$ 8,252.76	\$ -	\$ 440.00	\$ 4,404.29
Buildings	\$ 179,790.16	\$ 3,665.33	\$ 4,794.40	\$ -	\$ -	\$ -	\$ 243.55	\$ -	\$ -	\$ 4,550.85	\$ -	\$ -	\$ 3,044.52	\$ 243.55	\$ -	\$ 1,506.33
Capital Improvements	\$ 76,468.35	\$ 1,668.49	\$ 2,184.81	\$ -	\$ 1,414.29	\$ -	\$ 770.52	\$ -	\$ -	\$ -	\$ -	\$ 1,414.29	\$ -	\$ 770.52	\$ -	\$ -
Office Equipment	\$ 316,809.62	\$ 38,058.39	\$ 36,447.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,447.65	\$ -	\$ -	\$ 24,383.48	\$ -	\$ -	\$ 12,064.17
Operating Equipment	\$ 3,784,670.05	\$ 159,541.72	\$ 183,759.80	\$ -	\$ -	\$ 246.00	\$ -	\$ 410.00	\$ 2,365.55	\$ 180,738.25	\$ -	\$ -	\$ 121,159.89	\$ -	\$ 410.00	\$ 62,189.91
Sewer Treatment Plant	\$ 55,383,392.05	\$ 1,122,527.68	\$ 854,697.85	\$ -	\$ -	\$ -	\$ 197,722.42	\$ 562,514.55	\$ 94,460.87	\$ -	\$ -	\$ -	\$ -	\$ 197,722.42	\$ 562,514.55	\$ 94,460.87
Utility Plant City	\$ 36,659,858.68	\$ 894,396.88	\$ 827,671.23	\$ 489,507.27	\$ 182,183.74	\$ 155,980.22	\$ -	\$ -	\$ -	\$ -	\$ 489,266.34	\$ 170,933.87	\$ 155,822.24	\$ -	\$ -	\$ -
Utility Plant Non City	\$ 8,184,450.13	\$ 178,029.29	\$ 110,818.83	\$ 2,013.47	\$ 89,932.23	\$ 18,873.12	\$ -	\$ -	\$ -	\$ -	\$ 1,559.65	\$ 88,216.46	\$ 18,102.59	\$ -	\$ -	\$ -
	\$106,587,288.58	\$ 2,524,567.43	\$ 2,145,087.53	\$ 494,926.98	\$ 274,199.50	\$ 176,150.80	\$ 198,736.50	\$ 563,364.55	\$ 97,667.74	\$ 340,041.47	\$ 494,232.22	\$ 260,842.53	\$ 401,824.31	\$ 198,736.50	\$ 563,364.55	\$ 209,783.24

Category	Test Year	Test Year (minus CC)	Customer Class
Utility Unclassified (Water)	\$ 403,638.54	\$ 401,824.31	\$ 1,814.24
Utility Unclassified (Wastewater)	\$ 210,221.46	\$ 209,783.24	\$ 438.22
Water Production	\$ 494,926.98	\$ 494,232.22	\$ 694.76
Water Distribution	\$ 274,199.50	\$ 260,842.53	\$ 13,356.97
Sewer Treatment	\$ 198,736.50	\$ 198,736.50	\$ -
Sewer Collection	\$ 563,364.55	\$ 563,364.55	\$ -
Total	\$ 2,145,087.53	\$ 2,128,783.34	\$ 16,304.19

Depreciation Schedule				
Account Group	Shortform	Ashland Life	NARUC Life	Test Year
Structures and Improvements	STR		37.5	37.5
Pumping Equipment	PE		20	20
Reservoirs	DR		45	45
Distribution / Collection	DC		62.5	62.5
Services	SVC		40	40
Meters	M		42.5	42.5
Other Plant	OP		35	35
Furniture and Equipment	FE		22.5	22.5
Transportation Equipment	TE		7	7
Power Operated Equipment	POE		12.5	12.5
Electronics	EL		N/A	7
Engineering	ENG		N/A	20
Other	O		N/A	20
Miscellaneous	MISC		N/A	20

Utility Allocation	
W Split	0.669
WW Split	0.331

Depreciation Date

6/30/2020

Account Group	Life Years	
	Staff	NARUC
Structures and Improvements	38	35-40
Pumping Equipment	20	20
Distribution Reservoirs	45	30-60
Transmission and Distribution Main	50	50-75
Services	40	30-50
Meters and Installations	40	35-50
Other Plant	35	30-40
Furniture and Equipment	23	20-25
Transportation Equipment	7	7
Power Operated Equipment	13	10-15

Automotive

Unique ID	System No	Name / Description	Utility	Allowable	Type	In Service Date	Acquired Value	Ashland Life	Ashland YTD Depreciation	Years In Service	Ashland Remaining Years of Service	Test Year Depreciation Life	Test Year Remaining Years of Service	Total Test Year Depreciation	Test Year Water Production Only	Test Year Water Distribution	Test Year Water Unallocated	Test Year Wastewater Treatment	Test Year Wastewater Collection	Test Year Wastewater	Test Year Water & Sewer	Test Year Water Production Allowable	Test Year Water Distribution Allowable	Test Year Undefined Water	Test Year Wastewater Treatment Allowable	Test Year Sewer Collection Allowable	Test Year Allowable Wastewater
10001	238	1979 CASE 580C LOADER/BH	B	Y	TE	5/31/1980	\$ 22,249.86	7	\$ -	40.11	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10002	1072	1993 INTERNATIONAL 4900	B	Y	TE	1/19/1993	\$ 32,366.96	5	\$ -	27.46	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10003	1160	TV CAMERA TRUCK: SEWER IN	B	Y	TE	12/20/1995	\$ 99,182.00	7	\$ -	24.55	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10004	1185	4WD New Holland 555E Tractor Loader Backhoe v	B	Y	TE	12/23/1996	\$ 43,919.80	10	\$ -	23.53	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10005	1204	FORD EXPLORER	B	Y	TE	4/23/1998	\$ 20,939.00	7	\$ -	22.20	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10006	1240	2000 Chevy Full-Size Pick-up Truck	B	Y	TE	5/8/2000	\$ 19,359.00	7	\$ -	20.16	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10007	1284	2002 BUICK LeSABRE	B	Y	TE	4/10/2002	\$ 20,198.00	7	\$ -	18.24	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10008	1346	2003 Chevrolet Blazer	B	Y	TE	4/21/2003	\$ 21,265.83	6	\$ -	17.21	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10009	1347	2003 Chevrolet Silverado 4 X 4 Pickup	B	Y	TE	12/9/2002	\$ 18,688.00	6	\$ -	17.57	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10010	1387	1/2 TON PICKUP TRUCK	B	Y	TE	11/14/2003	\$ 15,294.00	6	\$ -	16.64	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10011	1412	2005 CHEVROLET COLORADO	B	Y	TE	7/27/2004	\$ 13,165.00	6	\$ -	15.94	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10012	1426	2006 FORD F550 TRUCK	B	Y	TE	3/15/2006	\$ 56,895.00	6	\$ -	14.30	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10013	1438	2007 CHEVY TRAILBLAZER	B	Y	TE	4/27/2007	\$ 20,498.00	6	\$ -	13.19	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10014	1454	2008 CHEVROLET SILVERADO	B	Y	TE	11/9/2007	\$ 20,560.00	6	\$ -	12.65	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10015	1474	2009 CHEVROLET COLORADO PICKUP	B	Y	TE	3/6/2009	\$ 16,758.00	6	\$ -	11.33	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10016	1475	2009 CHEVROLET COLORADO PICKUP	B	Y	TE	3/6/2009	\$ 16,683.00	6	\$ -	11.33	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10017	1477	2008 FORD DUMP TRUCK	B	Y	TE	7/1/2008	\$ 61,981.00	6	\$ -	12.01	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10018	1514	2011 CHEVY COLORADO	B	Y	TE	5/25/2011	\$ 19,682.00	6	\$ -	9.11	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10019	1515	2012 INTERNATIONAL 7400 6X4	B	Y	TE	2/8/2011	\$ 87,800.00	6	\$ -	9.40	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10020	1531	2013 INTERNATIONAL 7400	B	Y	TE	9/24/2012	\$ 89,910.11	6	\$ 3,746.25	7.77	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10021	1551	2015 CHEVY SILVERADO 2500 HD	B	Y	TE	6/30/2014	\$ 27,104.00	6	\$ 4,517.33	6.01	0.00	7	0.99	\$ 3,850.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,850.78	\$ -	\$ -	\$ 2,576.17	\$ -	\$ 1,274.61	
10022	1555	2006 FORD CROWN VICTORIA	B	Y	TE	6/30/2014	\$ 2,550.00	7	\$ 364.29	6.01	0.99	7	0.99	\$ 362.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 362.29	\$ -	\$ -	\$ -	\$ -	\$ 119.92	
10023	1569	2015 CHEVY SILVERADO 2500 HD	B	Y	TE	12/17/2014	\$ 24,870.00	6	\$ 4,145.00	5.54	0.46	7	1.46	\$ 3,552.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,552.86	\$ -	\$ -	\$ 2,376.86	\$ -	\$ 1,176.00	
10024	1570	2015 CHEVROLET SILVERADO 3500 HD	B	Y	TE	6/30/2015	\$ 52,232.00	7	\$ 7,461.72	5.01	1.99	7	1.99	\$ 7,461.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,461.71	\$ -	\$ -	\$ 4,991.89	\$ -	\$ 2,469.83	
10025	1576	2016 FORD F550	B	Y	TE	2/19/2016	\$ 79,956.00	6	\$ 13,326.00	4.36	1.64	7	2.64	\$ 11,422.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,422.29	\$ -	\$ -	\$ 7,641.51	\$ -	\$ 3,780.78	
10026	1577	2016 FORD F550	B	Y	TE	2/19/2016	\$ 79,956.00	6	\$ 13,326.00	4.36	1.64	7	2.64	\$ 11,422.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,422.29	\$ -	\$ -	\$ 7,641.51	\$ -	\$ 3,780.78	
10027	1578	2016 FREIGHTLINER DUMP TRUCK	B	Y	TE	2/22/2016	\$ 83,931.00	6	\$ 13,988.50	4.36	1.64	7	2.64	\$ 11,990.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,990.14	\$ -	\$ -	\$ 8,021.41	\$ -	\$ 3,968.74	
10028	1579	2016 CHEVY SILVERADO 3500HD	B	Y	TE	6/24/2016	\$ 38,198.00	6	\$ 6,366.33	4.02	1.98	7	2.98	\$ 5,456.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,456.86	\$ -	\$ -	\$ 3,650.64	\$ -	\$ 1,806.22	
10029	1580	2016 CHEVY SILVERADO CK25743	B	Y	TE	6/30/2016	\$ 28,581.00	6	\$ 4,763.50	4.00	2.00	7	3.00	\$ 4,083.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,083.00	\$ -	\$ -	\$ 2,731.53	\$ -	\$ 1,351.47	
10030	1608	2017 CHEVY SILVERADO	B	Y	TE	12/28/2016	\$ 27,774.00	6	\$ 4,629.00	3.51	2.49	7	3.49	\$ 3,967.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,967.71	\$ -	\$ -	\$ 2,654.40	\$ -	\$ 1,313.31	
10031	1609	2107 FORD F550 DUMP TRUCK	B	Y	TE	2/2/2017	\$ 53,549.00	6	\$ 8,924.83	3.41	2.59	7	3.59	\$ 7,649.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,649.86	\$ -	\$ -	\$ 5,117.75	\$ -	\$ 2,532.10	
10032	1615	2014 GMC TERRAIN	B	Y	TE	5/9/2017	\$ 19,699.00	6	\$ 3,283.17	3.15	2.85	7	3.85	\$ 2,814.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,814.14	\$ -	\$ -	\$ 1,882.66	\$ -	\$ 931.48	
10033	1624	2016 CHEVY SILVERADO	B	Y	TE	10/7/2016	\$ 38,329.00	6	\$ 6,388.17	3.73	2.27	7	3.27	\$ 5,475.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,475.57	\$ -	\$ -	\$ 3,663.16	\$ -	\$ 1,812.41	
10034	1648	2018 CHEVY SILVERADO 3500HD	B	Y	TE	6/30/2018	\$ 53,391.00	6	\$ 8,898.50	2.00	4.00	7	5.00	\$ 7,627.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,627.29	\$ -	\$ -	\$ 5,102.65	\$ -	\$ 2,524.63	
10035	1656	2019 FORD F550	B	Y	TE	4/8/2019	\$ 98,199.00	6	\$ 2,727.75	1.23	4.77	7	5.77	\$ 14,028.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,028.43	\$ -	\$ -	\$ 9,385.02	\$ -	\$ 4,643.41	
10036	1657	2018 DODGE RAM 1500	B	Y	TE	2/27/2019	\$ 35,359.00	6	\$ 1,964.39	1.34	4.66	7	5.66	\$ 5,051.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,051.29	\$ -	\$ -	\$ 3,379.31	\$ -	\$ 1,671.98	
							\$ 1,461,072.56		\$ 108,820.73					\$ 106,216.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,216.50	\$ -	\$ -	\$ 71,058.84	\$ -	\$ 35,157.66	

Building Improvements																											
Unique ID	System No	Name / Description	Utility	Allowable	Type	In Service Date	Acquired Value	Ashland Life	Ashland YTD Depreciation	Years In Service	Ashland Remaining Years of Service	Test Year Depreciation Life	Test Year Remaining Years of Service	Total Test Year Depreciation	Test Year Water Production Only	Test Year Water Distribution	Test Year Water Unallocated	Test Year Wastewater Treatment	Test Year Wastewater Collection	Test Year Wastewater	Test Year Water & Sewer	Test Year Water Production Allowable	Test Year Water Distribution Allowable	Test Year Undefined Water	Test Year Wastewater Treatment Allowable	Test Year Sewer Collection Allowable	Test Year Allowable Wastewater
20001	702	BLDG IMPROVEMENTS	B	Y	STR	6/20/1989	\$ 6,655.00	20	\$ -	31.05	0.00	37.5	6.45	\$ 177.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 177.47	\$ -	\$ -	\$ 118.73	\$ -	\$ -	\$ 58.74
20002	703	2ND FLOOR RESTROOM IMP	B	Y	STR	4/24/1990	\$ 9,060.20	20	\$ -	30.21	0.00	37.5	7.29	\$ 241.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 241.61	\$ -	\$ -	\$ 161.63	\$ -	\$ -	\$ 79.97
20003	737	NEW ROOF WW GAR-MILL STRE	S	Y	STR	8/30/1989	\$ 5,850.00	20	\$ -	30.85	0.00	37.5	6.65	\$ 156.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156.00	
20004	748	LEAN-TO SHED ROOF EXT	B	Y	STR	9/15/1989	\$ 5,480.00	20	\$ -	30.81	0.00	37.5	6.69	\$ 146.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146.13	\$ -	\$ -	\$ 97.76	\$ -	\$ -	\$ 48.37
20005	749	RETAINING WALL W/RR TIES	B	Y	STR	1/3/1990	\$ 9,995.00	10	\$ -	30.51	0.00	37.5	6.99	\$ 266.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 266.53	\$ -	\$ -	\$ 178.31	\$ -	\$ -	\$ 88.22
20006	917	DRIVEWAY PRKG LOT EXT/REN	B	Y	STR	2/15/1991	\$ 9,860.00	10	\$ -	29.39	0.00	37.5	8.11	\$ 262.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262.93	\$ -	\$ -	\$ 175.90	\$ -	\$ -	\$ 87.03
20007	988	BLDG. IMPVT. W.W.T.P.	S	Y	STR	10/4/1991	\$ 11,222.00	15	\$ -	28.76	0.00	37.5	8.74	\$ 299.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299.25	
20008	1017	SPRINKLER SYS. CITY BLDG.	B	N	STR	6/30/1992	\$ 25,292.25	20	\$ -	28.02	0.00	37.5	9.48	\$ 674.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 674.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20009	1018	WATER TREATMENT PLANT IMP	W	Y	STR	10/17/1991	\$ 39,429.70	20	\$ -	28.72	0.00	37.5	8.78	\$ 1,051.46	\$ -	\$ -	\$ 1,051.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,051.46	\$ -	\$ -	\$ -
20010	1101	CABINETS, SINK & COUNTERS	B	Y	FE	3/4/1994	\$ 6,828.00	25	\$ 136.56	26.34	0.00	22.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20011	1117	SKYLIGHTS/FRAME&COVER	B	Y	STR	2/21/1995	\$ 5,500.00	25	\$ 220.00	25.37	0.00	37.5	12.13	\$ 146.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146.67	\$ -	\$ -	\$ 98.12	\$ -	\$ -	\$ 48.55
20012	1151	BLDG. IMP. WATER PLANT	P	Y	STR	4/30/1996	\$ 32,362.00	10	\$ -	24.18	0.00	37.5	13.32	\$ 862.99	\$ 862.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 862.99	\$ -	\$ -	\$ -	
20013	1269	CONTROL BUILDING ROOF	B	Y	STR	6/30/2001	\$ 6,254.00	15	\$ -	19.01	0.00	37.5	18.49	\$ 166.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166.77	\$ -	\$ -	\$ 111.57	\$ -	\$ -	\$ 55.20
20014	1324	Roberts Drive Pump Station Addition	S	Y	STR	9/16/2002	\$ 14,477.42	50	\$ 289.55	17.80	32.20	37.5	19.70	\$ 386.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 386.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 386.06	
20015	1325	Security Camera System	B	Y	EL	11/4/2002	\$ 22,460.00	7	\$ -	17.67	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20016	1379	ROOF	B	Y	STR	3/4/2004	\$ 10,519.00	10	\$ -	16.33	0.00	37.5	21.17	\$ 280.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280.51	\$ -	\$ -	\$ 187.66	\$ -	\$ -	\$ 92.85
20017	1383	ROOF	B	Y	STR	12/16/2003	\$ 15,000.00	10	\$ -	16.55	0.00	37.5	20.95	\$ 400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400.00	\$ -	\$ -	\$ 267.60	\$ -	\$ -	\$ 132.40
20018	1397	CASHIER'S OFFICE RENOVATION	B	N	STR	6/30/2005	\$ 16,421.04	15	\$ 1,094.74	15.01	0.00	37.5	22.49	\$ 437.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 437.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20019	1398	METER SERVICES OFFICE RENOVATION	D	N	STR	6/30/2005	\$ 14,675.19	15	\$ 978.35	15.01	0.00	37.5	22.49	\$ 391.34	\$ -	\$ 391.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20020	1399	WATER DISTRIBUTION RENOVATION	D	Y	STR	6/30/2005	\$ 10,421.45	15	\$ 694.76	15.01	0.00	37.5	22.49	\$ 277.91	\$ -	\$ 277.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277.91	\$ -	\$ -	\$ -	
20021	1427	STAIR TOWER	B	Y	STR	6/30/2006	\$ 81,908.50	50	\$ 1,638.17	14.01	35.99	37.5	23.49	\$ 2,184.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,184.23	\$ -	\$ -	\$ 1,461.25	\$ -	\$ -	\$ 722.98
20022	1431	WATER PLANT IMPROVEMENTS	P	Y	STR	2/2/2006	\$ 63,848.59	15	\$ 4,256.57	14.42	0.58	37.5	23.08	\$ 1,702.63	\$ 1,702.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,702.63	\$ -	\$ -	\$ -	\$ -	\$ -
20023	1447	ROOF	B	Y	STR	12/18/2007	\$ 19,500.00	10	\$ -	12.54	0.00	37.5	24.96	\$ 520.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 520.00	\$ -	\$ -	\$ 347.88	\$ -	\$ -	\$ 172.12
20024	1452	FENCE @ ROBERTS DRIVE LIFT STATION	C	Y	STR	5/16/2008	\$ 16,500.00	20	\$ 825.00	12.13	7.87	37.5	25.37	\$ 440.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440.00	\$ -	\$ -	\$ -	\$ -	\$ 440.00	\$ -	
20025	1483	FLOURIDE TANK	P	Y	STR	10/30/2009	\$ 23,422.92	15	\$ 1,561.53	10.67	4.33	37.5	26.83	\$ 624.61	\$ 624.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 624.61	\$ -	\$ -	\$ -	\$ -	\$ -
20026	1601	CANVAS AWNING AT CITY BUILDING	B	N	STR	10/17/2016	\$ 7,934.50	7	\$ 1,133.50	3.70	3.30	37.5	33.80	\$ 211.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20027	1688	SKYLIGHTS OVER FILTER PROJECT AT WTP	P	Y	STR	4/4/2019	\$ 8,100.22	25	\$ 54.00	1.24	23.76	37.5	36.26	\$ 216.01	\$ 216.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216.01	\$ -	\$ -	\$ -	\$ -	\$ -
20028	1675	SECURITY CAMERA SYSTEM	B	Y	EL	8/29/2018	\$ 41,800.00	7	\$ 4,976.19	1.84	5.16	7	5.16	\$ 5,971.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,971.43	\$ -	\$ -	\$ 3,994.89	\$ -	\$ -	\$ 1,976.54
							\$ 540,776.98		\$ 17,858.92					\$ 18,496.47	\$ 3,406.23	\$ 669.24	\$ 1,051.46	\$ -	\$ 440.00	\$ 841.32	\$ 12,088.21	\$ 3,406.23	\$ 277.91	\$ 8,252.76	\$ -	\$ 440.00	\$ 4,404.24

Buildings																											
Unique ID	System No	Name / Description	Utility	Allowabl e	Type	In Service Date	Acquired Value	Ashland Life	Ashland YTD Depreciation	Years In Service	Ashland Remaining Years of Service	Test Year Depreciation Life	Test Year Remaining Years of Service	Total Test Year Depreciation	Test Year Water Production Only	Test Year Water Distribution	Test Year Water Unallocated	Test Year Wastewater Treatment	Test Year Wastewater Collection	Test Year Wastewater	Test Year Water & Sewer	Test Year Water Production Allowable	Test Year Water Distribution Allowable	Test Year Undefined Water	Test Year Wastewater Treatment Allowable	Test Year Sewer Collection Allowable	Test Year Allowable Wastewater
30001	802	24'x32' TIMBER BLDG	B	Y	STR	6/30/1990	\$ 5,657.00	20	\$ -	30.02	0.00	37.5	7.48	\$ 150.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150.85	\$ -	\$ -	\$ 100.92	\$ -	\$ -	\$ 49.93
30002	1376	Mill Street Properties / Van Sant Addition	B	Y	STR	7/10/2002	\$ 165,000.00	50	\$ 3,300.00	17.99	32.01	37.5	19.51	\$ 4,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,400.00	\$ -	\$ -	\$ 2,943.60	\$ -	\$ -	\$ 1,456.40
30003	1395	WASTEWATER TREATMENT STORAGE BUILDIN	T	Y	STR	6/30/2005	\$ 9,133.16	25	\$ 365.33	15.01	9.99	37.5	22.49	\$ 243.55	\$ -	\$ -	\$ -	\$ 243.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243.55	\$ -	\$ -
							\$ 179,790.16		\$ 3,665.33					\$ 4,794.40	\$ -	\$ -	\$ -	\$ 243.55	\$ -	\$ -	\$ 4,550.85	\$ -	\$ -	\$ 3,044.52	\$ 243.55	\$ -	\$ 1,506.33

Capital Improvements																											
Unique ID	System No	Name / Description	Utility	Allowabl s	Type	In Service Date	Acquired Value	Ashland Life	Ashland YTD Depreciation	Years In Service	Ashland Remaining Years of Service	Test Year Depreciation Life	Test Year Remaining Years of Service	Total Test Year Depreciation	Test Year Water Production Only	Test Year Water Distribution	Test Year Water Unallocated	Test Year Wastewater Treatment	Test Year Wastewater Collection	Test Year Wastewater	Test Year Water & Sewer	Test Year Water Production Allowable	Test Year Water Distribution Allowable	Test Year Undefined Water	Test Year Wastewater Treatment Allowable	Test Year Sewer Collection Allowable	Test Year Allowable Wastewater
40001	1663	FENCING AROUND PUMP STATION / WATER ST	D	Y	OP	11/26/2018	\$ 49,500.00	20	\$ 1,443.75	1.59	18.41	35	33.41	\$ 1,414.29	\$ -	\$ 1,414.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,414.29	\$ -	\$ -	\$ -	\$ -
40002	1699	WWTP GATES W/ OPERATORS	T	Y	OP	4/4/2019	\$ 26,968.35	20	\$ 224.74	1.24	18.76	35	33.76	\$ 770.52	\$ -	\$ -	\$ -	\$ 770.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 770.52	\$ -	\$ -
							\$ 76,468.35		\$ 1,668.49					\$ 2,184.81	\$ -	\$ 1,414.29	\$ -	\$ 770.52	\$ -	\$ -	\$ -	\$ -	\$ 1,414.29	\$ -	\$ 770.52	\$ -	\$ -

Office Equipment																											
Unique ID	System No	Name / Description	Utility	Allowabl e	Type	In Service Date	Acquired Value	Ashland Life	Ashland YTD Depreciation	Years In Service	Ashland Remaining Years of Service	Test Year Depreciation Life	Test Year Remaining Years of Service	Total Test Year Depreciation	Test Year Water Production Only	Test Year Water Distribution	Test Year Water Unallocated	Test Year Wastewater Treatment	Test Year Wastewater Collection	Test Year Wastewater	Test Year Water & Sewer	Test Year Water Production Allowable	Test Year Water Distribution Allowable	Test Year Undefined Water	Test Year Wastewater Treatment Allowable	Test Year Sewer Collection Allowable	Test Year Allowable Wastewater
50001	1277	BANKDRAFT SUBSYSTEM	B	Y	EL	5/18/2001	\$ 5,000.00	5	\$ -	19.13	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50002	1314	IBM 6400-010 PRINTER	B	Y	EL	11/30/2001	\$ 6,945.00	7	\$ -	18.59	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50003	1370	HP Design Jet-Plotter	B	Y	EL	5/23/2003	\$ 5,510.00	5	\$ -	17.12	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50004	1441	Model 515 AS/400 System	B	Y	EL	8/24/2007	\$ 19,486.74	5	\$ -	12.86	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50005	1510	NORTEL PHONE SYSTEM	B	Y	EL	6/30/2010	\$ 6,308.65	10	\$ 630.87	10.01	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50006	1511	NORTEL PHONE SYSTEM	B	Y	EL	6/30/2010	\$ 6,014.12	10	\$ 601.41	10.01	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50007	1512	NORTEL PHONE SYSTEM	B	Y	EL	6/30/2010	\$ 6,014.12	10	\$ 601.41	10.01	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50008	1548	CROSS CUT SHREDDER	B	Y	EL	10/3/2013	\$ 8,584.82	7	\$ 1,226.40	6.75	0.25	7	0.25	\$ 312.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312.48	\$ -	\$ -	\$ 209.05	\$ -	\$ 103.43
50009	1562	XEROX W7970P PRINTER	B	Y	EL	6/30/2015	\$ 15,610.00	7	\$ 2,230.00	5.01	1.99	7	1.99	\$ 2,230.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,230.00	\$ -	\$ -	\$ 1,491.87	\$ -	\$ 738.13
50010	1625	POSTAGE MACHINE	B	Y	EL	8/14/2016	\$ 19,026.84	7	\$ 2,718.12	3.88	3.12	7	3.12	\$ 2,718.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,718.12	\$ -	\$ -	\$ 1,818.42	\$ -	\$ 899.70
50011	1626	DOCUMATCH	B	Y	EL	10/24/2016	\$ 175,995.33	7	\$ 25,142.19	3.68	3.32	7	3.32	\$ 25,142.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,142.19	\$ -	\$ -	\$ 16,820.13	\$ -	\$ 8,322.06	\$ 8,322.06
50012	1627	SSET ESSENTIALS INVENTORY SOFTWARE	B	Y	EL	6/30/2018	\$ 23,415.00	5	\$ 4,683.00	2.00	3.00	7	5.00	\$ 3,345.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,345.00	\$ -	\$ -	\$ 2,237.81	\$ -	\$ -	\$ 1,107.20
50013	1696	CANON IMAGERUNNER C7570i III	B	Y	EL	5/31/2019	\$ 18,899.00	7	\$ 224.99	1.08	5.92	7	5.92	\$ 2,699.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,699.86	\$ -	\$ -	\$ 1,806.20	\$ -	\$ -	\$ 893.65
							\$ 316,809.62		\$ 36,058.39					\$ 36,447.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,447.65	\$ -	\$ -	\$ 24,383.48	\$ -	\$ -	\$ 12,064.17

Operating Equipment

Unique ID	System No	Name / Description	Utility	Allowable	Type	In Service Date	Acquired Value	Ashland Life	Ashland YTD Depreciation	Years In Service	Ashland Remaining Years of Service	Test Year Depreciation Life	Test Year Remaining Years of Service	Total Test Year Depreciation	Test Year Water Production Only	Test Year Water Distribution	Test Year Water Unallocated	Test Year Wastewater Treatment	Test Year Wastewater Collection	Test Year Wastewater	Test Year Water & Sewer	Test Year Water Production Allowable	Test Year Water Distribution Allowable	Test Year Water Undefined Water	Test Year Wastewater Treatment Allowable	Test Year Sewer Collection Allowable	Test Year Allowable Wastewater
60001	284	SULLAIR AIR COMPRESSORS-2	B	Y	POE	12/1/1980	\$ 19,188.00	5	\$ -	39.61	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60002	285	MOTOROLA MOBILE RADIO SYS	B	Y	EL	1/1/1981	\$ 52,142.05	5	\$ -	39.52	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60003	301	MOTOR WAREFEED REDUCER	B	Y	POE	10/1/1980	\$ 5,157.04	5	\$ -	36.77	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60004	302	SEWER RODDING MACHINE	B	Y	POE	11/1/1983	\$ 8,868.00	5	\$ -	36.69	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60005	307	NEPTUNE TRIDENT DISC MTRS	W	Y	M	8/1/1984	\$ 10,455.00	5	\$ -	35.94	0.00	42.55	6.56	\$ 246.00	\$ -	\$ -	\$ -	246.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246.00	\$ -	\$ -	\$ -
60006	323	MOTOROLA RADIO EQUIPMENT	B	Y	EL	6/30/1986	\$ 5,354.87	5	\$ -	34.02	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60007	325	ROSCO VIBROSTAT RLLR/TRLR	B	Y	O	6/30/1986	\$ 18,443.00	5	\$ -	34.02	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60008	331	SIRECO SEWER CLEANER	S	Y	POE	6/30/1986	\$ 49,489.00	5	\$ -	34.02	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60009	660	SULLAIR 185 DPQ AIR COMPR	B	Y	O	8/5/1988	\$ 9,550.00	5	\$ -	31.92	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60010	680	MP 248 PARTS	B	Y	O	8/10/1988	\$ 6,584.50	5	\$ -	31.91	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60011	681	REFRIGERATED SAMPLERS	B	Y	POE	8/10/1988	\$ 6,620.00	5	\$ -	31.91	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60012	682	KSB SEWAGE PUMP	S	Y	EL	1/14/1988	\$ 5,129.00	5	\$ -	31.67	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60013	705	IBM 5360 358MB DISK EXPAN	B	Y	POE	7/8/1989	\$ 23,150.00	5	\$ -	30.97	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60014	794	GE30 HP MOTOR	B	Y	PE	8/7/1989	\$ 5,661.95	5	\$ -	30.92	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60015	746	ROCKWELL PNEUMATIC ACTUAT	B	Y	POE	4/12/1990	\$ 6,780.00	5	\$ -	30.24	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60016	923	SIDING,INSUL,GUTTERS,ETC	B	Y	STR	8/22/1990	\$ 19,580.00	20	\$ -	29.88	0.00	37.5	7.62	\$ 522.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 522.13	\$ -	\$ -	\$ 349.31	\$ -	\$ 172.83
60017	851	9404 AS400 MOD T20	B	Y	O	10/26/1990	\$ 36,904.00	10	\$ -	29.70	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60018	855	5728 SS1 AS400 OPER SYS	B	Y	O	10/26/1990	\$ 9,036.00	10	\$ -	29.70	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60019	960	FLO-TOTE MOD 260 FLOWMETR	B	Y	EL	12/12/1990	\$ 5,125.00	5	\$ -	29.57	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60020	910	ROTARY MOD SM-90-4 LIFT	B	Y	POE	3/29/1991	\$ 7,475.00	10	\$ -	29.28	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60021	998	SUBMERSIBLE PUMP	S	Y	PE	10/4/1991	\$ 7,495.00	5	\$ -	28.76	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60022	997	1200 AMP DISCONNECT SW.	B	Y	POE	10/24/1991	\$ 7,400.00	5	\$ -	28.70	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60023	1020	UTILITY PLANT-CITY IMPR.	B	Y	STR	11/21/1991	\$ 37,587.73	5	\$ -	28.87	0.00	37.5	8.87	\$ 2,106.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,106.10	\$ -	\$ -	\$ 1,408.98	\$ -	\$ 697.12
60024	1010	MODEL READING SYSTEM	B	Y	O	11/22/1991	\$ 19,900.00	10	\$ -	28.62	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60025	995	POLYMER FEED SYSTEM	B	Y	O	12/27/1991	\$ 15,920.00	5	\$ -	28.53	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60026	1027	RADIO EQUIP. WATER WORKS	W	Y	EL	5/22/1992	\$ 6,930.41	5	\$ -	28.13	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60027	1064	SPRINKLER SYSTEM	B	Y	OP	9/18/1992	\$ 9,560.75	25	\$ -	27.80	0.00	35	7.20	\$ 273.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 273.16	\$ -	\$ -	\$ 182.75	\$ -	\$ 90.42
60028	1077	PUMP IMPVTS. FLYGT3300	B	Y	PE	11/19/1992	\$ 11,313.40	5	\$ -	27.63	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60029	1054	DITCH WITCH 6"	B	Y	TE	4/22/1993	\$ 13,792.76	5	\$ -	27.21	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60030	1085	HAZARDOUS MATERIALS SUITS	B	Y	FE	6/23/1993	\$ 6,990.00	5	\$ -	27.04	0.00	22.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60031	1086	VALVE 6" CARROUSEL	B	Y	O	6/23/1993	\$ 5,118.00	5	\$ -	27.04	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60032	1099	REMAK VACUUM CHLORINATOR	B	Y	EL	12/1/1993	\$ 6,343.00	5	\$ -	26.60	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60033	1110	PIPE CUTTER	B	Y	FE	3/21/1994	\$ 6,220.00	5	\$ -	26.30	0.00	22.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60034	1135	SCREENS,BELT	B	Y	POE	7/28/1994	\$ 6,898.27	8	\$ -	25.94	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60035	1127	HAND HELD COMPUTERS,SIX	B	Y	EL	10/25/1994	\$ 19,735.00	7	\$ -	25.70	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60036	1163	BIOXIDE FEED SYSTEM	B	Y	POE	8/17/1995	\$ 8,058.81	5	\$ -	24.89	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60037	1178	125 HP DRIVE SYSTEM	B	Y	PE	4/4/1996	\$ 17,948.72	10	\$ -	24.25	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60038	1166	DUST COLLECTOR	B	Y	O	6/26/1996	\$ 7,450.00	5	\$ -	24.03	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60039	1182	Flow Meter	B	Y	EL	8/20/1996	\$ 5,142.00	10	\$ -	23.88	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60040	1197	BELT SCREEN	B	Y	POE	9/6/1996	\$ 6,976.00	7	\$ -	23.83	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60041	1191	Aluminum Sulfate Feeder	B	Y	POE	12/23/1996	\$ 27,864.00	10	\$ -	23.53	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60042	1199	NEW RELIANCE MOTOR	B	Y	PE	4/25/1997	\$ 18,100.00	7	\$ -	23.20	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60043	1209	1 IMELLER MOTOR, GUIDE CLAW AND CHAIN	B	Y	POE	8/18/1997	\$ 8,835.65	7	\$ -	22.80	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60044	1206	BELT SCREENS	B	Y	POE	2/9/1998	\$ 7,254.96	7	\$ -	22.40	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60045	1228	CLARIFIER CONTROL PANELS	B	Y	POE	11/12/1998	\$ 5,103.15	7	\$ -	21.65	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60046	1227	2 BELT PRESS SLUDGE PUMPS AND CONTROL PANEL	B	Y	POE	1/18/1999	\$ 38,084.00	7	\$ -	21.46	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60047	1226	LIME BELT FEEDER AND SLAKER	B	Y	POE	4/5/1999	\$ 71,602.00	7	\$ -	21.25	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60048	1245	Belt Screens	B	Y	POE	2/28/2000	\$ 7,453.00	7	\$ -	20.35	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60049	1243	Trackhoe / Backhoe / Loader	B	Y	TE	7/5/2000	\$ 24,224.40	7	\$ -	20.00	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60050	1266	Tractor/ Backhoe/Loader	B	Y	TE	8/22/2000	\$ 60,904.87	7	\$ -	19.87	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60051	1268	Gutermann Messlinechnl Pal 300 Leak Finding System	B	Y	POE	10/23/2000	\$ 13,000.00	7	\$ -	19.70	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60052	1275	GRINDER PUMPS	B	Y	PE	1/8/2001	\$ 6,222.29	7	\$ -	19.20	0.00	20	0.51	\$ 150.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150.57	\$ -	\$ -	\$ 106.75	\$ -	\$ 52.82
60053	1272	COMCORE SHORING & PLATING SYSTEM	B	Y	FE	6/29/2001	\$ 12,902.94	7	\$ -	19.02	0.00	22.5	3.48	\$ 573.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 573.46	\$ -	\$ -	\$ 383.65	\$ -	\$ 189.82
60054	1323	ITT ACC PUMP	B	Y	PE	8/21/2001	\$ 17,961.08	7	\$ -	18.87	0.00	20	1.13	\$ 898.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 898.05	\$ -	\$ -	\$ 600.80	\$ -	\$ 297.26
60055	1296	TOSHIBA INVERTER	B	Y	POE	9/26/2001	\$ 5,053.60	7	\$ -	18.77	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60056	1319	Aquatrend Turbidimeter & Installation	B	Y	EL	10/21/2001	\$ 9,941.75	5	\$ -	18.70	0.00	7	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60057	1297	FLYGT PUMP	B	Y	PE	11/21/2001	\$ 15,756.00	7	\$ -	18.62	0.00	20	1.38	\$ 787.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 787.80	\$ -	\$ -	\$ 527.04	\$ -	\$ 260.76
60058	1298	FLYGT PUMP	B	Y	PE	11/21/2001	\$ 15,756.00	7																			

Sewer Treatment Plant

Unique ID	System No	Name / Description	Utility	Allowable	Type	In Service Date	Acquired Value	Ashtand Life	Ashtand YTD Depreciation	Years In Service	Ashtand Remaining Years of Service	Test Year Depreciation Life	Test Year Remaining Years of Service	Total Test Year Depreciation	Test Year Water Production Only	Test Year Water Distribution	Test Year Water Unallocated	Test Year Wastewater Treatment	Test Year Wastewater Collection	Test Year Wastewater	Test Year Water & Sewer	Test Year Water Production Allowable	Test Year Water Distribution Allowable	Test Year Undefined Water	Test Year Wastewater Treatment Allowable	Test Year Sewer Collection Allowable	Test Year Allowable Wastewater
70001	130	SLUDGE PUMP	S	Y	PE	5/31/1979	\$ 1,520.40	10	\$ -	41.11	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70002	131	HATCHERY ROAD LIFT STAT	S	Y	STR	5/31/1979	\$ 3,443.21	10	\$ -	41.11	0.00	37.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70003	135	CORRUGATED PIPE-DAWES ST	C	Y	DC	5/31/1979	\$ 10,619.06	10	\$ -	41.11	0.00	62.5	21.39	\$ 169.90	\$ -	\$ -	\$ -	\$ -	\$ 169.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169.90	\$ -
70004	136	STORM SEWER PIPE	C	Y	DC	5/31/1979	\$ 2,111.39	10	\$ -	41.11	0.00	62.5	21.39	\$ 33.78	\$ -	\$ -	\$ -	\$ -	\$ 33.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33.78	\$ -
70005	137	HATCHERY ROAD-STANDBY PUM	S	Y	PE	5/31/1979	\$ 4,013.67	10	\$ -	41.11	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70006	138	MECHANICAL SEAL	C	Y	DC	5/31/1979	\$ 12.69	10	\$ -	41.11	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70007	140	MANHOLE RINGS & COVERS-50	C	Y	DC	5/31/1979	\$ 4,400.00	10	\$ -	41.11	0.00	62.5	21.39	\$ 70.40	\$ -	\$ -	\$ -	\$ -	\$ 70.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70.40	\$ -
70008	141	REDWOOD FLIGHTS-SEWER PLT	T	Y	O	5/31/1979	\$ 3,070.44	10	\$ -	41.11	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70009	142	CORRUGATED PIPE-CLEMENTS	S	Y	DC	5/31/1979	\$ 3,714.23	10	\$ -	41.11	0.00	62.5	21.39	\$ 59.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59.43
70010	143	PUMPS-ROBERTS DRIVE	C	Y	PE	5/31/1979	\$ 1,440.08	10	\$ -	41.11	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70011	145	30TH STREET PUMP SEALS	C	Y	POE	5/31/1979	\$ 1,805.50	10	\$ -	41.11	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70012	146	CORRUGATED PIPE-CLEMENTS	S	Y	DC	5/31/1979	\$ 1,291.94	10	\$ -	41.11	0.00	62.5	21.39	\$ 20.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.67
70013	148	HELCO PIPE 36"X380'	S	Y	DC	5/31/1979	\$ 6,772.91	10	\$ -	41.11	0.00	62.5	21.39	\$ 108.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108.37
70014	149	HELCO PIPE 8"X315'	S	Y	DC	5/31/1979	\$ 1,286.34	10	\$ -	41.11	0.00	62.5	21.39	\$ 20.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.58
70015	151	HELCO PIPE 12/140-8/120	S	Y	DC	5/31/1979	\$ 1,648.93	10	\$ -	41.11	0.00	62.5	21.39	\$ 26.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26.38
70016	155	TANNERY SCREENS REPAIR	S	Y	FE	8/1/1980	\$ 2,097.02	10	\$ -	39.94	0.00	22.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70017	157	DEMERSIBLE GUIDE RAIL PMP	S	Y	O	10/1/1980	\$ 3,068.63	10	\$ -	39.77	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70018	158	BLUE STEEL SEWER RODS	S	Y	FE	12/1/1980	\$ 1,030.23	10	\$ -	39.61	0.00	22.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70019	160	CAT WALK REP-6TH ST PUMP	C	Y	STR	4/1/1981	\$ 1,980.00	10	\$ -	39.27	0.00	37.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70020	161	COUNTERPOISE SEAL-26TH ST	C	Y	POE	5/1/1981	\$ 1,122.24	10	\$ -	39.19	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70021	163	HELCO PIPE 12"X209"	S	Y	DC	8/1/1980	\$ 1,374.02	10	\$ -	39.94	0.00	62.5	22.56	\$ 21.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21.98
70022	164	HELCO PIPE 6, 8, 12"X20"	S	Y	DC	10/1/1980	\$ 3,474.45	10	\$ -	39.77	0.00	62.5	22.73	\$ 55.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55.59
70023	165	HELCO PIPE 48"X62"	S	Y	DC	11/1/1980	\$ 1,711.74	10	\$ -	39.69	0.00	62.5	22.81	\$ 27.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27.39
70024	167	SUBMERSIBLE PUMP	C	Y	PE	9/30/1981	\$ 3,520.00	10	\$ -	38.78	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70025	169	ROBERTS DRIVE INTERCEPT	C	Y	DC	3/1/1978	\$ 395,368.36	50	\$ 7,907.37	42.36	7.64	62.5	20.14	\$ 6,325.89	\$ -	\$ -	\$ -	\$ -	\$ 6,325.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,325.89	\$ -
70026	170	SEWAGE TREATMENT PLANT	T	Y	STR	5/31/1977	\$ 5,037,389.08	50	\$ -	43.11	6.89	37.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70027	171	SEWAGE TREATMENT PLANT	T	Y	STR	6/30/1983	\$ 14,685,280.55	50	\$ 293,705.61	37.03	12.97	37.5	0.47	\$ 185,074.77	\$ -	\$ -	\$ -	\$ 185,074.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,074.77	\$ -	\$ -
70028	172	26TH STREET PUMP STATION	C	Y	STR	6/30/1983	\$ 2,570,892.20	50	\$ 51,417.84	37.03	12.97	37.5	0.47	\$ 32,400.29	\$ -	\$ -	\$ -	\$ -	\$ 32,400.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,400.29	\$ -
70029	173	PUMP STATIONS	C	Y	STR	6/30/1985	\$ 88,718.75	50	\$ 1,774.38	35.02	14.98	37.5	2.48	\$ 2,365.83	\$ -	\$ -	\$ -	\$ -	\$ 2,365.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,365.83	\$ -
70030	174	6TH,10TH,37TH ST & ROBT	C	Y	DC	6/30/1985	\$ 2,715,718.07	50	\$ 54,314.36	35.02	14.98	62.5	27.48	\$ 43,451.49	\$ -	\$ -	\$ -	\$ -	\$ 43,451.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,451.49	\$ -
70031	175	SHERWOOD DRIVE PUMP STAT	C	Y	STR	6/30/1985	\$ 651,683.02	50	\$ 12,628.63	35.02	14.98	37.5	2.48	\$ 16,838.17	\$ -	\$ -	\$ -	\$ -	\$ 16,838.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,838.17	\$ -
70032	176	BOYD SCOUT ROAD INTERCEPT	C	Y	DC	6/30/1984	\$ 1,138,928.78	50	\$ 22,778.58	36.02	13.98	62.5	26.48	\$ 18,222.86	\$ -	\$ -	\$ -	\$ -	\$ 18,222.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,222.86	\$ -
70033	177	DOWNTOWN FORCE MAIN	C	Y	DC	6/30/1984	\$ 1,759,880.24	50	\$ 35,197.61	36.02	13.98	62.5	26.48	\$ 28,158.08	\$ -	\$ -	\$ -	\$ -	\$ 28,158.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,158.08	\$ -
70034	178	ROOF-BLDG AT 430 28TH ST	C	Y	STR	6/30/1986	\$ 4,159.00	10	\$ -	34.02	0.00	37.5	3.48	\$ 110.91	\$ -	\$ -	\$ -	\$ -	\$ 110.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110.91	\$ -
70035	179	MANHOLE COVERS	C	Y	DC	6/30/1987	\$ 1,397.00	10	\$ -	33.02	0.00	62.5	29.48	\$ 22.35	\$ -	\$ -	\$ -	\$ -	\$ 22.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22.35	\$ -
70036	386	40TH STREET STORM SEWER	C	Y	DC	6/30/1987	\$ 20,426.92	50	\$ 408.54	33.02	16.98	62.5	29.48	\$ 326.83	\$ -	\$ -	\$ -	\$ -	\$ 326.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 326.83	\$ -
70037	387	FENCE	S	Y	OP	6/30/1987	\$ 849.00	10	\$ -	33.02	0.00	35	1.98	\$ 24.26	\$ -	\$ -	\$ -	\$ -	\$ 24.26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24.26	\$ -
70038	499	SEWER LINE EXT - MATS	C	Y	DC	12/3/1987	\$ 4,880.00	50	\$ 97.60	32.60	17.40	62.5	29.90	\$ 78.08	\$ -	\$ -	\$ -	\$ -	\$ 78.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78.08	\$ -
70039	501	SEWER LINE EXT - MATS	C	Y	DC	12/8/1987	\$ 650.00	50	\$ 13.00	32.58	17.42	62.5	29.92	\$ 10.40	\$ -	\$ -	\$ -	\$ -	\$ 10.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10.40	\$ -
70040	502	SEWER LINE EXT - MATS	C	Y	DC	12/9/1987	\$ 360.00	50	\$ 7.20	32.58	17.42	62.5	29.92	\$ 5.76	\$ -	\$ -	\$ -	\$ -	\$ 5.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5.76	\$ -
70041	503	SEWER LINE EXT - MATS	C	Y	DC	12/9/1987	\$ 194.90	50	\$ 3.90	32.58	17.42	62.5	29.92	\$ 3.12	\$ -	\$ -	\$ -	\$ -	\$ 3.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3.12	\$ -
70042	504	SEWER LINE EXT - MATS	C	Y	DC	12/10/1987	\$ 171.51	50	\$ 1.43	32.58	17.42	62.5	29.92	\$ 1.14	\$ -	\$ -	\$ -	\$ -	\$ 1.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1.14	\$ -
70043	505	SEWER LINE EXT - MATS	C	Y	DC	12/11/1987	\$ 360.00	50	\$ 7.20	32.58	17.42	62.5	29.92	\$ 5.76	\$ -	\$ -	\$ -	\$ -	\$ 5.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5.76	\$ -
70044	506	SEWER LINE EXT - MATS	C	Y	DC	12/11/1987	\$ 157.50	50	\$ 3.15	32.58	17.42	62.5	29.92	\$ 2.52	\$ -	\$ -	\$ -	\$ -	\$ 2.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.52	\$ -
70045	507	SEWER LINE EXT - MATS	C	Y	DC	12/31/1987	\$ 750.00	50	\$ 15.00	32.52	17.48	62.5	29.98	\$ 12.00	\$ -	\$ -	\$ -	\$ -	\$ 12.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12.00	\$ -
70046	508	SEWER LINE EXT - MATS	C	Y	DC	3/24/1988	\$ 310.00	50	\$ 6.20	32.29	17.71	62.5	30.21	\$ 4.96	\$ -	\$ -	\$ -	\$ -	\$ 4.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4.96	\$ -
70047	509	SEWER LINE EXT - MATS	C	Y	DC	3/31/1988	\$ 145.00	50	\$ 2.90	32.27	17.73	62.5	30.23	\$ 2.32	\$ -	\$ -	\$ -	\$ -	\$ 2.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.32	\$ -
70048	517	DUSK TO DAWN LIGHTING	S	Y	POE	11/16/1987	\$ 2,282.00	10	\$ -	32.64	0.00	12.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70049	518	ENGR SERV 26TH ST PUMP ST	C	Y	ENG	4/21/1988	\$ 3,512.50	10	\$ -	32.21	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70050	519	PUMP INSTALLATION - LABOR	S	Y	PE	9/18/1987	\$ 1,280.00	5	\$ -	32.81	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70051	520	DUPEX SEAL FLUSH SYSTEM	S	Y	O	9/25/1987	\$ 2,610.00	5	\$ -	32.79	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70052	521	PUMP INSTALLATION - LABOR	S	Y	PE	11/16/1987	\$ 480.00	5	\$ -	32.64	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70053	522	BAR SCREENS & ALUM RAILS	S	Y	FE	1/12/1988	\$ 1,280.00	5	\$ -	32.49	0.00	22.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70054	524	6 H P HYDRA PUMP	S																								

70110	1341	3HP Flygt Pump	S	Y	PE	10/17/2002	\$	2,576.00	20	\$	128.80	17.72	2.28	20	2.28	\$	128.80	\$	-	\$	-	\$	-	\$	-	\$	128.80	\$	-	\$	-	\$	-	\$	-	\$	-	\$	128.80
70111	1342	10 HP KSB Pump	S	Y	PE	12/2/2002	\$	4,376.00	20	\$	218.80	17.59	2.41	20	2.41	\$	218.80	\$	-	\$	-	\$	-	\$	-	\$	218.80	\$	-	\$	-	\$	-	\$	-	\$	218.80		
70112	1343	10 HP KSB Pump with Claw	S	Y	PE	12/10/2002	\$	4,700.00	20	\$	235.00	17.57	2.43	20	2.43	\$	235.00	\$	-	\$	-	\$	-	\$	-	\$	235.00	\$	-	\$	-	\$	-	\$	-	\$	235.00		
70113	1344	36 HP KSB Pump	S	Y	PE	2/27/2003	\$	9,892.00	20	\$	494.60	17.35	2.65	20	2.65	\$	494.60	\$	-	\$	-	\$	-	\$	-	\$	494.60	\$	-	\$	-	\$	-	\$	-	\$	494.60		
70114	1345	Pump Station Trolly System	C	Y	OP	5/9/2003	\$	3,500.00	7	\$	-	17.16	0.00	35	17.84	\$	100.00	\$	-	\$	-	\$	-	\$	-	\$	100.00	\$	-	\$	-	\$	-	\$	-	\$	100.00		
70115	1377	25TH STREET STORM SEWER	C	Y	DC	6/30/2003	\$	2,306,933.95	40	\$	57,673.35	17.01	22.99	62.5	45.49	\$	36,910.94	\$	-	\$	-	\$	-	\$	-	\$	36,910.94	\$	-	\$	-	\$	-	\$	-	\$	36,910.94		
70116	1378	Skyline Drive	C	Y	DC	8/16/2002	\$	1,725,978.57	40	\$	43,149.47	17.88	22.12	62.5	44.62	\$	27,615.66	\$	-	\$	-	\$	-	\$	-	\$	27,615.66	\$	-	\$	-	\$	-	\$	-	\$	27,615.66		
70117	1386	39TH STREET SANITARY SEWER IMPROVEMEN	C	Y	DC	6/30/2004	\$	105,781.41	40	\$	2,644.54	16.01	23.99	62.5	46.49	\$	1,692.50	\$	-	\$	-	\$	-	\$	-	\$	1,692.50	\$	-	\$	-	\$	-	\$	-	\$	1,692.50		
70118	1394	WALKWAYS	S	Y	OP	6/30/2004	\$	19,720.00	30	\$	657.33	16.01	13.99	35	18.99	\$	563.43	\$	-	\$	-	\$	-	\$	-	\$	563.43	\$	-	\$	-	\$	-	\$	-	\$	563.43		
70119	1396	ROBERTS DRIVE PUMP STATION IMPROVEMEN	C	Y	STR	9/2/2004	\$	39,400.00	10	\$	-	15.84	0.00	37.5	21.66	\$	1,050.67	\$	-	\$	-	\$	-	\$	-	\$	1,050.67	\$	-	\$	-	\$	-	\$	-	\$	1,050.67		
70120	1400	5TH STREET PUMP STATION RENOVATION	C	Y	STR	6/30/2005	\$	7,984.57	10	\$	-	15.01	0.00	37.5	22.49	\$	212.92	\$	-	\$	-	\$	-	\$	-	\$	212.92	\$	-	\$	-	\$	-	\$	-	\$	212.92		
70121	1404	SEWER REPLACEMENT	C	Y	DC	10/28/2004	\$	25,700.00	40	\$	642.50	15.68	24.32	62.5	46.82	\$	411.20	\$	-	\$	-	\$	-	\$	-	\$	411.20	\$	-	\$	-	\$	-	\$	-	\$	411.20		
70122	1411	SEWAGE PUMP	S	Y	PE	5/6/2005	\$	8,988.92	10	\$	-	15.16	0.00	20	4.84	\$	449.40	\$	-	\$	-	\$	-	\$	-	\$	449.40	\$	-	\$	-	\$	-	\$	-	\$	449.40		
70123	1414	SUBMERSIBLE SEWAGE PUMP	S	Y	PE	1/18/2005	\$	5,486.00	10	\$	-	15.46	0.00	20	4.54	\$	274.30	\$	-	\$	-	\$	-	\$	-	\$	274.30	\$	-	\$	-	\$	-	\$	-	\$	274.30		
70124	1419	flygt pump - 37th street pump station	C	Y	PE	6/30/2005	\$	89,598.00	15	\$	5,973.20	15.01	0.00	20	4.99	\$	4,479.90	\$	-	\$	-	\$	-	\$	-	\$	4,479.90	\$	-	\$	-	\$	-	\$	-	\$	4,479.90		
70125	1424	Sewer line - Melody Mountain expansion	C	Y	DC	5/6/2005	\$	64,016.17	40	\$	1,600.41	15.16	24.84	62.5	47.34	\$	1,024.26	\$	-	\$	-	\$	-	\$	-	\$	1,024.26	\$	-	\$	-	\$	-	\$	-	\$	1,024.26		
70126	1425	Gas Chlorinator System for Sewage Plant	T	Y	FE	10/27/2004	\$	6,835.00	15	\$	455.67	15.68	0.00	22.5	6.82	\$	303.78	\$	-	\$	-	\$	-	\$	-	\$	303.78	\$	-	\$	-	\$	-	\$	-	\$	303.78		
70127	1435	HAMPTON HILLS SEWER LINE EXTENSION	C	Y	DC	3/2/2006	\$	48,215.80	40	\$	1,205.40	14.34	25.66	62.5	48.16	\$	771.45	\$	-	\$	-	\$	-	\$	-	\$	771.45	\$	-	\$	-	\$	-	\$	-	\$	771.45		
70128	1436	26TH STREET PUMP STATION	C	Y	STR	10/20/2005	\$	290,000.00	10	\$	-	14.70	0.00	37.5	22.80	\$	7,733.33	\$	-	\$	-	\$	-	\$	-	\$	7,733.33	\$	-	\$	-	\$	-	\$	-	\$	7,733.33		
70129	1440	PROVIDENCE HILL SEWER LINE	C	Y	DC	6/30/2007	\$	128,741.74	40	\$	3,218.54	13.01	26.99	62.5	49.49	\$	2,059.87	\$	-	\$	-	\$	-	\$	-	\$	2,059.87	\$	-	\$	-	\$	-	\$	-	\$	2,059.87		
70130	1448	WASTEWATER PUMP @ 26TH STREET LIFT ST/	C	Y	PE	2/22/2008	\$	30,717.00	15	\$	2,047.80	12.36	2.64	20	7.64	\$	1,535.85	\$	-	\$	-	\$	-	\$	-	\$	1,535.85	\$	-	\$	-	\$	-	\$	-	\$	1,535.85		
70131	1450	WASTEWATER PUMP @ ROBERTS DRIVE WET	C	Y	PE	2/22/2008	\$	32,725.89	15	\$	2,181.73	12.36	2.64	20	7.64	\$	1,636.29	\$	-	\$	-	\$	-	\$	-	\$	1,636.29	\$	-	\$	-	\$	-	\$	-	\$	1,636.29		
70132	1451	IMPPELLER AND VOLUTE UPGRADE @ ROBERT	C	Y	PE	5/2/2008	\$	19,990.89	15	\$	1,332.73	12.17	2.83	20	7.83	\$	999.54	\$	-	\$	-	\$	-	\$	-	\$	999.54	\$	-	\$	-	\$	-	\$	-	\$	999.54		
70133	1455	EI SERIES GRINDER PUMP	S	Y	PE	11/12/2007	\$	2,460.00	15	\$	164.00	12.64	2.36	20	7.36	\$	123.00	\$	-	\$	-	\$	-	\$	-	\$	123.00	\$	-	\$	-	\$	-	\$	-	\$	123.00		
70134	1456	EI SERIES GRINDER PUMP	S	Y	PE	11/12/2007	\$	2,460.00	15	\$	164.00	12.64	2.36	20	7.36	\$	123.00	\$	-	\$	-	\$	-	\$	-	\$	123.00	\$	-	\$	-	\$	-	\$	-	\$	123.00		
70135	1457	EI SERIES GRINDER PUMP	S	Y	PE	11/12/2007	\$	2,460.00	15	\$	164.00	12.64	2.36	20	7.36	\$	123.00	\$	-	\$	-	\$	-	\$	-	\$	123.00	\$	-	\$	-	\$	-	\$	-	\$	123.00		
70136	1458	EI SERIES GRINDER PUMP	S	Y	PE	11/12/2007	\$	2,460.00	15	\$	164.00	12.64	2.36	20	7.36	\$	123.00	\$	-	\$	-	\$	-	\$	-	\$	123.00	\$	-	\$	-	\$	-	\$	-	\$	123.00		
70137	1459	NO CLOG PUMP	S	Y	PE	8/28/2007	\$	29,800.00	15	\$	1,986.67	12.85	2.15	20	7.15	\$	1,490.00	\$	-	\$	-	\$	-	\$	-	\$	1,490.00	\$	-	\$	-	\$	-	\$	-	\$	1,490.00		
70138	1465	AK STEEL SANITARY SEWER LINE REPLACEME	C	Y	DC	7/11/2008	\$	589,975.57	40	\$	14,749.39	11.98	28.02	62.5	50.52	\$	9,439.61	\$	-	\$	-	\$	-	\$	-	\$	9,439.61	\$	-	\$	-	\$	-	\$	-	\$	9,439.61		
70139	1466	AERATOR SOFT STARTS	T	Y	POE	5/20/2009	\$	9,860.00	15	\$	657.33	11.12	3.88	12.5	1.38	\$	788.80	\$	-	\$	-	\$	-	\$	-	\$	788.80	\$	-	\$	-	\$	-	\$	-	\$	788.80		
70140	1467	SLUDGE PUMP FOR FILTER BUILDING PRESSE	T	Y	PE	5/22/2009	\$	13,665.00	15	\$	911.00	11.12	3.88	20	8.88	\$	683.25	\$	-	\$	-	\$	-	\$	-	\$	683.25	\$	-	\$	-	\$	-	\$	-	\$	683.25		
70141	1468	AERATOR BLADE FOR PLANT	T	Y	FE	6/5/2009	\$	5,350.00	15	\$	356.67	11.08	3.92	22.5	11.42	\$	237.78	\$	-	\$	-	\$	-	\$	-	\$	237.78	\$	-	\$	-	\$	-	\$	-	\$	237.78		
70142	1469	KIRK & MAYNARD STREET SEWER LINE REPLA	C	Y	DC	1/19/2009	\$	8,910.00	40	\$	222.75	11.45	28.55	62.5	51.05	\$	142.56	\$	-	\$	-	\$	-	\$	-	\$	142.56	\$	-	\$	-	\$	-	\$	-	\$	142.56		
70143	1470	34TH STREET CSO OUTFALL HEADWALL	C	Y	DC	4/21/2009	\$	13,494.59	40	\$	337.37	11.20	28.80	62.5	51.30	\$	215.91	\$	-	\$	-	\$	-	\$	-	\$	215.91	\$	-	\$	-	\$	-	\$	-	\$	215.91		
70144	1471	HURRICANE ROAD SEWER MAIN EXTENSION	C	Y	DC	6/27/2009	\$	17,802.51	40	\$	445.06	11.02	28.98	62.5	51.48	\$	284.84	\$	-	\$	-	\$	-	\$	-	\$	284.84	\$	-	\$	-	\$	-	\$	-	\$	284.84		
70145	1472	CRANE DEMINGS PUMP	S	Y	PE	6/23/2009	\$	7,403.50	15	\$	493.57	11.03	3.97	20	8.97	\$	370.18	\$	-	\$	-	\$	-	\$	-	\$	370.18	\$	-	\$	-	\$	-	\$	-	\$	370.18		
70146	1498	SOFT STARTS FOR AERATOR 3	T	Y	POE	9/11/2009	\$	6,944.00	15	\$	462.93	10.81	4.19	12.5	1.69	\$	555.52	\$	-	\$	-	\$	-	\$	-	\$	555.52	\$	-	\$	-	\$	-	\$	-	\$	555.52		
70147	1498	SOFT STARTS FOR AERATOR 6	T	Y	POE	9/11/2009	\$	6,944.00	15	\$	462.93	10.81	4.19	12.5	1.69	\$	555.52	\$	-	\$	-	\$	-	\$	-	\$	555.52	\$	-	\$	-	\$	-	\$	-	\$	555.52		
70148	1500	AERATOR GEARBOX (REDUCER)	T	Y	POE	2/22/2010	\$	63,036.00	15	\$	4,202.40	10.36	4.64	12.5	2.14	\$	5,042.88	\$	-	\$	-	\$	-	\$	-	\$	5,042.88	\$	-	\$	-	\$	-	\$	-	\$	5,042.88		
70149	1502	REPLACEMENT PUMP	S	Y	PE	12/23/2009	\$	5,324.52	15	\$	354.97	10.53	4.47	20	9.47	\$	266.23	\$	-	\$	-	\$	-	\$	-	\$	266.23	\$	-	\$	-	\$	-	\$	-	\$	266.23		
70150	1503	GRIFFITH ST SEWER MAIN	C	Y	DC	9/14/2009	\$	31,530.03	40	\$	788.25	10.80	29.20	62.5	51.70	\$	504.48	\$	-	\$	-	\$	-	\$	-	\$	504.48	\$	-	\$	-	\$	-	\$	-	\$	504.48		
70151	1504	SHUTE ST TO MOORE ST SEWER MAIN	C	Y	DC	5/19/2010	\$	50,814.00	40	\$	1,270.35	10.12	29.88	62.5	52.38	\$	813.02	\$	-	\$	-	\$	-	\$	-	\$	813.02	\$	-	\$	-	\$	-	\$	-	\$	813.02		
70152	1505	39th STREET SEWER MAIN	C	Y	DC	10/19/2009	\$	48,724.40	40	\$	1,218.11	10.70	29.30	62.5	51.80	\$	779.59	\$	-	\$	-	\$	-	\$	-	\$	779.59	\$	-	\$	-	\$	-	\$	-	\$	779.59		
70153	1506	PUTNAM STREET SANITARY SEWER IMP	C	Y	DC	5/14/2010	\$	248,478.65	40	\$	6,211.97	10.14	29.86	62.5	52.36	\$	3,975.66	\$	-	\$	-	\$	-	\$	-	\$	3,975.66	\$	-	\$	-	\$	-	\$	-	\$	3,975.66		
70154	1507	TUNNEL HILL FORCE MAIN	C	Y	DC	5/20/2010	\$	15,338.92	40	\$	383.47	10.12	29.86	62.5	52.38	\$</																							

Utility Plant City																											
Unique ID	System No	Name / Description	Utility	Allowabl s	Type	In Service Date	Acquired Value	Ashland Life	Ashland YTD Depreciation	Years In Service	Ashland Remaining Years of Service	Test Year Depreciation Life	Test Year Remaining Years of Service	Total Test Year Depreciation	Test Year Water Production Only	Test Year Water Distribution	Test Year Water Unallocated	Test Year Water Treatment	Test Year Wastewater Collection	Test Year Wastewater	Test Year Water & Sewer	Test Year Water Production Allowable	Test Year Water Distribution Allowable	Test Year Undefined Water	Test Year Wastewater Treatment Allowable	Test Year Sewer Collection Allowable	Test Year Allowable Wastewater
80001	4	DYSARD HILL PUMP STATION	D	Y	STR	7/1/1948	\$ 2,562.82	50	\$ -	72.05	0.00	37.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80002	5	STORAGE YARD & BLDGS	D	Y	STR	7/1/1930	\$ 21,910.87	50	\$ -	90.06	0.00	37.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80003	6	CAST IRON WATER MAIN EXT	D	Y	DC	7/1/1957	\$ 914,721.30	50	\$ -	63.04	0.00	62.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80004	8	DIST MAIN & MISC IMPS	D	Y	DC	7/1/1956	\$ 13,705.84	50	\$ -	64.04	0.00	62.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80005	9	FOREST HILLS BOOSTER STA	D	Y	STR	7/1/1948	\$ 1,489.48	50	\$ -	72.05	0.00	37.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80006	11	NORMAL GARTRELL & HANEY D	W	Y	O	7/1/1936	\$ 8,709.00	50	\$ -	84.05	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80007	12	SEDIMENTATION BASIN	P	Y	OP	7/1/1948	\$ 186,288.25	50	\$ -	72.05	0.00	35	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80008	14	13TH STREET RESERVOIR	D	Y	DR	7/1/1938	\$ 117,183.27	50	\$ -	82.05	0.00	45	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80009	15	WAREHOUSE BLDG. NO. 2	W	Y	STR	7/1/1940	\$ 4,943.28	50	\$ -	80.05	0.00	37.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80010	16	OIL HOUSE BUILDING	W	Y	O	7/1/1956	\$ 295.80	50	\$ -	64.04	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80011	17	ENGR PLANS & SPECS	W	Y	ENG	7/1/1938	\$ 12,045.46	50	\$ -	82.05	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80012	19	16" REINFORCED MAINS	D	Y	DC	7/1/1943	\$ 66,283.22	50	\$ -	77.05	0.00	62.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80013	20	BLACKBURN CAST IRON EXTS	D	Y	DC	7/1/1943	\$ 3,791.36	50	\$ -	77.05	0.00	62.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80014	21	WINCHESTER CAST IRON EXTS	D	Y	DC	7/1/1941	\$ 2,588.12	50	\$ -	79.05	0.00	62.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80015	22	WATER MAIN EXTS	D	Y	DC	7/1/1941	\$ 11,604.65	50	\$ -	79.05	0.00	62.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80016	23	CARTER AVE WATER EXTS	D	Y	DC	7/1/1941	\$ 125,516.54	50	\$ -	79.05	0.00	62.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80017	24	WINCHESTER AVENUE EXTS	D	Y	DC	7/1/1944	\$ 53,628.99	50	\$ -	76.05	0.00	62.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80018	25	NEW REINF. MAINS	D	Y	DC	7/1/1948	\$ 23,833.65	50	\$ -	72.05	0.00	62.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80019	26	ENGR PLANS & SPECS	W	Y	ENG	7/1/1948	\$ 32,278.95	50	\$ -	72.05	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80020	27	INTAKE PIER & PUMP STAT	P	Y	STR	7/1/1956	\$ 829.96	50	\$ -	64.04	0.00	37.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80021	28	BLACKBURN AVE REINF MAINS	D	Y	DC	7/1/1956	\$ 19,539.57	50	\$ -	64.04	0.00	62.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80022	29	WATER SUPPLY - TB HOSP	D	Y	DR	7/1/1951	\$ 49,012.66	50	\$ -	69.05	0.00	45	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80023	30	ENGINEERING SERVICES	W	Y	ENG	7/1/1953	\$ 3,200.00	50	\$ -	67.04	0.00	20	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80024	31	WROUGHT IRON EXTENSIONS	D	Y	DC	7/1/1926	\$ 22,049.65	50	\$ -	94.06	0.00	62.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80025	32	WROUGHT IRON MAINS & SVC	D	Y	DC	7/1/1955	\$ 218,904.84	50	\$ -	65.04	0.00	62.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80026	33	METERS & METER BOXES	D	N	M	7/1/1954	\$ 249,623.83	50	\$ -	66.04	0.00	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80027	34	FIRE HYDRANTS	D	Y	DC	7/1/1938	\$ 9,063.44	50	\$ -	82.05	0.00	62.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80028	35	MAP EQUIPMENT	W	Y	FE	7/1/1958	\$ 150.00	50	\$ -	62.04	0.00	22.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80029	36	CAST IRON MAIN EXTS	D	Y	DC	7/1/1958	\$ 28,032.87	50	\$ -	62.04	0.00	62.5	0.46	\$ 205.83	\$ -	\$ 205.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205.83	\$ -	\$ -	\$ -	
80030	37	WATER SUPPLY TB HOSPITAL	D	Y	DR	7/1/1958	\$ 6,013.00	50	\$ -	62.04	0.00	45	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80031	38	WROUGHT IRON EXTS	D	Y	DC	7/1/1958	\$ 11,260.76	50	\$ -	62.04	0.00	62.5	0.46	\$ 82.68	\$ -	\$ 82.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82.68	\$ -	\$ -	\$ -	
80032	39	METERS & METER BOXES	D	N	M	7/1/1958	\$ 11,212.28	50	\$ -	62.04	0.00	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80033	40	METERS & METER BOXES	D	N	M	7/1/1959	\$ 3,573.54	50	\$ -	61.04	0.00	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80034	41	WROUGHT IRON EXTS	D	Y	DC	7/1/1959	\$ 4,494.63	50	\$ -	61.04	0.00	62.5	1.46	\$ 71.91	\$ -	\$ 71.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80035	42	CAST IRON EXTS	D	Y	DC	7/1/1959	\$ 11,970.97	50	\$ -	61.04	0.00	62.5	1.46	\$ 191.54	\$ -	\$ 191.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80036	43	METERS & METER BOXES	D	N	M	7/1/1959	\$ 14,329.91	50	\$ -	61.04	0.00	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80037	44	WROUGHT IRON EXTENSIONS	D	Y	DC	7/1/1959	\$ 14,313.91	50	\$ -	61.04	0.00	62.5	1.46	\$ 229.02	\$ -	\$ 229.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80038	45	CAST IRON EXTENSIONS	D	Y	DC	7/1/1959	\$ 26,297.93	50	\$ -	61.04	0.00	62.5	1.46	\$ 420.77	\$ -	\$ 420.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80039	46	METERS & METER BOXES	D	N	M	7/1/1960	\$ 6,524.87	50	\$ -	60.04	0.00	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80040	47	WROUGHT IRON EXTS	D	Y	DC	7/1/1960	\$ 9,841.88	50	\$ -	60.04	0.00	62.5	2.46	\$ 157.47	\$ -	\$ 157.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80041	48	CAST IRON EXTS	D	Y	DC	7/1/1960	\$ 43,318.06	50	\$ -	60.04	0.00	62.5	2.46	\$ 693.09	\$ -	\$ 693.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80042	49	SEWER AT WATER FILTR. PLT	P	Y	DC	7/1/1960	\$ 38,700.00	50	\$ -	60.04	0.00	62.5	2.46	\$ 619.20	\$ 619.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 619.20	\$ -	\$ -	\$ -	\$ -	
80043	50	METERS & METER BOXES	D	N	M	7/1/1961	\$ 4,239.41	50	\$ -	59.04	0.00	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80044	51	WROUGHT IRON EXTENSIONS	D	Y	DC	7/1/1961	\$ 6,805.20	50	\$ -	59.04	0.00	62.5	3.46	\$ 108.88	\$ -	\$ 108.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80045	52	CAST IRON EXTENSIONS	D	Y	DC	7/1/1961	\$ 14,159.87	50	\$ -	59.04	0.00	62.5	3.46	\$ 226.56	\$ -	\$ 226.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80046	55	METERS & METER BOXES	D	N	M	7/1/1962	\$ 6,952.23	50	\$ -	58.04	0.00	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80047	56	WROUGHT IRON EXTENSIONS	D	Y	DC	7/1/1962	\$ 10,262.85	50	\$ -	58.04	0.00	62.5	4.46	\$ 164.21	\$ -	\$ 164.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80048	57	CAST IRON EXTENSIONS	D	Y	DC	7/1/1962	\$ 29,327.76	50	\$ -	58.04	0.00	62.5	4.46	\$ 469.24	\$ -	\$ 469.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80049	58	METERS & METER BOXES	D	N	M	7/1/1963	\$ 10,635.32	50	\$ -	57.04	0.00	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80050	59	WROUGHT IRON EXTENSIONS	D	Y	DC	7/1/1963	\$ 10,574.12	50	\$ -	57.04	0.00	62.5	5.46	\$ 169.19	\$ -	\$ 169.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80051	60	CAST IRON EXTENSIONS	D	Y	DC	7/1/1963	\$ 26,158.75	50	\$ -	57.04	0.00	62.5	5.46	\$ 418.54	\$ -	\$ 418.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80052	61	RIVER BANK RESTORATION	P	Y	OP	7/1/1963	\$ 37,600.00	50	\$ -	57.04	0.00	35	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80053	62	METERS	D	N	M	7/1/1964	\$ 15,977.85	50	\$ -	56.04	0.00	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80054	63	SERVICE LINES	D	N	SVC	7/1/1964	\$ 11,577.69	50	\$ -	56.04	0.00	40	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80055	64	WATER LINE EXTENSIONS	D	Y	DC	7/1/1964	\$ 13,075.52	50	\$ -	56.04	0.00	62.5	6.46	\$ 209.21	\$ -	\$ 209.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80056	65	METERS	D	N	M	7/1/1965	\$ 11,756.87	50	\$ -	55.04	0.00	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80057	66	SERVICE LINES	D	N	SVC	7/1/1965	\$ 7,485.34	50	\$ -	55.04	0.00	40	0.00	\$ -	\$ -	\$ -											

[illegible]

Utility Plant Non City																											
Unique ID	System No	Name / Description	Utility	Allowabl s	Type	In Service Date	Acquired Value	Ashland Life	Ashland YTD Depreciation	Years In Service	Ashland Remaining Years of Service	Test Year Depreciation Life	Test Year Remaining Years of Service	Total Test Year Depreciation	Test Year Water Production Only	Test Year Water Distribution	Test Year Water Unallocated	Test Year Wastewater Treatment	Test Year Wastewater Collection	Test Year Wastewater	Test Year Water & Sewer	Test Year Water Production Allowable	Test Year Water Distribution Allowable	Test Year Undefined Water	Test Year Wastewater Treatment Allowable	Test Year Sewer Collection Allowable	Test Year Allowable Wastewater
90001	180	UTILITY PLANT-W/W & SUMM	P	Y	STR	5/31/1959	\$ 338,169.74	50	\$ -	61.13	0.00	37.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90002	181	METERS & EXTENSIONS	W	N	M	5/31/1961	\$ 93,516.45	50	\$ -	59.12	0.00	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90003	182	RUSSELL DISTRIBUTION LINE	D	Y	DC	5/31/1961	\$ 22,680.00	50	\$ -	59.12	0.00	62.5	3.38	\$ 362.88	\$ -	\$ 362.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 362.88	\$ -	\$ -	\$ -	\$ -
90004	183	METERS & EXTENSIONS	W	N	M	5/31/1962	\$ 17,521.96	50	\$ -	58.12	0.00	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90005	184	METERS & EXTENSIONS	W	N	M	5/31/1963	\$ 33,689.98	50	\$ -	57.12	0.00	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90006	185	METERS & EXTENSIONS	W	N	M	5/31/1964	\$ 20,878.51	50	\$ -	56.12	0.00	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90007	186	WATER STORAGE TANK-SUMMIT	D	Y	STR	5/31/1964	\$ 49,000.00	50	\$ -	56.12	0.00	37.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90008	187	METERS & LINE EXTENSIONS	W	N	M	5/31/1965	\$ 32,111.01	50	\$ -	55.12	0.00	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90009	188	METERS & LINE EXTENSIONS	W	N	M	5/31/1966	\$ 86,221.60	50	\$ -	54.12	0.00	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90010	189	METERS & LINE EXTENSIONS	W	N	M	5/31/1967	\$ 58,692.28	50	\$ -	53.12	0.00	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90011	190	WATER STORAGE TANK-SUMMIT	D	Y	STR	5/31/1967	\$ 2,339.67	50	\$ -	53.12	0.00	37.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90012	191	METERS & LINE EXTENSIONS	W	N	M	5/31/1968	\$ 42,813.55	50	\$ -	52.12	0.00	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90013	192	METERS & LINE EXTENSIONS	W	N	M	5/31/1969	\$ 40,885.55	50	\$ 261.04	51.12	0.00	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90014	193	METERS & LINE EXTENSIONS	W	N	M	5/31/1970	\$ 58,513.41	50	\$ 1,170.27	50.12	0.00	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90015	194	METERS & LINE EXTENSIONS	W	N	M	5/31/1971	\$ 97,584.51	50	\$ 1,951.69	49.12	0.88	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90016	195	METERS & LINE EXTENSIONS	W	N	M	5/31/1972	\$ 109,060.93	50	\$ 2,181.22	48.12	1.88	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90017	196	METERS & LINE EXTENSIONS	W	N	M	5/31/1973	\$ 48,728.60	50	\$ 974.57	47.12	2.88	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90018	197	METERS,LINES & EXTENSIONS	W	N	M	5/31/1974	\$ 53,890.41	50	\$ 1,077.81	46.12	3.88	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90019	198	CATLETTSBURG SYSTEM	D	Y	DC	5/31/1974	\$ 513,579.97	50	\$ 10,271.60	46.12	3.88	62.5	16.38	\$ 8,217.28	\$ -	\$ 8,217.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90020	199	METERS,LINES & EXTENSIONS	W	N	M	5/31/1975	\$ 138,058.15	50	\$ 2,761.16	45.12	4.88	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90021	200	CATLETTSBURG PUMP STATION	D	Y	STR	5/31/1976	\$ 108,216.75	50	\$ 2,164.34	44.11	5.89	37.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90022	201	METERS,LINES & EXTENSIONS	W	N	M	5/31/1976	\$ 63,181.25	50	\$ 1,263.63	44.11	5.89	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90023	202	METERS,LINES & EXTENSIONS	W	N	M	5/31/1977	\$ 39,953.12	50	\$ 799.06	43.11	6.89	42.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90024	203	WATER LINE PUR-MEREDITH	Y	D	Y	DC	5/31/1977	\$ 2,000.00	\$ -	40.00	43.11	6.89	62.5	19.39	\$ 32.00	\$ -	\$ 32.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32.00	\$ -	\$ -	\$ -	\$ -
90025	204	CATLETTSBURG PUMP STATION	D	Y	STR	5/31/1977	\$ 4,625.25	50	\$ 92.51	43.11	6.89	37.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90026	205	SUMMITT WATER TANK PNTG	D	Y	DR	5/31/1978	\$ 21,569.20	50	\$ 431.38	42.11	7.89	45	2.89	\$ 479.32	\$ -	\$ 479.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 479.32	\$ -	\$ -	\$ -	\$ -
90027	206	SUMMITT BOOSTER STATION	D	Y	STR	5/31/1978	\$ 109,614.70	50	\$ 2,192.29	42.11	7.89	37.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90028	207	WATER LINES & EXTENSIONS	D	Y	DC	5/31/1979	\$ 46,243.95	50	\$ 924.88	41.11	8.89	62.5	21.39	\$ 739.90	\$ -	\$ 739.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 739.90	\$ -	\$ -	\$ -	\$ -
90029	208	CATLETTSBURG INTAKE PUMP	P	Y	STR	5/31/1979	\$ 3,017.00	50	\$ 60.34	41.11	8.89	37.5	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90030	209	WATER LINES & EXTENSIONS	D	Y	DC	5/31/1981	\$ 27,224.24	50	\$ 544.49	39.11	10.89	62.5	23.39	\$ 435.59	\$ -	\$ 435.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 435.59	\$ -	\$ -	\$ -	\$ -
90031	210	WATER LINES & EXTENSIONS	D	Y	DC	6/30/1982	\$ 24,076.90	50	\$ 481.54	38.03	11.97	62.5	24.47	\$ 385.23	\$ -	\$ 385.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 385.23	\$ -	\$ -	\$ -	\$ -
90032	211	WATER LINES & EXTENSIONS	D	Y	DC	5/31/1980	\$ 18,556.33	50	\$ 371.13	40.11	9.89	62.5	22.39	\$ 296.90	\$ -	\$ 296.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 296.90	\$ -	\$ -	\$ -	\$ -
90033	212	SERVICE LINES,METERS & EX	D	N	M	6/30/1983	\$ 52,151.26	50	\$ 1,043.03	37.03	12.97	42.5	5.47	\$ 1,227.09	\$ -	\$ 1,227.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90034	213	AOI MAIN WATER LINE	D	Y	DC	6/30/1983	\$ 267,836.51	50	\$ 5,356.73	37.03	12.97	62.5	25.47	\$ 4,285.38	\$ -	\$ 4,285.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,285.38	\$ -	\$ -	\$ -	\$ -
90035	214	WATER LINES & EXTENSIONS	D	Y	DC	6/30/1984	\$ 18,441.92	50	\$ 368.94	36.02	13.98	62.5	26.48	\$ 295.07	\$ -	\$ 295.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295.07	\$ -	\$ -	\$ -	\$ -
90036	215	WATER LINES	D	Y	DC	2/1/1985	\$ 9,900.00	50	\$ 198.00	35.43	14.57	62.5	27.07	\$ 158.40	\$ -	\$ 158.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158.40	\$ -	\$ -	\$ -	\$ -
90037	216	WATER LINES & EXTENSIONS	D	Y	DC	6/30/1985	\$ 23,261.92	50	\$ 465.24	35.02	14.98	62.5	27.48	\$ 372.19	\$ -	\$ 372.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 372.19	\$ -	\$ -	\$ -	\$ -
90038	217	WATER LINES & EXTENSIONS	D	Y	DC	6/30/1986	\$ 17,340.61	50	\$ 346.81	34.02	15.98	62.5	28.48	\$ 277.45	\$ -	\$ 277.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277.45	\$ -	\$ -	\$ -	\$ -
90039	218	WATER LINES & EXTENSIONS	D	Y	DC	6/30/1986	\$ 82,344.67	50	\$ 1,646.89	34.02	15.98	62.5	28.48	\$ 1,317.51	\$ -	\$ 1,317.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,317.51	\$ -	\$ -	\$ -	\$ -
90040	219	WATER LINES & EXTENSIONS	D	Y	DC	6/30/1986	\$ 151,816.45	50	\$ 3,036.33	34.02	15.98	62.5	28.48	\$ 2,429.06	\$ -	\$ 2,429.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,429.06	\$ -	\$ -	\$ -	\$ -
90041	220	WATER LINES & EXTENSIONS	D	Y	DC	5/31/1978	\$ 44,324.76	50	\$ 886.50	42.11	7.89	62.5	20.39	\$ 709.20	\$ -	\$ 709.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 709.20	\$ -	\$ -	\$ -	\$ -
90042	374	LINE & EXTENSIONS	D	Y	DC	6/30/1987	\$ 54,111.39	50	\$ 1,082.23	33.02	16.98	62.5	29.48	\$ 865.78	\$ -	\$ 865.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 865.78	\$ -	\$ -	\$ -	\$ -
90043	375	LINE FROM CANNONSBURG	D	Y	DC	6/30/1987	\$ 40,968.81	50	\$ 819.38	33.02	16.98	62.5	29.48	\$ 655.50	\$ -	\$ 655.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 655.50	\$ -	\$ -	\$ -	\$ -
90044	376	METERS	D	N	M	6/30/1987	\$ 20,768.90	50	\$ 415.38	33.02	16.98	42.5	9.48	\$ 488.68	\$ -	\$ 488.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90045	455	WATER LINE EXT - LABOR	D	Y	DC	7/31/1987	\$ 775.29	50	\$ 15.51	32.94	17.06	62.5	29.56	\$ 12.40	\$ -	\$ 12.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12.40	\$ -	\$ -	\$ -	\$ -
90046	456	WATER LINE EXT - LABOR	D	Y	DC	8/13/1987	\$ 547.11	50	\$ 10.94	32.90	17.10	62.5	29.60	\$ 8.75	\$ -	\$ 8.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8.75	\$ -	\$ -	\$ -	\$ -
90047	457	WATER LINE EXT - LABOR	D	Y	DC	8/27/1987	\$ 1,091.20	50	\$ 21.82	32.87	17.13	62.5	29.63	\$ 17.46	\$ -	\$ 17.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17.46	\$ -	\$ -	\$ -	\$ -
90048	458	WATER LINE EXT - LABOR	D	Y	DC	9/10/1987	\$ 306.59	50	\$ 6.13	32.83	17.17	62.5	29.67	\$ 4.91	\$ -	\$ 4.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4.91	\$ -	\$ -	\$ -	\$ -
90049	459	WATER LINE EXT - LABOR	D	Y	DC	9/24/1987	\$ 1,106.88	50	\$ 22.14	32.79	17.21	62.5	29.71	\$ 17.71	\$ -	\$ 17.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17.71	\$ -	\$ -	\$ -	\$ -
90050	460	WATER LINE EXT - LABOR	D	Y	DC	10/9/1987	\$ 1,267.24	50	\$ 25.35	32.75	17.25	62.5	29.75	\$ 20.28	\$ -	\$ 20.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.28	\$ -	\$ -	\$ -	\$ -
90051	461	WATER LINE EXT - LABOR	D	Y	DC	10/22/1987	\$ 432.46	50	\$ 8.65	32.71	17.29	62.5	29.79	\$ 6.92	\$ -	\$ 6.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6.92	\$ -	\$ -	\$ -	\$ -
90052	462	WATER LINE EXT - LABOR	D	Y	DC	11/5/1987	\$ 432.46	50	\$ 8.65	32.67	17.33	62.5	29.83	\$ 6.92	\$ -	\$ 6.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6.92	\$ -	\$ -		

[illegible]

Appendix N. Utility Administration Overhead Customer Class Allocation

City of Ashland
Personnel Costs
Form No. 1

Department Name General Government			Division Name Utility Unclassified				Account Codes 410-8190				Fiscal Year July 2019 – June 2020	
Position Title	%	Salary	Overtime	Longevity	Allowances		Incentives		FICA S=6.20% M=1.45%	Retirement H=39.58% N=24.06%	Insurance	Total
					Phone	Auto	Education	Special Assign				
Mayor	50%	4,584	-	-	602	2,100	-	-	558	1,753	-	9,597
Commissioner	50%	3,820	-	-	602	2,100	-	-	499	1,569	9,938	18,528
Commissioner	50%	3,820	-	-	602	2,100	-	-	499	1,569	4,969	13,559
Commissioner	50%	3,820	-	-	-	-	-	-	292	-	-	4,112
Commissioner	50%	3,820	-	-	-	-	-	-	292	-	-	4,112
Secretary I	50%	11,930	-	-	-	-	-	-	913	2,871	9,938	25,652
City Manager	50%	65,000	-	-	602	-	-	-	5,019	12,467	9,938	93,026
Public Info. Officer (V)	50%	21,345	-	-	602	-	-	-	1,679	5,281	9,938	38,845
Admin. Secretary	50%	18,475	-	273	-	-	-	-	1,434	4,511	9,938	34,631
Corp. Counsel	50%	61,260	-	-	602	-	-	-	4,733	14,884	-	81,479
City Clerk	50%	34,528	-	1,093	-	-	-	-	2,725	8,571	9,938	56,855
Asst. Counsel (PT) (V)	50%	32,411	-	-	-	-	-	-	2,480	7,798	9,938	52,627
HR/Parks Director	50%	43,709	-	448	602	-	-	-	3,424	10,769	9,938	68,890
Risk Manager	50%	32,320	-	165	602	-	-	-	2,531	7,961	9,938	53,517
Benefits Admin.	50%	29,321	-	628	602	-	-	-	2,337	7,350	4,969	45,207
Admin. Assistant	50%	17,167	150	580	-	-	-	-	1,369	4,306	9,938	33,510
Facilities Manager	50%	27,379	-	515	281	-	-	-	2,156	6,779	9,938	47,048
Custodian	50%	15,183	-	635	-	-	-	-	1,210	3,806	9,938	30,772
Finance Director	50%	60,363	-	935	602	-	-	-	4,736	14,893	9,938	91,467
Database Admin.	50%	18,298	125	718	-	-	-	-	1,464	4,605	9,938	35,148
City Engineer	75%	81,722	-	484	902	-	-	-	6,358	19,996	14,906	124,368
Senior Eng. Asst.	50%	20,572	-	-	281	-	-	-	1,595	5,017	9,938	37,403
Senior Eng. Asst.	50%	20,572	-	-	281	-	-	-	1,595	5,017	9,938	37,403
Senior Eng. Asst.	50%	20,572	-	-	281	-	-	-	1,595	5,017	9,938	37,403
GIS Technician (V)		30,900	-	-	562	-	-	-	2,407	7,570	19,875	61,314
Central Garage Supt.	25%	15,356	-	-	141	-	-	-	1,186	3,728	-	20,411
Parts/Title Clerk	60%	15,663	-	-	-	-	-	-	1,198	3,769	11,925	32,555
Mechanic Supervisor	60%	27,338	-	441	337	-	-	-	2,151	6,765	11,925	48,957

Department Name General Government			Division Name Utility Unclassified				Account Codes 410-8190				Fiscal Year July 2019 – June 2020		Value @ 100%	Proposed % Salary TY	TY Adjustment
Position Title	%	Salary	Overtime	Longevity	Allowances Phone Auto		Incentives Education Special Assign		FICA S=6.20% M=1.45%	Retirement H=39.58% N=24.06%	Insurance	Total	Total	%	Total
Mayor	50%	\$4,584.00	-	-	\$602.00	\$2,100.00	-	-	\$558.00	\$1,753.00	-	\$9,597.00	\$19,194.00	10%	\$ 1,919.40
Commissioner	50%	\$3,820.00	-	-	\$602.00	\$2,100.00	-	-	\$499.00	\$1,569.00	\$9,938.00	\$18,528.00	\$37,056.00	10%	\$ 3,705.60
Commissioner	50%	\$3,820.00	-	-	\$602.00	\$2,100.00	-	-	\$499.00	\$1,569.00	\$4,969.00	\$13,559.00	\$27,118.00	10%	\$ 2,711.80
Commissioner	50%	\$3,820.00	-	-	-	-	-	-	\$292.00	-	-	\$4,112.00	\$8,224.00	10%	\$ 822.40
Commissioner	50%	\$3,820.00	-	-	-	-	-	-	\$292.00	-	-	\$4,112.00	\$8,224.00	10%	\$ 822.40
Secretary I	50%	\$11,930.00	-	-	-	-	-	-	\$913.00	\$2,871.00	\$9,938.00	\$25,652.00	\$51,304.00	10%	\$ 5,130.40
City Manager	50%	\$65,000.00	-	-	\$602.00	-	-	-	\$5,019.00	\$12,467.00	\$9,938.00	\$93,026.00	\$186,052.00	35%	\$ 65,118.20
Public Info. Officer (V)	50%	\$21,345.00	-	-	\$602.00	-	-	-	\$1,679.00	\$5,281.00	\$9,938.00	\$38,845.00	\$77,690.00	10%	\$ 7,769.00
Admin. Secretary	50%	\$18,475.00	-	\$273.00	-	-	-	-	\$1,434.00	\$4,511.00	\$9,938.00	\$34,631.00	\$69,262.00	10%	\$ 6,926.20
Corp. Counsel	50%	\$61,260.00	-	-	\$602.00	-	-	-	\$4,733.00	\$14,884.00	-	\$81,479.00	\$162,958.00	10%	\$ 16,295.80
City Clerk	50%	\$34,528.00	-	\$1,093.00	-	-	-	-	\$2,725.00	\$8,571.00	\$9,938.00	\$56,855.00	\$113,710.00	20%	\$ 22,742.00
Asst. Counsel (PT) (V)	50%	\$32,411.00	-	-	-	-	-	-	\$2,480.00	\$7,798.00	\$9,938.00	\$52,627.00	\$105,254.00	10%	\$ 10,525.40
HR/Parks Director	50%	\$43,709.00	-	\$448.00	\$602.00	-	-	-	\$3,424.00	\$10,769.00	\$9,938.00	\$68,890.00	\$137,780.00	10%	\$ 13,778.00
Risk Manager	50%	\$32,320.00	-	\$165.00	\$602.00	-	-	-	\$2,531.00	\$7,961.00	\$9,938.00	\$53,517.00	\$107,034.00	25%	\$ 26,758.50
Benefits Admin.	50%	\$29,321.00	-	\$628.00	\$602.00	-	-	-	\$2,337.00	\$7,350.00	\$4,969.00	\$45,207.00	\$90,414.00	50%	\$ 45,207.00
Admin. Assistant	50%	\$17,167.00	\$150.00	\$580.00	-	-	-	-	\$1,369.00	\$4,306.00	\$9,938.00	\$33,510.00	\$67,020.00	25%	\$ 16,755.00
Facilities Manager	50%	\$27,379.00	-	\$515.00	\$281.00	-	-	-	\$2,156.00	\$6,779.00	\$9,938.00	\$47,048.00	\$94,096.00	25%	\$ 23,524.00
Custodian	50%	\$15,183.00	-	\$635.00	-	-	-	-	\$1,210.00	\$3,806.00	\$9,938.00	\$30,772.00	\$61,544.00	25%	\$ 15,386.00
Finance Director	50%	\$60,363.00	-	\$935.00	\$602.00	-	-	-	\$4,736.00	\$14,893.00	\$9,938.00	\$91,467.00	\$182,934.00	50%	\$ 91,467.00
Database Admin.	50%	\$18,298.00	\$125.00	\$718.00	-	-	-	-	\$1,464.00	\$4,605.00	\$9,938.00	\$35,148.00	\$70,296.00	25%	\$ 17,574.00
City Engineer	75%	\$81,722.00	-	\$484.00	\$902.00	-	-	-	\$6,358.00	\$19,996.00	\$14,906.00	\$124,368.00	\$165,824.00	75%	\$ 124,368.00
Senior Eng. Asst.	50%	\$20,572.00	-	-	\$281.00	-	-	-	\$1,595.00	\$5,017.00	\$9,938.00	\$37,403.00	\$74,806.00	50%	\$ 37,403.00
Senior Eng. Asst.	50%	\$20,572.00	-	-	\$281.00	-	-	-	\$1,595.00	\$5,017.00	\$9,938.00	\$37,403.00	\$74,806.00	50%	\$ 37,403.00
Senior Eng. Asst.	50%	\$20,572.00	-	-	\$281.00	-	-	-	\$1,595.00	\$5,017.00	\$9,938.00	\$37,403.00	\$74,806.00	50%	\$ 37,403.00
GIS Technician (V)	50%	\$30,900.00	-	-	\$562.00	-	-	-	\$2,407.00	\$7,570.00	\$19,875.00	\$61,314.00	\$122,628.00	25%	\$ 30,657.00
Central Garage Supt.	25%	\$15,356.00	-	-	\$141.00	-	-	-	\$1,186.00	\$3,728.00	-	\$20,411.00	\$81,644.00	10%	\$ 8,164.40
Parts/Title Clerk	60%	\$15,663.00	-	-	-	-	-	-	\$1,198.00	\$3,769.00	\$11,925.00	\$32,555.00	\$54,258.33	25%	\$ 13,564.58
Mechanic Supervisor	60%	\$27,338.00	-	\$441.00	\$337.00	-	-	-	\$2,151.00	\$6,765.00	\$11,925.00	\$48,957.00	\$81,595.00	25%	\$ 20,398.75
Mechanic III	60%	\$26,106.00	-	\$651.00	-	-	-	-	\$2,047.00	\$6,438.00	\$11,925.00	\$47,167.00	\$78,611.67	25%	\$ 19,652.92
Mechanic III	60%	\$24,527.00	-	-	-	-	-	-	\$1,876.00	\$5,901.00	\$11,925.00	\$44,229.00	\$73,715.00	25%	\$ 18,428.75
Mechanic III	50%	\$20,341.00	-	\$380.00	-	-	-	-	\$1,585.00	\$4,986.00	\$9,938.00	\$37,230.00	\$74,460.00	25%	\$ 18,615.00
Mechanic III	50%	\$20,341.00	-	\$365.00	-	-	-	-	\$1,584.00	\$4,982.00	\$9,938.00	\$37,210.00	\$74,420.00	25%	\$ 18,605.00
Mechanic II	50%	\$17,576.00	-	\$370.00	-	-	-	-	\$1,373.00	\$4,318.00	\$9,938.00	\$33,575.00	\$67,150.00	25%	\$ 16,787.50
Mechanic I	50%	\$16,738.00	-	\$728.00	-	-	-	-	\$1,336.00	\$4,202.00	\$9,938.00	\$32,942.00	\$65,884.00	25%	\$ 16,471.00
Mechanic I	50%	\$14,194.00	-	-	-	-	-	-	\$1,086.00	\$3,415.00	\$9,938.00	\$28,633.00	\$57,266.00	25%	\$ 14,316.50
Utility Unclassified OT		-	\$7,150.00	-	-	-	-	-	\$547.00	\$1,720.00	-	\$9,417.00	\$9,417.00	100%	\$ 9,417.00
Unemployment Ins.		-	-	-	-	-	-	-	-	-	\$1,963.00	\$1,963.00	\$1,963.00	100%	\$ 1,963.00
Workers Comp.		-	-	-	-	-	-	-	-	-	\$4,365.00	\$4,365.00	\$4,365.00	100%	\$ 4,365.00
Total		\$881,071.00	\$7,425.00	\$9,409.00	\$9,086.00	\$6,300.00	-	-	\$69,869.00	\$214,584.00	\$317,383.00	\$1,515,127.00			\$ 842,921.50

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