Cost-of-Service Study

Water Utility Fund

City of Ashland

Ashland, KY
June 19, 2024

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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 like the work completed in 2021 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). The City of Russell is upgrading their water treatment plant, but they continue to use water from Ashland occasionally. Ashland has set a minimum bill of $287.25 per month. Big Sandy has recently constructed a new river crossing to the city of Kenova, West Virginia WTP and has switched to Kenova as their primary source. Big Sandy only purchases the minimum contract amount from Ashland. 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, 2022, through June 30, 2023 (FY 2023), was 8.86 MGD (or approximately 44.32% 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 before 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 revenues over the last several years. The most recent cost-of-service study conducted for Ashland was by HDR in 2021. Expenses have continued to rise, and revenues have not kept pace. Ashland has proactively taken an additional 10% rate increase on July 1, 2023, after this test year, to account for elevated costs associated with the economic climate. Additionally, Ashland is experiencing a significant reduction in demand from Big Sandy.

Per Ashland's City Ordnance 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 the 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 led to conducting the previous cost-of-service study in 2021 for fiscal year 2020. HDR was retained again by Ashland for the 2023 fiscal year 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 principles 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. This financial data is used as the test year in the study and reflects the fiscal year (test year) of July 1, 2022, through June 30, 2023. 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 FY 2022-2023. 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 2022-2023)	Monthly Amounts	
	Water Produced [1,2]	Water Sold [2,3]
July	261,911,649	149,579,000
August	286,807,674	163,699,000
September	274,345,420	148,439,000
October	277,030,741	148,238,000
November	296,576,497	149,263,000
December	313,367,251	132,003,000

January	277,713,791	143,605,000
February	242,625,490	146,663,433
March	257,193,282	130,400,473
April	247,204,390	118,149,635
May	279,013,698	115,943,027
June	276,150,960	145,470,793
Total	**3,235,691,462**	**1,691,453,361**
Average	**8,868,908**	**-**
Peak Day	**12,977,740**	**-**

Notes: [1] Data from Appendix F.
[2] Gallons.
[3] Data from Appendix C.

Based on the information provided in Table 1-1, total water produced in 2022-2023 is approximately 3.24 billion gallons of water (8.86 MGD) and the total water sales during the same period was 1.69 billion gallons of water (4.63 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**	**733,259,293**
Non-City	Outside City	412,812,407
	SD2	68,190,104
	Catlettsburg	37,524,557
	Industrial Park	50,121,000
	Total	**568,648,068**
Wholesale	Big Sandy	11,349,000
	Cannonsburg	331,886,000
	Flatwoods	45,403,000
	Russell	908,000
	Total	**389,546,000**
	Total	**1,691,453,361**

Notes: [1] Data from Appendix C.
[2] Gallons.

1.4 Water Systems Revenues

1.4.1 Revenues from Water Sales

The revenue generated in FY 2022-2023 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	$8,632,182
Wholesale Total	$1,167,491
Total Sales Revenue	**$9,799,673**

Note: [1] Data from Appendix E.

1.4.2 Other Miscellaneous Services / Water System Income

Ashland also generates additional revenue through operations from fees and services related to the water utility. In addition to miscellaneous operating fees, 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 2022-2023 is available in Table 1-4.

Table 1-4: Total Water Sales and Miscellaneous Revenue

Item	Amount
Water Sales[1]	$9,799,673
Other Services / Fees[2]	$331,745
Miscellaneous Income[2]	$439,926
Total Revenue	**$10,571,344**

Note: [1] Date 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 the operation and maintenance of the water utility for FY 2022-2023 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 between utilities based on sales volumes. Allocation methods between water and sewer utilities 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	$2,930,784
Water Distribution	$4,939,779
Administration - Director	$132,224
Administration – Customer Service	$801,381
Other Operating Expenses	$1,808,285
Total	**$10,704,648**

Note: [1] Data from Appendix D.

1.5.2 Depreciation and Amortization

In addition to operations and maintenance costs, a utility will also incur costs 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 2022-2023 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. 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 K for additional information.

Table 1-6: Depreciation / Amortization Expenses

Expense	Total [1]
Depreciation	$1,096,638
Debt Service (Principal & Interest Payments)[2]	$1,945,647
Total	**$3,042,285**

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 2022-2023. 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 Revenue[1]	**$10,571,344**
Total Operation and Maintenance Expenses[2]	$10,612,452
Total Depreciation and Debt Service Expenses[3]	$3,042,285
Total Expenses	**$13,654,737**
Surplus / (Deficit)	**($3,083,393)**

Note: [1] Data from Table 1-4.
[2] Data from Table 1-5 Table 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 2022-2023 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 who 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.

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, chemicals, 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 chemicals, power, storage needed, 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 of over 15% based on historical precedence. Recorded sales for Ashland's Residential / Commercial / Industry customers are adjusted to include unaccounted water loss of 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]	2,360,791,743	6,467,923	85.8	7,070,678	83.3
Wholesale Total	389,546,000	1,067,249	14.2	1,407,982	16.6
Total	**2,750,337,743**	**7,535,172**	**-**	**8,478,660**	**-**

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 7,535,172 gallons. The peak day demand is 8,478,660 gallons. This yields a maximum/average ratio of 1.13.

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	$4,706,415	$4,110,602	$595,812	$ -
Water Distribution	$ 5,743,117	$4,865,171	$425,642	$452,304
Administration – Director (allocated)	$132,224	$132,224	$ -	$ -
Administration – Customer Service (allocated)	$801,381	$ -	$ -	$801,381
Other Operating Expenses (allocated)	$2,271,601	$1,653,372	$ -	$618,229
Total Cost-of-Service	**$13,654,737**	**$10,761,369**	**$1,021,454**	**$1,871,914**

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 2022-2023. 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 the 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	$8,936,439	$827,509	$1,871,914	$11,631,276
Wholesale Total	$1,797,929	$193,945	$ -	$1,991,874
Total	**$10,761,369**	**$1,021,454**	**$1,871,914**	**$13,654,737**

Note: [1] Data from Appendix H.

Chapter 3: Test Year Adjustments

3.1 Introduction

Chapter 1 provided a summary of the FY 2022-2023 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: 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.

Other documented expense 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 performed a salary study and the board passed wage increases that took effect March 25, 2023. The following lists the category and the respective salary adjustment: Utility Director 2%, Utility Cashier 23%, Utility Unclassified 25%, Water Production 19%, Water Distribution 12%, Sewer Treatment 17%, and Sewer Collection 12%. See Appendix J for additional information.
- 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 debt obligations projected for FY 2023-2024. Reductions were made to debt service forecasted to be paid off in the next three years, an average of the three-year forecast applied to these obligations. All debt service with projected payments through 2026 were averaged in accordance with PSC methods.
- 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 the Wholesale customer class. See Appendix J for additional information.

See Table 3-1 for an overview of adjustments impacts on each customer. For additional information on test year adjustments see Appendix D, Appendix E, and Appendix H.

Table 3-1: Test Year Adjustments by Customer Class

Customer Class	Cost-of-Service Adjustment [4]	Total Revenue [4]
In-City	$78,227	$609,453
Outside-City	$60,680	$719,040
Retail Customers Total	**$138,907**	**$1,328,493**
Wholesale Total	**$(37,739)**	**$ -**
Utility Total	**$176,646**	**$1,328,493**

Note: [1] Date from Appendix I.

[2] Based on test year adjusted.

[3] A portion of line-item revenue for Outside-City should be allocated to In-City Customers, per City of Ashland Finance Department. An accounting item resulted in this incongruity for the customer class; surplus (deficit) should be examined based on Retail Customer Class Total.

[4] Increase in value is positive and a decrease is shown as $(XXX).

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 2022-2023) 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 the 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	$6,645,933	$4,923,520	$(1,722,413)
Outside-City	$5,155,837	$5,808,826	$652,989
Retail Customers Total	**$11,801,771**	**$10,732,346**	**$(1,069,425)**
Big Sandy WD	$78,120	$29,582	$(48,538)
Cannonsburg WD	$1,582,558	$978,490	$(604,068)
Flatwoods	$264,861	$156,326	$(108,535)
Russell	$28,595	$3,092	$(25,503)
Wholesale Total	**$1,954,135**	**$1,167,491**	**$(786,644)**
Utility Total	**$13,755,905**	**$11,899,837**	**$(1,856,068)**

Note: [1] Data 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 the average cost per month per household for water service. The average household consumption is assumed to be 4,000 gallons per month. The population is based on 2020 US Census data.

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

City	Monthly Water Bill[1,2]	Year of Last Increase
Paris (In-City)[5]	$16.08	2023
Cynthiana (In-City)[5]	$19.65	2019
Danville (In-City)[5]	$20.93	2020
Richmond (In-city)[5]	$21.45	2022
Nicholasville (In-City)[2,5]	$22.97	2019
Versailles (In-City)[5]	$23.93	2022
Cynthiana (Out-City)[5]	$25.69	2019
Olive Hill (In-City)[2]	$26.32	2018
Georgetown, KY[2,4]	$26.51	2020
Richmond (Outside-city)[2]	$26.76	2022
Versailles, KY (Outside-City)[5]	$27.53	2023
Grayson Utility Commission (In-City)[2]	$28.27	2020
Stanton (In-City)[2,5]	$29.02	2021
Winchester (In-City)[2]	$29.17	2024
Berea (In-City)[2]	$29.17	2019
Harrodsburg (In-City)[5]	$30.48	2023
Frankfort (In-City)[5]	$31.84	2022
Danville (Outside-City)[5]	$33.40	2020
City of Ashland (In-City) - Current	**$33.91**	**2023**
Flatwoods (In-City)[2]	$34.83	2020
Louisa (In-City)[2]	$34.92	2020
Pikeville (In-City)[2]	$35.00	2022
Grayson Utility Commission (Outside-City)[2]	$36.16	2020
Frankfort (Outside-City)[5]	$36.24	2022
Winchester (Outside-City)[2]	$36.47	2023
Nicholasville (Outside-City)[5]	$36.76	2023
City of Ashland (In-City) - Proposed	**$37.57**	
City of Ashland (Out-of-City) - Current	**$39.67**	2023
Olive Hill (Outside-City)[2]	$40.00	2018
Greenup (In-City)[2]	$40.99	2016
Stanton (Outside-City)[5]	$42.61	2021

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

City	Monthly Water Bill[1,2]	Year of Last Increase
City of Ashland (Out-of-City) - Proposed	**$43.95**	
Cannonsburg Water District[2]	$44.41	2019
Morehead (In-City)[2]	$46.74	2023
Prestonsburg (In-City)[2]	$49.32	2023
Louisa (Outside-City)[2]	$45.09	2020
Wurtland (In-City)[2]	$45.96	2017
Flatwoods (Outside-City)[2]	$46.32	2020
Big Sandy Water District[2,4]	$46.45	2020
Murray [2,4]	$46.58	2019
Pikeville (Outside-City)[2]	$49.14	2022
Wurtland (Outside-City)[2]	$50.90	2017
Sandy Hook Water District[2]	$50.95	2017
Morehead (Outside-City)[2]	$56.09	2023
Greenup (Outside-City)[2]	$56.28	2016
Prestonsburg (Outside-City)[2]	$60.52	2023
Rattlesnake Ridge Water District[2]	$62.52	2023
Charleston, WV[2] (WVAM)	$88.11	2024
Huntington, WV[2] (WVAM)	$88.11	2024

Note: [1] Based on 4,000 gallons per day usage.
[2]Rate info from phone calls, city websites, PSC, and WRIS Portal.
[3]N/A.
[4]In-city and Outside-City rates are the same.
[5] Water Bill from Bluegrass Area Development District Rate Book - 2021

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. The sellers/purchasers listed are located primarily in eastern and northeastern Kentucky.

Table 4-3: Seller / Purchaser Rates

Seller	Purchaser	Rate per 1,000 gallons[1]	Year of Last Increase
City of Pikeville	Mountain WD	$1.68	2022
City of Russell	City of Flatwoods	$2.00	2016

Table 4-3: Seller / Purchaser Rates

Seller	Purchaser	Rate per 1,000 gallons[1]	Year of Last Increase
Winchester Utilities	East Clark Co. WD	$2.30	2020
City of Paris	Kentucky American Water	$2.54	2021
Frankfort	Elkhorn WD	$2.55	2017
Salyersville Water Works	Magoffin County WD	$2.88	2019
City of Mt. Vernon	Western Rockcastle Water Association	$2.93	2012
City of Ashland - Current	**Big Sandy & Cannonsburg**	**$2.94**	**2017**
Irvine	Estill Co. WD	$2.94	2018
City of Louisa	Big Sandy WD	$3.06	2015
City of West Liberty	Morgan County Water District	$3.08	2014
Bath County Water District	City of Owingsville	$3.19	2023
City of Murray	Dexter Alamo Heights WD	$3.23	2018
Wood Creek WD	West Laurel Water Association	$3.53	2023
Wood Creek WD	East Laurel Water District	$3.53	2023
City of Cynthiana	Harrison County WA	$3.61	2022
Richmond Utilities	Madison County Utilities District	$3.64	2022
Richmond Utilities	Kirksville Water Association	$3.64	2022
City of Ashland- Current	**Russell/Flatwoods**	**$3.83**	**2023**
Bath County Water District	Sharpsburg Water District	$4.04	2023
Kentucky American Water	Midway	$4.21	2019
City of Madisonville	Nebo Water District	$4.52	2019
City of Madisonville	Nebo Water District	$4.52	2019
City of Madisonville	North Hopkins WD	$4.52	2019
Rattlesnake Ridge WD	Big Sandy WD	$4.56	2023
Kentucky American Water	Harrison County WA	$4.57	2019
Northern Kentucky Water District	Pendleton Co. WD #1	$4.58	2024
Northern Kentucky Water District	Walton Waterworks Dept.	$4.58	2024
Northern Kentucky Water District	Bullock Pen Water District	$4.59	2023
Cannonsburg Water District	Big Sandy WD	$4.60	2019
City of Ashland - Proposed	**Big Sandy/ Cannonsburg/ Russell/ Flatwoods**	**$4.76**	
Winchester	KAW	$5.33	2020
Big Sandy Water District	Cannonsburg WD	$5.95	2023

Table 4-3: Seller / Purchaser Rates

Seller	Purchaser	Rate per 1,000 gallons[1]	Year of Last Increase
Mountain Water District	Elkhorn City Water Dept.	$8.74	2023

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

4.4 Rate Adjustment Recommendation

As seen within this study, Ashland's Water Utility is not meeting the revenue needs for the adjusted test year. HDR recommends a rate increase of 10.8% 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). Ashland is planning to implement a 10% rate increase on 7/1/2024 for all Ashland customers and municipal wholesale customers.

Additionally, a rate increase of 61.8% for Cannonsburg WD would nearly reduce or eliminate the deficit for Cannonsburg WD. The magnitude of this increase is impacted by it being 7 years since the last tariff adjustment (effective 1/1/2017). For consistency amongst all wholesale customers, HDR recommends one wholesale cost at $4.76 per 1,000 gallons. 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 details the rate adjustment 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	$6,645,933	$4,569,512	$4,923,520	10.08%	$493,507	$(1,228,906)
Outside-City	$5,155,837	$5,391,163	$5,808,826	10.08%	$582,246	$1,235,234
Retail Customers Total	**$11,801,771**	**$9,960,674**	**$10,732,346**		**$1,075,753**	**$6,328**
Big Sandy WD	$78,120	$29,582	$29,582	61.8%	$18,282	$(30,256)
Cannonsburg WD	$1,582,558	$978,490	$978,490	61.8%	$604,707	$639
Flatwoods	$264,861	$156,326	$156,326	61.8%	$96,610	$(11,926)
Russell	$28,595	$3,092	$3,092	61.8%	$1,911	$(23,592)
Wholesale Total	**$1,954,135**	**$1,167,491**	**$1,167,491**		**$721,509**	**$(65,134)**
Utility Total	**$13,755,905**	**$11,128,165**	**$11,899,837**		**$1,797,262**	**$(58,806)**

Note: [1] Data from Appendix I.
[2] Based on test year adjusted.

Appendix A. Ashland Department of Finance Utility Expenses and Revenue

AS OF 06/2023

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
410-10-8110-1.1101						
REGULAR PAY	115961.00	22031.70	127560.80		-11599.80	110.00
410-10-8110-1.1102						
OVERTIME PAY						
TOTALS FOR PERSONNEL	115961.00	22031.70	127560.80		-11599.80	110.00
410-10-8110-2.2101						
FICA / MEDICARE	8963.00	1244.80	9515.50		-552.50	106.16
410-10-8110-2.2104						
KENTUCKY RETIREMENT	31389.00	4538.80	34649.42		-3260.42	110.38
410-10-8110-2.2108						
HEALTH / LIFE INSURANCE	26130.00	3212.00	28438.56		-2308.56	108.83
410-10-8110-2.2109						
WORKERS COMPENSATION	985.00		1354.95		-369.95	137.55
410-10-8110-2.2110						
UNEMPLOYMENT INSURANCE	170.00	8.96	68.35		101.65	40.20
TOTALS FOR BENEFITS	67637.00	9004.56	74026.78		-6389.78	109.44
410-10-8110-3.3105						
POSTAGE / FREIGHT	25.00		38.87		-13.87	155.48
410-10-8110-3.3108						
TRAVEL / TRAINING	3600.00	772.80	2890.62		709.38	80.29
410-10-8110-3.3113						
TELEPHONE	1920.00	159.47	1501.26		418.74	78.19
410-10-8110-3.3115						
EQUIPMENT REPAIRS	150.00				150.00	
410-10-8110-3.3116						
RENTAL / MAINT AGREEMENTS	1900.00	254.72	1657.50		242.50	87.23
410-10-8110-3.3119						
DUES / PUBLICATIONS	250.00	185.00	471.00		-221.00	188.40
410-10-8110-3.3150						
GENERAL SUPPLIES	250.00				250.00	
410-10-8110-3.3151						
OFFICE SUPPLIES	1250.00		397.02		852.98	31.76
410-10-8110-3.3160						
FUEL EXPENSE	500.00	58.30	357.18		142.82	71.43
410-10-8110-3.3199						
MISCELLANEOUS EXPENSE	75.00		53.74		21.26	71.65
TOTALS FOR SERVICES & SUPPLIES	9920.00	1430.29	7367.19		2552.81	74.26
410-10-8110-4.4106						
AUTOMOTIVE EQUIPMENT						

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
TOTALS FOR CAPITAL OUTLAY						
TOTALS FOR UTILITY DIRECTOR	193518.00	32466.55	208954.77		-15436.77	107.97

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
410-10-8120-1.1101						
REGULAR PAY	655649.00	85367.59	607498.07		48150.93	92.65
410-10-8120-1.1102						
OVERTIME PAY	3500.00	3653.55	18894.49		-15394.49	539.84
410-10-8120-1.1107						
STANDBY / SEASONAL PAY	15000.00	10558.82	49997.43		-34997.43	333.31
TOTALS FOR PERSONNEL	674149.00	99579.96	676389.99		-2240.99	100.33
410-10-8120-2.2101						
FICA / MEDICARE	51747.00	5967.13	50991.36		755.64	98.53
410-10-8120-2.2104						
KENTUCKY RETIREMENT	177184.00	19939.64	166160.46		11023.54	93.77
410-10-8120-2.2108						
HEALTH / LIFE INSURANCE	261300.00	13837.10	212509.54		48790.46	81.32
410-10-8120-2.2109						
WORKERS COMPENSATION	158.00		217.40		-59.40	137.59
410-10-8120-2.2110						
UNEMPLOYMENT INSURANCE	831.00	42.55	367.27		463.73	44.19
TOTALS FOR BENEFITS	491220.00	39786.42	430246.03		60973.97	87.58
410-10-8120-3.3105						
POSTAGE / FREIGHT	67500.00		89385.02		-21885.02	132.42
410-10-8120-3.3108						
TRAVEL / TRAINING	10000.00	8250.52	8287.88		1712.12	82.87
410-10-8120-3.3110						
PRINTING / REPRODUCTION			425.00		-425.00	
410-10-8120-3.3113						
TELEPHONE	5000.00	498.19	4928.92		71.08	98.57
410-10-8120-3.3115						
EQUIPMENT REPAIRS	500.00	193.40	214.81		285.19	42.96
410-10-8120-3.3116						
RENTAL / MAINT AGREEMENTS	20000.00	2850.29	17223.27		2776.73	86.11
410-10-8120-3.3119						
DUES / PUBLICATIONS			50.00		-50.00	
410-10-8120-3.3150						
GENERAL SUPPLIES	12500.00	10297.64	22521.61		-10021.61	180.17
410-10-8120-3.3151						
OFFICE SUPPLIES	15000.00	2751.71	16759.60		-1759.60	111.73
410-10-8120-3.3199						
MISCELLANEOUS EXPENSE	379.00				379.00	
TOTALS FOR SERVICES & SUPPLIES	130879.00	24841.75	159796.11		-28917.11	122.09
TOTALS FOR UTILITY CASHIER	1296248.00	164208.13	1266432.13		29815.87	97.69

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
410-10-8190-1.1199						
UTILITY ADMIN OVERHEAD	1572808.00	208932.75	1502021.18		70786.82	95.49
TOTALS FOR PERSONNEL	1572808.00	208932.75	1502021.18		70786.82	95.49
410-10-8190-2.2106						
UTILITY RETIREMENT	509705.00	42475.37	509704.88		.12	99.99
410-10-8190-2.2108						
MEDICARE SUPPLEMENT	41952.00	3237.42	37216.97		4735.03	88.71
TOTALS FOR BENEFITS	551657.00	45712.79	546921.85		4735.15	99.14
410-10-8190-3.3101						
PROFESSIONAL SERVICES	145000.00	13699.98	157129.59		-12129.59	108.36
410-10-8190-3.3102						
JUDGMENTS / CLAIMS	35000.00	2876.50	66027.03		-31027.03	188.64
410-10-8190-3.3109						
ADVERTISING	25000.00	17454.00	33048.45		-8048.45	132.19
410-10-8190-3.3112						
UTILITIES	103750.00	7557.85	128797.42		-25047.42	124.14
410-10-8190-3.3116						
RENTAL / MAINT AGREEMENTS	103000.00	20964.32	106971.76		-3971.76	103.85
410-10-8190-3.3119						
DUES / PUBLICATIONS						
410-10-8190-3.3121						
DEBT SERVICE PAYMENTS	1212981.00	-82940.93	160068.41		1052912.59	13.19
410-10-8190-3.3122						
2020 DEBT SERVICE	695113.00	55203.13	227787.50		467325.50	32.76
410-10-8190-3.3123						
CSO DEBT SERVICE	412873.00	50127.33	84893.91		327979.09	20.56
410-10-8190-3.3142						
PROP / EQUIP INSURANCE	82915.00		87727.57		-4812.57	105.80
410-10-8190-3.3143						
GEN LIABILITY INSURANCE	97035.00		90820.42		6214.58	93.59
410-10-8190-3.3150						
GENERAL SUPPLIES	20000.00		13766.58		6233.42	68.83
410-10-8190-3.3181						
BAD DEBT EXPENSE						
410-10-8190-3.3193						
CLEARING ACCOUNT		818.61	4185.68		-4185.68	
410-10-8190-3.3195						
FND BALANCE REPLENISHMENT						
410-10-8190-3.3196						
DEPRECIATION EXPENSE		251607.59	2871660.65		-2871660.65	
410-10-8190-3.3197						
AMORTIZATION EXPENSE		5372.76	5372.76		-5372.76	
410-10-8190-3.3198						
CONTINGENCY						
410-10-8190-3.3199						
MISCELLANEOUS EXPENSE	5750.00	33796.08	40122.32		-34372.32	697.77

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
TOTALS FOR SERVICES & SUPPLIES	2938417.00	376537.22	4078380.05		-1139963.05	138.79
410-10-8190-4.4101						
LAND						
410-10-8190-4.4103						
BUILDING IMPROVEMENTS						
410-10-8190-4.4106						
AUTOMOTIVE EQUIPMENT						
410-10-8190-4.4108						
OFFICE EQUIPMENT		-14018.00				
TOTALS FOR CAPITAL OUTLAY		-14018.00				
TOTALS FOR UTILITY UNCLASSIFIED	5062882.00	617164.76	6127323.08		-1064441.08	121.02

AS OF 06/2023

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
TOTALS FOR UTILITY ADMINISTRATION	6552648.00	813839.44	7602709.98		-1050061.98	116.02

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
410-20-8210-1.1101						
REGULAR PAY	572433.00	63967.19	514116.09		58316.91	89.81
410-20-8210-1.1102						
OVERTIME PAY	4000.00	4524.67	22392.48		-18392.48	559.81
410-20-8210-1.1107						
STANDBY / SEASONAL PAY						
410-20-8210-1.1109						
SEPARATION PAY						
TOTALS FOR PERSONNEL	576433.00	68491.86	536508.57		39924.43	93.07
410-20-8210-2.2101						
FICA / MEDICARE	44224.00	4530.95	41755.02		2468.98	94.41
410-20-8210-2.2104						
KENTUCKY RETIREMENT	154876.00	15879.20	173093.77		-18217.77	111.76
410-20-8210-2.2108						
HEALTH / LIFE INSURANCE	214500.00	9930.90	162568.27		51931.73	75.78
410-20-8210-2.2109						
WORKERS COMPENSATION	4215.00		5797.84		-1582.84	137.55
410-20-8210-2.2110						
UNEMPLOYMENT INSURANCE	878.00	32.07	295.69		582.31	33.67
TOTALS FOR BENEFITS	418693.00	30373.12	383510.59		35182.41	91.59
410-20-8210-3.3101						
PROFESSIONAL SERVICES	20000.00		2200.00		17800.00	11.00
410-20-8210-3.3105						
POSTAGE / FREIGHT	250.00		10.20		239.80	4.08
410-20-8210-3.3108						
TRAVEL / TRAINING	10800.00	1264.69	11912.54		-1112.54	110.30
410-20-8210-3.3109						
ADVERTISING	1000.00				1000.00	
410-20-8210-3.3110						
PRINTING / REPRODUCTION	100.00				100.00	
410-20-8210-3.3112						
UTILITIES	865550.00	119477.71	1034946.56		-169396.56	119.57
410-20-8210-3.3113						
TELEPHONE	3250.00	147.58	1635.58		1614.42	50.32
410-20-8210-3.3114						
BUILDING REPAIRS	15000.00	6127.00	14498.90		501.10	96.65
410-20-8210-3.3115						
EQUIPMENT REPAIRS	15000.00	29583.79	42028.47		-27028.47	280.18
410-20-8210-3.3116						
RENTAL / MAINT AGREEMENTS	57550.00	4644.60	41346.39		16203.61	71.84
410-20-8210-3.3119						
DUES / PUBLICATIONS	145.00		259.99		-114.99	179.30
410-20-8210-3.3150						
GENERAL SUPPLIES	27675.00	4632.68	24389.48		3285.52	88.12
410-20-8210-3.3151						
OFFICE SUPPLIES	1450.00	572.69	2363.12		-913.12	162.97

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
410-20-8210-3.3152						
CHEMICAL SUPPLIES	670145.00	215742.61	780674.61		-110529.61	116.49
410-20-8210-3.3154						
LAB TESTING	25000.00	6590.10	40706.74		-15706.74	162.82
410-20-8210-3.3160						
FUEL EXPENSE	4674.00	168.16	1820.74		2853.26	38.95
410-20-8210-3.3165						
PROTECTIVE APPAREL	1500.00	1203.86	2798.86		-1298.86	186.59
410-20-8210-3.3166						
PIPE / FITTINGS	8000.00	229.56	1221.62		6778.38	15.27
410-20-8210-3.3169						
TOOLS / EQUIPMENT	3000.00	2157.41	5157.02		-2157.02	171.90
410-20-8210-3.3199						
MISCELLANEOUS EXPENSE	100.00	1621.10	2793.21		-2693.21	2793.21
TOTALS FOR SERVICES & SUPPLIES	1730189.00	394163.54	2010764.03		-280575.03	116.21
TOTALS FOR WATER PRODUCTION	2725315.00	493028.52	2930783.19		-205468.19	107.53

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
410-20-8220-1.1101						
REGULAR PAY	1335273.00	129224.76	1224218.25		111054.75	91.68
410-20-8220-1.1102						
OVERTIME PAY	150000.00	23217.78	231449.62		-81449.62	154.29
410-20-8220-1.1107						
STANDBY / SEASONAL PAY	17500.00	9300.00	24157.26		-6657.26	138.04
410-20-8220-1.1109						
SEPARATION PAY						
TOTALS FOR PERSONNEL	1502773.00	161742.54	1479825.13		22947.87	98.47
410-20-8220-2.2101						
FICA / MEDICARE	115177.00	13906.57	115987.21		-810.21	100.70
410-20-8220-2.2104						
KENTUCKY RETIREMENT	398657.00	48647.02	415865.18		-17208.18	104.31
410-20-8220-2.2108						
HEALTH / LIFE INSURANCE	585000.00	43430.23	510075.62		74924.38	87.19
410-20-8220-2.2109						
WORKERS COMPENSATION	10493.00		14433.51		-3940.51	137.55
410-20-8220-2.2110						
UNEMPLOYMENT INSURANCE	2235.00	100.20	837.53		1397.47	37.47
TOTALS FOR BENEFITS	1111562.00	106084.02	1057199.05		54362.95	95.10
410-20-8220-3.3101						
PROFESSIONAL SERVICES		71.00	77071.00		-77071.00	
410-20-8220-3.3105						
POSTAGE / FREIGHT	275.00	40.32	69.82		205.18	25.38
410-20-8220-3.3108						
TRAVEL / TRAINING	31500.00	4314.74	17615.10		13884.90	55.92
410-20-8220-3.3109						
ADVERTISING	250.00				250.00	
410-20-8220-3.3110						
PRINTING / REPRODUCTION	750.00	362.50	387.50		362.50	51.66
410-20-8220-3.3112						
UTILITIES	665000.00	127518.56	1004609.89		-339609.89	151.06
410-20-8220-3.3113						
TELEPHONE	2840.00	318.79	3471.33		-631.33	122.22
410-20-8220-3.3114						
BUILDING REPAIRS	10000.00	1537.10	9536.99		463.01	95.36
410-20-8220-3.3115						
EQUIPMENT REPAIRS	66000.00	9620.76	75715.37		-9715.37	114.72
410-20-8220-3.3116						
RENTAL / MAINT AGREEMENTS	114000.00	8424.58	154920.80	13506.60	-54427.40	147.74
410-20-8220-3.3119						
DUES / PUBLICATIONS	3900.00	233.00	2579.59		1320.41	66.14
410-20-8220-3.3124						
WATERLINE STREET REPAIRS	227000.00	46589.83	410961.14		-183961.14	181.04
410-20-8220-3.3150						
GENERAL SUPPLIES	45000.00	10222.69	57185.99		-12185.99	127.07

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
410-20-8220-3.3151						
OFFICE SUPPLIES	2500.00	-152.53	3331.68		-831.68	133.26
410-20-8220-3.3152						
CHEMICAL SUPPLIES	1750.00		7149.20		-5399.20	408.52
410-20-8220-3.3153						
CONCRETE / AGGREGATE	60000.00	-6650.41	65065.90		-5065.90	108.44
410-20-8220-3.3154						
LAB TESTING	4500.00		1809.80		2690.20	40.21
410-20-8220-3.3160						
FUEL EXPENSE	101238.00	7086.11	90459.42		10778.58	89.35
410-20-8220-3.3165						
PROTECTIVE APPAREL	15000.00	618.85	7951.85		7048.15	53.01
410-20-8220-3.3166						
PIPE / FITTINGS	300000.00	-61573.94	124751.85	24043.20	151204.95	49.59
410-20-8220-3.3167						
LICENSES	8000.00	148.05	1529.56		6470.44	19.11
410-20-8220-3.3169						
TOOLS / EQUIPMENT	24500.00	894.21	14281.44		10218.56	58.29
410-20-8220-3.3170						
WATER METERS	207642.00	83881.76	270930.83	90985.08	-154273.91	174.29
410-20-8220-3.3199						
MISCELLANEOUS EXPENSE	1000.00		1368.79		-368.79	136.87
TOTALS FOR SERVICES & SUPPLIES	1892645.00	233505.97	2402754.84	128534.88	-638644.72	133.74
TOTALS FOR WATER DISTRIBUTION	4506980.00	501332.53	4939779.02	128534.88	-561333.90	112.45

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
410-20-8230-4.4103						
BUILDING IMPROVEMENTS	40000.00	-26500.00			40000.00	
410-20-8230-4.4104						
UTILITY PLANT IN CITY	410000.00	-705102.27	73940.00	765.00	335295.00	18.22
410-20-8230-4.4105						
UTILITY PLANT OUTSIDE CTY		-7338.00				
410-20-8230-4.4106						
AUTOMOTIVE EQUIPMENT	140000.00				140000.00	
410-20-8230-4.4107						
OPERATING EQUIPMENT		-222341.00		238724.40	-238724.40	
410-20-8230-4.4108						
OFFICE EQUIPMENT						
410-20-8230-4.4109						
WATERLINE REPLACEMENTS	2000000.00	-106880.59	5177.02	12019.47	1982803.51	.85
410-20-8230-4.4199						
CAPITAL IMPROVEMENTS						
TOTALS FOR CAPITAL OUTLAY	2590000.00	-1068161.86	79117.02	251508.87	2259374.11	12.76
TOTALS FOR WATER CAPITAL	2590000.00	-1068161.86	79117.02	251508.87	2259374.11	12.76

AS OF 06/2023

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
TOTALS FOR DEPT. OF WATER SERVICES	9822295.00	-73800.81	7949679.23	380043.75	1492572.02	84.80

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
410-30-8310-1.1101						
REGULAR PAY	576718.00	126516.85	667360.42		-90642.42	115.71
410-30-8310-1.1102						
OVERTIME PAY	4000.00	4825.14	20964.49		-16964.49	524.11
410-30-8310-1.1107						
STANDBY / SEASONAL PAY	27300.00	5543.01	30923.47		-3623.47	113.27
TOTALS FOR PERSONNEL	608018.00	136885.00	719248.38		-111230.38	118.29
410-30-8310-2.2101						
FICA / MEDICARE	46597.00	6612.09	51453.40		-4856.40	110.42
410-30-8310-2.2104						
KENTUCKY RETIREMENT	155877.00	22506.28	178967.41		-23090.41	114.81
410-30-8310-2.2108						
HEALTH / LIFE INSURANCE	234000.00	19821.70	237417.86		-3417.86	101.46
410-30-8310-2.2109						
WORKERS COMPENSATION	5155.00		7090.87		-1935.87	137.55
410-30-8310-2.2110						
UNEMPLOYMENT INSURANCE	910.00	47.87	373.48		536.52	41.04
TOTALS FOR BENEFITS	442539.00	48987.94	475303.02		-32764.02	107.40
410-30-8310-3.3101						
PROFESSIONAL SERVICES	6200.00	544055.55	548255.57		-542055.57	8842.83
410-30-8310-3.3105						
POSTAGE / FREIGHT	250.00	19.55	87.77		162.23	35.10
410-30-8310-3.3108						
TRAVEL / TRAINING	14125.00	206.00	11093.22		3031.78	78.53
410-30-8310-3.3109						
ADVERTISING	500.00				500.00	
410-30-8310-3.3110						
PRINTING / REPRODUCTION	10.00				10.00	
410-30-8310-3.3112						
UTILITIES	470375.00	66122.00	604870.47		-134495.47	128.59
410-30-8310-3.3113						
TELEPHONE	2275.00	216.39	3040.08		-765.08	133.62
410-30-8310-3.3114						
BUILDING REPAIRS	2000.00	-9688.81	4930.25		-2930.25	246.51
410-30-8310-3.3115						
EQUIPMENT REPAIRS	50000.00	-72902.58	68270.13		-18270.13	136.54
410-30-8310-3.3116						
RENTAL / MAINT AGREEMENTS	18200.00	3555.44	30703.12		-12503.12	168.69
410-30-8310-3.3119						
DUES / PUBLICATIONS	1250.00		2897.75		-1647.75	231.82
410-30-8310-3.3133						
LANDFILL	225000.00	49048.01	197583.44		27416.56	87.81
410-30-8310-3.3150						
GENERAL SUPPLIES	20000.00	7768.08	34595.11		-14595.11	172.97
410-30-8310-3.3151						
OFFICE SUPPLIES	1300.00	530.34	1944.05		-644.05	149.54

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
410-30-8310-3.3152						
CHEMICAL SUPPLIES	95000.00	21969.80	143758.47		-48758.47	151.32
410-30-8310-3.3153						
CONCRETE / AGGREGATE	750.00		853.02		-103.02	113.73
410-30-8310-3.3154						
LAB TESTING	12000.00	4752.20	20003.89		-8003.89	166.69
410-30-8310-3.3160						
FUEL EXPENSE	16427.00	2558.08	25160.70		-8733.70	153.16
410-30-8310-3.3165						
PROTECTIVE APPAREL	3750.00	652.55	6635.31		-2885.31	176.94
410-30-8310-3.3166						
PIPE / FITTINGS						
410-30-8310-3.3167						
LICENSES			60.71		-60.71	
410-30-8310-3.3169						
TOOLS / EQUIPMENT	1750.00	147.27	5746.11		-3996.11	328.34
410-30-8310-3.3199						
MISCELLANEOUS EXPENSE	50.00				50.00	
TOTALS FOR SERVICES & SUPPLIES	941212.00	619009.87	1710489.17		-769277.17	181.73
TOTALS FOR WASTEWATER TREATMENT	1991769.00	804882.81	2905040.57		-913271.57	145.85

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
410-30-8320-1.1101						
REGULAR PAY	599062.00	54756.49	570340.90		28721.10	95.20
410-30-8320-1.1102						
OVERTIME PAY	45000.00	7658.14	89282.80		-44282.80	198.40
410-30-8320-1.1107						
STANDBY / SEASONAL PAY	7500.00	5474.00	13306.18		-5806.18	177.41
TOTALS FOR PERSONNEL	651562.00	67888.63	672929.88		-21367.88	103.27
410-30-8320-2.2101						
FICA / MEDICARE	50031.00	6505.64	54086.96		-4055.96	108.10
410-30-8320-2.2104						
KENTUCKY RETIREMENT	173189.00	22387.08	195508.01		-22319.01	112.88
410-30-8320-2.2108						
HEALTH / LIFE INSURANCE	253500.00	21356.05	243656.33		9843.67	96.11
410-30-8320-2.2109						
WORKERS COMPENSATION	4710.00		6478.72		-1768.72	137.55
410-30-8320-2.2110						
UNEMPLOYMENT INSURANCE	960.00	46.65	387.97		572.03	40.41
TOTALS FOR BENEFITS	482390.00	50295.42	500117.99		-17727.99	103.67
410-30-8320-3.3101						
PROFESSIONAL SERVICES		14754.78	15351.28		-15351.28	
410-30-8320-3.3103						
CSO ADMIN / SUPPORT EXP		9800.00	9800.00		-9800.00	
410-30-8320-3.3105						
POSTAGE / FREIGHT	50.00		.60		49.40	1.20
410-30-8320-3.3108						
TRAVEL / TRAINING	11000.00	1161.36	5901.22		5098.78	53.64
410-30-8320-3.3109						
ADVERTISING	1500.00				1500.00	
410-30-8320-3.3112						
UTILITIES	392000.00	64436.06	518776.56		-126776.56	132.34
410-30-8320-3.3113						
TELEPHONE	3750.00	513.33	5013.39		-1263.39	133.69
410-30-8320-3.3114						
BUILDING REPAIRS	2500.00		1938.73		561.27	77.54
410-30-8320-3.3115						
EQUIPMENT REPAIRS	85000.00	29788.97	125138.08	20477.97	-60616.05	171.31
410-30-8320-3.3116						
RENTAL / MAINT AGREEMENTS	22900.00	1922.82	36041.57		-13141.57	157.38
410-30-8320-3.3117						
TREE TRIMMING / REMOVAL	10000.00		6100.00		3900.00	61.00
410-30-8320-3.3119						
DUES / PUBLICATIONS	225.00				225.00	
410-30-8320-3.3124						
SEWER LINE STREET REPAIRS	130000.00	10276.58	70990.28		59009.72	54.60
410-30-8320-3.3150						
GENERAL SUPPLIES	20750.00	9006.66	25526.57		-4776.57	123.01

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
410-30-8320-3.3151						
OFFICE SUPPLIES	2500.00	546.11	4687.76		-2187.76	187.51
410-30-8320-3.3152						
CHEMICAL SUPPLIES	10000.00	3540.00	6948.05		3051.95	69.48
410-30-8320-3.3153						
CONCRETE / AGGREGATE	16000.00	3190.72	22322.26		-6322.26	139.51
410-30-8320-3.3160						
FUEL EXPENSE	48366.00	2931.63	42528.79		5837.21	87.93
410-30-8320-3.3165						
PROTECTIVE APPAREL	17500.00	881.79	12277.73		5222.27	70.15
410-30-8320-3.3166						
PIPE / FITTINGS	40000.00	-12388.71	25125.31	2207.96	12666.73	68.33
410-30-8320-3.3167						
LICENSES	3000.00	2621.00	3514.00		-514.00	117.13
410-30-8320-3.3169						
TOOLS / EQUIPMENT	22000.00	2253.66	13121.27		8878.73	59.64
410-30-8320-3.3199						
MISCELLANEOUS EXPENSE	250.00				250.00	
TOTALS FOR SERVICES & SUPPLIES	839291.00	145236.76	951103.45	22685.93	-134498.38	116.02
TOTALS FOR WASTEWATER COLLECTION	1973243.00	263420.81	2124151.32	22685.93	-173594.25	108.79

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
410-30-8330-4.4102						
LAND		-95596.88				
410-30-8330-4.4103						
BUILDING IMPROVEMENTS		-2990.00				
410-30-8330-4.4104						
SEWER PLANT	115000.00	-234492.07	5855.80	23303.38	85840.82	25.35
410-30-8330-4.4105						
CSO C-I-P	1680102.00	-278104.39			1680102.00	
410-30-8330-4.4106						
AUTOMOTIVE EQUIPMENT						
410-30-8330-4.4107						
OPERATING EQUIPMENT		-118491.66		27757.00	-27757.00	
410-30-8330-4.4108						
OFFICE EQUIPMENT						
410-30-8330-4.4109						
SEWERLINE REPLACEMENTS	186000.00	-61666.40			186000.00	
410-30-8330-4.4199						
CAPITAL IMPROVEMENTS		-8846.00				
TOTALS FOR CAPITAL OUTLAY	1981102.00	-800187.40	5855.80	51060.38	1924185.82	2.87
TOTALS FOR WASTEWATER CAPITAL	1981102.00	-800187.40	5855.80	51060.38	1924185.82	2.87

AS OF 06/2023

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
TOTALS FOR DEPT. OF WASTEWATER	5946114.00	268116.22	5035047.69	73746.31	837320.00	85.91

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
TOTALS FOR UTILITY FUND	22321057.00	1008154.85	20587436.90	453790.06	1279830.04	94.26

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
REPORT TOTALS	22321057.00	1008154.85	20587436.90	453790.06	1279830.04	94.26

SUMMARY PAGE INFORMATION

PARTIAL REPORT ON FUND BEGINNING WITH 410
ENDING WITH 410999999999999999999999

POST PERIOD: 06/2023

SORT / SUBTOTAL ON	FUND THEN	FNDP THEN	COST THEN	FUNC
SKIP TO NEW PAGE	Y	Y	Y	N
SKIP TO NEW PAGE	Y	Y	Y	N

PRINT DETAIL: Y
PRINT ACCOUNT NUMBER: Y
SUPPRESS ZERO BALANCE ACCOUNTS: N

ERRORS DETECTED: 0

END OF REPORT

AS OF 06/2023

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	ACTUAL MTD REVENUE	ACTUAL YTD REVENUE	UNREALIZED REVENUE	PERCENT RECEIVED
410-4.0450	RES METER SALES - CITY	2312555.00	152197.78	2171917.21	140637.79	93.91
410-4.0452	RES METER SALES - NCITY	1836340.00	167069.79	1785083.62	51256.38	97.20
410-4.0454	RES METER SALES - CBURG	494900.00	40241.61	469100.92	25799.08	94.78
410-4.0455	IND METER SALES - IND PRK	149045.00	13167.01	282404.91	-133359.91	189.47
410-4.0456	COM&IND METER SALES-CITY	1850280.00	201397.96	1788141.56	62138.44	96.64
410-4.0458	COM&IND METER SALES-NCITY	1525325.00	160691.29	1462625.97	62699.03	95.88
410-4.0460	COM&IND METER SALES-CBURG	871060.00	38366.35	672907.41	198152.59	77.25
410-4.0461	SALES TO KENOVA					
410-4.0462	SALES TO RUSSELL	5000.00	13.70	3092.42	1907.58	61.84
410-4.0463	SALES TO BIG SANDY WATER	31465.00	-873.30	29582.16	1882.84	94.01
410-4.0464	SALES TO CANNONSBURG	1024035.00	84262.84	978490.30	45544.70	95.55
410-4.0465	SALES TO FLATWOODS	157060.00	15116.22	156326.22	733.78	99.53
410-4.0466	WATER TAP FEES	35700.00	2370.00	69879.14	-34179.14	195.73
410-4.0470	FIRE PROT SPRINKLER SERV	128050.00	10782.35	124832.87	3217.13	97.48
410-4.0472	TURN FEES	114020.00	25417.26	137033.30	-23013.30	120.18
410-4.0480	SEWER SERV CHARGES-CITY	3228000.00	306164.33	3356973.65	-128973.65	103.99
410-4.0482	SEWER SERV CHARGES-NCITY	95210.00	-35830.14	44805.03	50404.97	47.05
410-4.0483	BOYD COUNTY SEWER	2136685.00	149240.52	1978215.17	158469.83	92.58
410-4.0484	HAULED WASTE	777995.00	71559.38	739940.97	38054.03	95.10
410-4.0486	INDUSTRIAL PRETREATMENT	115010.00	-1156.46	91448.75	23561.25	79.51
410-4.0487	CSO SURCHARGE	2092975.00	184898.86	2078067.18	14907.82	99.28
410-4.0488	SEWER TAP FEES	12450.00	-1250.00	14543.20	-2093.20	116.81
410-4.0489	CSO / BOND PROCEEDS					
TOTALS FOR CHARGES FOR SERVICES		18993160.00	1583847.35	18435411.96	557748.04	97.06
410-9.0950	INTEREST INCOME	15000.00	61840.39	116080.56	-101080.56	773.87
410-9.0958	BILLING CHARGES	17130.00	1462.00	17084.00	46.00	99.73
410-9.0963	LATE PAYMENT CHARGES	263000.00	23712.77	217869.81	45130.19	82.84
410-9.0966	RETURNED CHECK CHARGES	10750.00	1435.00	15526.22	-4776.22	144.42
410-9.0967	LAB TEST FEES	6285.00	-12299.37	7551.91	-1266.91	120.15
410-9.0968	FINES	12015.00	-299.09	13172.92	-1157.92	109.63
410-9.0999	MISCELLANEOUS REVENUE	560500.00	267608.50	307935.64	252564.36	54.93
TOTALS FOR MISCELLANEOUS REVENUES		884680.00	343460.20	695221.06	189458.94	78.58
TOTALS FOR UTILITY FUND		19877840.00	1927307.55	19130633.02	747206.98	96.24

AS OF 06/2023

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	ACTUAL MTD REVENUE	ACTUAL YTD REVENUE	UNREALIZED REVENUE	PERCENT RECEIVED
REPORT TOTALS		19877840.00	1927307.55	19130633.02	747206.98	96.24

AS OF 06/2023

SUMMARY PAGE INFORMATION

PARTIAL REPORT ON FUND BEGINNING WITH 410
ENDING WITH 410999999999999999999999

POST PERIOD: 06/2023

SORT / SUBTOTAL ON FUND THEN SOUR THEN THEN
SKIP TO NEW PAGE Y N
PRINT DETAIL: Y
PRINT ACCOUNT NUMBER: Y
SUPPRESS ZERO BALANCE ACCOUNTS: N

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, 2023

Book = Financial
FYE Month = June

Group = Automotive Equipment

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
001706	2020 CHEVY SILVERADO K2500												
	000	D	01/02/20	SLMM	06 00	32,646.00	06/30/22	13,149.08	5,441.00	5,441.00	18,590.08	100.000	
001707	2020 CHEVY SILVERADO K2500												
	000	D	01/02/20	SLMM	06 00	31,771.20	06/30/22	12,796.73	5,295.20	5,295.20	18,091.93	100.000	
001708	2020 CHEVY SILVERADO K1500												
	000	D	12/04/19	SLMM	06 00	27,846.00	06/30/22	11,602.50	4,641.00	4,641.00	16,243.50	100.000	
001709	2019 FORD F-550												
	000	D	04/22/20	SLMM	06 00	97,868.00	06/30/22	35,341.22	16,311.33	16,311.33	51,652.55	100.000	
001710	ENGINE FOR FORD F550												
	000	D	01/14/20	SLMM	06 00	9,985.40	06/30/22	4,021.89	1,664.23	1,664.23	5,686.12	100.000	
001750	2019 FORD ENGINE												
	000	D	02/26/21	SLMM	60 00	16,282.99	06/30/22	361.84	271.38	271.38	633.22	100.000	
001751	CHEVROLET SILVERADO 5500												
	000	D	10/15/20	SLMM	06 00	65,348.00	06/30/22	18,152.22	10,891.33	10,891.33	29,043.55	100.000	
001768	2022 CHEVY SILVERADO CREW CAB												
	000	D	01/13/22	SLMM	60 00	29,165.90	06/30/22	202.54	486.10	486.10	688.64	100.000	
001803	2023 Ford F350												
	000	D	06/27/23	SLMM	06 00	67,588.00		0.00	0.00	0.00	0.00	100.000	
001804	2023 Chev Silverado K1500												
	000	D	06/30/23	SLMM	06 00	48,000.00		0.00	0.00	0.00	0.00	100.000	

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, 2023

Book = Financial
FYE Month = June

Group = Building Improvements

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
001700	WATER PLANT ROOF												
	000	D	12/13/19	SLMM	10 00	150,000.00	06/30/22	37,500.00	15,000.00	15,000.00	52,500.00	100.000	
001749	MILL ST CONCRETE PAD												
	000	D	09/11/20	SLMM	30 00	12,250.00	06/30/22	714.58	408.33	408.33	1,122.91	100.000	
001800	New HVAC Unit												
	000	D	04/21/23	SLMM	20 00	10,200.00		0.00	85.00	85.00	85.00	100.000	
001809	Floyd St. PumpHVAC & Ext. Reno												
	000	D	12/21/22	SLMM	20 00	26,500.00		0.00	662.50	662.50	662.50	100.000	

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, 2023

Book = Financial
FYE Month = June

Group = Buildings

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
001705	MILL STREET BUILDING												
	000	D	08/09/19	SLMM	50 00	1,739,853.29	06/30/22	98,591.69	34,797.07	34,797.07	133,388.76	100.000	

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 = Buildings
Include Assets that meet the following conditions:
G/L Expense Acct No is 410-1702
Activity is currently A,J,K,L,M,N
Sorted by: System No, Extension

CITY OF ASHLAND UTILITY FUND

Depreciation Expense Report

As of June 30, 2023

Book = Financial
FYE Month = June

Group = Office Equipment

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
001721	MAPCON INVENTORY SOFTWARE												
	000	D	08/30/19	SLMM	05 00	5,980.00	06/30/22	3,388.67	1,196.00	1,196.00	4,584.67	100.000	
001722	PHONE SYSTEM												
	000	D	11/25/19	SLMM	10 00	138,355.15	06/30/22	35,741.76	13,835.52	13,835.52	49,577.28	100.000	
001723	IBM AS400 MAINFRAME												
	000	D	11/25/19	SLMM	07 00	25,270.20	06/30/22	9,325.91	3,610.03	3,610.03	12,935.94	100.000	
001724	PLANET PRESS SOFTWARE												
	000	D	06/10/20	SLMM	05 00	23,604.00	06/30/22	9,441.60	4,720.80	4,720.80	14,162.40	100.000	
001752	WATER CAD 5000 PIPES SOFTWARE												
	000	D	12/16/20	SLMM	05 00	14,717.70	06/30/22	4,415.31	2,943.54	2,943.54	7,358.85	100.000	
001762	METER READING SOFTWARE												
	000	D	03/31/21	SLMM	05 00	29,945.00	06/30/22	7,486.25	5,989.00	5,989.00	13,475.25	100.000	
001805	Copier - Cashier												
	000	D	09/27/22	SLMM	05 00	7,259.00		0.00	1,088.85	1,088.85	1,088.85	100.000	
001806	Copier - Accounting												
	000	D	09/27/22	SLMM	05 00	6,759.00		0.00	1,013.85	1,013.85	1,013.85	100.000	

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 = Office Equipment
Include Assets that meet the following conditions:
G/L Expense Acct No is 410-1730
Activity is currently A,J,K,L,M,N
Sorted by: System No, Extension

CITY OF ASHLAND UTILITY FUND

Depreciation Expense Report

As of June 30, 2023

Book = Financial **Gr**

FYE Month = June

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
	000	D	06/06/19	SLMM	15 00	55,780.00	06/30/22	11,156.01	3,718.67	3,718.67	14,874.68
001711	402 BACKHOE SWING FRAME										
	000	D	07/19/19	SLMM	12 00	6,350.12	06/30/22	1,543.44	529.18	529.18	2,072.62
001716	AERATOR BLADE										
	000	D	08/19/19	SLMM	07 00	13,950.00	06/30/22	5,646.44	1,992.86	1,992.86	7,639.30
001717	KUBOTA ZERO TURN MOWER										
	000	D	10/02/19	SLMM	15 00	5,678.98	06/30/22	1,009.60	378.60	378.60	1,388.20
001713	BUSHING FOR BACKHOE 0287										
	000	D	11/13/19	SLMM	15 00	16,167.63	06/30/22	2,784.42	1,077.84	1,077.84	3,862.26
001712	HYDRO VAC TRAILER SYSTEM										
	000	D	01/17/20	SLMM	15 00	61,000.00	06/30/22	9,827.79	4,066.67	4,066.67	13,894.46
001720	WATER PURIFICATION SYSTEM										
	000	D	06/04/20	SLMM	10 00	5,100.90	06/30/22	1,020.18	510.09	510.09	1,530.27
001718	MOYNO PUMP										
	000	D	06/15/20	SLMM	15 00	10,747.38	06/30/22	1,432.98	716.49	716.49	2,149.47
001714	MANHOLE SHORING BOX										
	000	D	06/30/20	SLMM	15 00	13,075.00	06/30/22	1,743.34	871.67	871.67	2,615.01
001715	TRENCH BOX										
	000	D	06/30/20	SLMM	15 00	10,877.50	06/30/22	1,450.34	725.17	725.17	2,175.51
001719	PUMP FOR JET TRUCK 7587										
	000	D	06/30/20	SLMM	12 00	24,440.40	06/30/22	4,073.40	2,036.70	2,036.70	6,110.10
001766	2150 FLOW MODULE										
	000	D	09/16/20	SLMM	15 00	5,856.00	06/30/22	683.20	390.40	390.40	1,073.60
001763	JOHN DEERE Z730M ZTRAK										
	000	D	03/31/21	SLMM	15 00	6,399.00	06/30/22	533.25	426.60	426.60	959.85
001764	TUTTNAUER 3870EA AUTOCLABE										
	000	D	04/30/21	SLMM	10 00	13,713.46	06/30/22	1,599.91	1,371.35	1,371.35	2,971.26
001770	TOSHIBA DRIVES										
	000	D	09/07/21	SLMM	50 00	9,768.00	06/30/22	146.52	195.36	195.36	341.88
001771	3.5 CY COMBO MACHINE										
	000	D	10/19/21	SLMM	20 00	298,787.20	06/30/22	9,959.57	14,939.36	14,939.36	24,898.93
001769	CAT 299D3 XE COMPACT TRACT LOADER										
	000	D	12/02/21	SLMM	10 00	110,549.89	06/30/22	5,527.49	11,054.99	11,054.99	16,582.48
001772	CAMERA TRUCK EQUIPMENT										
	000	D	01/20/22	SLMM	10 00	194,609.00	06/30/22	8,108.71	19,460.90	19,460.90	27,569.61
001773	FLOW MODULE										
	000	D	02/24/22	SLMM	10 00	6,834.00	06/30/22	227.80	683.40	683.40	911.20
001774	FORKLIFT										
	000	D	06/16/22	SLMM	10 00	48,780.00	06/30/22	0.00	4,878.00	4,878.00	4,878.00
001775	ECONOLINE TRAILER										
	000	D	06/30/22	SLMM	10 00	8,550.00	06/30/22	0.00	855.00	855.00	855.00
001797	Backhoe 1599										
	000	D	06/30/22	SLMM	15 00	136,508.94	06/30/22	0.00	9,100.60	9,100.60	9,100.60
001798	Backhoe 1704										
	000	D	06/30/22	SLMM	15 00	136,508.94	06/30/22	0.00	9,100.60	9,100.60	9,100.60
001808	Hydraulic Excavator										
	000	D	12/29/22	SLMM	12 00	103,357.86		0.00	4,306.58	4,306.58	4,306.58
001815	Toshiba drive										
	000	D	01/13/23	SLMM	15 00	11,240.00		0.00	374.67	374.67	374.67
001817	Hydromatic pump 7.5 hp (2)										
	000	D	02/22/23	SLMM	15 00	12,154.71		0.00	270.11	270.11	270.11
001810	Suez M5310C TOC Analyzer										
	000	D	03/24/23	SLMM	10 00	27,495.00		0.00	687.38	687.38	687.38

001802	Leak loggers w/ antenna									
	000	D	05/24/23	SLMM	15 00	21,085.80	0.00	117.14	117.14	117.14
001819	Chlorine Analyzers (6)									
	000	D	06/21/23	SLMM	15 00	71,963.10	0.00	0.00	0.00	0.00
001807	Tandem Dump Truck									
	000	D	06/30/23	SLMM	12 00	176,199.00	0.00	0.00	0.00	0.00

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 = Operating Equipment
Include Assets that meet the following conditions:
G/L Expense Acct No is 410-1726
Sorted by: Acquisition Date, System No, Extension

CITY OF ASHLAND UTILITY FUND

Depreciation Expense Report

As of June 30, 2023

Book = Financial
FYE Month = June

Group = Sewage Treatment Plant

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
001701	CHEMICAL LEAK ALARMS												
	000	D	09/26/19	SLMM	10 00	7,350.00	06/30/22	2,021.25	735.00	735.00	2,756.25	100.000	
001702	AERATOR MOTORS CONVERTED TO VFD												
	000	D	12/20/19	SLMM	20 00	52,340.98	06/30/22	6,542.63	2,617.05	2,617.05	9,159.68	100.000	
001733	5th STREET LIFT STATION UPGRADES												
	000	D	09/06/19	SLMM	25 00	51,501.00	06/30/22	5,665.11	2,060.04	2,060.04	7,725.15	100.000	
001734	Roof												
	000	D	03/24/20	SLMM	10 00	6,000.00	06/30/22	1,350.00	600.00	600.00	1,950.00	100.000	
001735	DELAWARE & MARCIA ST SEWER MAIN												
	000	D	09/11/19	SLMM	40 00	7,228.57	06/30/22	496.98	180.72	180.72	677.70	100.000	
001736	THORNWELL RD SEWER MAIN												
	000	D	12/10/19	SLMM	40 00	15,289.14	06/30/22	955.58	382.23	382.23	1,337.81	100.000	
001737	COGAN ST SEWER MAIN												
	000	D	07/10/19	SLMM	40 00	10,867.01	06/30/22	792.40	271.68	271.68	1,064.08	100.000	
001738	BRADLEY DR SEWER MAIN												
	000	D	10/30/19	SLMM	40 00	8,309.95	06/30/22	554.00	207.75	207.75	761.75	100.000	
001739	HACKWORTH ST SEWER MAIN												
	000	D	11/19/19	SLMM	40 00	6,665.15	06/30/22	430.46	166.63	166.63	597.09	100.000	
001740	THOMPSON DR SEWER MAIN												
	000	D	10/08/19	SLMM	40 00	8,435.73	06/30/22	562.38	210.89	210.89	773.27	100.000	
001741	ROBERTS DR PUMP STN FLYGT PUMP												
	000	D	11/04/19	SLMM	15 00	25,439.76	06/30/22	4,381.29	1,695.98	1,695.98	6,077.27	100.000	
001753	HAGAN COURT SEWERLINE												
	000	D	08/24/20	SLMM	40 00	14,374.40	06/30/22	658.83	359.36	359.36	1,018.19	100.000	
001754	CALVIN ST SEWERLINE												
	000	D	10/31/20	SLMM	40 00	13,568.49	06/30/22	565.35	339.21	339.21	904.56	100.000	
001755	BRADLEY DRIVE												
	000	D	05/24/21	SLMM	40 00	26,282.14	06/30/22	711.81	657.05	657.05	1,368.86	100.000	
001756	26TH ST CHANNEL GRINDERS												
	000	D	07/01/20	SLMM	15 00	156,569.23	06/30/22	20,006.07	10,437.95	10,437.95	30,444.02	100.000	
001757	PIPE LINING												
	000	D	06/30/21	SLMM	40 00	870,273.64	06/30/22	21,756.84	21,756.84	21,756.84	43,513.68	100.000	
001758	MOYNO PUMP												
	000	D	07/31/20	SLMM	15 00	10,892.32	06/30/22	1,391.80	726.16	726.16	2,117.96	100.000	
001759	ROLLER BEARING ASSEMBLY												
	000	D	07/01/20	SLMM	20 00	16,568.84	06/30/22	1,587.84	828.44	828.44	2,416.28	100.000	
001760	TOSHIBA VFD												
	000	D	10/02/20	SLMM	15 00	26,980.00	06/30/22	2,997.78	1,798.67	1,798.67	4,796.45	100.000	
001761	HEADWORKS WALKWAY												
	000	D	06/16/21	SLMM	15 00	5,675.00	06/30/22	378.33	378.33	378.33	756.66	100.000	
001765	5TH ST PUMP STATION UPGRADE												
	000	D	06/30/21	SLMM	15 00	20,356.99	06/30/22	1,357.13	1,357.13	1,357.13	2,714.26	100.000	
001776	4800 BLACKBRUN MAIN LINE REPLACEMENT												
	000	D	06/30/22	SLMM	40 00	89,045.05	06/30/22	0.00	2,226.13	2,226.13	2,226.13	100.000	
001777	STEPHENS COURT SEWERLINE												
	000	D	08/04/21	SLMM	40 00	10,413.72	06/30/22	216.95	260.34	260.34	477.29	100.000	
001778	26TH ST PUMP STATION REPLACEMENT PUMP												
	000	D	12/02/21	SLMM	15 00	153,570.04	06/30/22	5,119.00	10,238.00	10,238.00	15,357.00	100.000	
001779	SAND PUMPS AND MOTORS												
	000	D	12/02/21	SLMM	15 00	102,346.80	06/30/22	3,411.56	6,823.12	6,823.12	10,234.68	100.000	
001780	GEAR BOX												
	000	D	02/08/22	SLMM	15 00	7,200.00	06/30/22	160.00	480.00	480.00	640.00	100.000	
001781	BARTLETT ST SEWER MAIN REPLACEMENT												
	000	D	11/17/21	SLMM	40 00	36,627.75	06/30/22	534.16	915.69	915.69	1,449.85	100.000	
001782	COGAN ST SEWER MAIN REPLACEMENT												
	000	D	11/12/21	SLMM	40 00	30,671.85	06/30/22	447.30	766.80	766.80	1,214.10	100.000	
001783	VFD CONTROL												
	000	D	02/08/22	SLMM	15 00	26,980.00	06/30/22	599.56	1,798.67	1,798.67	2,398.23	100.000	
001784	CLARIFIER TUBES												
	000	D	03/22/22	SLMM	15 00	23,692.00	06/30/22	394.87	1,579.47	1,579.47	1,974.34	100.000	
001785	150HP RELIANCE MOTOR												
	000	D	06/30/22	SLMM	05 00	23,217.71	06/30/22	0.00	4,643.54	4,643.54	4,643.54	100.000	

001801	New Agitators										
	000	D	10/19/22	SLMM	15 00	86,200.00	0.00	3,831.11	3,831.11	3,831.11	100.000
001811	Flow Modules (4)										
	000	D	11/23/22	SLMM	15 00	27,239.00	0.00	1,059.30	1,059.30	1,059.30	100.000
001812	Repair of Crane Deming Pump										
	000	D	03/14/23	SLMM	15 00	7,500.00	0.00	166.67	166.67	166.67	100.000
001813	Roberts Dr. Pump Station pump rebuild										
	000	D	05/24/23	SLMM	15 00	48,651.00	0.00	270.28	270.28	270.28	100.000
001816	Baldor 150 hp motor (aerator)										
	000	D	02/22/23	SLMM	15 00	28,828.00	0.00	640.62	640.62	640.62	100.000
001820	Aerator Motor Gearbox Installation										
	000	D	09/27/22	SLMM	15 00	48,400.00	0.00	2,420.00	2,420.00	2,420.00	100.000

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:
G/L Expense Acct No is 410-1718
Activity is currently A,J,K,L,M,N
Sorted by: System No, Extension

CITY OF ASHLAND UTILITY FUND

Depreciation Expense Report

As of June 30, 2023

Book = Financial
FYE Month = June

Group = Utility Plant - City

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
	000	D	06/30/19	SLMM	25 00	98,780.00	06/30/22	11,853.60	3,951.20	3,951.20	15,804.80	100.000	
001703	SLUDGE PUMP												
	000	D	08/23/19	SLMM	15 00	8,437.30	06/30/22	1,593.72	562.49	562.49	2,156.21	100.000	
001704	SLUDGE PUMP												
	000	D	08/23/19	SLMM	15 00	7,140.70	06/30/22	1,348.81	476.05	476.05	1,824.86	100.000	
001725	RAW WATER INTAKE PUMP AND SCREEN												
	000	D	06/09/20	SLMM	25 00	53,352.40	06/30/22	4,268.20	2,134.10	2,134.10	6,402.30	100.000	
001728	3rd CIRLE PROSPECT WATERLINE												
	000	D	02/13/20	SLMM	20 00	145,229.85	06/30/22	16,943.48	7,261.49	7,261.49	24,204.97	100.000	
001729	GARTRELL CT WATERLINE												
	000	D	10/28/19	SLMM	20 00	20,077.35	06/30/22	2,676.99	1,003.87	1,003.87	3,680.86	100.000	
001730	TERRACE BLVD WATERLINE REPLACEMENT												
	000	D	03/19/20	SLMM	20 00	152,256.67	06/30/22	17,128.87	7,612.83	7,612.83	24,741.70	100.000	
001731	16TH & CARTER WATERLINE												
	000	D	04/16/20	SLMM	20 00	21,520.25	06/30/22	2,331.36	1,076.01	1,076.01	3,407.37	100.000	
001742	JOEL ST WATERLINE												
	000	D	09/03/20	SLMM	20 00	84,234.95	06/30/22	7,370.56	4,211.75	4,211.75	11,582.31	100.000	
001743	DIXON ST WATERLINE												
	000	D	10/14/20	SLMM	20 00	229,173.23	06/30/22	19,097.77	11,458.66	11,458.66	30,556.43	100.000	
001745	SIMPSON ST WATERLINE												
	000	D	05/03/21	SLMM	20 00	552,081.72	06/30/22	29,904.43	27,604.09	27,604.09	57,508.52	100.000	
001747	FILTER MEDIA												
	000	D	12/03/20	SLMM	15 00	1,484,286.55	06/30/22	148,428.66	98,952.44	98,952.44	247,381.10	100.000	
001748	ASHLAND AVE 50HP PUMP												
	000	D	01/14/21	SLMM	15 00	5,605.96	06/30/22	529.45	373.73	373.73	903.18	100.000	
001767	POLLARD MILLS WATERLINE												
	000	D	03/22/21	SLMM	20 00	36,972.07	06/30/22	2,310.75	1,848.60	1,848.60	4,159.35	100.000	
001786	WATER SAMPLING STATION												
	000	D	08/12/21	SLMM	15 00	18,125.00	06/30/22	1,006.95	1,208.33	1,208.33	2,215.28	100.000	
001787	CHLORINE ANALYZERS												
	000	D	08/28/21	SLMM	15 00	78,106.26	06/30/22	4,339.24	5,207.08	5,207.08	9,546.32	100.000	
001788	LAMELLA MODULES												
	000	D	04/05/22	SLMM	15 00	131,213.80	06/30/22	1,457.93	8,747.59	8,747.59	10,205.52	100.000	
001789	RAW WATER INTAKE PUMP												
	000	D	01/13/22	SLMM	25 00	45,205.00	06/30/22	753.42	1,808.20	1,808.20	2,561.62	100.000	
001790	38TH ST WATERLINE												
	000	D	11/04/21	SLMM	20 00	114,711.22	06/30/22	3,345.75	5,735.56	5,735.56	9,081.31	100.000	
001791	THURBURY ROAD WATERLINE												
	000	D	07/23/21	SLMM	20 00	61,350.33	06/30/22	2,811.89	3,067.52	3,067.52	5,879.41	100.000	
001792	SLEM ST WATERLINE												
	000	D	07/29/21	SLMM	20 00	99,722.20	06/30/22	4,570.60	4,986.11	4,986.11	9,556.71	100.000	
001793	NUNLEY COURT WATERLINE												
	000	D	09/18/21	SLMM	20 00	24,494.11	06/30/22	918.53	1,224.71	1,224.71	2,143.24	100.000	
001794	FORESTDALE COURT WATERLINE												
	000	D	09/22/21	SLMM	20 00	33,790.73	06/30/22	1,267.15	1,689.54	1,689.54	2,956.69	100.000	
001795	LINDA LANE MAIN REPLACEMENT												
	000	D	05/10/22	SLMM	25 00	60,261.40	06/30/22	200.87	2,410.46	2,410.46	2,611.33	100.000	
001796	2ND STREET WW MAIN REPLACEMENT												
	000	D	05/10/22	SLMM	25 00	14,053.14	06/30/22	46.84	562.13	562.13	608.97	100.000	
001821	Sword St. Waterline Replacement												
	000	D	06/30/23	SLMM	20 00	20,706.50		0.00	0.00	0.00	0.00	100.000	
001822	Nichols Pl Waterline Replacement												
	000	D	06/30/23	SLMM	20 00	110,577.09		0.00	0.00	0.00	0.00	100.000	

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:
G/L Expense Acct No is 410-1710
Activity is currently A,J,K,L,M,N
Sorted by: System No, Extension

CITY OF ASHLAND UTILITY FUND

Depreciation Expense Report

As of June 30, 2023

Book = Financial
FYE Month = June

Group = Utility Plant - Non-City

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
001726	RACE ST WATERLINE												
	000	D	07/22/19	SLMM	20 00	25,363.79	06/30/22	3,698.89	1,268.19	1,268.19	4,967.08	100.000	
001727	US23 43RD TO 11TH ST WATERLINE												
	000	D	09/25/19	SLMM	20 00	440,257.97	06/30/22	60,535.47	22,012.90	22,012.90	82,548.37	100.000	
001732	AUTO FLUSHERS												
	000	D	09/27/19	SLMM	10 00	21,710.00	06/30/22	5,970.25	2,171.00	2,171.00	8,141.25	100.000	
001744	34TH ST WATERLINE REPLACEMENT												
	000	D	12/18/20	SLMM	20 00	147,655.42	06/30/22	11,074.16	7,382.77	7,382.77	18,456.93	100.000	
001746	SUMMIT TANK PAINTING / INSPECTION												
	000	D	05/06/21	SLMM	10 00	811,661.25	06/30/22	87,929.97	81,166.13	81,166.13	169,096.10	100.000	

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:
G/L Expense Acct No is 410-1714
Activity is currently A,J,K,L,M,N
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		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]	Sub-Total	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	283,353,259	331,580,887	10,557,133	107,768,014	**733,259,293**	93,937,331	139,772,052	71,931,406	48,442,742	19,747,362	27,444,092	107,171,618
July '22	22,808,000	25,131,000	784,000	10,711,000	**59,434,000**	7,667,000	13,658,000	7,117,000	4,198,000	1,647,000	2,301,000	11,421,000
August '22	24,879,000	36,591,000	827,000	11,622,000	**73,919,000**	7,858,000	13,611,000	8,104,000	4,330,000	1,538,000	2,694,000	11,348,000
September '22	21,941,000	26,878,000	739,000	12,115,000	**61,673,000**	7,787,000	12,382,000	7,884,000	4,044,000	1,688,000	2,329,000	10,142,000
October '22	22,712,000	27,340,000	784,000	10,689,000	**61,525,000**	9,743,000	11,068,000	9,488,000	4,044,000	1,627,000	2,377,000	10,057,000
November '22	29,968,000	28,175,000	653,000	9,703,000	**68,499,000**	6,771,000	11,526,000	8,757,000	3,679,000	1,501,000	2,005,000	8,566,000
December '22	21,208,000	25,197,000	904,000	8,232,000	**55,541,000**	7,503,000	9,973,000	5,678,000	3,797,000	1,344,000	2,247,000	6,656,000
January '23	22,682,000	25,431,000	899,000	7,268,000	**56,280,000**	8,597,000	11,071,000	4,668,000	4,581,000	2,053,000	2,079,000	8,887,000
February '23	26,637,157	31,476,613	1,426,232	4,988,399	**64,528,401**	10,059,200	11,904,641	2,298,496	5,038,038	1,843,231	2,734,426	9,472,000
March '23	26,487,201	26,960,436	939,495	10,281,536	**64,668,668**	5,317,182	10,271,113	2,056,124	2,855,745	1,467,319	2,380,842	8,273,622
April '23	19,817,995	25,371,389	869,043	5,696,478	**51,754,905**	7,082,020	11,193,701	1,660,678	3,865,727	1,553,662	1,950,078	7,762,424
May '23	21,376,567	25,411,310	849,334	6,691,008	**54,328,219**	6,827,083	11,212,369	3,384,962	3,591,262	1,748,907	2,202,079	7,196,047
June '23	22,836,339	27,618,139	883,029	9,770,593	**61,108,100**	8,725,846	11,901,228	10,835,146	4,418,970	1,736,243	2,144,667	7,390,525
Total	283,353,259	331,580,887	10,557,133	107,768,014	**733,259,293**	93,937,331	139,772,052	71,931,406	48,442,742	19,747,362	27,444,092	107,171,618
% OF TOTAL	16.8%	19.6%	0.6%	6.4%	**43.4%**	5.6%	8.3%	4.3%	2.9%	1.2%	1.6%	6.3%

Notes:

[1] Water Production and sales numbers provided by City of Ashland

[2] All Water Sales numbers in gallons.

[3] Data obtained from Water loss 2022-Present.xlsx (sheets 2022 & 2023)

Monthly Sales for Test Year	Catlettsburg		Ind Park		Sub-Total	Wholesale					Sub-Total	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	8,796,193	1,284,272	8,321,000	41,800,000	**568,648,068**	331,886,000	908,000	45,403,000	0	11,349,000	**389,546,000**	**1,691,453,361**
July '22	703,000	79,000	1,411,000	4,017,000	**54,219,000**	29,558,000	0	4,022,000	0	2,346,000	**35,926,000**	**149,579,000**
August '22	857,000	83,000	2,204,000	5,003,000	**57,630,000**	27,387,000	0	3,634,000	0	1,129,000	**32,150,000**	**163,699,000**
September '22	766,000	75,000	664,000	7,385,000	**55,146,000**	26,672,000	0	4,316,000	0	632,000	**31,620,000**	**148,439,000**
October '22	738,000	84,000	342,000	5,949,000	**55,517,000**	26,570,000	0	3,896,000	0	730,000	**31,196,000**	**148,238,000**
November '22	603,000	71,000	308,000	5,492,000	**49,279,000**	26,848,000	0	4,020,000	0	617,000	**31,485,000**	**149,263,000**
December '22	719,000	91,000	267,000	5,288,000	**43,563,000**	27,433,000	0	4,886,000	0	580,000	**32,899,000**	**132,003,000**
January '23	696,000	88,000	1,422,000	4,605,000	**48,747,000**	31,926,000	908,000	4,934,000	0	810,000	**38,578,000**	**143,605,000**
February '23	765,000	205,000	522,000	0	**44,842,032**	28,776,000	0	7,648,000	0	869,000	**37,293,000**	**146,663,433**
March '23	893,653	85,205	458,000	0	**34,058,805**	27,231,000	0	3,610,000	0	832,000	**31,673,000**	**130,400,473**
April '23	636,730	77,710	169,000	0	**35,951,730**	29,538,000	0	0	0	905,000	**30,443,000**	**118,149,635**
May '23	768,315	100,784	170,000	652,000	**37,853,808**	22,220,000	0	632,000	0	909,000	**23,761,000**	**115,943,027**
June '23	650,495	244,573	384,000	3,409,000	**51,840,693**	27,727,000	0	3,805,000	0	990,000	**32,522,000**	**145,470,793**
Total	8,796,193	1,284,272	8,321,000	41,800,000	**568,648,068**	331,886,000	908,000	45,403,000	0	11,349,000	**389,546,000**	**1,691,453,361**
% OF TOTAL	0.5%	0.1%	0.5%	2.5%	**33.6%**	19.6%	0.1%	2.7%	0.0%	0.7%	**23.0%**	**100%**

Monthly Sales for Test Year with Defined Adjustments	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	283,353,259	331,580,887	10,557,133	107,768,014	**733,259,293**	93,937,331	139,772,052	71,931,406	48,442,742	19,747,362	27,444,092	107,171,618
July '22	22,808,000	25,131,000	784,000	10,711,000	**59,434,000**	7,667,000	13,658,000	7,117,000	4,198,000	1,647,000	2,301,000	11,421,000
August '22	24,879,000	36,591,000	827,000	11,622,000	**73,919,000**	7,858,000	13,611,000	8,104,000	4,330,000	1,538,000	2,694,000	11,348,000
September '22	21,941,000	26,878,000	739,000	12,115,000	**61,673,000**	7,787,000	12,382,000	7,884,000	4,044,000	1,688,000	2,329,000	10,142,000
October '22	22,712,000	27,340,000	784,000	10,689,000	**61,525,000**	9,743,000	11,068,000	9,488,000	4,044,000	1,627,000	2,377,000	10,057,000
November '22	29,968,000	28,175,000	653,000	9,703,000	**68,499,000**	6,771,000	11,526,000	8,757,000	3,679,000	1,501,000	2,005,000	8,566,000
December '22	21,208,000	25,197,000	904,000	8,232,000	**55,541,000**	7,503,000	9,973,000	5,678,000	3,797,000	1,344,000	2,247,000	6,656,000
January '23	22,682,000	25,431,000	899,000	7,268,000	**56,280,000**	8,597,000	11,071,000	4,668,000	4,581,000	2,053,000	2,079,000	8,887,000
February '23	26,637,157	31,476,613	1,426,232	4,988,399	**64,528,401**	10,059,200	11,904,641	2,298,496	5,038,038	1,843,231	2,734,426	9,472,000
March '23	26,487,201	26,960,436	939,495	10,281,536	**64,668,668**	5,317,182	10,271,113	2,056,124	2,855,745	1,467,319	2,380,842	8,273,622
April '23	19,817,995	25,371,389	869,043	5,696,478	**51,754,905**	7,082,020	11,193,701	1,660,678	3,865,727	1,553,662	1,950,078	7,762,424
May '23	21,376,567	25,411,310	849,334	6,691,008	**54,328,219**	6,827,083	11,212,369	3,384,962	3,591,262	1,748,907	2,202,079	7,196,047
June '23	22,836,339	27,618,139	883,029	9,770,593	**61,108,100**	8,725,846	11,901,228	10,835,146	4,418,970	1,736,243	2,144,667	7,390,525
Total	283,353,259	331,580,887	10,557,133	107,768,014	**733,259,293**	93,937,331	139,772,052	71,931,406	48,442,742	19,747,362	27,444,092	107,171,618
% OF TOTAL	16.8%	19.6%	0.6%	6.4%	**43.4%**	5.6%	8.3%	4.3%	2.9%	1.2%	1.6%	6.3%

Notes:
[1] Water Production and sales numbers provided by City of Ashland
[2] All Water Sales numbers in gallons.
[3] Data obtained from Water loss 2022-Present.xlsx (sheets 2022 & 2023)

Monthly Sales for Test Year with Defined Adjustments	Catlettsburg		Ind Park		Sub-Total	Wholesale						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 [1,3]	Sub-Total	
Test Year	8,796,193	1,284,272	8,321,000	41,800,000	**568,648,068**	331,886,000	908,000	45,403,000	0	11,349,000	**389,546,000**	**1,691,453,361**
July '22	703,000	79,000	1,411,000	4,017,000	**54,219,000**	29,558,000	0	4,022,000	0	2,346,000	**35,926,000**	**149,579,000**
August '22	857,000	83,000	2,204,000	5,003,000	**57,630,000**	27,387,000	0	3,634,000	0	1,129,000	**32,150,000**	**163,699,000**
September '22	766,000	75,000	664,000	7,385,000	**55,146,000**	26,672,000	0	4,316,000	0	632,000	**31,620,000**	**148,439,000**
October '22	738,000	84,000	342,000	5,949,000	**55,517,000**	26,570,000	0	3,896,000	0	730,000	**31,196,000**	**148,238,000**
November '22	603,000	71,000	308,000	5,492,000	**49,279,000**	26,848,000	0	4,020,000	0	617,000	**31,485,000**	**149,263,000**
December '22	719,000	91,000	267,000	5,288,000	**43,563,000**	27,433,000	0	4,886,000	0	580,000	**32,899,000**	**132,003,000**
January '23	696,000	88,000	1,422,000	4,605,000	**48,747,000**	31,926,000	908,000	4,934,000	0	810,000	**38,578,000**	**143,605,000**
February '23	765,000	205,000	522,000	0	**44,842,032**	28,776,000	0	7,648,000	0	869,000	**37,293,000**	**146,663,433**
March '23	893,653	85,205	458,000	0	**34,058,805**	27,231,000	0	3,610,000	0	832,000	**31,673,000**	**130,400,473**
April '23	636,730	77,710	169,000	0	**35,951,730**	29,538,000	0	0	0	905,000	**30,443,000**	**118,149,635**
May '23	768,315	100,784	170,000	652,000	**37,853,808**	22,220,000	0	632,000	0	909,000	**23,761,000**	**115,943,027**
June '23	650,495	244,573	384,000	3,409,000	**51,840,693**	27,727,000	0	3,805,000	0	990,000	**32,522,000**	**145,470,793**
Total	8,796,193	1,284,272	8,321,000	41,800,000	**568,648,068**	331,886,000	908,000	45,403,000	0	11,349,000	**389,546,000**	**1,691,453,361**
% OF TOTAL	0.5%	0.1%	0.5%	2.5%	**33.6%**	19.6%	0.1%	2.7%	0.0%	0.7%	**23.0%**	**100%**

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		Comments
Item		Sewer	Water	Sewer	Water	Sewer	Water	
Utility Director								
Regular Pay	$ 127,561	36.7%	63.3%	$ 46,842	$ 80,719	$ 47,529	$ 81,903	Salary Adjustment, 2%, Taking place 3/25/2023
Overtime Pay	$ -	36.7%	63.3%	$ -	$ -	$ -	$ -	Salary Adjustment, 2%
FICA / Medicare	$ 9,516	36.7%	63.3%	$ 3,494	$ 6,021	$ 3,545	$ 6,110	Salary Adjustment, 2%
Kentucky Retirement	$ 34,649	36.7%	63.3%	$ 12,724	$ 21,926	$ 12,910	$ 22,247	Salary Adjustment, 2%
Health / Life Insurance	$ 28,439	36.7%	63.3%	$ 10,443	$ 17,996	$ 10,443	$ 17,996	
Worker's Compensation	$ 1,355	36.7%	63.3%	$ 498	$ 857	$ 498	$ 857	
Unemployment Insurance	$ 68	36.7%	63.3%	$ 25	$ 43	$ 25	$ 43	
Postage / Freight	$ 39	36.7%	63.3%	$ 14	$ 25	$ 14	$ 25	
Travel / Training	$ 2,891	36.7%	63.3%	$ 1,061	$ 1,829	$ 1,061	$ 1,829	
Telephone	$ 1,501	36.7%	63.3%	$ 551	$ 950	$ 551	$ 950	
Equipment Repairs	$ -	36.7%	63.3%	$ -	$ -	$ -	$ -	
Rental / Maint Agreements	$ 1,658	36.7%	63.3%	$ 609	$ 1,049	$ 609	$ 1,049	
Dues / Publications	$ 471	36.7%	63.3%	$ 173	$ 298	$ 173	$ 298	
General Supplies	$ -	36.7%	63.3%	$ -	$ -	$ -	$ -	
Office Supplies	$ 397	36.7%	63.3%	$ 146	$ 251	$ 146	$ 251	
Fuel Expense	$ 357	36.7%	63.3%	$ 131	$ 226	$ 131	$ 226	
Miscellaneous Expense	$ 54	36.7%	63.3%	$ 20	$ 34	$ 20	$ 34	
BLANK	$ -	36.7%	63.3%	$ -	$ -	$ -	$ -	
BLANK	$ -	36.7%	63.3%	$ -	$ -	$ -	$ -	
BLANK	$ -	36.7%	63.3%	$ -	$ -	$ -	$ -	
BLANK	$ -	36.7%	63.3%	$ -	$ -	$ -	$ -	
BLANK	$ -	36.7%	63.3%	$ -	$ -	$ -	$ -	
Sub-Total	**$ 208,955**			**$ 76,731**	**$ 132,224**	**$ 77,656**	**$ 133,818**	
Utility Cashier								
Regular Pay	$ 607,498	36.7%	63.3%	$ 223,082	$ 384,416	$ 260,717	$ 449,271	Salary Adjustment, 23%
Overtime Pay	$ 18,894	36.7%	63.3%	$ 6,938	$ 11,956	$ 8,109	$ 13,973	Salary Adjustment, 23%
Standby / Seasonal Pay	$ 49,997	36.7%	63.3%	$ 18,360	$ 31,638	$ 21,457	$ 36,975	Salary Adjustment, 23%
FICA / Medicare	$ 50,991	36.7%	63.3%	$ 18,725	$ 32,267	$ 21,884	$ 37,710	Salary Adjustment, 23%
Kentucky Retirement	$ 166,160	36.7%	63.3%	$ 61,016	$ 105,144	$ 71,310	$ 122,883	Salary Adjustment, 23%
Health / Life Insurance	$ 212,510	36.7%	63.3%	$ 78,036	$ 134,473	$ 78,036	$ 134,473	
Worker's Compensation	$ 217	36.7%	63.3%	$ 80	$ 138	$ 80	$ 138	
Unemployment Insurance	$ 367	36.7%	63.3%	$ 135	$ 232	$ 135	$ 232	
Postage / Freight	$ 89,385	36.7%	63.3%	$ 32,823	$ 56,562	$ 32,823	$ 56,562	
Travel / Training	$ 8,288	36.7%	63.3%	$ 3,043	$ 5,244	$ 3,043	$ 5,244	
Printing / Reproduction	$ 425	36.7%	63.3%	$ 156	$ 269	$ 156	$ 269	
Telephone	$ 4,929	36.7%	63.3%	$ 1,810	$ 3,119	$ 1,810	$ 3,119	
Equipment Repairs	$ 215	36.7%	63.3%	$ 79	$ 136	$ 79	$ 136	
Rental / Maintenance Repairs	$ 17,223	36.7%	63.3%	$ 6,325	$ 10,899	$ 6,325	$ 10,899	
Dues / Publications	$ 50	36.7%	63.3%	$ 18	$ 32	$ 18	$ 32	
General Supplies	$ 22,522	36.7%	63.3%	$ 8,270	$ 14,251	$ 8,270	$ 14,251	
Office Supplies	$ 16,760	36.7%	63.3%	$ 6,154	$ 10,605	$ 6,154	$ 10,605	
Miscellaneous Expense	$ -	36.7%	63.3%	$ -	$ -	$ -	$ -	
BLANK	$ -	36.7%	63.3%	$ -	$ -	$ -	$ -	
BLANK	$ -	36.7%	63.3%	$ -	$ -	$ -	$ -	
BLANK	$ -	36.7%	63.3%	$ -	$ -	$ -	$ -	
BLANK	$ -	36.7%	63.3%	$ -	$ -	$ -	$ -	
BLANK	$ -	36.7%	63.3%	$ -	$ -	$ -	$ -	
Sub-Total	**$ 1,266,432**			**$ 465,051**	**$ 801,381**	**$ 520,408**	**$ 896,772**	
Utility Unclassified								
Utility Admin Overhead	$ 1,502,021	36.7%	63.3%	$ 551,563	$ 950,458	$ 652,708	$ 1,124,752	Salary Adjustment, 25%
Utility Retirement	$ 509,705	36.7%	63.3%	$ 187,171	$ 322,534	$ 200,273	$ 345,112	Prior Employees Pension, 7%
Medicare Supplement	$ 37,217	36.7%	63.3%	$ 13,667	$ 23,550	$ 16,173	$ 27,869	Salary Adjustment 25%
Professional Service	$ 157,130	36.7%	63.3%	$ 57,700	$ 99,429	$ 57,700	$ 99,429	
Judgment/Claims	$ 66,027	36.7%	63.3%	$ 24,246	$ 41,781	$ 24,246	$ 41,781	
Advertising	$ 33,048	36.7%	63.3%	$ 12,136	$ 20,913	$ 12,136	$ 20,913	
Utilities	$ 128,797	0.0%	100.0%	$ -	$ 128,797	$ -	$ 128,797	Catlettsburg Water Agreement
Rental/Maintenance Agreements	$ 106,972	36.7%	63.3%	$ 39,282	$ 67,690	$ 39,282	$ 67,690	
Dues / Publications	$ -	36.7%	63.3%			$ -	$ -	
BLANK	$ -	36.7%	63.3%	$ -	$ -	$ -	$ -	
BLANK	$ -	36.7%	63.3%	$ -	$ -	$ -	$ -	
Prop / Equip Insurance	$ 87,728	36.7%	63.3%	$ 32,215	$ 55,513	$ 32,215	$ 55,513	
Gen Liability Insurance	$ 90,820	36.7%	63.3%	$ 33,351	$ 57,470	$ 33,351	$ 57,470	
General Supplies	$ 13,767	36.7%	63.3%	$ 5,055	$ 8,711	$ 5,055	$ 8,711	
Bad Debt Expense	$ 4,186	36.7%	63.3%	$ 1,537	$ 2,649	$ 1,537	$ 2,649	
Wastewater Capital - CSO C-I-P	$ -	0.0%	100.0%	$ -	$ -	$ -	$ -	
Amortization Expense	$ 5,373	36.7%	63.3%	$ 1,973	$ 3,400	$ 1,973	$ 3,400	
Miscellaneous Expense	$ 40,122	36.7%	63.3%	$ 14,733	$ 25,389	$ 14,733	$ 25,389	Office Supply Inventory
Office Equipment	$ -	36.7%	63.3%	$ -	$ -	$ -	$ -	
Depreciation Expense (Water Only)	$ 238,379	0.0%	100.0%	$ -	$ 238,379	$ -	$ 238,379	Based on PSC Allowable
Depreciation Expense (Sewer Only)	$ 210,114	100.0%	0.0%	$ 210,114	$ -	$ 210,114	$ -	Based on PSC Allowable
Debt Service Payments (Water Only+10% Coverage)	$ 224,937	0.0%	100.0%	$ -	$ 224,937	$ -	$ 223,435	Bond Series 2015 (%) & 10% Debt Service Coverage
Debt Service Payments (Sewer Only)	$ 96,402	100.0%	0.0%	$ 96,402	$ -	$ 95,758	$ -	Bond Series 2015 (%) & 10% Debt Service Coverage
BLANK	$ -	36.7%	63.3%	$ -	$ -	$ -	$ -	
Sub-Total	**$ 3,552,744**			**$ 1,281,143**	**$ 2,271,601**	**$ 1,397,252**	**$ 2,471,290**	
Water Production								
Regular Pay	$ 514,116	0.0%	100.0%	$ -	$ 514,116	$ -	$ 585,767	Salary Adjustment, 19%
Overtime Pay	$ 22,392	0.0%	100.0%	$ -	$ 22,392	$ -	$ 25,513	Salary Adjustment, 19%
Standby / Seasonal Pay	$ -	0.0%	100.0%	$ -	$ -	$ -	$ -	Salary Adjustment, 19%
FICA / Medicare	$ 41,755	0.0%	100.0%	$ -	$ 41,755	$ -	$ 47,574	Salary Adjustment, 19%
Kentucky Retirement	$ 173,094	0.0%	100.0%	$ -	$ 173,094	$ -	$ 197,217	Salary Adjustment, 19%
Health / Life Insurance	$ 162,568	0.0%	100.0%	$ -	$ 162,568	$ -	$ 162,568	
Worker's Compensation	$ 5,798	0.0%	100.0%	$ -	$ 5,798	$ -	$ 5,798	
Unemployment Insurance	$ 296	0.0%	100.0%	$ -	$ 296	$ -	$ 296	
Professional Services	$ 2,200	0.0%	100.0%	$ -	$ 2,200	$ -	$ 2,200	
Postage / Freight	$ 10	0.0%	100.0%	$ -	$ 10	$ -	$ 10	
Travel / Training	$ 11,913	0.0%	100.0%	$ -	$ 11,913	$ -	$ 11,913	
Advertising	$ -	0.0%	100.0%	$ -	$ -	$ -	$ -	
Printing / Reproduction	$ -	0.0%	100.0%	$ -	$ -	$ -	$ -	
Utilities	$ 1,034,947	0.0%	100.0%	$ -	$ 1,034,947	$ -	$ 1,034,947	Power, Sewer, Etc.
Telephone	$ 1,636	0.0%	100.0%	$ -	$ 1,636	$ -	$ 1,636	
Building Repairs	$ 14,499	0.0%	100.0%	$ -	$ 14,499	$ -	$ 14,499	
Equipment Repairs	$ 42,028	0.0%	100.0%	$ -	$ 42,028	$ -	$ 42,028	
Rental / Maintenance Agreements	$ 41,346	0.0%	100.0%	$ -	$ 41,346	$ -	$ 41,346	
Dues / Publications	$ 260	0.0%	100.0%	$ -	$ 260	$ -	$ 260	
General Supplies	$ 24,389	0.0%	100.0%	$ -	$ 24,389	$ -	$ 24,389	
Office Supplies	$ 2,363	0.0%	100.0%	$ -	$ 2,363	$ -	$ 2,363	
Chemical Supplies	$ 780,675	0.0%	100.0%	$ -	$ 780,675	$ -	$ 780,675	
Lab Testing	$ 40,707	0.0%	100.0%	$ -	$ 40,707	$ -	$ 40,707	
Fuel Expense	$ 1,821	0.0%	100.0%	$ -	$ 1,821	$ -	$ 1,821	
Protective Apparel	$ 2,799	0.0%	100.0%	$ -	$ 2,799	$ -	$ 2,799	
Pipe / Fittings	$ 1,222	0.0%	100.0%	$ -	$ 1,222	$ -	$ 1,222	
Tools / Equipment	$ 5,157	0.0%	100.0%	$ -	$ 5,157	$ -	$ 5,157	
Miscellaneous Expense	$ 2,793	0.0%	100.0%	$ -	$ 2,793	$ -	$ 2,793	
Depreciation Expense (Water Production)	$ 488,095	0.0%	100.0%	$ -	$ 488,095	$ -	$ 488,095	Based on PSC Allowable
Debt Service Payments (Water Production+10% Coverage)	$ 1,287,537	0.0%	100.0%	$ -	$ 1,287,537	$ -	$ 809,602	KIA #C18-006 (WTP), Series 2013, Series 2020 (%) & 10% Debt Service Coverage
Water Capital - Utility Plant	$ 73,940	0.0%	0.0%	$ -	$ -	$ -	$ -	Capitalized
Water Capital - Utility Plant - Non City	$ -	0.0%	0.0%	$ -	$ -	$ -	$ -	Capitalized

Sewer / Water System Operating Expense Allocation	Test Year	Allocation Percent		Allocated Test Year		Test Year w/ Defined Adjustments		Comments
Item		Sewer	Water	Sewer	Water	Sewer	Water	
BLANK	$ -	0.0%	100.0%	$ -	$ -	$ -	$ -	
Sub-Total	**$ 4,780,355**			**$ -**	**$ 4,706,415**	**$ -**	**$ 4,333,195**	
Water Distribution								
Regular Pay	$ 1,224,218	0.0%	100.0%	$ -	$ 1,224,218	$ -	$ 1,331,976	Salary Adjustment, 12%
Overtime Pay	$ 231,450	0.0%	100.0%	$ -	$ 231,450	$ -	$ 251,822	Salary Adjustment, 12%
Standby / Seasonal Pay	$ 24,157	0.0%	100.0%	$ -	$ 24,157	$ -	$ 26,284	Salary Adjustment, 12%
FICA / Medicare	$ 115,987	0.0%	100.0%	$ -	$ 115,987	$ -	$ 126,197	Salary Adjustment, 12%
Kentucky Retirement	$ 415,865	0.0%	100.0%	$ -	$ 415,865	$ -	$ 452,470	Salary Adjustment, 12%
Health / Life Insurance	$ 510,076	0.0%	100.0%	$ -	$ 510,076	$ -	$ 510,076	
Worker's Compensation	$ 14,434	0.0%	100.0%	$ -	$ 14,434	$ -	$ 14,434	
Unemployment Insurance	$ 838	0.0%	100.0%	$ -	$ 838	$ -	$ 838	
Professional Services	$ 77,071	0.0%	100.0%	$ -	$ 77,071	$ -	$ 77,071	
Postage / Freight	$ 70	0.0%	100.0%	$ -	$ 70	$ -	$ 70	
Travel / Training	$ 17,615	0.0%	100.0%	$ -	$ 17,615	$ -	$ 17,615	
Advertising	$ -	0.0%	100.0%	$ -	$ -	$ -	$ -	
Printing / Reproduction	$ 388	0.0%	100.0%	$ -	$ 388	$ -	$ 388	
Utilities	$ 1,004,610	0.0%	100.0%	$ -	$ 1,004,610	$ -	$ 1,004,610	BPS Power, Etc.
Telephone	$ 3,471	0.0%	100.0%	$ -	$ 3,471	$ -	$ 3,471	
Building Repairs	$ 9,537	0.0%	100.0%	$ -	$ 9,537	$ -	$ 9,537	
Equipment Repairs	$ 75,715	0.0%	100.0%	$ -	$ 75,715	$ -	$ 75,715	
Rental / Maint. Agreements	$ 154,921	0.0%	100.0%	$ -	$ 154,921	$ -	$ 154,921	
Dues / Publications	$ 2,580	0.0%	100.0%	$ -	$ 2,580	$ -	$ 2,580	
Waterline Street Repairs	$ 410,961	0.0%	100.0%	$ -	$ 410,961	$ -	$ 410,961	
General Supplies	$ 57,186	0.0%	100.0%	$ -	$ 57,186	$ -	$ 57,186	
Office Supplies	$ 3,332	0.0%	100.0%	$ -	$ 3,332	$ -	$ 3,332	
Chemical Supplies	$ 7,149	0.0%	100.0%	$ -	$ 7,149	$ -	$ 7,149	
Concrete / Aggregate	$ 65,066	0.0%	100.0%	$ -	$ 65,066	$ -	$ 65,066	
Lab Testing	$ 1,810	0.0%	100.0%	$ -	$ 1,810	$ -	$ 1,810	
Fuel Expense	$ 90,459	0.0%	100.0%	$ -	$ 90,459	$ -	$ 90,459	
Protective Apparel	$ 7,952	0.0%	100.0%	$ -	$ 7,952	$ -	$ 7,952	
Pipe / Fittings	$ 124,752	0.0%	100.0%	$ -	$ 124,752	$ -	$ 124,752	
Tools / Equipment	$ 14,281	0.0%	100.0%	$ -	$ 14,281	$ -	$ 14,281	
Water Meters & Install	$ 270,931	0.0%	100.0%	$ -	$ 270,931	$ -	$ 270,931	
Miscellaneous Expense	$ 1,369	0.0%	100.0%	$ -	$ 1,369	$ -	$ 1,369	
Depreciation Expense (Water Distribution)	$ 370,164	0.0%	100.0%	$ -	$ 370,164	$ -	$ 370,164	Based on PSC Allowable
Debt Service Payments (Water Distribution+10% Coverage)	$ 433,173	0.0%	100.0%	$ -	$ 433,173	$ -	$ 433,818	Series 2020 (%) & Utility Meter Lease & 10% Debt Service Coverage
Water Capital - Waterline Replacements	$ 5,177	0.0%	100.0%	$ -	$ -	$ -	$ -	Capitalized
Licenses	$ 1,530	0.0%	100.0%	$ -	$ 1,530	$ -	$ 1,530	
BLANK	$ -	0.0%	100.0%	$ -	$ -	$ -	$ -	
Sub-Total	**$ 5,748,294**			**$ -**	**$ 5,743,117**	**$ -**	**$ 5,920,831**	
Sewer - Treatment								
Regular Pay	$ 667,360	100.0%	0.0%	$ 667,360	$ -	$ 750,578	$ -	Salary Adjustment, 17%
Overtime Pay	$ 20,964	100.0%	0.0%	$ 20,964	$ -	$ 23,579	$ -	Salary Adjustment, 17%
Standby / Seasonal Pay	$ 30,923	100.0%	0.0%	$ 30,923	$ -	$ 34,780	$ -	Salary Adjustment, 17%
FICA / Medicare	$ 51,453	100.0%	0.0%	$ 51,453	$ -	$ 57,869	$ -	Salary Adjustment, 17%
Kentucky Retirement	$ 178,967	100.0%	0.0%	$ 178,967	$ -	$ 201,284	$ -	Salary Adjustment, 17%
Health / Life Insurance	$ 237,418	100.0%	0.0%	$ 237,418	$ -	$ 237,418	$ -	
Worker's Compensation	$ 7,091	100.0%	0.0%	$ 7,091	$ -	$ 7,091	$ -	
Unemployment Insurance	$ 373	100.0%	0.0%	$ 373	$ -	$ 373	$ -	
Professional Services	$ 548,256	100.0%	0.0%	$ 548,256	$ -	$ 548,256	$ -	Includes accruals of engineering for sewer plant, will be reduced but offset by WWTP costs
Postage / Freight	$ 88	100.0%	0.0%	$ 88	$ -	$ 88	$ -	
Travel / Training	$ 11,093	100.0%	0.0%	$ 11,093	$ -	$ 11,093	$ -	
Advertising	$ -	100.0%	0.0%	$ -	$ -	$ -	$ -	
Printing / Reproduction	$ -	100.0%	0.0%	$ -	$ -	$ -	$ -	
Utilities	$ 604,870	100.0%	0.0%	$ 604,870	$ -	$ 604,870	$ -	
Telephone	$ 3,040	100.0%	0.0%	$ 3,040	$ -	$ 3,040	$ -	
Building Repairs	$ 4,930	100.0%	0.0%	$ 4,930	$ -	$ 4,930	$ -	
Equipment Repairs	$ 68,270	100.0%	0.0%	$ 68,270	$ -	$ 68,270	$ -	
Rental / Maint Agreements	$ 30,703	100.0%	0.0%	$ 30,703	$ -	$ 30,703	$ -	
Dues / Publications	$ 2,898	100.0%	0.0%	$ 2,898	$ -	$ 2,898	$ -	
Landfill	$ 197,583	100.0%	0.0%	$ 197,583	$ -	$ 197,583	$ -	
General Supplies	$ 34,595	100.0%	0.0%	$ 34,595	$ -	$ 34,595	$ -	
Office Supplies	$ 1,944	100.0%	0.0%	$ 1,944	$ -	$ 1,944	$ -	
Chemical Supplies	$ 143,758	100.0%	0.0%	$ 143,758	$ -	$ 143,758	$ -	
Concrete / Aggregate / Asphalt	$ 853	100.0%	0.0%	$ 853	$ -	$ 853	$ -	
Lab Testing	$ 20,004	100.0%	0.0%	$ 20,004	$ -	$ 20,004	$ -	
Fuel Expense	$ 25,161	100.0%	0.0%	$ 25,161	$ -	$ 25,161	$ -	
Protective Apparel	$ 6,635	100.0%	0.0%	$ 6,635	$ -	$ 6,635	$ -	
Pipe / Fittings	$ -	100.0%	0.0%	$ -	$ -	$ -	$ -	
Tools / Equipment	$ 5,746	100.0%	0.0%	$ 5,746	$ -	$ 5,746	$ -	
Miscellaneous Expense	$ -	100.0%	0.0%	$ -	$ -	$ -	$ -	
Depreciation Expense (Sewer Treatment)	$ 34,291	100.0%	0.0%	$ 34,291	$ -	$ 34,291	$ -	Based on PSC Allowable
Debt Service Payments (Sewer Treatment+10% Coverage)	$ -	100.0%	0.0%	$ -	$ -	$ -	$ -	
Wastewater Capital - Sewer Plant	$ 5,856	100.0%	0.0%	$ -	$ -	$ -	$ -	Capitalized
Licenses	$ 61	100.0%	0.0%	$ 61	$ -	$ 61	$ -	
BLANK	$ -	100.0%	0.0%	$ -	$ -	$ -	$ -	
Sub-Total	**$ 2,945,187**			**$ 2,939,331**	**$ -**	**$ 3,057,752**	**$ -**	
Sewer Collection								
Regular Pay	$ 570,341	100.0%	0.0%	$ 570,341	$ -	$ 620,543	$ -	Salary Adjustment, 12%
Overtime Pay	$ 89,283	100.0%	0.0%	$ 89,283	$ -	$ 97,142	$ -	Salary Adjustment, 12%
Standby / Seasonal Pay	$ 13,306	100.0%	0.0%	$ 13,306	$ -	$ 14,477	$ -	Salary Adjustment, 12%
FICA / Medicare	$ 54,087	100.0%	0.0%	$ 54,087	$ -	$ 58,848	$ -	Salary Adjustment, 12%
Kentucky Retirement	$ 195,508	100.0%	0.0%	$ 195,508	$ -	$ 212,717	$ -	Salary Adjustment, 12%
Health / Life Insurance	$ 243,656	100.0%	0.0%	$ 243,656	$ -	$ 243,656	$ -	
Worker's Compensation	$ 6,479	100.0%	0.0%	$ 6,479	$ -	$ 6,479	$ -	
Unemployment Insurance	$ 388	100.0%	0.0%	$ 388	$ -	$ 388	$ -	
Professional Services	$ 15,351	100.0%	0.0%	$ 15,351	$ -	$ 15,351	$ -	
CSO Admin / Support Exp	$ 9,800	100.0%	0.0%	$ 9,800	$ -	$ 9,800	$ -	
Postage / Freight	$ 1	100.0%	0.0%	$ 1	$ -	$ 1	$ -	
Travel / Training	$ 5,901	100.0%	0.0%	$ 5,901	$ -	$ 5,901	$ -	
Advertising	$ -	100.0%	0.0%	$ -	$ -	$ -	$ -	
Utilities	$ 518,777	100.0%	0.0%	$ 518,777	$ -	$ 518,777	$ -	
Telephone	$ 5,013	100.0%	0.0%	$ 5,013	$ -	$ 5,013	$ -	
Building Repairs	$ 1,939	100.0%	0.0%	$ 1,939	$ -	$ 1,939	$ -	
Equipment Repairs	$ 125,138	100.0%	0.0%	$ 125,138	$ -	$ 125,138	$ -	
Rental / Maint Agreements	$ 36,042	100.0%	0.0%	$ 36,042	$ -	$ 36,042	$ -	
Tree Trimming and Removal	$ 6,100	100.0%	0.0%	$ 6,100	$ -	$ 6,100	$ -	
Sewer Line Street Repairs	$ 70,990	100.0%	0.0%	$ 70,990	$ -	$ 70,990	$ -	
General Supplies	$ 25,527	100.0%	0.0%	$ 25,527	$ -	$ 25,527	$ -	
Office Supplies	$ 4,688	100.0%	0.0%	$ 4,688	$ -	$ 4,688	$ -	
Chemical Supplies	$ 6,948	100.0%	0.0%	$ 6,948	$ -	$ 6,948	$ -	
Concrete / Aggregate / Asphalt	$ 22,322	100.0%	0.0%	$ 22,322	$ -	$ 22,322	$ -	
Fuel Expense	$ 42,529	100.0%	0.0%	$ 42,529	$ -	$ 42,529	$ -	
Protective Apparel	$ 12,278	100.0%	0.0%	$ 12,278	$ -	$ 12,278	$ -	
Pipe / Fittings	$ 25,125	100.0%	0.0%	$ 25,125	$ -	$ 25,125	$ -	
Tools / Equipment	$ 13,121	100.0%	0.0%	$ 13,121	$ -	$ 13,121	$ -	
Miscellaneous Expense	$ -	100.0%	0.0%	$ -	$ -	$ -	$ -	
Depreciation Expense (Sewer Collection)	$ 585,030	100.0%	0.0%	$ 585,030	$ -	$ 585,030	$ -	Based on PSC Allowable

Sewer / Water System Operating Expense Allocation	Test Year	Allocation Percent		Allocated Test Year		Test Year w/ Defined Adjustments		Comments
Item		Sewer	Water	Sewer	Water	Sewer	Water	
Debt Service Payments (Sewer Collection+10% Coverage)	$ 524,990	100.0%	0.0%	$ 524,990	$ -	$ 524,301	$ -	Series 2020 (%) & KIA #A10-01 & 10% Debt Service Coverage
Wastewater Capital - Sewerline Replacements	$ -	100.0%	0.0%	$ -	$ -	$ -	$ -	Capitalized
Licenses	$ 3,514	100.0%	0.0%	$ 3,514	$ -	$ 3,514	$ -	
BLANK	$ -	100.0%	0.0%	$ -	$ -	$ -	$ -	
Sub-Total	**$ 3,234,171**			**$ 3,234,171**	**$ -**	***$ 3,314,684***	***$ -***	
Administration Only Sub-Total	**$ 5,028,131**			**$ 1,822,925**	**$ 3,205,206**	***$ 1,995,317***	***$ 3,501,879***	
Water Only Sub-Total	**$ 10,528,648**			**$ -**	**$ 10,449,531**	***$ -***	***$ 10,254,026***	
Sewer Only Sub-Total	**$ 6,179,358**			**$ 6,173,503**	**$ -**	***$ 6,372,436***	***$ -***	
Total	**$ 21,736,138**			**$ 7,996,428**	**$ 13,654,737**	***$ 8,367,753***	***$ 13,755,905***	

Notes:
[1] Combined expenses split between Water & Sewer based on percentage of direct expenses for each utility.
[2] Data obtained from fy 23 utility fund expenses.pdf
[3] Salary adjustments based on salary study performed by Ashland- adjustements calculated in Utility Employee rates 2023 CM.xlsx, then adjusted as the rates were applied beginning 3/25/2023 (26.65% of the year)
[4] Debt Service Payments- COA Debt.xlsx
[5] Depreciation expenses- Ashland Depreciation FY23.xlsx

Appendix E. Allocated Utility Revenues

Sewer / Water System Revenue Allocation	Test Year	Allocation Percent		Allocated Test Year		Test Year w/ Defined Adjustments		Comments
Item		Sewer	Water	Sewer	Water	Sewer	Water	
Residential and Commercial Meter Sales								
Residential/Commercial Meter Sales - City	$ 2,171,917	0.0%	100.0%	$ -	$ 2,171,917	$ -	$ 2,506,175	Water rate increases since 7/1/2023
Residential/Commercial Meter Sales - Non City	$ 1,785,084	0.0%	100.0%	$ -	$ 1,785,084	$ -	$ 2,059,808	Water rate increases since 7/1/2023
Residential/Commercial Meter Sales - Catlettsburg	$ 469,101	0.0%	100.0%	$ -	$ 469,101	$ -	$ 541,296	Water rate increases since 7/1/2023
Sub-Total	**$ 4,426,102**			**$ -**	**$ 4,426,102**	**$ -**	**$ 5,107,279**	
Industrial Meter Sales								
Industrial Meter Sales - Ind Park	$ 282,405	0.0%	100.0%	$ -	$ 282,405	$ -	$ 325,867	Water rate increases since 7/1/2023
Industrial Meter Sales - City	$ 1,788,142	0.0%	100.0%	$ -	$ 1,788,142	$ -	$ 2,063,337	Water rate increases since 7/1/2023
Industrial Meter Sales - Non City	$ 1,462,626	0.0%	100.0%	$ -	$ 1,462,626	$ -	$ 1,687,724	Water rate increases since 7/1/2023
Industrial Meter Sales - Catlettsburg	$ 672,907	0.0%	100.0%	$ -	$ 672,907	$ -	$ 776,468	Water rate increases since 7/1/2023
Sub-Total	**$ 4,206,080**			**$ -**	**$ 4,206,080**	**$ -**	**$ 4,853,396**	
Water Wholesale Customers								
Russell	$ 3,092	0.0%	100.0%	$ -	$ 3,092	$ -	$ 3,092	
Big Sandy Water	$ 29,582	0.0%	100.0%	$ -	$ 29,582	$ -	$ 29,582	
Cannonsburg	$ 978,490	0.0%	100.0%	$ -	$ 978,490	$ -	$ 978,490	
Kenova	$ -	0.0%	100.0%	$ -	$ -	$ -	$ -	
Flatwoods	$ 156,326	0.0%	100.0%	$ -	$ 156,326	$ -	$ 156,326	
Sub-Total	**$ 1,167,491**			**$ -**	**$ 1,167,491**	**$ -**	**$ 1,167,491**	
Water Miscellaneous Fees								
Water Tap Fees	$ 69,879	0.0%	100.0%	$ -	$ 69,879	$ -	$ 69,879	
Fire Protection Sprinkler Service	$ 124,833	0.0%	100.0%	$ -	$ 124,833	$ -	$ 124,833	
Turn Fees	$ 137,033	0.0%	100.0%	$ -	$ 137,033	$ -	$ 137,033	
Sub-Total	**$ 331,745**			**$ -**	**$ 331,745**	**$ -**	**$ 331,745**	
Sewer Service								
Sewer Service Charges - City	$ 3,356,974	100.0%	0.0%	$ 3,356,974	$ -	$ 3,873,612	$ -	Sewer rate increases since 7/1/2023
Sewer Service Charges - Non City	$ 44,805	100.0%	0.0%	$ 44,805	$ -	$ 51,701	$ -	Sewer rate increases since 7/1/2023
Sub-Total	**$ 3,401,779**			**$ 3,401,779**	**$ -**	**$ 3,925,312**	**$ -**	
Sewer Bulk / Wholesale Customers								
Boyd County Sewer	$ 1,978,215	100.0%	0.0%	$ 1,978,215	$ -	$ 2,282,662	$ -	Sewer rate increases since 7/1/2023- Boyd county rates are 90% of Ashland sewer rates
Hauled Waste	$ 739,941	100.0%	0.0%	$ 739,941	$ -	$ 739,941	$ -	
Industrial Pretreatment	$ 91,449	100.0%	0.0%	$ 91,449	$ -	$ 91,449	$ -	
Sub-Total	**$ 2,809,605**			**$ 2,809,605**	**$ -**	**$ 3,114,052**	**$ -**	
Sewer Miscellaneous Fees								
CSO Surcharge	$ 2,078,067	100.0%	0.0%	$ 2,078,067	$ -	$ 2,078,067	$ -	
Sewer Tap Fees	$ 14,543	100.0%	0.0%	$ 14,543	$ -	$ 14,543	$ -	
Sub-Total	**$ 2,092,610**			**$ 2,092,610**	**$ -**	**$ 2,092,610**	**$ -**	
General Miscellaneous								
Interest Income	$ 116,081	36.7%	63.3%	$ 42,626	$ 73,454	$ 42,626	$ 73,454	
Billing Charges	$ 17,084	36.7%	63.3%	$ 6,273	$ 10,811	$ 6,273	$ 10,811	
Late Payment Charges	$ 217,870	36.7%	63.3%	$ 80,005	$ 137,865	$ 80,005	$ 137,865	
Returned Check Charges	$ 15,526	36.7%	63.3%	$ 5,701	$ 9,825	$ 5,701	$ 9,825	
Lab Test Fees	$ 7,552	36.7%	63.3%	$ 2,773	$ 4,779	$ 2,773	$ 4,779	
Fines	$ 13,173	36.7%	63.3%	$ 4,837	$ 8,336	$ 4,837	$ 8,336	
Miscellaneous Revenue	$ 307,936	36.7%	63.3%	$ 113,078	$ 194,857	$ 113,078	$ 194,857	
Sub-Total	**$ 695,221**			**$ 255,295**	**$ 439,926**	**$ 255,295**	**$ 439,926**	
Total	**$ 19,130,633.02**			**$ 8,559,289**	**$ 10,571,344**	**$ 9,387,270**	**$ 11,899,837**	

Note:
[1] General Miscellaneous revenue split between Water & Sewer based on percentage of direct revenue for each utility.
[2] Data obtained from fy 23 utility fund expenses revenues.pdf
[3] Ashland's rate increase schedule- Rate Increases.png

Appendix F. Water Production and Sales Calculated Allocations

Test Year Water Production and Sales Calculated Allocations

Month (Test Year)	Days per Month	Average Daily Raw Water [1, 2]	Max Daily Raw Water [1, 2]	Average Daily Wash Water [1, 2]	Monthly Wash Water [1, 2]	% Monthly Backwash Water Used	Daily Plant Usage (1%) [2]	Monthly Plant Usage (1%)	Monthly Produced [1, 2]	Monthly Sales [1, 2]	Monthly Water Sales plus Unaccounted Water (over 15%)	Unaccounted for Water [2] (gallons)	Unaccounted for Water [2] %	Unaccounted Water over 15% of Monthly Produced [2] (gallons)	Unaccounted Water over 15% of Monthly Produced [2] %
July '22	31	8,789,313	9,441,000	252,657	7,832,367	2.9%	87,893	2,724,687	261,911,649	*149,579,000*	222,624,902	112,332,649	42.9%	73,045,902	27.9%
August '22	31	9,565,355	10,825,000	217,841	6,753,071	2.3%	95,654	2,965,260	286,807,674	*163,699,000*	243,786,523	123,108,674	42.9%	80,087,523	27.9%
September '22	30	9,437,967	9,969,000	198,740	5,962,200	2.1%	94,380	2,831,390	274,345,420	*148,439,000*	233,193,607	125,906,420	45.9%	84,754,607	30.9%
October '22	31	9,343,548	9,910,000	313,637	9,722,747	3.4%	93,435	2,896,500	277,030,741	*148,238,000*	235,476,130	128,792,741	46.5%	87,238,130	31.5%
November '22	30	9,152,267	9,972,000	423,482	12,704,460	4.6%	91,523	2,745,680	259,117,870	*149,263,000*	220,250,189	109,854,870	42.4%	70,987,189	27.4%
December '22	31	10,108,621	12,977,740	440,551	13,657,081	4.4%	101,086	3,133,673	296,576,497	*132,003,000*	**252,090,023**	**164,573,497**	55.5%	120,087,023	40.5%
January '23	31	9,441,161	11,230,000	388,240	12,035,440	4.1%	94,412	2,926,760	277,713,791	*143,605,000*	236,056,722	134,108,791	48.3%	92,451,722	33.3%
February '23	28	9,104,893	9,990,000	348,648	9,762,144	3.8%	91,049	2,549,370	242,625,490	*146,663,433*	206,231,666	95,962,057	39.6%	59,568,233	24.6%
March '23	31	8,771,452	9,517,000	387,180	12,002,580	4.4%	87,715	2,719,150	257,193,282	*130,400,473*	218,614,290	126,792,809	49.3%	88,213,817	34.3%
April '23	30	8,659,767	9,769,000	333,023	9,990,690	3.8%	86,598	2,597,930	247,204,390	*118,149,635*	210,123,731	129,054,755	52.2%	91,974,096	37.2%
May '23	31	9,455,613	10,445,613	360,615	11,179,065	3.8%	94,556	2,931,240	279,013,698	*115,943,027*	237,161,643	163,070,671	58.4%	**121,218,616**	43.4%
June '23	30	9,496,000	10,158,000	196,008	5,880,240	2.1%	94,960	2,848,800	276,150,960	*145,470,793*	234,728,316	130,680,167	47.3%	89,257,523	32.3%
Annual Total	**365**				**117,482,085**	**3.6%**		**33,870,440**	**3,235,691,462**	***1,691,453,361***	**2,750,337,743**	**1,544,238,101**	**47.7%**	**1,058,884,382**	**32.7%**
Largest Monthly Value		10,108,621	12,977,740								252,090,023	164,573,497	31	121,218,616	
Average Day					**321,869**			**92,796**	**8,864,908**		**7,535,172**	**4,230,789**		**2,901,053**	
Maximum Day					**471,198**			**389,332**	**12,977,740**		**8,478,660**	**5,308,822**	**40.9%**		

Allocation Methods

Test Year	GPD	GPM
Average Day	*8,864,908*	6,156
Maximum Day	*12,977,740*	9,012

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	68.3%	31.7%	0%
Customer Costs	CC	0%	0%	100.0%

Test Year - Customer Cost Allocation Methods		
Customer	**Annual Sales**	**%**
City Total Sales	*733,259,293*	56.3%
Out-of-City Avg Water Sales	*568,648,068*	43.7%

Test Year - User Allocations for Service Functions (Production)	City	Non-City	Wholesale						Total
			Big Sandy	Cannonsburg	Flatwoods	Kenova	Russell	Sub-Total	
Base	48.3%	37.5%	0.4%	12.1%	1.7%	0.0%	0.0%	**14.2%**	**100.0%**
Maximum Day	46.9%	36.5%	0.9%	12.1%	3.2%	0.0%	0.3%	**16.6%**	**100.0%**
Customer Class	*56.3%*	*43.7%*	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	45.2%	35.0%	0.9%	15.7%	2.7%	0.0%	0.4%	**19.8%**	**100.0%**
Maximum Day	43.7%	34.0%	1.5%	15.5%	4.5%	0.0%	0.9%	**22.3%**	**100.0%**
Customer Class	56.3%	43.7%	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.
[3] Data obtained from FY 23 WTP MORs

Test Year Water Production a		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 %
July '22	31	100,574,858	45.2%	86,124,043	38.7%	***2,346,000***	1.1%	*29,558,000*	13.3%	*4,022,000*	1.8%	*0*	0.0%	*0*	0.0%
August '22	31	119,025,835	48.8%	92,610,688	38.0%	*1,129,000*	0.5%	*27,387,000*	11.2%	*3,634,000*	1.5%	*0*	0.0%	***0***	0.0%
September '22	30	109,408,427	46.9%	92,165,180	39.5%	*632,000*	0.3%	*26,672,000*	11.4%	*4,316,000*	1.9%	*0*	0.0%	*0*	0.0%
October '22	31	110,659,194	47.0%	93,620,935	39.8%	*730,000*	0.3%	*26,570,000*	11.3%	*3,896,000*	1.7%	*0*	0.0%	*0*	0.0%
November '22	30	108,480,352	49.3%	80,284,838	36.5%	*617,000*	0.3%	*26,848,000*	12.2%	*4,020,000*	1.8%	*0*	0.0%	*0*	0.0%
December '22	31	123,176,323	48.9%	**96,014,699**	38.1%	*580,000*	0.2%	*27,433,000*	10.9%	*4,886,000*	1.9%	*0*	0.0%	*0*	0.0%
January '23	31	108,350,590	45.9%	89,128,132	37.8%	*810,000*	0.3%	***31,926,000***	13.5%	*4,934,000*	2.1%	*0*	0.0%	*908,000*	0.4%
February '23	28	98,078,377	47.6%	70,860,289	34.4%	*869,000*	0.4%	*28,776,000*	14.0%	***7,648,000***	3.7%	*0*	0.0%	*0*	0.0%
March '23	31	114,352,388	52.3%	72,588,902	33.2%	*832,000*	0.4%	*27,231,000*	12.5%	*3,610,000*	1.7%	*0*	0.0%	*0*	0.0%
April '23	30	103,556,487	49.3%	76,124,244	36.2%	*905,000*	0.4%	*29,538,000*	14.1%	*0*	0.0%	*0*	0.0%	*0*	0.0%
May '23	31	**122,600,878**	51.7%	90,799,766	38.3%	*909,000*	0.4%	*22,220,000*	9.4%	*632,000*	0.3%	*0*	0.0%	*0*	0.0%
June '23	30	111,379,656	47.5%	90,826,660	38.7%	*990,000*	0.4%	*27,727,000*	11.8%	*3,805,000*	1.6%	*0*	0.0%	*0*	0.0%
Annual Total	**365**	**1,329,643,365**	**48.3%**	**1,031,148,378**	**37.5%**	**11,349,000**	**0.4%**	**331,886,000**	**12.1%**	**45,403,000**	**1.7%**	**-**	**0.0%**	**908,000**	**0.0%**
Largest Monthly Value		123,176,323	31	96,014,699	31	2,346,000	31	31,926,000	31	7,648,000	28	0	31	908,000	31
Average Day		**3,642,859**		**2,825,064**		**31,093**		**909,277**		**124,392**		**0**		**2,488**	
Maximum Day		**3,973,430**	**46.9%**	**3,097,248**	**36.5%**	**75,677**	**0.9%**	**1,029,871**	**12.1%**	**273,143**	**3.2%**	**0**	**0.0%**	**29,290**	**0.3%**

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 (1%) [2]	Monthly Plant Usage (1%)	Monthly Produced [1, 2]	Monthly Sales [1, 2]	Monthly Water Sales plus Unaccounted Water (over 15%) [2]	Unaccounted for Water [2] (gallons)	Unaccounted for Water [2] %	Unaccounted Water over 15% of Monthly Produced [2] (gallons)	Unaccounted Water over 15% of Monthly Produced [2] %
July '22	31	8,789,313	9,441,000	252,657	7,832,367	2.9%	87,893	2,724,687	261,911,649	149,579,000	222,624,902	112,332,649	42.9%	73,045,902	27.9%
August '22	31	9,565,355	10,825,000	217,841	6,753,071	2.3%	95,654	2,965,260	286,807,674	163,699,000	243,786,523	123,108,674	42.9%	80,087,523	27.9%
September '22	30	9,437,967	9,969,000	198,740	5,962,200	2.1%	94,380	2,831,390	274,345,420	148,439,000	233,193,607	125,906,420	45.9%	84,754,607	30.9%
October '22	31	9,343,548	9,910,000	313,637	9,722,747	3.4%	93,435	2,896,500	277,030,741	148,238,000	235,476,130	128,792,741	46.5%	87,238,130	31.5%
November '22	30	9,152,267	9,972,000	423,482	12,704,460	4.6%	91,523	2,745,680	259,117,870	149,263,000	220,250,189	109,854,870	42.4%	70,987,189	27.4%
December '22	31	10,108,621	12,977,740	440,551	13,657,081	4.4%	101,086	3,133,673	296,576,497	132,003,000	252,090,023	164,573,497	55.5%	120,087,023	40.5%
January '23	31	9,441,161	11,230,000	388,240	12,035,440	4.1%	94,412	2,926,760	277,713,791	143,605,000	236,056,722	134,108,791	48.3%	92,451,722	33.3%
February '23	28	9,104,893	9,990,000	348,648	9,762,144	3.8%	91,049	2,549,370	242,625,490	146,663,433	206,231,666	95,962,057	39.6%	59,568,233	24.6%
March '23	31	8,771,452	9,517,000	387,180	12,002,580	4.4%	87,715	2,719,150	257,193,282	130,400,473	218,614,290	126,792,809	49.3%	88,213,817	34.3%
April '23	30	8,659,767	9,769,000	333,023	9,990,690	3.8%	86,598	2,597,930	247,204,390	118,149,635	210,123,731	129,054,755	52.2%	91,974,096	37.2%
May '23	31	9,455,613	10,445,613	360,615	11,179,065	3.8%	94,556	2,931,240	279,013,698	115,943,027	237,161,643	163,070,671	58.4%	121,218,616	43.4%
June '23	30	9,496,000	10,158,000	196,008	5,880,240	2.1%	94,960	2,848,800	276,150,960	145,470,793	234,728,316	130,680,167	47.3%	89,257,523	32.3%
Annual Total	**365**				**117,482,085**	**3.6%**		**33,870,440**	**3,235,691,462**	**1,691,453,361**	**2,750,337,743**	**1,544,238,101**	**47.7%**	**1,058,884,382**	**32.7%**
Largest Monthly Value		10,108,621	12,977,740								252,090,023	164,573,497	31	121,218,616	
Average Day					**321,869**			**92,796**	**8,864,908**		**7,535,172**	**4,230,789**		**2,901,053**	
Maximum Day					**471,198**			**389,332**	**12,977,740**		**8,478,660**	**5,308,822**	**40.9%**		

Allocation Methods

	GPD	GPM
Average Day	8,864,908	6,156
Maximum Day	12,977,740	9,012

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	68.3%	31.7%	0%
Customer Costs	CC	0%	0%	100.0%

Customer Cost Allocation Methods		
Customer	**Annual Sales**	**%**
City Total Sales	733,259,293	56.3%
Out-of-City Avg Water Sales	568,648,068	43.7%

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	48.3%	37.5%	0.4%	12.1%	1.7%	0.0%	0.0%	14.2%	100.0%
Maximum Day	46.9%	36.5%	0.9%	12.1%	3.2%	0.0%	0.3%	16.6%	100.0%
Customer Class	56.3%	43.7%	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	45.2%	35.0%	0.9%	15.7%	2.7%	0.0%	0.4%	19.8%	100.0%
Maximum Day	43.7%	34.0%	1.5%	15.5%	4.5%	0.0%	0.9%	22.3%	100.0%
Customer Class	56.3%	43.7%	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.
[3] Data from FY 23 WTP MORs

Test Year with Defined Adjustments						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 '22	31	100,574,858	45.2%	86,124,043	38.7%	2,346,000	1.1%	29,558,000	13.3%	4,022,000	1.8%	0	0.0%	0	0.0%
August '22	31	119,025,835	48.8%	92,610,688	38.0%	1,129,000	0.5%	27,387,000	11.2%	3,634,000	1.5%	0	0.0%	0	0.0%
September '22	30	109,408,427	46.9%	92,165,180	39.5%	632,000	0.3%	26,672,000	11.4%	4,316,000	1.9%	0	0.0%	0	0.0%
October '22	31	110,659,194	47.0%	93,620,935	39.8%	730,000	0.3%	26,570,000	11.3%	3,896,000	1.7%	0	0.0%	0	0.0%
November '22	30	108,480,352	49.3%	80,284,838	36.5%	617,000	0.3%	26,848,000	12.2%	4,020,000	1.8%	0	0.0%	0	0.0%
December '22	31	123,176,323	48.9%	96,014,699	38.1%	580,000	0.2%	27,433,000	10.9%	4,886,000	1.9%	0	0.0%	0	0.0%
January '23	31	108,350,590	45.9%	89,128,132	37.8%	810,000	0.3%	31,926,000	13.5%	4,934,000	2.1%	0	0.0%	908,000	0.4%
February '23	28	98,078,377	47.6%	70,860,289	34.4%	869,000	0.4%	28,776,000	14.0%	7,648,000	3.7%	0	0.0%	0	0.0%
March '23	31	114,352,388	52.3%	72,588,902	33.2%	832,000	0.4%	27,231,000	12.5%	3,610,000	1.7%	0	0.0%	0	0.0%
April '23	30	103,556,487	49.3%	76,124,244	36.2%	905,000	0.4%	29,538,000	14.1%	0	0.0%	0	0.0%	0	0.0%
May '23	31	122,600,878	51.7%	90,799,766	38.3%	909,000	0.4%	22,220,000	9.4%	632,000	0.3%	0	0.0%	0	0.0%
June '23	30	111,379,656	47.5%	90,826,660	38.7%	990,000	0.4%	27,727,000	11.8%	3,805,000	1.6%	0	0.0%	0	0.0%
Annual Total	365	1,329,643,365	48.3%	1,031,148,378	37.5%	11,349,000	0.4%	331,886,000	12.1%	45,403,000	1.7%	-	0.0%	908,000	0.0%
Largest Monthly Value		123,176,323	31	96,014,699	31	2,346,000	31	31,926,000	31	7,648,000	28	0	31	908,000	31
Average Day		3,642,859		2,825,064		31,093		909,277		124,392		0		2,488	
Maximum Day		3,973,430	46.9%	3,097,248	36.5%	75,677	0.9%	1,029,871	12.1%	273,143	3.2%	0	0.0%	29,290	0.3%

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

Water System Cost of Service by Function for Test Year Item	Test Year	Service Function	Base	Maximum Day	Customer Costs	Notes
Utility Director						
Regular Pay	$ 80,719	AD	$ 80,719	$ -	$ -	
Overtime Pay	$ -	ADM	$ -	$ -	$ -	
FICA / Medicare	$ 6,021	AD	$ 6,021	$ -	$ -	
Kentucky Retirement	$ 21,926	AD	$ 21,926	$ -	$ -	
Health / Life Insurance	$ 17,996	AD	$ 17,996	$ -	$ -	
Worker's Compensation	$ 857	AD	$ 857	$ -	$ -	
Unemployment Insurance	$ 43	AD	$ 43	$ -	$ -	
Postage / Freight	$ 25	AD	$ 25	$ -	$ -	
Travel / Training	$ 1,829	AD	$ 1,829	$ -	$ -	
Telephone	$ 950	AD	$ 950	$ -	$ -	
Equipment Repairs	$ -	AD	$ -	$ -	$ -	
Rental / Maint Agreements	$ 1,049	AD	$ 1,049	$ -	$ -	
Dues / Publications	$ 298	AD	$ 298	$ -	$ -	
General Supplies	$ -	AD	$ -	$ -	$ -	
Office Supplies	$ 251	AD	$ 251	$ -	$ -	
Fuel Expense	$ 226	AD	$ 226	$ -	$ -	
Miscellaneous Expense	$ 34	AD	$ 34	$ -	$ -	
BLANK	$ -	AD	$ -	$ -	$ -	
BLANK	$ -	AD	$ -	$ -	$ -	
BLANK	$ -	AD	$ -	$ -	$ -	
BLANK	$ -	AD	$ -	$ -	$ -	
BLANK	$ -	AD	$ -	$ -	$ -	
Sub-Total	**$ 132,224**		**$ 132,224**	**$ -**	**$ -**	
Utility Cashier						
Regular Pay	$ 384,416	CC	$ -	$ -	$ 384,416	
Overtime Pay	$ 11,956	CC	$ -	$ -	$ 11,956	
Standby / Seasonal Pay	$ 31,638	CC	$ -	$ -	$ 31,638	
FICA / Medicare	$ 32,267	CC	$ -	$ -	$ 32,267	
Kentucky Retirement	$ 105,144	CC	$ -	$ -	$ 105,144	
Health / Life Insurance	$ 134,473	CC	$ -	$ -	$ 134,473	
Worker's Compensation	$ 138	CC	$ -	$ -	$ 138	
Unemployment Insurance	$ 232	CC	$ -	$ -	$ 232	
Postage / Freight	$ 56,562	CC	$ -	$ -	$ 56,562	
Travel / Training	$ 5,244	CC	$ -	$ -	$ 5,244	
Printing / Reproduction	$ 269	CC	$ -	$ -	$ 269	
Telephone	$ 3,119	CC	$ -	$ -	$ 3,119	
Equipment Repairs	$ 136	CC	$ -	$ -	$ 136	
Rental / Maintenance Repairs	$ 10,899	CC	$ -	$ -	$ 10,899	
Dues / Publications	$ 32	CC	$ -	$ -	$ 32	
General Supplies	$ 14,251	CC	$ -	$ -	$ 14,251	
Office Supplies	$ 10,605	CC	$ -	$ -	$ 10,605	
Miscellaneous Expense	$ -	CC	$ -	$ -	$ -	
BLANK	$ -	CC	$ -	$ -	$ -	
BLANK	$ -	CC	$ -	$ -	$ -	
BLANK	$ -	CC	$ -	$ -	$ -	
BLANK	$ -	CC	$ -	$ -	$ -	
BLANK	$ -	CC	$ -	$ -	$ -	
Sub-Total	**$ 801,381**		**$ -**	**$ -**	**$ 801,381**	
Utility Unclassified						
Utility Admin Overhead	$ 950,458	-	$ 632,910	$ -	$ 317,548	Adjusted based on Utility Employee Rates 2023.xlsx
Utility Retirement	$ 322,534	-	$ 214,776	$ -	$ 107,759	Adjusted based on Utility Employee Rates 2023.xlsx
Medicare Supplement	$ 23,550	AD	$ 23,550	$ -	$ -	
Professional Service	$ 99,429	AD	$ 99,429	$ -	$ -	
Judgment/Claims	$ 41,781	CC	$ -	$ -	$ 41,781	
Advertising	$ 20,913	CC	$ -	$ -	$ 20,913	
Utilities	$ 128,797	CC	$ -	$ -	$ 128,797	
Rental/Maintenance Agreements	$ 67,690	AD	$ 67,690	$ -	$ -	
Dues / Publications	$ -	AD	$ -	$ -	$ -	
BLANK	$ -	AD	$ -	$ -	$ -	
BLANK	$ -	AD	$ -	$ -	$ -	
Prop / Equip Insurance	$ 55,513	AD	$ 55,513	$ -	$ -	
Gen Liability Insurance	$ 57,470	AD	$ 57,470	$ -	$ -	
General Supplies	$ 8,711	AD	$ 8,711	$ -	$ -	
Bad Debt Expense	$ 2,649	AD	$ 2,649	$ -	$ -	
Wastewater Capital - CSO C-I-P	$ -	AD	$ -	$ -	$ -	
Amortization Expense	$ 3,400	AD	$ 3,400	$ -	$ -	
Miscellaneous Expense	$ 25,389	AD	$ 25,389	$ -	$ -	
Office Equipment	$ -	AD	$ -	$ -	$ -	
Depreciation Expense (Water Only)	$ 238,379	-	$ 236,948	$ -	$ 1,431	Adjusted based on Ashland Depreciation FY23.xlsx
Depreciation Expense (Sewer Only)	$ -	AD	$ -	$ -	$ -	
Debt Service Payments (Water Only+10% Coverage)	$ 224,937	AD	$ 224,937	$ -	$ -	
Debt Service Payments (Sewer Only)	$ -	AD	$ -	$ -	$ -	
BLANK	$ -	AD	$ -	$ -	$ -	
Sub-Total	**$ 2,271,601**		**$ 1,653,372**	**$ -**	**$ 618,229**	

Water System Cost of Service by Function for Test Year Item	Test Year	Service Function	Base	Maximum Day	Customer Costs	Notes
Water Production						
Regular Pay	$ 514,116	AD	$ 514,116	$ -	$ -	
Overtime Pay	$ 22,392	ADM	$ 15,296	$ 7,096	$ -	
Standby / Seasonal Pay	$ -	ADM	$ -	$ -	$ -	
FICA / Medicare	$ 41,755	AD	$ 41,755	$ -	$ -	
Kentucky Retirement	$ 173,094	AD	$ 173,094	$ -	$ -	
Health / Life Insurance	$ 162,568	AD	$ 162,568	$ -	$ -	
Worker's Compensation	$ 5,798	AD	$ 5,798	$ -	$ -	
Unemployment Insurance	$ 296	AD	$ 296	$ -	$ -	
Professional Services	$ 2,200	AD	$ 2,200	$ -	$ -	
Postage / Freight	$ 10	AD	$ 10	$ -	$ -	
Travel / Training	$ 11,913	AD	$ 11,913	$ -	$ -	
Advertising	$ -	CC	$ -	$ -	$ -	
Printing / Reproduction	$ -	AD	$ -	$ -	$ -	
Utilities	$ 1,034,947	ADM	$ 706,957	$ 327,989	$ -	
Telephone	$ 1,636	AD	$ 1,636	$ -	$ -	
Building Repairs	$ 14,499	AD	$ 14,499	$ -	$ -	
Equipment Repairs	$ 42,028	ADM	$ 28,709	$ 13,319	$ -	
Rental / Maintenance Agreements	$ 41,346	AD	$ 41,346	$ -	$ -	
Dues / Publications	$ 260	AD	$ 260	$ -	$ -	
General Supplies	$ 24,389	AD	$ 24,389	$ -	$ -	
Office Supplies	$ 2,363	AD	$ 2,363	$ -	$ -	
Chemical Supplies	$ 780,675	ADM	$ 533,268	$ 247,407	$ -	
Lab Testing	$ 40,707	AD	$ 40,707	$ -	$ -	
Fuel Expense	$ 1,821	AD	$ 1,821	$ -	$ -	
Protective Apparel	$ 2,799	AD	$ 2,799	$ -	$ -	
Pipe / Fittings	$ 1,222	AD	$ 1,222	$ -	$ -	
Tools / Equipment	$ 5,157	AD	$ 5,157	$ -	$ -	
Miscellaneous Expense	$ 2,793	AD	$ 2,793	$ -	$ -	
Depreciation Expense (Water Production)	$ 488,095	AD	$ 488,095	$ -	$ -	Adjusted based on Ashland Depreciation FY23.xlsx
Debt Service Payments (Water Production+10% Coverage)	$ 1,287,537	AD	$ 1,287,537	$ -	$ -	
Water Capital - Utility Plant	$ -	AD	$ -	$ -	$ -	
Water Capital - Utility Plant - Non City	$ -	AD	$ -	$ -	$ -	
BLANK	$ -	AD	$ -	$ -	$ -	
Sub-Total	**$ 4,706,415**		**$ 4,110,602**	**$ 595,812**	**$ -**	
Water Distribution						
Regular Pay	$ 1,224,218	AD	$ 1,224,218	$ -	$ -	
Overtime Pay	$ 231,450	ADM	$ 158,100	$ 73,350	$ -	
Standby / Seasonal Pay	$ 24,157	ADM	$ 16,501	$ 7,656	$ -	
FICA / Medicare	$ 115,987	AD	$ 115,987	$ -	$ -	
Kentucky Retirement	$ 415,865	AD	$ 415,865	$ -	$ -	
Health / Life Insurance	$ 510,076	AD	$ 510,076	$ -	$ -	
Worker's Compensation	$ 14,434	AD	$ 14,434	$ -	$ -	
Unemployment Insurance	$ 838	AD	$ 838	$ -	$ -	
Professional Services	$ 77,071	AD	$ 77,071	$ -	$ -	
Postage / Freight	$ 70	AD	$ 70	$ -	$ -	
Travel / Training	$ 17,615	AD	$ 17,615	$ -	$ -	
Advertising	$ -	CC	$ -	$ -	$ -	
Printing / Reproduction	$ 388	CC	$ -	$ -	$ 388	
Utilities	$ 1,004,610	ADM	$ 686,235	$ 318,375	$ -	
Telephone	$ 3,471	AD	$ 3,471	$ -	$ -	
Building Repairs	$ 9,537	AD	$ 9,537	$ -	$ -	
Equipment Repairs	$ 75,715	ADM	$ 51,720	$ 23,995	$ -	
Rental / Maint. Agreements	$ 154,921	AD	$ 154,921	$ -	$ -	
Dues / Publications	$ 2,580	AD	$ 2,580	$ -	$ -	
Waterline Street Repairs	$ 410,961	AD	$ 410,961	$ -	$ -	
General Supplies	$ 57,186	AD	$ 57,186	$ -	$ -	
Office Supplies	$ 3,332	AD	$ 3,332	$ -	$ -	
Chemical Supplies	$ 7,149	ADM	$ 4,884	$ 2,266	$ -	
Concrete / Aggregate	$ 65,066	AD	$ 65,066	$ -	$ -	
Lab Testing	$ 1,810	AD	$ 1,810	$ -	$ -	
Fuel Expense	$ 90,459	AD	$ 90,459	$ -	$ -	
Protective Apparel	$ 7,952	AD	$ 7,952	$ -	$ -	
Pipe / Fittings	$ 124,752	AD	$ 124,752	$ -	$ -	
Tools / Equipment	$ 14,281	AD	$ 14,281	$ -	$ -	
Water Meters & Install	$ 270,931	CC	$ -	$ -	$ 270,931	
Miscellaneous Expense	$ 1,369	AD	$ 1,369	$ -	$ -	
Depreciation Expense (Water Distribution)	$ 370,164	-	$ 355,610	$ -	$ 14,554	Adjusted based on Ashland Depreciation FY23.xlsx
Debt Service Payments (Water Distribution+10% Coverage)	$ 433,173	-	$ 266,741	$ -	$ 166,432	Utility Meter Lease Allocated to CC & Series 2020 to Base
Water Capital - Waterline Replacements	$ -	AD	$ -	$ -	$ -	
Licenses	$ 1,530	AD	$ 1,530	$ -	$ -	
BLANK	$ -	AD	$ -	$ -	$ -	
Sub-Total	**$ 5,743,117**		**$ 4,865,171**	**$ 425,642**	**$ 452,304**	
Total	**$ 13,654,737**		**$ 10,761,369**	**$ 1,021,454**	**$ 1,871,914**	

Notes:
Data from Expenses sheet, adjusted as fit
Depreciation allocated based on Ashland Depreciation FY23.xlsx
Debt allocated based on COA Debt.xlsx

Water System Cost of Service by Function for Test Year with Defined Adjustments Item	Test Year	Service Function	Base	Maximum Day	Customer Costs	Notes
Utility Director						
Regular Pay	$ 81,903	AD	$ 81,903	$ -	$ -	
Overtime Pay	$ -	ADM	$ -	$ -	$ -	
FICA / Medicare	$ 6,110	AD	$ 6,110	$ -	$ -	
Kentucky Retirement	$ 22,247	AD	$ 22,247	$ -	$ -	
Health / Life Insurance	$ 17,996	-	$ 14,216	$ -	$ 3,779	PSC Allowable, 79%
Worker's Compensation	$ 857	AD	$ 857	$ -	$ -	
Unemployment Insurance	$ 43	AD	$ 43	$ -	$ -	
Postage / Freight	$ 25	AD	$ 25	$ -	$ -	
Travel / Training	$ 1,829	AD	$ 1,829	$ -	$ -	
Telephone	$ 950	AD	$ 950	$ -	$ -	
Equipment Repairs	$ -	AD	$ -	$ -	$ -	
Rental / Maint Agreements	$ 1,049	AD	$ 1,049	$ -	$ -	
Dues / Publications	$ 298	AD	$ 298	$ -	$ -	
General Supplies	$ -	AD	$ -	$ -	$ -	
Office Supplies	$ 251	AD	$ 251	$ -	$ -	
Fuel Expense	$ 226	AD	$ 226	$ -	$ -	
Miscellaneous Expense	$ 34	AD	$ 34	$ -	$ -	
BLANK	$ -	AD	$ -	$ -	$ -	
BLANK	$ -	AD	$ -	$ -	$ -	
BLANK	$ -	AD	$ -	$ -	$ -	
BLANK	$ -	AD	$ -	$ -	$ -	
BLANK	$ -	AD	$ -	$ -	$ -	
Sub-Total	**$ 133,818**		**$ 130,039**	**$ -**	**$ 3,779**	
Utility Cashier						
Regular Pay	$ 449,271	CC	$ -	$ -	$ 449,271	
Overtime Pay	$ 13,973	CC	$ -	$ -	$ 13,973	
Standby / Seasonal Pay	$ 36,975	CC	$ -	$ -	$ 36,975	
FICA / Medicare	$ 37,710	CC	$ -	$ -	$ 37,710	
Kentucky Retirement	$ 122,883	CC	$ -	$ -	$ 122,883	
Health / Life Insurance	$ 134,473	CC	$ -	$ -	$ 134,473	
Worker's Compensation	$ 138	CC	$ -	$ -	$ 138	
Unemployment Insurance	$ 232	CC	$ -	$ -	$ 232	
Postage / Freight	$ 56,562	CC	$ -	$ -	$ 56,562	
Travel / Training	$ 5,244	CC	$ -	$ -	$ 5,244	
Printing / Reproduction	$ 269	CC	$ -	$ -	$ 269	
Telephone	$ 3,119	CC	$ -	$ -	$ 3,119	
Equipment Repairs	$ 136	CC	$ -	$ -	$ 136	
Rental / Maintenance Repairs	$ 10,899	CC	$ -	$ -	$ 10,899	
Dues / Publications	$ 32	CC	$ -	$ -	$ 32	
General Supplies	$ 14,251	CC	$ -	$ -	$ 14,251	
Office Supplies	$ 10,605	CC	$ -	$ -	$ 10,605	
Miscellaneous Expense	$ -	CC	$ -	$ -	$ -	
BLANK	$ -	CC	$ -	$ -	$ -	
BLANK	$ -	CC	$ -	$ -	$ -	
BLANK	$ -	CC	$ -	$ -	$ -	
BLANK	$ -	CC	$ -	$ -	$ -	
BLANK	$ -	CC	$ -	$ -	$ -	
Sub-Total	**$ 896,772**		**$ -**	**$ -**	**$ 896,772**	
Utility Unclassified						
Utility Admin Overhead	$ 1,124,752	-	$ 748,972	$ -	$ 375,780	Adjusted, Allocated % to CC
Utility Retirement	$ 345,112	-	$ 229,810	$ -	$ 115,302	Adjusted, Allocated % to CC
Medicare Supplement	$ 27,869	AD	$ 27,869	$ -	$ -	
Professional Service	$ 99,429	AD	$ 99,429	$ -	$ -	
Judgment/Claims	$ 41,781	CC	$ -	$ -	$ 41,781	
Advertising	$ 20,913	CC	$ -	$ -	$ 20,913	
Utilities	$ 128,797	CC	$ -	$ -	$ 128,797	Catlettsburg Water Agreement, All to CC
Rental/Maintenance Agreements	$ 67,690	AD	$ 67,690	$ -	$ -	
Dues / Publications	$ -	AD	$ -	$ -	$ -	
BLANK	$ -	AD	$ -	$ -	$ -	
BLANK	$ -	AD	$ -	$ -	$ -	
Prop / Equip Insurance	$ 55,513	AD	$ 55,513	$ -	$ -	
Gen Liability Insurance	$ 57,470	AD	$ 57,470	$ -	$ -	
General Supplies	$ 8,711	AD	$ 8,711	$ -	$ -	
Bad Debt Expense	$ 2,649	AD	$ 2,649	$ -	$ -	
Wastewater Capital - CSO C-I-P	$ -	AD	$ -	$ -	$ -	
Amortization Expense	$ 3,400	AD	$ 3,400	$ -	$ -	
Miscellaneous Expense	$ 25,389	AD	$ 25,389	$ -	$ -	
Office Equipment	$ -	AD	$ -	$ -	$ -	
Depreciation Expense (Water Only)	$ 238,379	-	$ 236,948	$ -	$ 1,431	Adjusted based on Ashland Depreciation FY23.xlsx
Depreciation Expense (Sewer Only)	$ -	AD	$ -	$ -	$ -	
Debt Service Payments (Water Only+10% Coverage)	$ 223,435	AD	$ 223,435	$ -	$ -	
Debt Service Payments (Sewer Only)	$ -	AD	$ -	$ -	$ -	
BLANK	$ -	AD	$ -	$ -	$ -	
Sub-Total	**$ 2,471,290**		**$ 1,787,286**	**$ -**	**$ 684,004**	

Water System Cost of Service by Function for Test Year with Defined Adjustments Item	Test Year	Service Function	Base	Maximum Day	Customer Costs	Notes
Water Production						
Regular Pay	$ 585,767	AD	$ 585,767	$ -	$ -	
Overtime Pay	$ 25,513	ADM	$ 17,428	$ 8,086	$ -	
Standby / Seasonal Pay	$ -	ADM	$ -	$ -	$ -	
FICA / Medicare	$ 47,574	AD	$ 47,574	$ -	$ -	
Kentucky Retirement	$ 197,217	AD	$ 197,217	$ -	$ -	
Health / Life Insurance	$ 162,568	-	$ 128,429	$ -	$ 34,139	PSC Allowable, 79%
Worker's Compensation	$ 5,798	AD	$ 5,798	$ -	$ -	
Unemployment Insurance	$ 296	AD	$ 296	$ -	$ -	
Professional Services	$ 2,200	AD	$ 2,200	$ -	$ -	
Postage / Freight	$ 10	AD	$ 10	$ -	$ -	
Travel / Training	$ 11,913	AD	$ 11,913	$ -	$ -	
Advertising	$ -	CC	$ -	$ -	$ -	
Printing / Reproduction	$ -	AD	$ -	$ -	$ -	
Utilities	$ 1,034,947	ADM	$ 706,957	$ 327,989	$ -	
Telephone	$ 1,636	AD	$ 1,636	$ -	$ -	
Building Repairs	$ 14,499	AD	$ 14,499	$ -	$ -	
Equipment Repairs	$ 42,028	ADM	$ 28,709	$ 13,319	$ -	
Rental / Maintenance Agreements	$ 41,346	AD	$ 41,346	$ -	$ -	
Dues / Publications	$ 260	AD	$ 260	$ -	$ -	
General Supplies	$ 24,389	AD	$ 24,389	$ -	$ -	
Office Supplies	$ 2,363	AD	$ 2,363	$ -	$ -	
Chemical Supplies	$ 780,675	ADM	$ 533,268	$ 247,407	$ -	
Lab Testing	$ 40,707	AD	$ 40,707	$ -	$ -	
Fuel Expense	$ 1,821	AD	$ 1,821	$ -	$ -	
Protective Apparel	$ 2,799	AD	$ 2,799	$ -	$ -	
Pipe / Fittings	$ 1,222	AD	$ 1,222	$ -	$ -	
Tools / Equipment	$ 5,157	AD	$ 5,157	$ -	$ -	
Miscellaneous Expense	$ 2,793	AD	$ 2,793	$ -	$ -	
Depreciation Expense (Water Production)	$ 488,095	AD	$ 488,095	$ -	$ -	Adjusted based on Ashland Depreciation FY23.xlsx
Debt Service Payments (Water Production+10% Coverage)	$ 809,602	AD	$ 809,602	$ -	$ -	
Water Capital - Utility Plant	$ -	AD	$ -	$ -	$ -	
Water Capital - Utility Plant - Non City	$ -	AD	$ -	$ -	$ -	
BLANK	$ -	AD	$ -	$ -	$ -	
Sub-Total	**$ 4,333,195**		**$ 3,702,254**	**$ 596,801**	**$ 34,139**	
Water Distribution						
Regular Pay	$ 1,331,976	AD	$ 1,331,976	$ -	$ -	
Overtime Pay	$ 251,822	ADM	$ 172,016	$ 79,806	$ -	
Standby / Seasonal Pay	$ 26,284	ADM	$ 17,954	$ 8,330	$ -	
FICA / Medicare	$ 126,197	AD	$ 126,197	$ -	$ -	
Kentucky Retirement	$ 452,470	AD	$ 452,470	$ -	$ -	
Health / Life Insurance	$ 510,076	-	$ 402,960	$ -	$ 107,116	PSC Allowable, 79%
Worker's Compensation	$ 14,434	AD	$ 14,434	$ -	$ -	
Unemployment Insurance	$ 838	AD	$ 838	$ -	$ -	
Professional Services	$ 77,071	AD	$ 77,071	$ -	$ -	
Postage / Freight	$ 70	AD	$ 70	$ -	$ -	
Travel / Training	$ 17,615	AD	$ 17,615	$ -	$ -	
Advertising	$ -	CC	$ -	$ -	$ -	
Printing / Reproduction	$ 388	CC	$ -	$ -	$ 388	
Utilities	$ 1,004,610	ADM	$ 686,235	$ 318,375	$ -	
Telephone	$ 3,471	AD	$ 3,471	$ -	$ -	
Building Repairs	$ 9,537	AD	$ 9,537	$ -	$ -	
Equipment Repairs	$ 75,715	ADM	$ 51,720	$ 23,995	$ -	
Rental / Maint. Agreements	$ 154,921	AD	$ 154,921	$ -	$ -	
Dues / Publications	$ 2,580	AD	$ 2,580	$ -	$ -	
Waterline Street Repairs	$ 410,961	AD	$ 410,961	$ -	$ -	
General Supplies	$ 57,186	AD	$ 57,186	$ -	$ -	
Office Supplies	$ 3,332	AD	$ 3,332	$ -	$ -	
Chemical Supplies	$ 7,149	ADM	$ 4,884	$ 2,266	$ -	
Concrete / Aggregate	$ 65,066	CC	$ -	$ -	$ 65,066	
Lab Testing	$ 1,810	AD	$ 1,810	$ -	$ -	
Fuel Expense	$ 90,459	AD	$ 90,459	$ -	$ -	
Protective Apparel	$ 7,952	AD	$ 7,952	$ -	$ -	
Pipe / Fittings	$ 124,752	AD	$ 124,752	$ -	$ -	
Tools / Equipment	$ 14,281	AD	$ 14,281	$ -	$ -	
Water Meters & Install	$ 270,931	CC	$ -	$ -	$ 270,931	
Miscellaneous Expense	$ 1,369	AD	$ 1,369	$ -	$ -	
Depreciation Expense (Water Distribution)	$ 370,164	-	$ 355,610	$ -	$ 14,554	Adjusted based on Ashland Depreciation FY23.xlsx
Debt Service Payments (Water Distribution+10% Coverage)	$ 433,818	-	$ 267,385	$ -	$ 166,432	
Water Capital - Waterline Replacements	$ -	AD	$ -	$ -	$ -	
Licenses	$ 1,530	AD	$ 1,530	$ -	$ -	
BLANK	$ -	AD	$ -	$ -	$ -	
Sub-Total	**$ 5,920,831**		**$ 4,863,573**	**$ 432,772**	**$ 624,486**	
Total	**$ 13,755,905**		**$ 10,483,152**	**$ 1,029,573**	**$ 2,243,180**	

Notes:
Data from Expenses sheet, adjusted as fit
Depreciation allocated based on Ashland Depreciation FY23.xlsx
Debt allocated based on COA Debt.xlsx

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

Water System Cost of Service by Function for Test Year	Utility Director	Utility Cashier	Utility Unclassified	Water Production	Water Distribution	Test Year Amount[1]	City	Non-City	Wholesale					
Item									Big Sandy	Cannonsburg	Flatwoods	Kenova	Russell	Sub-Total
Base	$ 132,224	$ -	$ 1,653,372	$ 4,110,602	$ 4,865,171	$ 10,761,369	$ 5,048,382	$ 3,915,058	$ 67,630	$ 1,476,791	$ 230,641	$ -	$ 22,867	$ 1,797,929
Maximum Day	$ -	$ -	$ -	$ 595,812	$ 425,642	$ 1,021,454	$ 465,026	$ 362,483	$ 11,532	$ 138,175	$ 38,475.86	$ -	$ 5,761	$ 193,945
Customer Costs	$ -	$ 801,381	$ 618,229	$ -	$ 452,304	$ 1,871,914	$ 1,054,298	$ 817,616	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 132,224**	**$ 801,381**	**$ 2,271,601**	**$ 4,706,415**	**$ 5,743,117**	**$ 13,654,737**	**$ 6,567,706**	**$ 5,095,157**	**$ 79,162**	**$ 1,614,967**	**$ 269,117**	**$ -**	**$ 28,628**	**$ 1,991,874**
Percent						**100.0%**	**48.1%**	**37.3%**	**0.6%**	**11.8%**	**2.0%**	**0.0%**	**0.2%**	**14.6%**

Water System Cost of Service by Function for Test Year with Defined Adjustments									Wholesale					
Item	Utility Director	Utility Cashier	Utility Unclassified	Water Production	Water Distribution	Test Year Amount[1]	City	Non-City	Big Sandy	Cannonsburg	Flatwoods	Kenova	Russell	Sub-Total
Base	$ 130,039	$ -	$ 1,787,286	$ 3,702,254	$ 4,863,573	$ 10,483,152	$ 4,913,929	$ 3,810,789	$ 66,474	$ 1,443,160	$ 226,030.77	$ -	$ 22,769	$ 1,758,434
Maximum Day	$ -	$ -	$ -	$ 596,801	$ 432,772	$ 1,029,573	$ 468,602	$ 365,271	$ 11,645	$ 139,398	$ 38,831	$ -	$ 5,827	$ 195,701
Customer Costs	$ 3,779	$ 896,772	$ 684,004	$ 34,139	$ 624,486	$ 2,243,180	$ 1,263,402	$ 979,778	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 133,818**	**$ 896,772**	**$ 2,471,290**	**$ 4,333,195**	**$ 5,920,831**	**$ 13,755,905**	**$ 6,645,933**	**$ 5,155,837**	**$ 78,120**	**$ 1,582,558**	**$ 264,861**	**$ -**	**$ 28,595**	**$ 1,954,135**
Percent						**100.0%**	**48.3%**	**37.5%**	**0.6%**	**11.5%**	1.9%	0.0%	0.2%	14.2%

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)
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Residential / Commercial / Industry											
City	$ 6,567,706	48.1%	$ 3,960,059	40.4%	$ 152,190	45.9%	$ 201,819	45.9%	$ 4,314,067	40.8%	$ (2,253,639)
Non-City	$ 5,095,157	37.3%	$ 4,672,123	47.7%	$ 179,555	54.1%	$ 238,108	54.1%	$ 5,089,786	48.1%	$ (5,371)
Sub-Total	**$ 11,662,863**	**85.4%**	**$ 8,632,182**	**88.1%**	**$ 331,745**	**100.0%**	**$ 439,926**	**100.0%**	**$ 9,403,853**	**89.0%**	**$ (2,259,009)**
Wholesale											
Big Sandy Water	$ 79,162	0.6%	$ 29,582	0.3%	$ -	0.0%	$ -	0.0%	$ 29,582	0.3%	$ (49,580)
Cannonsburg	$ 1,614,967	11.8%	$ 978,490	10.0%	$ -	0.0%	$ -	0.0%	$ 978,490	9.3%	$ (636,476)
Flatwoods	$ 269,117	2.0%	$ 156,326	1.6%	$ -	0.0%	$ -	0.0%	$ 156,326	1.5%	$ (112,791)
Kenova	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -
Russell	$ 28,628	0.2%	$ 3,092	0.0%	$ -	0.0%	$ -	0.0%	$ 3,092	0.0%	$ (25,536)
Sub-Total	**$ 1,991,874**	**14.6%**	**$ 1,167,491**	**11.9%**	**$ -**	**0.0%**	**$ -**	**0.0%**	**$ 1,167,491**	**11.0%**	**$ (824,383)**
Total	**$ 13,654,737**	**100.0%**	**$ 9,799,673**	**100.0%**	**$ 331,745**	**100.0%**	**$ 439,926**	**100.0%**	**$ 10,571,344**	**100.0%**	**$ (3,083,393)**

Test Year Financial Summary (Values Per 1,000 Gallons Sold)	Cost of Service Amount	Water Sales Revenue Amount	Surplus / (Deficit) Amount	Approx. Current Bill per 1000 gal Amount	Revenue Based on Sales Amount	Revenue Based on Sales - Cost of Service Amount
Residential / Commercial / Industry						
City	$ 8.96	$ 5.40	$ (3.07)	$ 6.75	$ 4,945,834	$ (1,621,872)
Non-City	$ 8.96	$ 8.22	$ (0.01)	$ 11.48	$ 6,525,237	$ 1,430,080
Wholesale						
Big Sandy Water	$ 6.98	$ 2.61	$ (4.37)	$ 3.42	$ 38,814	$ (40,349)
Cannonsburg	$ 4.87	$ 2.95	$ (1.92)	$ 3.42	$ 1,135,050	$ (479,917)
Flatwoods	$ 5.93	$ 3.44	$ (2.48)	$ 3.42	$ 155,278	$ (113,839)
Kenova	$ -	$ -	$ -	$ 3.42	$ 0	$ 0
Russell	$ 31.53	$ 3.41	$ (28.12)	$ 3.42	$ 3,105	$ (25,523)

City of Ashland
Water Rate Increases

When	% increase	0-2000 Inside City	0-200 Outside City	Water Districts
1/1/2017	3.80%	5.80	9.88	2.94
1/1/2018	0.00%	5.80	9.88	2.94
1/1/2019	3.20%	5.99	10.20	3.03
1/1/2020	4.50%	6.26	10.66	3.17
1/1/2021	2.20%	6.40	10.89	3.24
1/1/2022	3.60%	6.63	11.28	3.36
1/1/2023	3.40%	6.86	11.67	3.48
7/1/2023	10.00%	7.55	12.84	3.83
1/1/2024	4.90%	7.92	13.47	4.42*

* Rate increased not based on % but by ordinance

Test Year with Defined Adjustments Financial Summary	Cost of Service		Water Sales Revenue		Other Service Revenues		Misc. Revenues		Total Revenue		Surplus / (Deficit)
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Residential / Commercial / Industry											
City	$ 6,645,933	48.3%	$ 4,569,512	41.1%	$ 152,190	45.9%	$ 201,819	45.9%	$ 4,923,520	41.4%	$ (1,722,413)
Non-City	$ 5,155,837	37.5%	$ 5,391,163	48.4%	$ 179,555	54.1%	$ 238,108	54.1%	$ 5,808,826	48.8%	$ 652,989
Sub-Total	$ 11,801,771	85.8%	$ 9,960,674	89.5%	$ 331,745	100.0%	$ 439,926	100.0%	$ 10,732,346	90.2%	$ (1,069,425)
Wholesale											
Big Sandy Water	$ 78,120	0.6%	$ 29,582	0.3%	$ -	0.0%	$ -	0.0%	$ 29,582	0.2%	$ (48,538)
Cannonsburg	$ 1,582,558	11.5%	$ 978,490	8.8%	$ -	0.0%	$ -	0.0%	$ 978,490	8.2%	$ (604,068)
Flatwoods	$ 264,861	1.9%	$ 156,326	1.4%	$ -	0.0%	$ -	0.0%	$ 156,326	1.3%	$ (108,535)
Kenova	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -
Russell	$ 28,595	0.2%	$ 3,092	0.0%	$ -	0.0%	$ -	0.0%	$ 3,092	0.0%	$ (25,503)
Sub-Total	$ 1,954,135	14.2%	$ 1,167,491	10.5%	$ -	0.0%	$ -	0.0%	$ 1,167,491	9.8%	$ (786,644)
Total	$ 13,755,905	100.0%	$ 11,128,165	100.0%	$ 331,745	100.0%	$ 439,926	100.0%	$ 11,899,837	100.0%	$ (1,856,068)

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

City of Ashland
Water Rate Increases

When	% increase	0-2000 Inside City	0-200 Outside City	Water Districts
1/1/2017	3.80%	5.80	9.88	2.94
1/1/2018	0.00%	5.80	9.88	2.94
1/1/2019	3.20%	5.99	10.20	3.03
1/1/2020	4.50%	6.26	10.66	3.17
1/1/2021	2.20%	6.40	10.89	3.24
1/1/2022	3.60%	6.63	11.28	3.36
1/1/2023	3.40%	6.86	11.67	3.48
7/1/2023	10.00%	7.55	12.84	3.83
1/1/2024	4.90%	7.92	13.47	4.42*

* Rate increased not based on % but by ordinance

Test Year with Defined Adjustments Financial Summary (Values Per 1,000 Gallons Sold)	Cost of Service Amount	Effective Water Rate Amount	Surplus / (Deficit) Amount	Current Bill Amount	Revenue Based on Sales Amount	Revenue Based on Sales - Cost of Service Amount
Residential / Commercial / Industry						
City	$ 9.06	$ 6.23	$ (2.35)	$ 6.75	$ 4,945,834	$ (1,700,099)
Non-City	$ 9.07	$ 9.48	$ 1.15	$ 11.48	$ 6,525,237	$ 1,369,399
Wholesale						
Big Sandy Water	$ 6.88	$ 2.61	$ (4.28)	$ 2.94	$ 33,366	$ (44,754)
Cannonsburg	$ 4.77	$ 2.95	$ (1.82)	$ 2.94	$ 975,745	$ (606,813)
Flatwoods	$ 5.83	$ 3.44	$ (2.39)	$ 2.94	$ 133,485	$ (131,377)
Kenova	$ -	$ -	$ -	$ 2.94	$ 0	$ 0
Russell	$ 31.49	$ 3.41	$ (28.09)	$ 2.94	$ 2,670	$ (25,926)

Appendix J. Utility Employees Salary Allocation

DEPARTMENT	TITLES	Utility Percentage	% Salary TY Adjustment	Pre-BT Rate	Post - BT Rate	% Diff	Previous Salary	To Utility	New Salary	New to Utility Fund	New To Utility Fund from Adjusted %	$ Change in Fund	% Change Based on $S
Utility Unclassified													
101-0101	Commissioner	50%	10%	$7,639.170	$7,639.170								
	Commissioner	50%	10%	$7,639.170	$7,639.170								
	Commissioner	50%	10%	$7,639.170	$7,639.170								
	Mayor	50%	10%	$9,167.020	$9,167.020								
	Commissioner	50%	10%	$7,639.170	$7,639.170								
	Secretary	25%	10%	$21.864	$22.957								
				Subtotal		0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	-
101-0201	Public Information Officer	50%	10%	$26.990	$30.934	1.15	$56,139.20	$28,069.60	$64,342.72	$32,171.36	$6,434.27	$4,101.76	1.15
	City Manager	50%	35%	$62.500	$62.500	1.00	$130,000.00	$65,000.00	$130,000.00	$65,000.00	$45,500.00	$0.00	1.00
	Executive Assistant	50%	25%	$21.054	$25.361	1.20	$43,792.32	$21,896.16	$52,750.88	$26,375.44	$13,187.72	$4,479.28	1.20
				Subtotal		1.12	$229,931.52	$114,965.76	$247,093.60	$123,546.80	$65,121.99	$8,581.04	1.07
101-0401	City Clerk/Paralegal	50%	20%	$40.296	$42.311	1.05	$83,815.68	$41,907.84	$88,006.88	$44,003.44	$17,601.38	$2,095.60	1.05
	Corporation Counsel	50%	10%	$68.041	$68.985	1.01	$141,525.28	$70,762.64	$143,488.80	$71,744.40	$14,348.88	$981.76	1.01
	Assistant Corporation Counsel	50%	10%	$49.643	$51.044	1.03	$103,257.44	$51,628.72	$106,171.52	$53,085.76	$10,617.15	$1,457.04	1.03
				Subtotal		1.03	$328,598.40	$164,299.20	$337,667.20	$168,833.60	$42,567.41	$4,534.40	1.03
101-0601	Human Resource Director	50%	10%	$42.548	$42.761	1.01	$88,499.84	$44,249.92	$88,942.88	$44,471.44	$8,894.29	$221.52	1.01
	Administrative Assistant	50%	25%	$18.860	$22.063	1.17	$39,228.80	$19,614.40	$45,891.04	$22,945.52	$11,472.76	$3,331.12	1.17
	Human Resource Manager	50%	25%	$30.033	$33.657	1.12	$62,468.64	$31,234.32	$70,006.56	$35,003.28	$17,501.64	$3,768.96	1.12
				Subtotal		1.10	$190,197.28	$95,098.64	$204,840.48	$102,420.24	$37,868.69	$7,321.60	1.08
101-0701	Chief Risk Management Officer	50%	25%	$42.547	$42.760	1.01	$88,497.76	$44,248.88	$88,940.80	$44,470.40	$22,235.20	$221.52	1.01
	Asset Manager	50%	25%	$24.207	$30.934	1.28	$50,350.56	$25,175.28	$64,342.72	$32,171.36	$16,085.68	$6,996.08	1.28
				Subtotal		1.14	$138,848.32	$69,424.16	$153,283.52	$76,641.76	$38,320.88	$7,217.60	1.10
101-0901	Custodian	50%	25%	$18.450	$19.742	1.07	$38,376.00	$19,188.00	$41,063.36	$20,531.68	$10,265.84	$1,343.68	1.07
				Subtotal		1.07	$38,376.00	$19,188.00	$41,063.36	$20,531.68	$10,265.84	$1,343.68	1.07
101-2101	Accountant	50%	50%		$36.058		$0.00	$0.00	$75,000.64	$37,500.32	$37,500.32	$37,500.32	
	Finance Director	40%	40%	$68.621	$72.920	1.06	$142,731.68	$57,092.67	$151,673.60	$60,669.44	$60,669.44	$3,576.77	1.06
	Senior Financial Analyst	50%	50%	$41.851	$42.060	1.00	$87,050.08	$43,525.04	$87,484.80	$43,742.40	$43,742.40	$217.36	1.00
	Accountant	50%	50%		$36.058		$0.00	$0.00	$75,000.64	$37,500.32	$37,500.32	$37,500.32	
	Assistant Finance Director	60%	60%	$49.263	$55.667	1.13	$102,467.04	$61,480.22	$115,787.36	$69,472.42	$69,472.42	$7,992.19	1.13
				Subtotal		1.07	$332,248.80	$162,097.94	$504,947.04	$248,884.90	$248,884.90	$86,786.96	1.52
101-3101	Administrative Assistant	34%	25%	$17.068	$23.543	1.38	$35,501.44	$12,070.49	$48,969.44	$16,649.61	$12,242.36	$4,579.12	1.38
				Subtotal		1.38	$35,501.44	$12,070.49	$48,969.44	$16,649.61	$12,242.36	$4,579.12	1.38
101-3401	Mechanic I	60%	25%	$15.658	$19.125	1.22	$32,568.64	$19,541.18	$39,780.00	$23,868.00	$9,945.00	$4,326.82	1.22
	Mechanic I	50%	25%	$15.658	$19.125	1.22	$32,568.64	$16,284.32	$39,780.00	$19,890.00	$9,945.00	$3,605.68	1.22
	Automotive/Parts Title	60%	25%		$20.080		$0.00	$0.00	$41,766.40	$25,059.84	$10,441.60	$25,059.84	
	Fleet Maint/Solid Waste Superintendent	25%	25%	$28.102	$30.934	1.10	$58,452.16	$14,613.04	$64,342.72	$16,085.68	$16,085.68	$1,472.64	1.10
	Mechanic III	50%	25%	$24.271	$25.612	1.06	$50,483.68	$25,241.84	$53,272.96	$26,636.48	$13,318.24	$1,394.64	1.06
	Mechanic II	50%	25%	$16.050	$19.125	1.19	$33,384.00	$16,692.00	$39,780.00	$19,890.00	$9,945.00	$3,198.00	1.19
	Mechanic III	50%	25%	$23.540	$25.989	1.10	$48,963.20	$24,481.60	$54,057.12	$27,028.56	$13,514.28	$2,546.96	1.10

	Mechanic I	60%	25%	$16.500	$19.125	1.16	$34,320.00	$20,592.00	$39,780.00	$23,868.00	$9,945.00	$3,276.00	1.16
	Mechanic III	50%	25%	$23.363	$27.119	1.16	$48,595.04	$24,297.52	$56,407.52	$28,203.76	$14,101.88	$3,906.24	1.16
	Mechanic II	50%	25%	$17.198	$19.125	1.11	$35,771.84	$17,885.92	$39,780.00	$19,890.00	$9,945.00	$2,004.08	1.11
				Subtotal		1.15	$375,107.20	$179,629.42	$468,746.72	$230,420.32	$117,186.68	$50,790.90	1.25
	Engineering												
101-7101	Superintendent Assistant	50%	50%		$33.160		$0.00	$0.00	$68,972.80	$34,486.40	$34,486.40	$34,486.40	
	Sr. Engineering Asst./Storm												
	Water Coord.	50%	50%	$25.199	$27.601	1.10	$52,413.92	$26,206.96	$57,410.08	$28,705.04	$28,705.04	$2,498.08	1.10
	City Engineer	50%	50%	$61.170	$62.393	1.02	$127,233.60	$63,616.80	$129,777.44	$64,888.72	$64,888.72	$1,271.92	1.02
	GIS Technician	100%	100%	$21.149	$22.063	1.04	$43,989.92	$43,989.92	$45,891.04	$45,891.04	$45,891.04	$1,901.12	1.04
	Engineering Assistant	50%	50%	$21.809	$23.427	1.07	$45,362.72	$22,681.36	$48,728.16	$24,364.08	$24,364.08	$1,682.72	1.07
	Engineering	80%	80%		$34.345		$0.00	$0.00	$71,437.60	$57,150.08	$57,150.08	$57,150.08	
				Subtotal		1.06	$269,000.16	$156,495.04	$422,217.12	$255,485.36	$255,485.36	$98,990.32	1.57
			66.59%	Utility Unclass. Subtotal			$1,937,809.12	$973,268.65	$2,428,828.48	$1,243,414.27	$827,944.10	$270,145.62	1.25
Utility Director													
410-8110	Utilities Director	100%	100%	$49.948	$50.948	1.02	$103,891.84	$103,891.84	$105,971.84	$105,971.84	$105,971.84	$2,080.00	1.02
Utility Cashier													
	Customer Service Rep												
410-8120	Supervisor	100%	100%	$23.249	$24.533								
		100%	100%	Acting ->	$33.160	1.43	$48,357.92	$48,357.92	$68,972.80	$68,972.80	$68,972.80	$20,614.88	1.43
	Customer Service												
	Representative	100%	100%	$15.658	$17.748								
		50%	50%	Acting ->	$27.060	1.73	$32,568.64	$16,284.32	$56,284.80	$28,142.40	$28,142.40	$11,858.08	1.73
	Accounts Payable	50%	50%	$22.495	$23.957	1.06	$46,789.60	$23,394.80	$49,830.56	$24,915.28	$24,915.28	$1,520.48	1.06
	Accounting Assistant	50%	50%	$22.453	$28.440	1.27	$46,702.24	$23,351.12	$59,155.20	$29,577.60	$29,577.60	$6,226.48	1.27
	Billing Clerk	100%	100%	$15.658	$21.630	1.38	$32,568.64	$32,568.64	$44,990.40	$44,990.40	$44,990.40	$12,421.76	1.38
	Customer Service												
	Representative	100%	100%	$15.658	$17.748	1.13	$32,568.64	$32,568.64	$36,915.84	$36,915.84	$36,915.84	$4,347.20	1.13
	Customer Service												
	Representative	100%	100%	$16.113	$18.013	1.12	$33,515.04	$33,515.04	$37,467.04	$37,467.04	$37,467.04	$3,952.00	1.12
	Billing Clerk	100%	100%	$15.658	$23.793	1.52	$32,568.64	$32,568.64	$49,489.44	$49,489.44	$49,489.44	$16,920.80	1.52
	Customer Service												
	Representative	100%	100%	$22.142	$24.245	1.09	$46,055.36	$46,055.36	$50,429.60	$50,429.60	$50,429.60	$4,374.24	1.09
				Subtotal		1.30	$351,694.72	$288,664.48	$453,535.68	$370,900.40	$370,900.40	$82,235.92	1.29
	Meter Services Field												
410-8130	Supervisor	100%	100%	$27.749	$29.132	1.05	$57,717.92	$57,717.92	$60,594.56	$60,594.56	$60,594.56	$2,876.64	1.05
	Meter Services Worker	100%	100%	$18.060	$20.381	1.13	$37,564.80	$37,564.80	$42,392.48	$42,392.48	$42,392.48	$4,827.68	1.13
	Meter Services Worker	100%	100%	$18.060	$20.682	1.15	$37,564.80	$37,564.80	$43,018.56	$43,018.56	$43,018.56	$5,453.76	1.15
	Meter Services Worker	100%	100%	$17.067	$20.281	1.19	$35,499.36	$35,499.36	$42,184.48	$42,184.48	$42,184.48	$6,685.12	1.19
				Subtotal		1.13	$168,346.88	$168,346.88	$188,190.08	$188,190.08	$188,190.08	$19,843.20	1.12
				Utility Cashier Subtotal		1.22	$520,041.60	$457,011.36	$641,725.76	$559,090.48	$559,090.48	$102,079.12	1.23
Water Production													
410-8210	Water Plant Operator II	100%	100%	$14.432	$17.748	1.23	$30,018.56	$30,018.56	$36,915.84	$36,915.84	$36,915.84	$6,897.28	1.23
	Water Plant Operator II	100%	100%	$14.432	$20.180	1.40	$30,018.56	$30,018.56	$41,974.40	$41,974.40	$41,974.40	$11,955.84	1.40
	Water Plant Operator IV	100%	100%	$21.809	$25.361	1.16	$45,362.72	$45,362.72	$52,750.88	$52,750.88	$52,750.88	$7,388.16	1.16
	Water Plant Chief	100%	100%	$28.338	$28.703	1.01	$58,943.04	$58,943.04	$59,702.24	$59,702.24	$59,702.24	$759.20	1.01

	Water Plant Operator III	100%	100%	$18.068	$23.427								
		100%	100%	$18.068	$24.622	1.36	$37,581.44	$37,581.44	$51,213.76	$51,213.76	$51,213.76	$13,632.32	1.36
	Water Plant Operator III	100%	100%	$18.068	$23.427								
		100%	100%	$18.068	$24.622	1.36	$37,581.44	$37,581.44	$51,213.76	$51,213.76	$51,213.76	$13,632.32	1.36
	Water Plant Operator II	100%	100%	$17.068	$20.180	1.18	$35,501.44	$35,501.44	$41,974.40	$41,974.40	$41,974.40	$6,472.96	1.18
	Water Plant Operator IV	100%	100%	$22.801	$25.614	1.12	$47,426.08	$47,426.08	$53,277.12	$53,277.12	$53,277.12	$5,851.04	1.12
	Water Plant Operator II	100%	100%	$14.432	$20.080	1.39	$30,018.56	$30,018.56	$41,766.40	$41,766.40	$41,766.40	$11,747.84	1.39
	Water Plant	100%	100%	$34.637	$35.503	1.03	$72,044.96	$72,044.96	$73,846.24	$73,846.24	$73,846.24	$1,801.28	1.03
				Water Production Subtotal		1.23	$424,496.80	$424,496.80	$504,635.04	$504,635.04	$504,635.04	$80,138.24	1.19
Water Distribution													
410-8220	WD Equipment Operator III	100%	100%	$20.159	$22.387	1.11	$41,930.72	$41,930.72	$46,564.96	$46,564.96	$46,564.96	$4,634.24	1.11
	WD Equipment Operator III	100%	100%	$19.906	$22.063	1.11	$41,404.48	$41,404.48	$45,891.04	$45,891.04	$45,891.04	$4,486.56	1.11
	Water Distribution Field Supervisor	100%	100%	$27.747	$29.275	1.06	$57,713.76	$57,713.76	$60,892.00	$60,892.00	$60,892.00	$3,178.24	1.06
	Water Distribution Operator III	100%	100%	$14.800	$21.630	1.46	$30,784.00	$30,784.00	$44,990.40	$44,990.40	$44,990.40	$14,206.40	1.46
	Water Distribution Operator IV	100%	100%	$20.859	$23.427	1.12	$43,386.72	$43,386.72	$48,728.16	$48,728.16	$48,728.16	$5,341.44	1.12
	Water Distribution Superintendent	100%	100%	$37.028	$38.694	1.04	$77,018.24	$77,018.24	$80,483.52	$80,483.52	$80,483.52	$3,465.28	1.04
	Water Distribution Crew Leader	100%	100%	$26.615	$27.280	1.02	$55,359.20	$55,359.20	$56,742.40	$56,742.40	$56,742.40	$1,383.20	1.02
	WD Equipment Operator III	100%	100%	$22.947	$24.327	1.06	$47,729.76	$47,729.76	$50,600.16	$50,600.16	$50,600.16	$2,870.40	1.06
	Water Distribution Crew Leader	100%	100%	$26.699	$27.233	1.02	$55,533.92	$55,533.92	$56,644.64	$56,644.64	$56,644.64	$1,110.72	1.02
	WD Inventory Control	100%	100%	$21.545	$21.977	1.02	$44,813.60	$44,813.60	$45,712.16	$45,712.16	$45,712.16	$898.56	1.02
	Pump Station Technician	100%	100%	$22.800	$25.614	1.12	$47,424.00	$47,424.00	$53,277.12	$53,277.12	$53,277.12	$5,853.12	1.12
	Water Distribution Operator IV	100%	100%	$18.689	$23.310	1.25	$38,873.12	$38,873.12	$48,484.80	$48,484.80	$48,484.80	$9,611.68	1.25
	Water Distribution Operator III	100%	100%	$15.658	$21.630	1.38	$32,568.64	$32,568.64	$44,990.40	$44,990.40	$44,990.40	$12,421.76	1.38
	Water Distribution	100%	100%	$15.658	$19.125	1.22	$32,568.64	$32,568.64	$39,780.00	$39,780.00	$39,780.00	$7,211.36	1.22
		100%	100%	$21.809	$25.110	1.15	$45,362.72	$45,362.72	$52,228.80	$52,228.80	$52,228.80	$6,866.08	1.15
	Water Distribution	100%	100%	$13.361	$16.472	1.23	$27,790.88	$27,790.88	$34,261.76	$34,261.76	$34,261.76	$6,470.88	1.23
	Water Distribution Crew Leader	100%	100%	$26.722	$27.924	1.04	$55,581.76	$55,581.76	$58,081.92	$58,081.92	$58,081.92	$2,500.16	1.04
	Water Distribution Operator IV	100%	100%	$20.158	$23.310	1.16	$41,928.64	$41,928.64	$48,484.80	$48,484.80	$48,484.80	$6,556.16	1.16
	Water Distribution Crew Leader	100%	100%	$26.865	$27.537	1.03	$55,879.20	$55,879.20	$57,276.96	$57,276.96	$57,276.96	$1,397.76	1.03
	Water Distribution Crew Leader	100%	100%	$26.540	$27.204	1.03	$55,203.20	$55,203.20	$56,584.32	$56,584.32	$56,584.32	$1,381.12	1.03
	Water Distribution Operator IV	100%	100%	$19.735	$23.427	1.19	$41,048.80	$41,048.80	$48,728.16	$48,728.16	$48,728.16	$7,679.36	1.19
	Water Distribution Operator IV	100%	100%	$21.922	$24.520	1.12	$45,597.76	$45,597.76	$51,001.60	$51,001.60	$51,001.60	$5,403.84	1.12
	Water Distribution	100%	100%	$13.361	$16.472	1.23	$27,790.88	$27,790.88	$34,261.76	$34,261.76	$34,261.76	$6,470.88	1.23

	Water Distribution	100%	100%	$14.800	$16.472	1.11	$30,784.00	$30,784.00	$34,261.76	$34,261.76	$34,261.76	$3,477.76	1.11
				Water Distribution Subtotal		1.14	$1,074,076.64	$1,074,076.64	$1,198,953.60	$1,198,953.60	$1,198,953.60	$124,876.96	1.12
Sewer Treatment													
410-8310	WWTP Operator IV	100%	100%	$23.713	$27.252	1.15	$49,323.04	$49,323.04	$56,684.16	$56,684.16	$56,684.16	$7,361.12	1.15
	WWTP Pretreatment Administrator	100%	100%	$27.816	$28.650	1.03	$57,857.28	$57,857.28	$59,592.00	$59,592.00	$59,592.00	$1,734.72	1.03
	WWTP Operator III	100%	100%	$19.735	$23.427	1.19	$41,048.80	$41,048.80	$48,728.16	$48,728.16	$48,728.16	$7,679.36	1.19
	WWTP Operator III	100%	100%	$23.093	$23.543	1.02	$48,033.44	$48,033.44	$48,969.44	$48,969.44	$48,969.44	$936.00	1.02
	WWTP Operator IV	100%	100%	$16.050	$25.110	1.56	$33,384.00	$33,384.00	$52,228.80	$52,228.80	$52,228.80	$18,844.80	1.56
	WWTP Operator III	100%	100%	$17.068	$23.310	1.37	$35,501.44	$35,501.44	$48,484.80	$48,484.80	$48,484.80	$12,983.36	1.37
	WWTP Plant Chief	100%	100%	$25.800	$29.131	1.13	$53,664.00	$53,664.00	$60,592.48	$60,592.48	$60,592.48	$6,928.48	1.13
	WWTP Plant Lab	100%	100%	$22.088	$27.331	1.24	$45,943.04	$45,943.04	$56,848.48	$56,848.48	$56,848.48	$10,905.44	1.24
	WWTP Technician	100%	100%	$24.207	$27.331	1.13	$50,350.56	$50,350.56	$56,848.48	$56,848.48	$56,848.48	$6,497.92	1.13
	Wastewater Treatment Plant Superintendent	100%	100%	$33.897	$34.575	1.02	$70,505.76	$70,505.76	$71,916.00	$71,916.00	$71,916.00	$1,410.24	1.02
	WWTP Operator IV	100%	100%	$21.809	$25.361	1.16	$45,362.72	$45,362.72	$52,750.88	$52,750.88	$52,750.88	$7,388.16	1.16
	WWTP Operator I	100%	100%	$14.432	$17.748	1.23	$30,018.56	$30,018.56	$36,915.84	$36,915.84	$36,915.84	$6,897.28	1.23
	WWTP Operator III	100%	100%	$18.061	$23.310	1.29	$37,566.88	$37,566.88	$48,484.80	$48,484.80	$48,484.80	$10,917.92	1.29
				Sewer Treatment Subtotal		1.19	$598,559.52	$598,559.52	$699,044.32	$699,044.32	$699,044.32	$100,484.80	1.17
Sewer Collection													
410-8320	WWC Inventory Control	100%	100%	$16.839	$19.791	1.18	$35,025.12	$35,025.12	$41,165.28	$41,165.28	$41,165.28	$6,140.16	1.18
	WWC Pump Station Technician	100%	100%	$22.773	$25.361	1.11	$47,367.84	$47,367.84	$52,750.88	$52,750.88	$52,750.88	$5,383.04	1.11
	WWC Equipment Operator	100%	100%	$20.208	$21.846	1.08	$42,032.64	$42,032.64	$45,439.68	$45,439.68	$45,439.68	$3,407.04	1.08
	WWC Operator I	100%	100%	$13.361	$16.472	1.23	$27,790.88	$27,790.88	$34,261.76	$34,261.76	$34,261.76	$6,470.88	1.23
	WWC Operator IV	100%	100%	$22.092	$23.778	1.08	$45,951.36	$45,951.36	$49,458.24	$49,458.24	$49,458.24	$3,506.88	1.08
	WWC Operator I	100%	100%	$13.361	$16.554	1.24	$27,790.88	$27,790.88	$34,432.32	$34,432.32	$34,432.32	$6,641.44	1.24
	WWC Operator I	100%	100%	$13.361	$16.554	1.24	$27,790.88	$27,790.88	$34,432.32	$34,432.32	$34,432.32	$6,641.44	1.24
	WWC Crew Leader	100%	100%	$21.809	$25.236	1.16	$45,362.72	$45,362.72	$52,490.88	$52,490.88	$52,490.88	$7,128.16	1.16
	WWC Equipment Operator	100%	100%	$22.992	$23.107	1.01	$47,823.36	$47,823.36	$48,062.56	$48,062.56	$48,062.56	$239.20	1.01
	WWC Crew Leader	100%	100%	$21.809	$25.236	1.16	$45,362.72	$45,362.72	$52,490.88	$52,490.88	$52,490.88	$7,128.16	1.16
	WWC Field Supervisor	100%	100%	$26.943	$28.846	1.07	$56,041.44	$56,041.44	$59,999.68	$59,999.68	$59,999.68	$3,958.24	1.07
	WWC Operator I	100%	100%	$13.361	$16.472	1.23	$27,790.88	$27,790.88	$34,261.76	$34,261.76	$34,261.76	$6,470.88	1.23
	WWC Operator III	100%	100%	$18.689	$21.738	1.16	$38,873.12	$38,873.12	$45,215.04	$45,215.04	$45,215.04	$6,341.92	1.16
	Wastewater Collection Superintendent	100%	100%	$36.858	$37.411	1.02	$76,664.64	$76,664.64	$77,814.88	$77,814.88	$77,814.88	$1,150.24	1.02
				Sewer Collection Subtotal		1.14	$591,668.48	$591,668.48	$662,276.16	$662,276.16	$662,276.16	$70,607.68	1.12
				Total		1.14	$5,250,544.00	$4,222,973.29	$6,241,435.20	$4,973,385.71	$4,557,915.54	$750,412.42	$ 1.19

Appendix K. 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	$ 1,742,820.15	$ 153,336.20	$ 77,316.04	$ -	$ -	$ -	$ -	$ -	$ -	$ 77,316.04	$ -	$ -	$ 51,724.43	$ -	$ -	$ 25,591.61
Building Improvements	$ 739,726.98	$ 34,014.75	$ 23,279.87	$ 7,406.23	$ 1,039.03	$ 1,051.46	$ -	$ 440.00	$ 841.32	$ 12,501.82	$ 7,406.23	$ 647.70	$ 8,529.46	$ -	$ 440.00	$ 4,541.20
Buildings	$ 1,919,643.45	$ 38,462.40	$ 51,190.49	$ -	$ -	$ -	$ 243.55	$ -	$ -	$ 50,946.94	$ -	$ -	$ 34,083.50	$ 243.55	$ -	$ 16,863.44
Capital Improvements	$ 76,468.35	$ 1,668.49	$ 2,184.81	$ -	$ 1,414.29	$ -	$ 770.52	$ -	$ -	$ -	$ -	$ 1,414.29	$ -	$ 770.52	$ -	$ -
Office Equipment	$ 568,699.67	$ 72,455.98	$ 49,790.03	$ -	$ 6,380.39	$ -	$ -	$ -	$ -	$ 43,409.64	$ -	$ 2,102.53	$ 28,516.46	$ -	$ -	$ 14,109.04
Operating Equipment	$ 5,352,417.86	$ 254,378.10	$ 224,105.08	$ -	$ 28,163.72	$ 712.21	$ 12,501.22	$ 42,654.20	$ 15,792.84	$ 124,280.89	$ -	$ 28,163.72	$ 83,856.12	$ 12,501.22	$ 42,654.20	$ 56,929.82
Sewer Treatment Plant	$ 57,494,943.31	$ 1,214,079.64	$ 654,091.35	$ -	$ -	$ -	$ 20,775.35	$ 541,935.38	$ 91,380.62	$ -	$ -	$ -	$ -	$ 20,775.35	$ 541,935.38	$ 91,380.62
Utility Plant City	$ 39,704,670.03	$ 1,095,620.22	$ 684,639.27	$ 479,128.79	$ 193,197.19	$ 12,313.29	$ -	$ -	$ -	$ -	$ 479,128.79	$ 185,028.37	$ 12,313.29	$ -	$ -	$ -
Utility Plant Non City	$ 9,631,098.56	$ 292,030.28	$ 159,474.99	$ 1,559.65	$ 139,969.60	$ 17,945.75	$ -	$ -	$ -	$ -	$ 1,559.65	$ 138,253.83	$ 17,924.87	$ -	$ -	$ -
	$ 117,230,488.36	$ 3,156,046.06	$ 1,926,071.92	$ 488,094.66	$ 370,164.21	$ 32,022.70	$ 34,290.65	$ 585,029.57	$ 108,014.78	$ 308,455.34	$ 488,094.66	$ 355,610.42	$ 236,948.14	$ 34,290.65	$ 585,029.57	$ 209,415.72

Category	Test Year	Test Year (minus CC)	Customer Class
Utility Unclassified (Water)	$ 238,379.33	$ 236,948.14	$ 1,431.19
Utility Unclassified (Wastewater)	$ 210,113.50	$ 209,415.72	$ 697.78
Water Production	$ 488,094.66	$ 488,094.66	$ -
Water Distribution	$ 370,164.21	$ 355,610.42	$ 14,553.79
Sewer Treatment	$ 34,290.65	$ 34,290.65	$ -
Sewer Collection	$ 585,029.57	$ 585,029.57	$ -
Total	**$ 1,926,071.92**	**$ 1,909,389.17**	**$ 16,682.76**

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 ***6/30/2023***

Account Group	Life Years Staff	Life Years 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	$ -	43.11	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10002	1072	1993 INTERNATIONAL 4900	B	Y	TE	1/19/1993	$ 32,366.96	5	$ -	30.46	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10003	1160	TV CAMERA TRUCK: SEWER IN	B	Y	TE	12/20/1995	$ 99,182.00	7	$ -	27.55	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10004	1185	4WD New Holland 555E Tractor Loader Backhoe	B	Y	TE	12/23/1996	$ 43,919.80	10	$ -	26.53	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10005	1204	FORD EXPLORER	B	Y	TE	4/23/1998	$ 20,939.00	7	$ -	25.20	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10006	1240	2000 Chevy Full-Size Pick-up Truck	B	Y	TE	5/8/2000	$ 19,359.00	7	$ -	23.16	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10007	1284	2002 BUICK LeSABRE	B	Y	TE	4/10/2002	$ 20,198.00	7	$ -	21.24	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10008	1346	2003 Chevrolet Blazer	B	Y	TE	4/21/2003	$ 21,265.83	6	$ -	20.21	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10009	1347	2003 Chevrolet Silverado 4 X 4 Pickup	B	Y	TE	12/9/2002	$ 18,688.00	6	$ -	20.57	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10010	1387	1/2 TON PICKUP TRUCK	B	Y	TE	11/14/2003	$ 15,294.00	6	$ -	19.64	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10011	1412	2005 CHEVROLET COLORADO	B	Y	TE	7/27/2004	$ 13,165.00	6	$ -	18.94	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10012	1426	2006 FORD F550 TRUCK	B	Y	TE	3/15/2006	$ 56,895.00	6	$ -	17.30	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10013	1438	2007 CHEVY TRAILBLAZER	B	Y	TE	4/27/2007	$ 20,498.00	6	$ -	16.19	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10014	1454	2008 CHEVROLET SILVERADO	B	Y	TE	11/9/2007	$ 20,560.00	6	$ -	15.65	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10015	1474	2009 CHEVROLET COLORADO PICKUP	B	Y	TE	3/6/2009	$ 16,758.00	6	$ -	14.33	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10016	1475	2009 CHEVROLET COLORADO PICKUP	B	Y	TE	3/6/2009	$ 16,683.00	6	$ -	14.33	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10017	1477	2008 FORD DUMP TRUCK	B	Y	TE	7/1/2008	$ 61,981.00	6	$ -	15.01	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10018	1514	2011 CHEVY COLORADO	B	Y	TE	5/25/2011	$ 19,682.00	6	$ -	12.11	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10019	1515	2012 INTERNATIONAL 7400 6X4	B	Y	TE	2/8/2011	$ 87,800.00	6	$ -	12.40	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10020	1531	2013 INTERNATIONAL 7400	B	Y	TE	9/24/2012	$ 89,910.11	6	$ 3,746.25	10.77	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	9.01	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10022	1555	2006 FORD CROWN VICTORIA	B	Y	TE	6/30/2014	$ 2,550.00	7	$ 364.29	9.01	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10023	1569	2015 CHEVY SILVERADO 2500 HD	B	Y	TE	12/17/2014	$ 24,870.00	6	$ 4,145.00	8.54	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10024	1570	2015 CHEVROLET SILVERADO 3500 HD	B	Y	TE	6/30/2015	$ 52,232.00	7	$ 7,461.72	8.01	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10025	1576	2016 FORD F550	B	Y	TE	2/19/2016	$ 79,956.00	6	$ 13,326.00	7.36	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10026	1577	2016 FORD F550	B	Y	TE	2/19/2016	$ 79,956.00	6	$ 13,326.00	7.36	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10027	1578	2016 FREIGHTLINER DUMP TRUCK	B	Y	TE	2/22/2016	$ 83,931.00	6	$ 13,988.50	7.36	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10028	1579	2016 CHEVY SILVERADO 3500HD	B	Y	TE	6/24/2016	$ 38,198.00	6	$ 6,366.33	7.02	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10029	1580	2016 CHEVY SILVERADO CK25743	B	Y	TE	6/30/2016	$ 28,581.00	6	$ 4,763.50	7.00	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10030	1608	2017 CHEVY SILVERADO	B	Y	TE	12/28/2016	$ 27,774.00	6	$ 4,629.00	6.51	0.00	7	0.49	$ 1,956.68	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,956.68	$ -	$ -	$ 1,309.02	$ -	$ -	$ 647.66
10031	1609	2107 FORD F550 DUMP TRUCK	B	Y	TE	2/2/2017	$ 53,549.00	6	$ 8,924.83	6.41	0.00	7	0.59	$ 4,527.04	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,527.04	$ -	$ -	$ 3,028.59	$ -	$ -	$ 1,498.45
10032	1615	2014 GMC TERRAIN	B	Y	TE	5/9/2017	$ 19,699.00	6	$ 3,283.17	6.15	0.00	7	0.85	$ 2,405.51	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,405.51	$ -	$ -	$ 1,609.29	$ -	$ -	$ 796.23
10033	1624	2016 CHEVY SILVERADO	B	Y	TE	10/7/2016	$ 38,329.00	6	$ 6,388.17	6.73	0.00	7	0.27	$ 1,470.15	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,470.15	$ -	$ -	$ 983.53	$ -	$ -	$ 486.62
10034	1648	2018 CHEVY SILVERADO 3500HD	B	Y	TE	6/30/2018	$ 53,391.00	6	$ 8,898.50	5.00	1.00	7	2.00	$ 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	4.23	1.77	7	2.77	$ 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	4.34	1.66	7	2.66	$ 5,051.29	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,051.29	$ -	$ -	$ 3,379.31	$ -	$ -	$ 1,671.98
	1708	2020 CHEVY SILVERADO K1500	B	Y	TE	12/4/2019	$ 27,846.00	6	$ 4,641.00	3.57	2.43	7	3.43	$ 3,978.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,978.00	$ -	$ -	$ 2,661.28	$ -	$ -	$ 1,316.72
	1706	2020 CHEVY SILVERADO K2500	B	Y	TE	1/2/2020	$ 32,646.00	6	$ 5,441.00	3.49	2.51	7	3.51	$ 4,663.71	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,663.71	$ -	$ -	$ 3,120.02	$ -	$ -	$ 1,543.69
	1707	2020 CHEVY SILVERADO K2500	B	Y	TE	1/2/2020	$ 31,771.20	6	$ 5,295.20	3.49	2.51	7	3.51	$ 4,538.74	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,538.74	$ -	$ -	$ 3,036.42	$ -	$ -	$ 1,502.32
	1709	2019 FORD F-550	B	Y	TE	4/22/2020	$ 97,868.00	6	$ 16,311.33	3.19	2.81	7	3.81	$ 13,981.14	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,981.14	$ -	$ -	$ 9,353.38	$ -	$ -	$ 4,627.76
	1710	ENGINE FOR FORD F550	B	Y	TE	1/14/2020	$ 9,985.40	6	$ 1,664.23	3.46	2.54	7	3.54	$ 1,426.49	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,426.49	$ -	$ -	$ 954.32	$ -	$ -	$ 472.17
	1750	2019 FORD ENGINE	B	Y	TE	2/23/2021	$ 16,282.99	60	$ 271.38	2.35	57.65	7	4.65	$ 2,326.14	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,326.14	$ -	$ -	$ 1,556.19	$ -	$ -	$ 769.95
	1751	CHEVORLET SILVERADO 5500	B	Y	TE	10/15/2020	$ 65,348.00	6	$ 10,891.33	2.71	3.29	7	4.29	$ 9,335.43	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,335.43	$ -	$ -	$ 6,245.40	$ -	$ -	$ 3,090.03
	1768	2022 CHEVY SILVERADO CREW CAB	B	Y	TE	1/13/2022	$ 29,165.90	60	$ 486.10	1.46	58.54	7	5.54	$ 4,166.56	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,166.56	$ -	$ -	$ 2,787.43	$ -	$ -	$ 1,379.13
	1803	2023 FORD F350	B	Y	TE	6/27/2023	$ 67,588.00	6	$ -	0.01	5.99	7	6.99	$ 79.36	$ -	$ -	$ -	$ -	$ -	$ -	$ 79.36	$ -	$ -	$ 53.09	$ -	$ -	$ 26.27
	1804	2023 CHEV SILVERADO K1500	B	Y	TE	6/30/2023	$ 48,000.00	6	$ -	0.00	6.00	7	7.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
							$ 1,742,820.15		$ 153,336.20					$ 77,316.04	$ -	$ -	$ -	$ -	$ -	$ -	$ 77,316.04	$ -	$ -	$ 51,724.43	$ -	$ -	$ 25,591.61

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	$ -	34.05	0.00	37.5	3.45	$ 177.47	$ -	$ -	$ -	$ -	$ -	$ -	$ 177.47	$ -	$ -	$ 118.73	$ -	$ -	$ 58.74
20002	703	2ND FLOOR RESTROOM IMP	B	Y	STR	4/24/1990	$ 9,060.20	20	$ -	33.21	0.00	37.5	4.29	$ 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	$ -	33.85	0.00	37.5	3.65	$ 156.00	$ -	$ -	$ -	$ -	$ -	$ 156.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 156.00
20004	748	LEAN-TO SHED ROOF EXT	B	Y	STR	9/15/1989	$ 5,480.00	20	$ -	33.81	0.00	37.5	3.69	$ 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	$ -	33.51	0.00	37.5	3.99	$ 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	$ -	32.39	0.00	37.5	5.11	$ 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	$ -	31.76	0.00	37.5	5.74	$ 299.25	$ -	$ -	$ -	$ -	$ -	$ 299.25	$ -	$ -	$ -	$ -	$ -	$ -	$ 299.25
20008	1017	SPRINKLER SYS. CITY BLDG.	B	N	STR	6/30/1992	$ 25,292.25	20	$ -	31.02	0.00	37.5	6.48	$ 674.46	$ -	$ -	$ -	$ -	$ -	$ -	$ 674.46	$ -	$ -	$ -	$ -	$ -	$ -
20009	1018	WATER TREATMENT PLANT IMP	W	Y	STR	10/17/1991	$ 39,429.70	20	$ -	31.72	0.00	37.5	5.78	$ 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	29.34	0.00	22.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20011	1117	SKYLIGHTS/FRAME&COVER	B	Y	STR	2/21/1995	$ 5,500.00	25	$ 220.00	28.37	0.00	37.5	9.13	$ 146.67	$ -	$ -	$ -	$ -	$ -	$ -	$ 146.67	$ -	$ -	$ 98.12	$ -	$ -	$ 48.55
20012	1151	BLDG. IMP. WATER PLANT	P	Y	STR	4/30/1996	$ 32,362.00	10	$ -	27.18	0.00	37.5	10.32	$ 862.99	$ 862.99	$ -	$ -	$ -	$ -	$ -	$ -	$ 862.99	$ -	$ -	$ -	$ -	$ -
20013	1269	CONTROL BUILDING ROOF	B	Y	STR	6/30/2001	$ 6,254.00	15	$ -	22.01	0.00	37.5	15.49	$ 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	20.80	29.20	37.5	16.70	$ 386.06	$ -	$ -	$ -	$ -	$ -	$ 386.06	$ -	$ -	$ -	$ -	$ -	$ -	$ 386.06
20015	1325	Security Camera System	B	Y	EL	11/4/2002	$ 22,460.00	7	$ -	20.67	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20016	1379	ROOF	B	Y	STR	3/4/2004	$ 10,519.00	10	$ -	19.33	0.00	37.5	18.17	$ 280.51	$ -	$ -	$ -	$ -	$ -	$ -	$ 280.51	$ -	$ -	$ 187.66	$ -	$ -	$ 92.85
20017	1383	ROOF	B	Y	STR	12/16/2003	$ 15,000.00	10	$ -	19.55	0.00	37.5	17.95	$ 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	18.01	0.00	37.5	19.49	$ 437.89	$ -	$ -	$ -	$ -	$ -	$ -	$ 437.89	$ -	$ -	$ -	$ -	$ -	$ -
20019	1398	METER SERVICES OFFICE RENOVATION	D	N	STR	6/30/2005	$ 14,675.19	15	$ 978.35	18.01	0.00	37.5	19.49	$ 391.34	$ -	$ 391.34	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20020	1399	WATER DISTRIBUTION RENOVATION	D	Y	STR	6/30/2005	$ 10,421.45	15	$ 694.76	18.01	0.00	37.5	19.49	$ 277.91	$ -	$ 277.91	$ -	$ -	$ -	$ -	$ -	$ -	$ 277.91	$ -	$ -	$ -	$ -
20021	1427	STAIR TOWER	B	Y	STR	6/30/2006	$ 81,908.50	50	$ 1,638.17	17.01	32.99	37.5	20.49	$ 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	17.42	0.00	37.5	20.08	$ 1,702.63	$ 1,702.63	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,702.63	$ -	$ -	$ -	$ -	$ -
20023	1447	ROOF	B	Y	STR	12/18/2007	$ 19,500.00	10	$ -	15.54	0.00	37.5	21.96	$ 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	15.13	4.87	37.5	22.37	$ 440.00	$ -	$ -	$ -	$ -	$ 440.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 440.00	$ -
20025	1483	FLOURIDE TANK	P	Y	STR	10/30/2009	$ 23,422.92	15	$ 1,561.53	13.67	1.33	37.5	23.83	$ 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	6.70	0.30	37.5	30.80	$ 211.59	$ -	$ -	$ -	$ -	$ -	$ -	$ 211.59	$ -	$ -	$ -	$ -	$ -	$ -
20027	1688	SKYLIGHTS OVER FILTER PROJECT AT WTP	P	Y	STR	4/4/2019	$ 8,100.22	25	$ 54.00	4.24	20.76	37.5	33.26	$ 216.01	$ 216.01	$ -	$ -	$ -	$ -	$ -	$ -	$ 216.01	$ -	$ -	$ -	$ -	$ -
20028	1675	SECURITY CAMERA SYSTEM	B	Y	EL	8/29/2018	$ 41,800.00	7	$ 4,976.19	4.84	2.16	7	2.16	$ 5,971.43	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,971.43	$ -	$ -	$ 3,994.89	$ -	$ -	$ 1,976.54
20029	1700	WATER PLANT ROOF	P	Y	STR	12/13/2019	$ 150,000.00	10	$ 15,000.00	3.55	6.45	37.5	33.95	$ 4,000.00	$ 4,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,000.00	$ -	$ -	$ -	$ -	$ -
20030	1749	MILL ST CONCRETE PAD	B	Y	STR	9/11/2020	$ 12,250.00	30	$ 408.33	2.80	27.20	37.5	34.70	$ 326.67	$ -	$ -	$ -	$ -	$ -	$ -	$ 326.67	$ -	$ -	$ 218.54	$ -	$ -	$ 108.13
20031	1800	NEW HVAC UNIT	B	Y	FE	4/21/2023	$ 10,200.00	20	$ 85.00	0.19	19.81	22.5	22.31	$ 86.94	$ -	$ -	$ -	$ -	$ -	$ -	$ 86.94	$ -	$ -	$ 58.16	$ -	$ -	$ 28.78
20032	1809	FLOYD ST. PUMP HVAC & EXT. RENO	D	Y	STR	12/21/2022	$ 26,500.00	20	$ 662.50	0.52	19.48	37.5	36.98	$ 369.79	$ -	$ 369.79	$ -	$ -	$ -	$ -	$ -	$ -	$ 369.79	$ -	$ -	$ -	$ -
							$ 739,726.98		$ 34,014.75					$ 23,279.87	$ 7,406.23	$ 1,039.03	$ 1,051.46	$ -	$ 440.00	$ 841.32	$ 12,501.82	$ 7,406.23	$ 647.70	$ 8,529.46	$ -	$ 440.00	$ 4,541.20

Buildings

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
30001	802	24'x32' TIMBER BLDG	B	Y	STR	6/30/1990	$ 5,657.00	20	$ -	33.02	0.00	37.5	4.48	$ 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	20.99	29.01	37.5	16.51	$ 4,400.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,400.00	$ -	$ -	$ 2,943.60	$ -	$ -	$ 1,456.40
30003	1395	WASTEWATER TREATMENT STORAGE BUILDING	T	Y	STR	6/30/2005	$ 9,133.16	25	$ 365.33	18.01	6.99	37.5	19.49	$ 243.55	$ -	$ -	$ -	$ 243.55	$ -	$ -	$ -	$ -	$ -	$ -	$ 243.55	$ -	$ -
30004	1705	MILL ST BUILDING	B	Y	STR	8/9/2019	$ 1,739,853.29	50	$ 34,797.07	3.89	46.11	37.5	33.61	$ 46,396.09	$ -	$ -	$ -	$ -	$ -	$ -	$ 46,396.09	$ -	$ -	$ 31,038.98	$ -	$ -	$ 15,357.11
							$ 1,919,643.45		$ 38,462.40					$ 51,190.49	$ -	$ -	$ -	$ 243.55	$ -	$ -	$ 50,946.94	$ -	$ -	$ 34,083.50	$ 243.55	$ -	$ 16,863.44

Capital 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
40001	1663	FENCING AROUND PUMP STATION / WATER ST	D	Y	OP	11/26/2018	$ 49,500.00	20	$ 1,443.75	4.59	15.41	35	30.41	$ 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	4.24	15.76	35	30.76	$ 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	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
50001	1277	BANKDRAFT SUBSYSTEM	B	Y	EL	5/18/2001	$ 5,000.00	5	$ -	22.13	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50002	1314	IBM 6400-010 PRINTER	B	Y	EL	11/30/2001	$ 6,945.00	7	$ -	21.59	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50003	1370	HP Design Jet-Plotter	B	Y	EL	5/23/2003	$ 5,510.00	5	$ -	20.12	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50004	1441	Model 515 AS/400 System	B	Y	EL	8/24/2007	$ 19,486.74	5	$ -	15.86	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50005	1510	NORTEL PHONE SYSTEM	B	Y	EL	6/30/2010	$ 6,308.65	10	$ 630.87	13.01	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50006	1511	NORTEL PHONE SYSTEM	B	Y	EL	6/30/2010	$ 6,014.12	10	$ 601.41	13.01	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50007	1512	NORTEL PHONE SYSTEM	B	Y	EL	6/30/2010	$ 6,014.12	10	$ 601.41	13.01	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50008	1548	CROSS CUT SHREDDER	B	Y	EL	10/3/2013	$ 8,584.82	7	$ 1,226.40	9.75	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50009	1562	XEROX W7970P PRINTER	B	Y	EL	6/30/2015	$ 15,610.00	7	$ 2,230.00	8.01	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50010	1625	POSTAGE MACHINE	B	Y	EL	8/14/2016	$ 19,026.84	7	$ 2,718.12	6.88	0.12	7	0.12	$ 327.66	$ -	$ -	$ -	$ -	$ -	$ -	$ 327.66	$ -	$ -	$ 219.21	$ -	$ -	$ 108.46
50011	1626	DOCUMATCH	B	Y	EL	10/24/2016	$ 175,995.33	7	$ 25,142.19	6.68	0.32	7	0.32	$ 7,921.51	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,921.51	$ -	$ -	$ 5,299.49	$ -	$ -	$ 2,622.02
50012	1627	SSET ESSENTIALS INVENTORY SOFTWARE	B	Y	EL	6/30/2018	$ 23,415.00	5	$ 4,683.00	5.00	0.00	7	2.00	$ 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	4.08	2.92	7	2.92	$ 2,699.86	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,699.86	$ -	$ -	$ 1,806.20	$ -	$ -	$ 893.65
50014	1721	MAPCON INVENTORY SOFTWARE	B	Y	EL	8/30/2019	$ 5,980.00	5	$ 1,196.00	3.84	1.16	7	3.16	$ 854.29	$ -	$ -	$ -	$ -	$ -	$ -	$ 854.29	$ -	$ -	$ 571.52	$ -	$ -	$ 282.77
50015	1722	PHONE SYSTEM	B	Y	EL	11/25/2019	$ 138,355.15	10	$ 13,835.52	3.60	6.40	7	3.40	$ 19,765.02	$ -	$ -	$ -	$ -	$ -	$ -	$ 19,765.02	$ -	$ -	$ 13,222.80	$ -	$ -	$ 6,542.22
50016	1723	IBM AS400 MAINFRAME	B	Y	EL	11/25/2019	$ 25,270.20	7	$ 3,610.03	3.60	3.40	7	3.40	$ 3,610.03	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,610.03	$ -	$ -	$ 2,415.11	$ -	$ -	$ 1,194.92
50017	1724	PLANET PRESS SOFTWARE	B	Y	EL	6/10/2020	$ 23,604.00	5	$ 4,720.80	3.05	1.95	7	3.95	$ 3,372.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,372.00	$ -	$ -	$ 2,255.87	$ -	$ -	$ 1,116.13
50018	1752	WATER CAD 5000 PIPES SOFTWARE	D	Y	EL	12/16/2020	$ 14,717.70	5	$ 2,943.54	2.54	2.46	7	4.46	$ 2,102.53	$ -	$ 2,102.53	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,102.53	$ -	$ -	$ -	$ -
50019	1762	METER READING SOFTWARE	D	N	EL	3/31/2021	$ 29,945.00	5	$ 5,989.00	2.25	2.75	7	4.75	$ 4,277.86	$ -	$ 4,277.86	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50020	1805	COPIER- CASHIER	B	N	EL	9/27/2022	$ 7,259.00	5	$ 1,088.85	0.76	4.24	7	6.24	$ 784.14	$ -	$ -	$ -	$ -	$ -	$ -	$ 784.14	$ -	$ -	$ -	$ -	$ -	$ -
50021	1806	COPIER- ACCOUNTING	B	Y	EL	9/27/2022	$ 6,759.00	5	$ 1,013.85	0.76	4.24	7	6.24	$ 730.13	$ -	$ -	$ -	$ -	$ -	$ -	$ 730.13	$ -	$ -	$ 488.46	$ -	$ -	$ 241.67
							$ 568,699.67		$ 72,455.98					$ 49,790.03	$ -	$ 6,380.39	$ -	$ -	$ -	$ -	$ 43,409.64	$ -	$ 2,102.53	$ 28,516.46	$ -	$ -	$ 14,109.04

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 Undefined Water	Test Year Wastewater Treatment Allowable	Test Year Sewer Collection Allowable	Test Year Allowable Wastewater
60001	285	SULLAIR AIR COMPRESSORS-2	B	Y	POE	12/1/1980	$ 19,188.00	5	$ -	42.61	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60002	284	MOTOROLA MOBILE RADIO SYS	B	Y	EL	1/1/1981	$ 52,142.05	5	$ -	42.52	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60003	301	MOTOR W/SPEED REDUCER	B	Y	POE	10/1/1983	$ 5,159.04	5	$ -	39.77	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60004	302	SEWER RODDING MACHINE	B	Y	POE	11/1/1983	$ 8,868.00	5	$ -	39.69	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60005	307	NEPTUNE TRIDENT DISC MTRS	W	Y	M	8/1/1984	$ 10,455.00	5	$ -	38.94	0.00	42.5	3.56	$ 246.00	$ -	$ -	$ 246.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 246.00	$ -	$ -	$ -
60006	323	MOTOROLA RADIO EQUIPMENT	B	Y	EL	6/30/1986	$ 5,354.87	5	$ -	37.02	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60007	325	ROSCO VIBROSTAT RLLR/TRLR	B	Y	O	6/30/1986	$ 18,443.00	5	$ -	37.02	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60008	331	SRECO SEWER CLEANER	S	Y	POE	6/30/1986	$ 49,489.00	5	$ -	37.02	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60009	660	SULLAIR 185 DPQ AIR COMPR	B	Y	O	8/5/1988	$ 9,550.00	5	$ -	34.92	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60010	680	MP 248 PARTS	B	Y	O	8/10/1988	$ 6,584.50	5	$ -	34.91	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60011	681	REFIGERATED SAMPLERS	B	Y	POE	8/10/1988	$ 6,620.00	5	$ -	34.91	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60012	662	KSB SEWAGE PUMP	S	Y	PE	11/4/1988	$ 5,128.00	5	$ -	34.67	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60013	705	IBM 5360 358MB DISK EXPAN	B	Y	POE	7/18/1989	$ 23,150.00	5	$ -	33.97	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60014	794	GE30 HP MOTOR	B	Y	PE	8/7/1989	$ 5,661.95	5	$ -	33.92	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60015	746	ROCKWELL PNEUMATIC ACTUAT	B	Y	POE	4/12/1990	$ 6,780.00	5	$ -	33.24	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60016	923	SIDING,INSUL,GUTTERS,ETC	B	Y	STR	8/22/1990	$ 19,580.00	20	$ -	32.88	0.00	37.5	4.62	$ 522.13	$ -	$ -	$ -	$ -	$ -	$ -	$ 522.13	$ -	$ -	$ 349.31	$ -	$ -	$ 172.83
60017	851	9404 AS400 MOD T20	B	Y	O	10/26/1990	$ 36,904.00	10	$ -	32.70	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60018	855	5728 SS1 AS400 OPER SYS	B	Y	O	10/26/1990	$ 9,036.00	10	$ -	32.70	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60019	960	FLO-TOTE MOD 260 FLOWMETR	B	Y	EL	12/12/1990	$ 5,125.00	5	$ -	32.57	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60020	910	ROTARY MOD SM-90-4 LIFT	B	Y	POE	3/29/1991	$ 7,475.00	10	$ -	32.28	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60021	998	SUBMERSIBLE PUMP	S	Y	PE	10/4/1991	$ 7,495.00	5	$ -	31.76	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60022	997	1200 AMP DISCONNECT SW.	B	Y	POE	10/24/1991	$ 7,400.00	5	$ -	31.70	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 400.00	$ -	$ -	$ -	$ -	$ -	$ -
60023	1020	UTILITY PLANT-CITY IMPR.	B	Y	STR	11/21/1991	$ 78,978.73	5	$ -	31.63	0.00	37.5	5.87	$ 2,106.10	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,106.10	$ -	$ -	$ 1,408.98	$ -	$ -	$ 697.12
60024	1010	METER READING SYSTEM	B	Y	O	11/22/1991	$ 19,900.00	10	$ -	31.62	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60025	995	POLYMER FEED SYSTEM	B	Y	O	12/27/1991	$ 15,920.00	5	$ -	31.53	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60026	1027	RADIO EQUIP. WATER WORKS	W	Y	EL	5/22/1992	$ 6,930.41	5	$ -	31.13	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60027	1064	SPRINKLER SYSTEM	B	Y	OP	9/18/1992	$ 9,560.75	25	$ -	30.80	0.00	35	4.20	$ 273.16	$ -	$ -	$ -	$ -	$ -	$ -	$ 273.16	$ -	$ -	$ 182.75	$ -	$ -	$ 90.42
60028	1077	PUMP IMPVTS. FLYGT3300	B	Y	PE	11/19/1992	$ 11,313.40	5	$ -	30.63	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60029	1054	DITCH WITCH 6"	B	Y	TE	4/22/1993	$ 13,792.76	5	$ -	30.21	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60030	1085	HAZARDOUS MATERIALS SUITS	B	Y	FE	6/23/1993	$ 6,990.00	5	$ -	30.04	0.00	22.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60031	1086	VALVE 6" CARROUSEL	B	Y	O	6/23/1993	$ 5,118.00	5	$ -	30.04	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60032	1099	REMOTE VACUUM CHLORINATOR	B	Y	EL	12/1/1993	$ 6,343.00	5	$ -	29.60	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60033	1110	PIPE CUTTER	B	Y	FE	3/21/1994	$ 5,220.00	5	$ -	29.30	0.00	22.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60034	1135	SCREENS,BELT	B	Y	POE	7/28/1994	$ 6,898.27	8	$ -	28.94	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60035	1127	HAND HELD COMPUTERS,SIX	B	Y	EL	10/25/1994	$ 19,735.00	7	$ -	28.70	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60036	1163	BIOXIDE FEED SYSTEM	B	Y	POE	8/17/1995	$ 8,058.81	5	$ -	27.89	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60037	1178	125 HP DRIVE SYSTEM	B	Y	PE	4/4/1996	$ 17,948.72	10	$ -	27.25	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60038	1166	DUST COLLECTOR	B	Y	O	6/26/1996	$ 7,450.00	5	$ -	27.03	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60039	1182	Flow Meter	B	Y	EL	8/20/1996	$ 5,142.00	10	$ -	26.88	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60040	1197	BELT SCREEN	B	Y	POE	9/6/1996	$ 6,976.00	7	$ -	26.83	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60041	1191	Aluminam Sulfate Feeder	B	Y	POE	12/23/1996	$ 27,864.00	10	$ -	26.53	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60042	1199	NEW RELIANCE MOTOR	B	Y	PE	4/25/1997	$ 18,100.00	7	$ -	26.20	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60043	1209	1 IMELLER MOTOR, GUIDE CLAW AND CHAIN	B	Y	POE	9/18/1997	$ 8,835.85	7	$ -	25.80	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60044	1206	BELT SCREENS	B	Y	POE	2/9/1998	$ 7,254.96	7	$ -	25.40	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60045	1228	CLARIFIER CONTROL PANELS	B	Y	POE	11/12/1998	$ 5,103.15	7	$ -	24.65	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	$ -	24.46	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60047	1226	LIME BELT FEEDER AND SLAKER	B	Y	POE	4/5/1999	$ 71,602.00	7	$ -	24.25	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60048	1245	Belt Screens	B	Y	POE	2/28/2000	$ 7,453.00	7	$ -	23.35	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60049	1243	Trackhoe / Backhoe / Loader	B	Y	TE	7/5/2000	$ 24,224.40	7	$ -	23.00	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60050	1266	Tractor/ Backhoe/Loader	B	Y	TE	8/22/2000	$ 60,904.87	7	$ -	22.87	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60051	1268	Gutermann Messtechnil Pal 300 Leak Finding System	B	Y	POE	10/23/2000	$ 13,000.00	7	$ -	22.70	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60052	1275	GRINDER PUMPS	B	Y	PE	1/8/2001	$ 6,229.29	7	$ -	22.49	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60053	1272	COMCORE SHORING & PLATING SYSTEM	B	Y	FE	6/29/2001	$ 12,902.94	7	$ -	22.02	0.00	22.5	0.48	$ 277.31	$ -	$ -	$ -	$ -	$ -	$ -	$ 277.31	$ -	$ -	$ 185.52	$ -	$ -	$ 91.79
60054	1323	ITT ACC PUMP	B	Y	PE	8/21/2001	$ 17,961.08	7	$ -	21.87	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60055	1296	TOSHIBA INVERTER	B	Y	POE	9/26/2001	$ 5,053.60	7	$ -	21.77	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60056	1319	Aquatrend Turbidimeter & Installation	B	Y	EL	10/21/2001	$ 9,941.75	5	$ -	21.70	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60057	1297	FLYGT PUMP	B	Y	PE	11/21/2001	$ 15,756.00	7	$ -	21.62	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60058	1298	FLYGT PUMP	B	Y	PE	11/21/2001	$ 15,756.00	7	$ -	21.62	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60059	1299	SEWER PUMP STATION	B	Y	STR	1/18/2002	$ 44,000.00	7	$ -	21.46	0.00	37.5	16.04	$ 1,173.33	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,173.33	$ -	$ -	$ 784.96	$ -	$ -	$ 388.37
60060	1318	HANDHELD COMPUTER	B	Y	EL	2/6/2002	$ 5,045.00	7	$ -	21.41	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60061	1300	2002 CHEVY KODIAK DUMP TRUCK	B	Y	TE	2/25/2002	$ 46,183.69	7	$ -	21.36	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60062	1301	CATERPILLAR BACKHOE LOADER	B	Y	TE	3/31/2002	$ 54,673.00	7	$ -	21.26	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60063	1312	CAMERA SECURITY SYSTEM	B	Y	EI	5/4/2002	$ 19,303.00	7	$ -	21.17	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60064	1291	T5766 REPEATER	B	Y	POE	5/10/2002	$ 5,975.00	7	$ -	21.15	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60065	1303	JET TRUCK	B	Y	TE	5/23/2002	$ 149,694.00	7	$ -	21.12	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60066	1356	Portable Trash Pump	B	Y	PE	10/16/2002	$ 21,905.00	15	$ -	20.72	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60067	1366	Mini-Badger Wheeled Transporter	B	Y	TE	11/20/2002	$ 7,320.00	7	$ -	20.62	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60068	1367	Aries Seeker System W/1.5"dia Color Camera, Monitor, Ca	B	Y	EL	11/20/2002	$ 5,200.00	7	$ -	20.62	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60069	1354	P/2 Valve Operator With Power Unit	B	Y	POE	3/27/2003	$ 5,498.00	15	$ -	20.27	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60070	1358	GIS / GPS Hardware & Software	B	Y	EL	3/27/2003	$ 25,470.00	5	$ -	20.27	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60071	1364	88 HP Non-Clog Wastewater Pump	S	Y	PE	3/28/2003	$ 24,169.00	20	$ 1,208.45	20.27	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60072	1373	75 HP Non-Clog Wastewater Pump	S	Y	PE	4/1/2003	$ 23,142.00	20	$ 1,157.10	20.26	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60073	1365	150/112.5 HP Reliance Motor	B	Y	PE	6/30/2003	$ 16,285.00	15	$ 90.42	20.01	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60074	1368	Sullivan Air Compressor 185	B	Y	POE	12/30/2003	$ 10,300.00	20	$ 515.00	19.51	0.49	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60075	1389	AIR COMPRESSOR	B	Y	POE	12/30/2003	$ 10,300.00	15	$ 343.29	19.51	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60076	1388	PORTABLE LIGHT PLANT	B	Y	POE	12/31/2003	$ 7,273.00	15	$ 242.39	19.51	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60077	1380	Portable Light Plant	B	Y	POE	1/5/2004	$ 7,273.00	15	$ 242.43	19.50	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60078	1390	FLYGHT PUMP 3300	B	Y	PE	2/17/2004	$ 17,829.67	10	$ -	19.38	0.00	20	0.62	$ 554.43	$ -	$ -	$ -	$ -	$ -	$ -	$ 554.43	$ -	$ -	$ 370.91	$ -	$ -	$ 183.52
60079	1391	USED FORK LIFT	B	Y	TE	4/2/2004	$ 9,900.00	6	$ -	19.25	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60080	1416	PHASE CONTRAST MICROSCOPE	B	Y	O	8/5/2004	$ 5,446.46	10	$ -	18.91	0.00	20	1.09	$ 272.32	$ -	$ -	$ -	$ -	$ -	$ -	$ 272.32	$ -	$ -	$ 182.18	$ -	$ -	$ 90.14
60081	1417	COLOR CAMERA W / LOCATOR	B	Y	O	1/6/2005	$ 8,640.00	7	$ -	18.49	0.00	20	1.51	$ 432.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 432.00	$ -	$ -	$ 289.01	$ -	$ -	$ 142.99
60082	1413	MAGNETIC FLOWMETER	B	Y	POE	6/30/2005	$ 8,874.00	10	$ -	18.01	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60083	1418	INVERTER	B	Y	POE	6/30/2005	$ 46,200.00	10	$ -	18.01	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60084	1420	Brinkman Autoclave	B	Y	POE	6/30/2005	$ 12,052.00	7	$ -	18.01	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60085	1429	DRY PIT PUMP	B	Y	PE	11/12/2005	$ 6,587.00	10	$ -	17.64	0.00	20	2.36	$ 329.35	$ -	$ -	$ -	$ -	$ -	$ -	$ 329.35	$ -	$ -	$ 220.34	$ -	$ -	$ 109.01
60086	1430	DRY PIT PUMP	B	Y	PE	11/12/2005	$ 6,587.00	10	$ -	17.64	0.00	20	2.36	$ 329.35	$ -	$ -	$ -	$ -	$ -	$ -	$ 329.35	$ -	$ -	$ 220.34	$ -	$ -	$ 109.01
60087	1432	INVERTER SYSTEM	B	Y	POE	11/21/2005	$ 23,798.00	10	$ -	17.62	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60088	1428	PORTABLE FLOWMETER	B	Y	POE	12/30/2005	$ 7,290.00	10	$ -	17.51	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60089	1433	TOSHIBA MAGMETER FLOW METER	B	Y	POE	4/11/2006	$ 14,050.00	10	$ -	17.23	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60090	1444	SPECTROPHOTOMETER	B	Y	O	10/10/2007	$ 7,274.50	15	$ 484.97	15.73	0.00	20	4.27	$ 363.73	$ -	$ -	$ -	$ -	$ -	$ -	$ 363.73	$ -	$ -	$ 243.33	$ -	$ -	$ 120.39
60091	1449	FLANGED DISCHARGE PIPES @ ROBERTS DRIVE WET	C	Y	DC	1/2/2008	$ 15,000.00	40	$ 375.00	15.50	24.50	62.5	47.00	$ 240.00	$ -	$ -	$ -	$ -	$ -	$ 240.00	$ -	$ -	$ -	$ -	$ -	$ 240.00	$ -
60092	1453	SEWER LINE REPLACEMENT @ LONG STREET	C	Y	DC	6/7/2008	$ 10,624.92	40	$ 265.62	15.07	24.93	62.5	47.43	$ 170.00	$ -	$ -	$ -	$ -	$ -	$ 170.00	$ -	$ -	$ -	$ -	$ -	$ 170.00	$ -
60093	1479	2008 CATERPILLAR EXCAVATOR	B	Y	TE	12/1/2008	$ 66,305.83	15	$ 4,420.39	14.59	0.41	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60094	1478	2008 CATERPILLAR 4WD BACKHOE LOADER	B	Y	TE	2/9/2009	$ 71,379.83	15	$ 4,758.66	14.39	0.61	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60095	1480	ALUMINUM 8X8 TRENCH BOXES (2)	B	Y	FE	6/22/2009	$ 15,725.00	12	$ 1,310.42	14.03	0.00	22.5	8.47	$ 698.89	$ -	$ -	$ -	$ -	$ -	$ -	$ 698.89	$ -	$ -	$ 467.56	$ -	$ -	$ 231.33
60096	1484	UTILITY TRAILER	B	Y	TE	8/26/2009	$ 7,008.00	15	$ 467.20	13.85	1.15	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60097	1495	FLOW METERS	B	Y	POE	9/2/2009	$ 82,300.00	10	$ 8,230.00	13.83	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60098	1489	RETROFIT CAMERA TRUCK	B	Y	TE	9/29/2009	$ 108,544.34	15	$ 7,236.29	13.76	1.24	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60099	1486	SLUDGE PUMP	B	Y	PE	10/30/2009	$ 39,860.00	10	$ 3,986.00	13.67	0.00	20	6.33	$ 1,993.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,993.00	$ -	$ -	$ 1,333.32	$ -	$ -	$ 659.68
60100	1487	SLUDGE PUMP	B	Y	PE	10/30/2009	$ 39,860.00	10	$ 3,986.00	13.67	0.00	20	6.33	$ 1,993.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,993.00	$ -	$ -	$ 1,333.32	$ -	$ -	$ 659.68
60101	1485	TRAILER MOUNTED VALVE MACHINE	B	Y	POE	11/25/2009	$ 47,420.00	15	$ 3,161.33	13.60	1.40	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60102	1501	10TH STREET GENERATOR	B	Y	POE	3/1/2010	$ 60,500.66	15	$ 4,033.38	13.34	1.66	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60103	1490	GEN-EYE PIPE LINE INSPECTION SYSTEM	B	Y	POE	4/13/2010	$ 8,938.70	15	$ 595.91	13.22	1.78	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60104	1491	ROBERTS DRIVE GENERATOR	B	Y	POE	4/14/2010	$ 101,305.93	15	$ 6,753.73	13.22	1.78	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60105	1492	AIR SCRUBBER	B	Y	POE	6/30/2010	$ 12,499.00	15	$ 833.27	13.01	1.99	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60106	1519	CATERPILLAR 315D EXCAVATOR	B	Y	TE	8/31/2010	$ 130,991.75	15	$ 8,732.78	12.84	2.16	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60107	1516	MOTOR 600HP US VERTICAL HOLLOW SHAFT	B	Y	PE	9/10/2010	$ 46,270.00	15	$ 3,084.67	12.81	2.19	20	7.19	$ 2,313.50	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,313.50	$ -	$ -	$ 1,547.73	$ -	$ -	$ 765.77
60108	1517	CAT

60117	1545	ELECTRIC CHAIN HOIST - 26TH ST STATION	B	Y	POE	12/20/2013	$ 8,781.00	15	$ 585.40	9.53	5.47	12.5	2.97	$ 702.48	$ -	$ -	$ -	$ -	$ -	$ -	$ 702.48	$ -	$ -	$ 469.96	$ -	$ -	$ 232.52
60118	1546	ELECTRIC CHAIN HOIST - 6TH ST STATION	B	Y	POE	12/20/2013	$ 8,781.00	15	$ 585.40	9.53	5.47	12.5	2.97	$ 702.48	$ -	$ -	$ -	$ -	$ -	$ -	$ 702.48	$ -	$ -	$ 469.96	$ -	$ -	$ 232.52
60119	1571	50 WATT GENERATOR	B	Y	POE	10/6/2015	$ 19,900.00	15	$ 1,326.67	7.74	7.26	12.5	4.76	$ 1,592.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,592.00	$ -	$ -	$ 1,065.05	$ -	$ -	$ 526.95
60120	1572	2015 FRIEGHTLINER JET VACUUM TRUCK	B	Y	TE	6/29/2015	$ 350,042.00	12	$ 29,170.17	8.01	3.99	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60121	1574	LEAK NOISE CORRELATOR	B	Y	EL	6/30/2015	$ 8,050.00	7	$ 1,150.00	8.01	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60122	1575	PUSH CAMERA	B	Y	POE	6/30/2015	$ 44,764.00	15	$ 2,984.27	8.01	6.99	12.5	4.49	$ 3,581.12	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,581.12	$ -	$ -	$ 2,395.77	$ -	$ -	$ 1,185.35
60123	1584	REFRIGERATED SAMPLER	B	Y	POE	8/13/2015	$ 5,696.00	10	$ 569.60	7.88	2.12	12.5	4.62	$ 455.68	$ -	$ -	$ -	$ -	$ -	$ -	$ 455.68	$ -	$ -	$ 304.85	$ -	$ -	$ 150.83
60124	1585	REFRIGERATED SAMPLER	B	Y	POE	8/13/2015	$ 5,696.00	10	$ 569.60	7.88	2.12	12.5	4.62	$ 455.68	$ -	$ -	$ -	$ -	$ -	$ -	$ 455.68	$ -	$ -	$ 304.85	$ -	$ -	$ 150.83
60125	1582	TRIMBLE GEO HANDHELD MAPPING UNIT	B	Y	EL	10/8/2015	$ 12,124.22	5	$ 2,424.84	7.73	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60126	1581	MISTUBISHI FORKLIFT	B	Y	TE	10/16/2015	$ 19,891.00	15	$ 1,326.07	7.71	7.29	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60127	1586	PIPE PATCH	B	Y	DC	12/21/2015	$ 5,578.56	12	$ 464.88	7.53	4.47	62.5	54.97	$ 89.26	$ -	$ -	$ -	$ -	$ -	$ -	$ 89.26	$ -	$ -	$ 59.71	$ -	$ -	$ 29.54
60128	1587	PROPANE FORKLIFT	B	Y	TE	1/12/2016	$ 26,598.00	15	$ 1,773.20	7.47	7.53	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60129	1583	SPECTROPHOTOMETER	B	Y	EL	2/26/2016	$ 8,013.93	5	$ 1,602.79	7.35	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60130	1588	TRAKSTAR CAMERA / TRANSPORT VEHICLE	B	Y	TE	5/13/2016	$ 31,155.00	15	$ 2,077.00	7.13	7.87	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60131	1614	24' TRAILER	B	Y	TE	7/8/2016	$ 7,852.00	12	$ 654.33	6.98	5.02	7	0.02	$ 21.51	$ -	$ -	$ -	$ -	$ -	$ -	$ 21.51	$ -	$ -	$ 14.39	$ -	$ -	$ 7.12
60132	1613	KUBOTA TRACKHOE HYDRAULIC EXCAVATOR	B	Y	TE	7/12/2016	$ 64,118.90	15	$ 4,274.59	6.97	8.03	7	0.03	$ 276.05	$ -	$ -	$ -	$ -	$ -	$ -	$ 276.05	$ -	$ -	$ 184.68	$ -	$ -	$ 91.37
60133	1610	TOSHIBA DRIVE	B	Y	POE	8/25/2016	$ 5,895.00	15	$ 393.00	6.85	8.15	12.5	5.65	$ 471.60	$ -	$ -	$ -	$ -	$ -	$ -	$ 471.60	$ -	$ -	$ 315.50	$ -	$ -	$ 156.10
60134	1612	UV ANALYZER	B	Y	POE	5/23/2017	$ 5,615.00	10	$ 561.50	6.11	3.89	12.5	6.39	$ 449.20	$ -	$ -	$ -	$ -	$ -	$ -	$ 449.20	$ -	$ -	$ 300.51	$ -	$ -	$ 148.69
60135	1611	100KW DIESEL GENERATOR	B	Y	POE	6/8/2017	$ 36,375.00	15	$ 2,425.00	6.06	8.94	12.5	6.44	$ 2,910.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,910.00	$ -	$ -	$ 1,946.79	$ -	$ -	$ 963.21
60136	1622	CHLORINE ANALYZERS	B	Y	POE	6/30/2017	$ 42,896.00	10	$ 4,289.60	6.00	4.00	12.5	6.50	$ 3,431.68	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,431.68	$ -	$ -	$ 2,295.79	$ -	$ -	$ 1,135.89
60137	1649	CAT 420F2IT BACKHOE	B	Y	TE	4/25/2018	$ 107,329.22	15	$ 7,155.28	5.18	9.82	7	1.82	$ 15,332.75	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,332.75	$ -	$ -	$ 10,257.61	$ -	$ -	$ 5,075.14
60138	1651	JOHN DEERE GATOR	B	Y	TE	6/14/2018	$ 16,900.00	15	$ 1,126.67	5.05	9.95	7	1.95	$ 2,414.29	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,414.29	$ -	$ -	$ 1,615.16	$ -	$ -	$ 799.13
60139	1658	26' TRAILER KING EQUIPMENT TRAILER	B	Y	TE	9/12/2018	$ 18,859.06	12	$ 1,178.69	4.80	7.20	7	2.20	$ 2,694.15	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,694.15	$ -	$ -	$ 1,802.39	$ -	$ -	$ 891.76
60140	1660	CAT 308E TRACKED EXCAVATOR	B	Y	TE	9/17/2018	$ 110,283.85	15	$ 5,514.19	4.79	10.21	7	2.21	$ 15,754.84	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,754.84	$ -	$ -	$ 10,539.99	$ -	$ -	$ 5,214.85
60141	1659	CATERPILLAR COMPACTOR PLATE FOR EXCAVATOR	B	Y	TE	9/27/2018	$ 9,945.61	12	$ 621.60	4.76	7.24	7	2.24	$ 1,420.80	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,420.80	$ -	$ -	$ 950.52	$ -	$ -	$ 470.29
60142	1661	HYDRAULIC HAMMER FOR MINI TRACKHOE	B	Y	TE	11/6/2018	$ 12,112.66	12	$ 588.81	4.65	7.35	7	2.35	$ 1,730.38	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,730.38	$ -	$ -	$ 1,157.62	$ -	$ -	$ 572.76
60143	1662	ANGLE BROOM ATTACHMENT FOR 420 BACKHOE	B	Y	TE	11/6/2018	$ 14,485.17	12	$ 704.14	4.65	7.35	7	2.35	$ 2,069.31	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,069.31	$ -	$ -	$ 1,384.37	$ -	$ -	$ 684.94
60144	1691	PORTABLE DIESEL DRIVEN PUMP	B	Y	PE	6/6/2019	$ 55,780.00	15	$ 3,718.67	4.07	10.93	20	15.93	$ 2,789.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,789.00	$ -	$ -	$ 1,865.84	$ -	$ -	$ 923.16
	1711	BACKHOE SWING FRAME	B	Y	TE	7/9/2019	$ 6,350.12	12	$ 529.18	3.98	8.02	7	3.02	$ 907.16	$ -	$ -	$ -	$ -	$ -	$ -	$ 907.16	$ -	$ -	$ 606.89	$ -	$ -	$ 300.27
	1716	AERATOR BLADE	T	Y	POE	8/19/2019	$ 13,950.00	7	$ 1,992.86	3.87	3.13	7	3.13	$ 907.16	$ -	$ -	$ -	$ -	$ 907.16	$ -	$ -	$ -	$ -	$ -	$ 907.16	$ -	$ -
	1717	KUBOTA ZERO TURN MOWER	T	Y	TE	10/2/2019	$ 5,678.98	15	$ 378.60	3.75	11.25	7	3.25	$ 1,992.86	$ -	$ -	$ -	$ -	$ 1,992.86	$ -	$ -	$ -	$ -	$ -	$ 1,992.86	$ -	$ -
	1713	BUSHING FOR BACKHOE 0287	B	Y	TE	11/13/2019	$ 16,167.63	15	$ 1,077.84	3.63	11.37	7	3.37	$ 811.28	$ -	$ -	$ -	$ -	$ -	$ -	$ 811.28	$ -	$ -	$ 542.75	$ -	$ -	$ 268.53
	1712	HYDRO VAC TRAILER SYSTEM	B	Y	TE	1/17/2020	$ 61,000.00	15	$ 4,066.67	3.45	11.55	7	3.55	$ 2,309.66	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,309.66	$ -	$ -	$ 1,545.16	$ -	$ -	$ 764.50
	1720	WATER PURIFICATION SYSTEM	T	Y	POE	6/15/2020	$ 5,100.90	10	$ 510.09	3.04	6.96	12.5	9.46	$ 4,880.00	$ -	$ -	$ -	$ -	$ 4,880.00	$ -	$ -	$ -	$ -	$ -	$ 4,880.00	$ -	$ -
	1718	MOYNO PUMP	T	Y	PE	6/15/2020	$ 10,747.38	15	$ 716.49	3.04	11.96	20	16.96	$ 255.05	$ -	$ -	$ -	$ -	$ 255.05	$ -	$ -	$ -	$ -	$ -	$ 255.05	$ -	$ -
	1714	MANHOLE SHORING BOX	B	Y	MISC	6/30/2020	$ 13,075.00	15	$ 871.67	3.00	12.00	20	17.00	$ 537.37	$ -	$ -	$ -	$ -	$ -	$ -	$ 537.37	$ -	$ -	$ 359.50	$ -	$ -	$ 177.87
	1715	TRENCH BOX	B	Y	MISC	6/30/2020	$ 10,877.50	15	$ 725.17	3.00	12.00	20	17.00	$ 653.75	$ -	$ -	$ -	$ -	$ -	$ -	$ 653.75	$ -	$ -	$ 437.36	$ -	$ -	$ 216.39
	1719	PUMP FOR JET TRUCK 7587	B	Y	PE	6/30/2020	$ 24,440.00	12	$ 2,036.70	3.00	9.00	20	17.00	$ 543.88	$ -	$ -	$ -	$ -	$ -	$ -	$ 543.88	$ -	$ -	$ 363.85	$ -	$ -	$ 180.02
	1766	2150 FLOW MODULE	C	Y	EL	9/16/2020	$ 5,856.00	15	$ 390.40	2.79	12.21	7	4.21	$ 3,491.49	$ -	$ -	$ -	$ 3,491.49	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,491.49	$ -
	1763	JOHN DEERE Z720M ZTRAK	B	Y	TE	3/31/2021	$ 6,399.00	15	$ 426.60	2.25	12.75	7	4.75	$ 836.57	$ -	$ -	$ -	$ -	$ -	$ -	$ 836.57	$ -	$ -	$ 559.67	$ -	$ -	$ 276.91
	1764	TUTTNAURE 3870EA AUTOCLAVE	T	Y	EL	4/30/2021	$ 13,713.46	10	$ 1,371.35	2.17	7.83	7	4.83	$ 914.14	$ -	$ -	$ -	$ -	$ 914.14	$ -	$ -	$ -	$ -	$ -	$ -	$ 914.14	$ -
	1770	TOSHIBA DRIVES	C	Y	PE	9/7/2021	$ 9,768.00	50	$ 195.36	1.81	48.19	20	18.19	$ 685.67	$ -	$ -	$ -	$ -	$ -	$ 685.67	$ -	$ -	$ -	$ -	$ -	$ 685.67	$ -
	1771	3.5 CY COMBO MACHINE	C	Y	PE	10/19/2021	$ 298,787.20	20	$ 14,939.36	1.70	18.30	20	18.30	$ 488.40	$ -	$ -	$ -	$ -	$ -	$ 488.40	$ -	$ -	$ -	$ -	$ -	$ 488.40	$ -
	1769	CAT 299D3 XE COMPACT TRACT LOADER	B	Y	TE	12/2/2021	$ 110,549.89	10	$ 11,054.99	1.58	8.42	7	5.42	$ 42,683.89	$ -	$ -	$ -	$ -	$ -	$ -	$ 42,683.89	$ -	$ -	$ 28,555.52	$ -	$ -	$ 14,128.37
	1772	CAMERA TRUCK EQUIPMENT	S	Y	TE	2/20/2022	$ 194,609.00	10	$ 19,460.90	1.36	8.64	7	5.64	$ 15,792.84	$ -	$ -	$ -	$ -	$ -	$ 15,792.84	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,792.84
	1773	FLOW MODULE	C	Y	EL	2/24/2022	$ 6,834.00	10	$ 683.40	1.35	8.65	7	5.65	$ 27,801.29	$ -	$ -	$ -	$ -	$ -	$ 27,801.29	$ -	$ -	$ -	$ -	$ -	$ -	$ 27,801.29
	1774	FORKLIFT	T	Y	TE	6/16/2022	$ 48,780.00	10	$ 4,878.00	1.04	8.96	7	5.96	$ 976.29	$ -	$ -	$ -	$ -	$ 976.29	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	1775	ECONOLINE TRAILER	D	Y	TE	6/30/2022	$ 8,550.00	10	$ 855.00	1.00	9.00	7	6.00	$ 6,968.57	$ -	$ 6,968.57	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,968.57	$ -	$ -	$ -
	1797	BACKHOE 1599	D	Y	TE	6/30/2022	$ 136,508.94	15	$ 9,100.60	1.00	14.00	7	6.00	$ 1,221.43	$ -	$ 1,221.43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,221.43	$ -	$ -	$ -
	1798	BACKHOE 1704	D	Y	TE	6/30/2022	$ 136,508.94	15	$ 9,100.60	1.00	14.00	7	6.00	$ 19,501.28	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 19,501.28	$ -	$ -	$ -
	1808	HYDRAULIC EXCAVATOR	C	Y	TE	12/29/2022	$ 103,357.86	12	$ 4,306.58	0.50	11.50	7	6.50	$ 9,777.35	$ -	$ -	$ -	$ -	$ 9,777.35	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,777.35	$ -
	1815	TOSHIBA DRIVE	T	Y	PE	1/13/2023	$ 11,240.00	15	$ 374.67	0.46	14.54	20	19.54	$ 2,378.65	$ -	$ -	$ -	$ -	$ 2,378.65	$ -	$ -	$ -	$ -	$ -	$ 2,378.65	$ -	$ -
	1817	HYDROMATIC PUMP 7.5 HP (2)	T	Y	PE	2/22/2023	$ 12,154.71	15	$ 270.11	0.35	14.65	20	19.65	$ 197.08	$ -	$ -	$ -	$ -	$ 197.08	$ -	$ -	$ -	$ -	$ -	$ 197.08	$ -	$ -
	1810	SUEZ M5310C TOC ANALYZER	W	Y	EL	3/24/2023	$ 27,495.00	10	$ 687.38	0.27	9.73	7	6.73	$ 466.21	$ -	$ -	$ 466.21	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 466.21	$ -	$ -
	1802	LEAK LOGGERS W/ ANTENNA	D	Y	EL	5/24/2023	$ 21,085.80	15	$ 117.14	0.10	14.90	7	6.90	$ 398.17	$ -	$ 398.17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 398.17	$ -	$ -	$ -
	1819	CHLORINE ANALYZERS (6)	D	Y	EL	6/21/2023	$ 71,963.10	15	$ -	0.02	14.98	7	6.98	$ 74.27	$ -	$ 74.27	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 74.27	$ -	$ -	$ -
	1807	TANDEM DUMP TRUCK	D	Y	TE	6/30/2023	$ 176,199.00	12	$ -	0.00	12.00	7	7.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
							$ 5,352,417.86		$ 254,376.10					$ 224,105.08	$ -	$ 28,163.72	$ 712.21	$ 12,501.22	$ 42,654.20	$ 15,792.84	$ 124,280.89	$ -	$ 28,163.72	$ 83,856.12	$ 12,501.22	$ 42,654.20	$ 56,929.82

Sewer Treatment Plant

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
70001	130	SLUDGE PUMP	S	Y	PE	5/31/1979	$ 1,520.40	10	$ -	44.11	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70002	131	HATCHERY ROAD LIFT STAT	S	Y	STR	5/31/1979	$ 3,443.21	10	$ -	44.11	0.00	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70003	135	CORRUGATED PIPE-DAWES ST	C	Y	DC	5/31/1979	$ 10,619.06	10	$ -	44.11	0.00	62.5	18.39	$ 169.90	$ -	$ -	$ -	$ -	$ 169.90	$ -	$ -	$ -	$ -	$ -	$ -	$ 169.90	$ -
70004	136	STORM SEWER PIPE	C	Y	DC	5/31/1979	$ 2,111.39	10	$ -	44.11	0.00	62.5	18.39	$ 33.78	$ -	$ -	$ -	$ -	$ 33.78	$ -	$ -	$ -	$ -	$ -	$ -	$ 33.78	$ -
70005	137	HATCHERY ROAD-STANDBY PUM	S	Y	PE	5/31/1979	$ 4,013.67	10	$ -	44.11	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70006	138	MECHANICAL SEAL	S	Y	POE	5/31/1979	$ 1,269.68	10	$ -	44.11	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70007	140	MANHOLE RINGS & COVERS-50	C	Y	DC	5/31/1979	$ 4,400.00	10	$ -	44.11	0.00	62.5	18.39	$ 70.40	$ -	$ -	$ -	$ -	$ 70.40	$ -	$ -	$ -	$ -	$ -	$ -	$ 70.40	$ -
70008	141	REDWOOD FLIGHTS-SEWER PLT	T	Y	O	5/31/1979	$ 3,070.44	10	$ -	44.11	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70009	142	CORRUGATED PIPE-CLEMENTS	S	Y	DC	5/31/1979	$ 3,714.23	10	$ -	44.11	0.00	62.5	18.39	$ 59.43	$ -	$ -	$ -	$ -	$ -	$ 59.43	$ -	$ -	$ -	$ -	$ -	$ -	$ 59.43
70010	143	PUMPS-ROBERTS DRIVE	C	Y	PE	5/31/1979	$ 1,440.08	10	$ -	44.11	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70011	145	30TH STREET PUMP SEALS	C	Y	POE	5/31/1979	$ 1,805.50	10	$ -	44.11	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70012	146	CORRUGATED PIPE-CLEMENTS	S	Y	DC	5/31/1979	$ 1,291.94	10	$ -	44.11	0.00	62.5	18.39	$ 20.67	$ -	$ -	$ -	$ -	$ -	$ 20.67	$ -	$ -	$ -	$ -	$ -	$ -	$ 20.67
70013	148	HELCOR PIPE 36"X380'	S	Y	DC	5/31/1979	$ 6,772.91	10	$ -	44.11	0.00	62.5	18.39	$ 108.37	$ -	$ -	$ -	$ -	$ -	$ 108.37	$ -	$ -	$ -	$ -	$ -	$ -	$ 108.37
70014	149	HELCOR PIPE 8"X315'	S	Y	DC	5/31/1979	$ 1,286.34	10	$ -	44.11	0.00	62.5	18.39	$ 20.58	$ -	$ -	$ -	$ -	$ -	$ 20.58	$ -	$ -	$ -	$ -	$ -	$ -	$ 20.58
70015	151	HELCOR PIPE 12/140-8/120	S	Y	DC	5/31/1979	$ 1,648.93	10	$ -	44.11	0.00	62.5	18.39	$ 26.38	$ -	$ -	$ -	$ -	$ -	$ 26.38	$ -	$ -	$ -	$ -	$ -	$ -	$ 26.38
70016	155	TANNERY SCREENS REPAIR	S	Y	FE	8/1/1980	$ 2,097.02	10	$ -	42.94	0.00	22.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70017	157	DEMERSIBLE GUIDE RAIL PMP	S	Y	O	10/1/1980	$ 3,068.63	10	$ -	42.77	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70018	158	BLUE STEEL SEWER RODS	S	Y	FE	12/1/1980	$ 1,030.23	10	$ -	42.61	0.00	22.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70019	160	CAT WALK REP-6TH ST PUMP	C	Y	STR	4/1/1981	$ 1,980.00	10	$ -	42.27	0.00	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70020	161	COUNTERPOISE SEAL-26TH ST	C	Y	POE	5/1/1981	$ 1,122.24	10	$ -	42.19	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70021	163	HELCOR PIPE 12"X209'	S	Y	DC	8/1/1980	$ 1,374.02	10	$ -	42.94	0.00	62.5	19.56	$ 21.98	$ -	$ -	$ -	$ -	$ -	$ 21.98	$ -	$ -	$ -	$ -	$ -	$ -	$ 21.98
70022	164	HELCOR PIPE 6,8,12"X20'	S	Y	DC	10/1/1980	$ 3,474.45	10	$ -	42.77	0.00	62.5	19.73	$ 55.59	$ -	$ -	$ -	$ -	$ -	$ 55.59	$ -	$ -	$ -	$ -	$ -	$ -	$ 55.59
70023	165	HELCOR PIPE 48"X62'	S	Y	DC	11/1/1980	$ 1,711.74	10	$ -	42.69	0.00	62.5	19.81	$ 27.39	$ -	$ -	$ -	$ -	$ -	$ 27.39	$ -	$ -	$ -	$ -	$ -	$ -	$ 27.39
70024	167	SUBMERSIBLE PUMP	S	Y	PE	9/30/1981	$ 3,520.00	10	$ -	41.78	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70025	169	ROBERTS DRIVE INTERCEPTOR	C	Y	DC	3/1/1978	$ 395,368.36	50	$ 7,907.37	45.36	4.64	62.5	17.14	$ 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	$ -	46.11	3.89	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70027	171	SEWAGE TREATMENT PLANT	T	Y	STR	6/30/1983	$ 14,685,280.55	50	$ 293,705.61	40.03	9.97	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70028	172	26TH STREET PUMP STATION	C	Y	STR	6/30/1983	$ 2,570,892.20	50	$ 51,417.84	40.03	9.97	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70029	173	PUMP STATIONS	C	Y	STR	6/30/1985	$ 88,718.75	50	$ 1,774.38	38.02	11.98	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70030	174	6TH,10TH,37TH,45TH & ROBT	C	Y	DC	6/30/1985	$ 2,715,718.07	50	$ 54,314.36	38.02	11.98	62.5	24.48	$ 43,451.49	$ -	$ -	$ -	$ -	$ 43,451.49	$ -	$ -	$ -	$ -	$ -	$ -	$ 43,451.49	$ -
70031	175	SHERWOOD DRIVE PUMP STAT	C	Y	STR	6/30/1985	$ 631,431.25	50	$ 12,628.63	38.02	11.98	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70032	176	BOYD SCOUT ROAD INTERCEPT	C	Y	DC	6/30/1984	$ 1,138,928.78	50	$ 22,778.58	39.02	10.98	62.5	23.48	$ 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	39.02	10.98	62.5	23.48	$ 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	$ -	37.02	0.00	37.5	0.48	$ 52.72	$ -	$ -	$ -	$ -	$ 52.72	$ -	$ -	$ -	$ -	$ -	$ -	$ 52.72	$ -
70035	179	MANHOLE COVERS	C	Y	DC	6/30/1987	$ 1,397.00	10	$ -	36.02	0.00	62.5	26.48	$ 22.35	$ -	$ -	$ -	$ -	$ 22.35	$ -	$ -	$ -	$ -	$ -	$ -	$ 22.35	$ -
70036	386	40TH STREET STORM SEWER	C	Y	DC	6/30/1987	$ 20,426.92	50	$ 408.54	36.02	13.98	62.5	26.48	$ 326.83	$ -	$ -	$ -	$ -	$ 326.83	$ -	$ -	$ -	$ -	$ -	$ -	$ 326.83	$ -
70037	387	FENCE	S	Y	OP	6/30/1987	$ 849.00	10	$ -	36.02	0.00	35	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70038	499	SEWER LINE EXT - MATS	C	Y	DC	12/3/1987	$ 4,880.00	50	$ 97.60	35.60	14.40	62.5	26.90	$ 78.08	$ -	$ -	$ -	$ -	$ 78.08	$ -	$ -	$ -	$ -	$ -	$ -	$ 78.08	$ -
70039	501	SEWER LINE EXT - MATS	C	Y	DC	12/8/1987	$ 650.00	50	$ 13.00	35.58	14.42	62.5	26.92	$ 10.40	$ -	$ -	$ -	$ -	$ 10.40	$ -	$ -	$ -	$ -	$ -	$ -	$ 10.40	$ -
70040	502	SEWER LINE EXT - MATS	C	Y	DC	12/9/1987	$ 360.00	50	$ 7.20	35.58	14.42	62.5	26.92	$ 5.76	$ -	$ -	$ -	$ -	$ 5.76	$ -	$ -	$ -	$ -	$ -	$ -	$ 5.76	$ -
70041	503	SEWER LINE EXT - MATS	C	Y	DC	12/9/1987	$ 194.90	50	$ 3.90	35.58	14.42	62.5	26.92	$ 3.12	$ -	$ -	$ -	$ -	$ 3.12	$ -	$ -	$ -	$ -	$ -	$ -	$ 3.12	$ -
70042	504	SEWER LINE EXT - MATS	C	Y	DC	12/10/1987	$ 71.51	50	$ 1.43	35.58	14.42	62.5	26.92	$ 1.14	$ -	$ -	$ -	$ -	$ 1.14	$ -	$ -	$ -	$ -	$ -	$ -	$ 1.14	$ -
70043	505	SEWER LINE EXT - MATS	C	Y	DC	12/11/1987	$ 360.00	50	$ 7.20	35.58	14.42	62.5	26.92	$ 5.76	$ -	$ -	$ -	$ -	$ 5.76	$ -	$ -	$ -	$ -	$ -	$ -	$ 5.76	$ -
70044	506	SEWER LINE EXT - MATS	C	Y	DC	12/11/1987	$ 157.50	50	$ 3.15	35.58	14.42	62.5	26.92	$ 2.52	$ -	$ -	$ -	$ -	$ 2.52	$ -	$ -	$ -	$ -	$ -	$ -	$ 2.52	$ -
70045	507	SEWER LINE EXT - MATS	C	Y	DC	12/31/1987	$ 750.00	50	$ 15.00	35.52	14.48	62.5	26.98	$ 12.00	$ -	$ -	$ -	$ -	$ 12.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 12.00	$ -
70046	508	SEWER LINE EXT - MATS	C	Y	DC	3/24/1988	$ 310.00	50	$ 6.20	35.29	14.71	62.5	27.21	$ 4.96	$ -	$ -	$ -	$ -	$ 4.96	$ -	$ -	$ -	$ -	$ -	$ -	$ 4.96	$ -
70047	509	SEWER LINE EXT - MATS	C	Y	DC	3/31/1988	$ 145.00	50	$ 2.90	35.27	14.73	62.5	27.23	$ 2.32	$ -	$ -	$ -	$ -	$ 2.32	$ -	$ -	$ -	$ -	$ -	$ -	$ 2.32	$ -
70048	517	DUSK TO DAWN LIGHTING	S	Y	POE	11/16/1987	$ 2,282.00	10	$ -	35.64	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70049	518	ENGR SEWER 26TH ST PUMP ST	C	Y	ENG	4/21/1988	$ 3,512.50	10	$ -	35.21	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70050	519	PUMP INSTALLATION - LABOR	S	Y	PE	9/18/1987	$ 1,280.00	5	$ -	35.81	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70051	520	DUPEX SEAL FLUSH SYSTEM	S	Y	O	9/25/1987	$ 2,610.00	5	$ -	35.79	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70052	521	PUMP INSTALLATION - LABOR	S	Y	PE	11/16/1987	$ 480.00	5	$ -	35.64	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70053	522	BAR SCREENS & ALUM RAILS	S	Y	FE	1/12/1988	$ 1,280.00	5	$ -	35.49	0.00	22.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70054	524	6 H P HYDRA PUMP	S	Y	PE	3/16/1988	$ 3,537.00	5	$ -	35.31	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70055	525	SEALS	S	Y	POE	4/8/1988	$ 1,029.57	5	$ -	35.25	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70056	526	SHEET STEEL	S	Y	FE	4/13/1988	$ 576.00	10	$ -	35.24	0.00	22.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70057	527	SCREENS	S	Y	FE	4/29/1988	$ 2,659.95	5	$ -	35.19	0.00	22.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70058	575	SEWER LINE EXT - MATS	C	Y	DC	12/4/1987	$ 571.00	50	$ 11.42	35.59	14.41	62.5	26.91	$ 9.14	$ -	$ -	$ -	$ -	$ 9.14	$ -	$ -	$ -	$ -	$ -	$ -	$ 9.14	$ -
70059	651	MANHOLE RINGS & LIDS	C	Y	DC	5/16/1989	$ 7,249.80	50	$ 145.00	34.15	15.85	62.5	28.35	$ 116.00	$ -	$ -	$ -	$ -	$ 116.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 116.00	$ -
70060	665	DRIVEWAY	S	Y	OP	10/26/1988	$ 2,478.38	20	$ -	34.70	0.00	35	0.30	$ 21.34	$ -	$ -	$ -	$ -	$ -	$ 21.34	$ -	$ -	$ -	$ -	$ -	$ -	$ 21.34
70061	666	STEEL PLATING	S	Y	OP	4/27/1989	$ 860.00	20	$ -	34.20	0.00	35	0.80	$ 19.72	$ -	$ -	$ -	$ -	$ -	$ 19.72	$ -	$ -	$ -	$ -	$ -	$ -	$ 19.72
70062	667	ASPHALT PAVING	S	Y	OP	5/25/1989	$ 5,500.00	20	$ -	34.12	0.00	35	0.88	$ 138.20	$ -	$ -	$ -	$ -	$ -	$ 138.20	$ -	$ -	$ -	$ -	$ -	$ -	$ 138.20
70063	668	EXHAUST SYSTEM	S	Y	OP	12/9/1988	$ 5,475.00	20	$ -	34.58	0.00	35	0.42	$ 66.00	$ -	$ -	$ -	$ -	$ -	$ 66.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 66.00
70064	669	STEEL PLATING	S	Y	OP	11/11/1988	$ 1,710.06	20	$ -	34.65	0.00	35	0.35	$ 16.87	$ -	$ -	$ -	$ -	$ -	$ 16.87	$ -	$ -	$ -	$ -	$ -	$ -	$ 16.87
70065	693	36" FORCE MAIN AT 26TH ST	C	Y	DC	4/12/1989	$ 98,860.50	50	$ 1,977.21	34.24	15.76	62.5	28.26	$ 1,581.77	$ -	$ -	$ -	$ -	$ 1,581.77	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,581.77	$ -
70066	701	ENGR FEES-26TH ST FORCE	C	Y	ENG	6/30/1989	$ 8,984.14	50	$ 179.68	34.02	15.98	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70067	759	ROOF - 10TH ST PUMP STAT	C	Y	STR	6/30/1990	$ 4,450.00	20	$ -	33.02	0.00	37.5	4.48	$ 118.67	$ -	$ -	$ -	$ -	$ 118.67	$ -	$ -	$ -	$ -	$ -	$ -	$ 118.67	$ -
70068	760	MANHOLE BOTTOM & TOP	C	Y	DC	9/15/1989	$ 2,020.00	20	$ -	33.81	0.00	62.5	28.69	$ 32.32	$ -	$ -	$ -	$ -	$ 32.32	$ -	$ -	$ -	$ -	$ -	$ -	$ 32.32	$ -
70069	761	SEWER PIPE RECONSTRUCTION	C	Y	DC	8/15/1989	$ 17,533.75	20	$ -	33.90	0.00	62.5	28.60	$ 280.54	$ -	$ -	$ -	$ -	$ 280.54	$ -	$ -	$ -	$ -	$ -	$ -	$ 280.54	$ -
70070	762	FENCE-ROBTS DR PUMP STAT	C	Y	O	9/14/1989	$ 1,189.50	10	$ -	33.81	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70071	763	12" BORE 7 CASE	C	Y	DC	10/13/1989	$ 3,520.00	20	$ -	33.73	0.00	62.5	28.77	$ 56.32	$ -	$ -	$ -	$ -	$ 56.32	$ -	$ -	$ -	$ -	$ -	$ -	$ 56.32	$ -
70072	782	ELECTRICAL WIRING REPL	S	Y	POE	11/27/1989	$ 7,240.00	20	$ -	33.61	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70073	783	MOD 50US3145ABB FLOW METE	S	Y	POE	8/14/1989	$ 3,682.00	20	$ -	33.90	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70074	784	MOD 50US3145ABB FLOW METE	S	Y	POE	8/14/1989	$ 3,682.00	20	$ -	33.90	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70075	785	ALUM INFLUENT BAR SCREENS	S	Y	FE	11/7/1989	$ 2,444.00	5	$ -	33.67	0.00	22.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70076	803	2 RM ADDITION WWTP PLANT	S	Y	O	5/15/1990	$ 23,518.00	20	$ -	33.15	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70077	804	37TH STREET PUMP STATION	C	Y	STR	6/30/1990	$ 470,227.34	20	$ -	33.02	0.00	37.5	4.48	$ 12,539.40	$ -	$ -	$ -	$ -	$ 12,539.40	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,539.40	$ -
70078	812	ENGR FEES-SEWER	S	Y	ENG	6/30/1990	$ 46,668.54	20	$ -	33.02	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70079	833	ADD'L COSTS 37TH ST PUMP	C	Y	STR	8/31/1990	$ 50,013.17	20	$ -	32.85	0.00	37.5	4.65	$ 1,333.68	$ -	$ -	$ -	$ -	$ 1,333.68	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,333.68	$ -
70080	834	DECHLORINATION FACILITIES	T	Y	FE	9/26/1990	$ 74,724.80	20	$ -	32.78	0.00	22.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70081	952	NEW ROOF 37TH ST PUMP ST	C	Y	STR	7/31/1990	$ 2,376.00	20	$ -	32.94	0.00	37.5	4.56	$ 63.36	$ -	$ -	$ -	$ -	$ 63.36	$ -	$ -	$ -	$ -	$ -	$ -	$ 63.36	$ -
70082	954	8" PVC SEWER PIPE	C	Y	DC	10/26/1990	$ 2,526.81	20	$ -	32.70	0.00	62.5	29.80	$ 40.43	$ -	$ -	$ -	$ -	$ 40.43	$ -	$ -	$ -	$ -	$ -	$ -	$ 40.43	$ -
70083	955	40TH ST/OLIVERIO PARK LIN	C	Y	DC	5/24/1991	$ 20,600.00	20	$ -	32.12	0.00	62.5	30.38	$ 329.60	$ -	$ -	$ -	$ -	$ 329.60	$ -	$ -	$ -	$ -	$ -	$ -	$ 329.60	$ -
70084	956	ROADWAY-W/W TREATMENT PLT	T	Y	O	6/18/1991	$ 11,460.00	10	$ -	32.05	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70085	957	MANHOLE FRAMES WITH COVER	S	Y	DC	6/30/1991	$ 7,400.00	20	$ -	32.02	0.00	62.5	30.48	$ 118.40	$ -	$ -	$ -	$ -	$ -	$ 118.40	$ -	$ -	$ -	$ -	$ -	$ -	$ 118.40
70086	967	32 SHEETS FIBERGLASS	S	Y	FE	6/27/1991	$ 2,244.00	10	$ -	32.03	0.00	22.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70087	968	768' CONCRETE SLAB FLOOR	S	Y	STR	8/22/1990	$ 1,900.00	20	$ -	32.88	0.00	37.5	4.62	$ 50.67	$ -	$ -	$ -	$ -	$ -	$ 50.67	$ -	$ -	$ -	$ -	$ -	$ -	$ 50.67
70088	986	37TH ST PUMP STN. IMPVTS	C	Y	O	6/30/1992	$ 600.00	20	$ -	31.02	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70089	1116	ROBERTS DR. LIFT STATION	C	Y	STR	6/30/1993	$ 1,519,021.04	50	$ 30,380.42	30.02	19.98	37.5	7.48	$ 40,507.23	$ -	$ -	$ -	$ -	$ 40,507.23	$ -	$ -	$ -	$ -	$ -	$ -	$ 40,507.23	$ -
70090	1153	SEWER PLAN MONITORING	S	Y	ENG	6/26/1996	$ 8,999.86	50	$ 180.00	27.03	22.97	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70091	1154	UPPER BELT SCREEN	S	Y	FE	10/24/1995	$ 1,500.00	10	$ -	27.70	0.00	22.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70092	1155	UPPER BELT SCREENS	S	Y	FE	12/19/1995	$ 6,688.00	10	$ -	27.55	0.00	22.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70093	1156	MODEL CR16 PUMP	S	Y	PE	4/1/1996	$ 1,012.00	20	$ -	27.26	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70094	1157	FAB AERATOR BLADE	T	Y	FE	3/12/1996	$ 9,500.00	20	$ -	27.32	0.00	22.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70095	1158	IMPELLER PATTERN/WEAR RIN	S	Y	PE	12/19/1995	$ 3,212.00	20	$ -	27.55	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70096	1179	SEWER PLAN MONITORING	S	Y	O	5/31/1995	$ 2,952.14	20	$ -	28.10	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70097	1270	AIR SCRUBBER	S	Y	POE	4/26/2001	$ 120,644.16	15	$ -	22.19	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70098	1322	BELT FILTER PRESS	T	Y	POE	4/19/2002	$ 972,088.84	20	$ 48,604.44	21.21	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70099	1330	2 Sumersible Drypit Pumps & Control Upgrades	S	Y	PE	5/15/2003	$ 46,800.00	20	$ 2,340.00	20.14	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70100	1331	3 Sumersible Pumps & Control Upgrades	S	Y	PE	6/3/2003	$ 70,400.00	20	$ 3,520.00	20.09	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70101	1332	Automatic Transfer Switch	S	Y	POE	5/13/2003	$ 20,535.00	20	$ 1,026.75	20.15	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70102	1333	2 Carrousel Mist Covers	T	Y	STR	5/20/2003	$ 78,474.00	50	$ 1,569.48	20.13	29.87	37.5	17.37	$ 2,092.64	$ -	$ -	$ -	$ 2,092.64	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,092.64	$ -	$ -
70103	1334	Concrete Valve Pit	C	Y	DC	10/22/2002	$ 29,740.00	40	$ 743.50	20.70	19.30	62.5	41.80	$ 475.84	$ -	$ -	$ -	$ -	$ 475.84	$ -	$ -	$ -	$ -	$ -	$ -	$ 475.84	$ -
70104	1335	Channel Grinders	S	Y	POE	3/25/2003	$ 168,732.00	20	$ 8,436.60	20.28	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70105	1336	Coburn Avenue Area Sanitary Sewer Improvements	C	Y	DC	12/31/2002	$ 76,829.30	50	$ 1,536.59	20.51	29.49	62.5	41.99	$ 1,229.27	$ -

70110	1341	3HP Flygt Pump	S	Y	PE	10/17/2002	$ 2,576.00	20	$ 128.80	20.72	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70111	1342	10 HP KSB Pump	S	Y	PE	12/2/2002	$ 4,376.00	20	$ 218.80	20.59	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70112	1343	10 HP KSB Pump with Claw	S	Y	PE	12/10/2002	$ 4,700.00	20	$ 235.00	20.57	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70113	1344	36 HP KSB Pump	S	Y	PE	2/27/2003	$ 9,892.00	20	$ 494.60	20.35	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70114	1345	Pump Station Trolly System	C	Y	OP	5/9/2003	$ 3,500.00	7	$ -	20.16	0.00	35	14.84	$ 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	20.01	19.99	62.5	42.49	$ 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	20.88	19.12	62.5	41.62	$ 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	19.01	20.99	62.5	43.49	$ 1,692.50	$ -	$ -	$ -	$ -	$ 1,692.50	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,692.50	$ -
70118	1394	WALKWAYS	S	Y	OP	6/30/2004	$ 19,720.00	30	$ 657.33	19.01	10.99	35	15.99	$ 563.43	$ -	$ -	$ -	$ -	$ -	563.43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 563.43
70119	1396	ROBERTS DRIVE PUMP STATION IMPROVEMEN	C	Y	STR	9/2/2004	$ 39,400.00	10	$ -	18.84	0.00	37.5	18.66	$ 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	$ -	18.01	0.00	37.5	19.49	$ 212.92	$ -	$ -	$ -	$ -	$ 212.92	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 212.92	$ -
70121	1404	SEWER REPLACEMENT	C	Y	DC	10/28/2004	$ 25,700.00	40	$ 642.50	18.68	21.32	62.5	43.82	$ 411.20	$ -	$ -	$ -	$ -	$ 411.20	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 411.20	$ -
70122	1411	SEWAGE PUMP	S	Y	PE	5/6/2005	$ 8,988.00	10	$ -	18.16	0.00	20	1.84	$ 449.40	$ -	$ -	$ -	$ -	$ -	$ 449.40	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 449.40
70123	1414	SUBMERSIBLE SEWAGE PUMP	S	Y	PE	1/18/2005	$ 5,486.00	10	$ -	18.46	0.00	20	1.54	$ 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	18.01	0.00	20	1.99	$ 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	18.16	21.84	62.5	44.34	$ 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	18.68	0.00	22.5	3.82	$ 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	17.34	22.66	62.5	45.16	$ 771.45	$ -	$ -	$ -	$ -	$ 771.45	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 771.45	$ -
70128	1436	26TH STREET PUMP STATION	C	Y	STR	10/20/2005	$ 290,000.00	10	$ -	17.70	0.00	37.5	19.80	$ 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	16.01	23.99	62.5	46.49	$ 2,059.87	$ -	$ -	$ -	$ -	$ 2,059.87	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,059.87	$ -
70130	1448	WASTEWATER PUMP @ 26TH STREET LIFT STA	C	Y	PE	2/22/2008	$ 30,717.00	15	$ 2,047.80	15.36	0.00	20	4.64	$ 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	15.36	0.00	20	4.64	$ 1,636.29	$ -	$ -	$ -	$ -	$ 1,636.29	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,636.29	$ -
70132	1451	IMPELLER AND VOLUTE UPGRADE @ ROBERT	C	Y	PE	5/2/2008	$ 19,990.89	15	$ 1,332.73	15.17	0.00	20	4.83	$ 999.54	$ -	$ -	$ -	$ -	$ 999.54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 999.54	$ -
70133	1455	EI SERIES GRINDER PUMP	S	Y	PE	11/12/2007	$ 2,460.00	15	$ 164.00	15.64	0.00	20	4.36	$ 123.00	$ -	$ -	$ -	$ -	$ -	$ 123.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 123.00
70134	1456	EI SERIES GRINDER PUMP	S	Y	PE	11/12/2007	$ 2,460.00	15	$ 164.00	15.64	0.00	20	4.36	$ 123.00	$ -	$ -	$ -	$ -	$ -	$ 123.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 123.00
70135	1457	EI SERIES GRINDER PUMP	S	Y	PE	11/12/2007	$ 2,460.00	15	$ 164.00	15.64	0.00	20	4.36	$ 123.00	$ -	$ -	$ -	$ -	$ -	$ 123.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 123.00
70136	1458	EI SERIES GRINDER PUMP	S	Y	PE	11/12/2007	$ 2,460.00	15	$ 164.00	15.64	0.00	20	4.36	$ 123.00	$ -	$ -	$ -	$ -	$ -	$ 123.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 123.00
70137	1459	NO CLOG PUMP	S	Y	PE	8/28/2007	$ 29,800.00	15	$ 1,986.67	15.85	0.00	20	4.15	$ 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	14.98	25.02	62.5	47.52	$ 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	14.12	0.88	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70140	1467	SLUDGE PUMP FOR FILTER BUILDING PRESSE	T	Y	PE	5/22/2009	$ 13,665.00	15	$ 911.00	14.12	0.88	20	5.88	$ 683.25	$ -	$ -	$ -	$ 683.25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 683.25	$ -	$ -	$ -
70141	1468	AERATOR BLADE FOR PLANT	T	Y	FE	6/5/2009	$ 5,350.00	15	$ 356.67	14.08	0.92	22.5	8.42	$ 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	14.45	25.55	62.5	48.05	$ 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	14.20	25.80	62.5	48.30	$ 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	14.02	25.98	62.5	48.48	$ 284.84	$ -	$ -	$ -	$ -	$ 284.84	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 284.84	$ -
70145	1472	DUANE DEMINGS PUMP	S	Y	PE	6/23/2009	$ 7,403.50	15	$ 493.57	14.03	0.97	20	5.97	$ 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	13.81	1.19	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70147	1499	SOFT STARTS FOR AERATOR 6	T	Y	POE	9/11/2009	$ 6,944.00	15	$ 462.93	13.81	1.19	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70148	1500	AERATOR GEARBOX (REDUCER)	T	Y	POE	2/22/2010	$ 63,036.00	15	$ 4,202.40	13.36	1.64	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70149	1502	REPLACEMENT PUMP	S	Y	PE	12/23/2009	$ 5,324.52	15	$ 354.97	13.53	1.47	20	6.47	$ 266.23	$ -	$ -	$ -	$ -	$ -	$ 266.23	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 266.23
70150	1503	GRIFFITH ST SEWER MAIN	C	Y	DC	9/14/2009	$ 31,530.03	40	$ 788.25	13.80	26.20	62.5	48.70	$ 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	13.12	26.88	62.5	49.38	$ 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	13.70	26.30	62.5	48.80	$ 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	13.14	26.86	62.5	49.36	$ 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	13.12	26.88	62.5	49.38	$ 245.42	$ -	$ -	$ -	$ -	$ 245.42	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 245.42	$ -
70155	1508	GALLAHER DR TO SHERWOOD DR SEWER MAI	C	Y	DC	4/5/2010	$ 14,114.59	40	$ 352.87	13.24	26.76	62.5	49.26	$ 225.83	$ -	$ -	$ -	$ -	$ 225.83	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 225.83	$ -
70156	1509	800 BLOCK OF MONTGOMERY SEWER MAIN RE	C	Y	DC	6/3/2010	$ 37,212.00	40	$ 930.30	13.08	26.92	62.5	49.42	$ 595.39	$ -	$ -	$ -	$ -	$ 595.39	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 595.39	$ -
70157	1522	BALLARD STREET SEWER MAIN	C	Y	DC	11/8/2010	$ 54,937.66	40	$ 1,373.44	12.65	27.35	62.5	49.85	$ 879.00	$ -	$ -	$ -	$ -	$ 879.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 879.00	$ -
70158	1525	26TH ST CHANNEL GRINDER	C	Y	POE	12/30/2011	$ 25,031.40	15	$ 1,668.76	11.51	3.49	12.5	0.99	$ 1,988.80	$ -	$ -	$ -	$ -	$ 1,988.80	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,988.80	$ -
70159	1526	26TH ST CHANNEL GRINDER	C	Y	POE	12/30/2011	$ 24,611.40	15	$ 1,640.76	11.51	3.49	12.5	0.99	$ 1,955.43	$ -	$ -	$ -	$ -	$ 1,955.43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,955.43	$ -
70160	1528	39TH ST SEWER	C	Y	DC	4/19/2012	$ 162,860.34	40	$ 4,071.51	11.20	28.80	62.5	51.30	$ 2,605.77	$ -	$ -	$ -	$ -	$ 2,605.77	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,605.77	$ -
70161	1535	15th St Sewer Line	C	Y	DC	9/11/2012	$ 38,430.54	40	$ 960.76	10.81	29.19	62.5	51.69	$ 614.89	$ -	$ -	$ -	$ -	$ 614.89	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 614.89	$ -
70162	1539	SCADA TELEMETRY SYSTEM	S	Y	POE	6/30/2010	$ 63,924.00	15	$ 4,261.60	13.01	1.99	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70163	1540	BAR SCREENS	S	Y	FE	2/13/2013	$ 13,160.00	10	$ 1,316.00	10.38	0.00	22.5	12.12	$ 584.89	$ -	$ -	$ -	$ -	$ -	$ 584.89	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 584.89
70164	1542	39TH STREET SEWER LINE	C	Y	DC	6/16/2014	$ 100,983.14	40	$ 2,524.58	9.04	30.96	62.5	53.46	$ 1,615.73	$ -	$ -	$ -	$ -	$ 1,615.73	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,615.73	$ -
70165	1543	POWER POLES	S	Y	OP	2/24/2014	$ 64,572.61	20	$ 3,228.63	9.35	10.65	35	25.65	$ 1,844.93	$ -	$ -	$ -	$ -	$ -	$ 1,844.93	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,844.93
70166	1549	ROBERTS & 6TH STREET CSO PROJECT	C	Y	DC	11/22/2013	$ 7,040,254.93	40	$ 176,006.37	9.61	30.39	62.5	52.89	$ 112,644.08	$ -	$ -	$ -	$ -	$ 112,644.08	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 112,644.08	$ -
70167	1550	18TH STREET CSO PROJECT	C	Y	DC	12/8/2013	$ 101,795.73	40	$ 2,544.89	9.56	30.44	62.5	52.94	$ 1,628.73	$ -	$ -	$ -	$ -	$ 1,628.73	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,628.73	$ -
70168	1564	15TH ST & CARTER AVE SEWER REPLACEMEN	C	Y	DC	10/2/2014	$ 48,893.61	50	$ 977.87	8.75	41.25	62.5	53.75	$ 782.30	$ -	$ -	$ -	$ -	$ 782.30	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 782.30	$ -
70169	1565	GREENUP AVENUE DEEP SEWER REPAIR	C	Y	DC	12/12/2014	$ 242,581.53	40	$ 6,064.54	8.55	31.45	62.5	53.95	$ 3,881.30	$ -	$ -	$ -	$ -	$ 3,881.30	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,881.30	$ -
70170	1566	10 HP PUMP - 5TH STREET STATION	S	Y	PE	6/30/2015	$ 5,362.00	15	$ 357.47	8.01	6.99	20	11.99	$ 268.10	$ -	$ -	$ -	$ -	$ -	$ 268.10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 268.10
70171	1567	10 HP PUMP - 45TH ST STATION	S	Y	PE	6/30/2015	$ 5,362.00	15	$ 357.47	8.01	6.99	20	11.99	$ 268.10	$ -	$ -	$ -	$ -	$ -	$ 268.10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 268.10
70172	1568	10HP FLYGT PUMP - TUNNEL HILL STATION	C	Y	PE	6/30/2015	$ 6,400.00	15	$ 426.67	8.01	6.99	20	11.99	$ 320.00	$ -	$ -	$ -	$ -	$ 320.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 320.00	$ -
70173	1573	37TH ST LIFT STATION - CSO	C	Y	STR	6/30/2015	$ 3,117,852.90	40	$ 77,946.32	8.01	31.99	37.5	29.49	$ 83,142.74	$ -	$ -	$ -	$ -	$ 83,142.74	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 83,142.74	$ -
70174	1594	15th & 17th Street sewer rehab	C	Y	DC	3/18/2016	$ 248,320.00	40	$ 6,208.00	7.29	32.71	62.5	55.21	$ 3,973.12	$ -	$ -	$ -	$ -	$ 3,973.12	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,973.12	$ -
70175	1595	EAST STREET SEWER LINE EXTENSION	C	Y	DC	7/29/2015	$ 5,200.00	40	$ 130.00	7.93	32.07	62.5	54.57	$ 83.20	$ -	$ -	$ -	$ -	$ 83.20	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 83.20	$ -
70176	1596	10HP FLYGT PUMP - TUNNEL HILL STATION	C	Y	PE	10/19/2015	$ 6,400.00	15	$ 426.67	7.70	7.30	20	12.30	$ 320.00	$ -	$ -	$ -	$ -	$ 320.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 320.00	$ -
70177	1597	HAULED WASTE DISCHARGE PROJECT	T	Y	OP	3/15/2016	$ 10,684.02	15	$ 712.27	7.30	7.70	35	27.70	$ 305.26	$ -	$ -	$ -	$ 305.26	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 305.26	$ -	$ -
70178	1607	ELWOOD DRIVE SEWER LINE REPLACEMENT	C	Y	DC	11/2/2016	$ 35,797.56	40	$ 894.94	6.66	33.34	62.5	55.84	$ 572.76	$ -	$ -	$ -	$ -	$ 572.76	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 572.76	$ -
70179	1640	CLARIFIER TUBES	T	Y	FE	1/19/2018	$ 26,790.04	20	$ 1,339.50	5.45	14.55	22.5	17.05	$ 1,190.67	$ -	$ -	$ -	$ 1,190.67	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,190.67	$ -	$ -
70180	1641	39TH ST SANITARY SEWER IMPROVEMENTS	C	Y	DC	10/4/2017	$ 132,688.51	40	$ 3,317.21	5.74	34.26	62.5	56.76	$ 2,123.02	$ -	$ -	$ -	$ -	$ 2,123.02	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,123.02	$ -
70181	1642	TRANSFER SWITCH REPLACEMENT DUE TO FI	S	Y	POE	6/30/2018	$ 82,802.32	20	$ 4,140.12	5.00	15.00	12.5	7.50	$ 6,624.19	$ -	$ -	$ -	$ -	$ -	$ 6,624.19	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,624.19
70182	1643	26TH ST PUMP STATION DRIVES	C	Y	PE	10/30/2017	$ 18,458.00	15	$ 1,230.53	5.67	9.33	20	14.33	$ 922.90	$ -	$ -	$ -	$ -	$ 922.90	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 922.90	$ -
70183	1644	10 HP pump for 5th Street station	C	Y	PE	10/30/2017	$ 6,449.72	15	$ 429.98	5.67	9.33	20	14.33	$ 322.49	$ -	$ -	$ -	$ -	$ 322.49	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 322.49	$ -
70184	1645	MOYNO PUMP	S	Y	PE	2/19/2018	$ 8,198.08	15	$ 546.54	5.36	9.64	20	14.64	$ 409.90	$ -	$ -	$ -	$ -	$ -	$ 409.90	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 409.90
70185	1646	MOYNO PUMP	S	Y	PE	3/13/2018	$ 8,198.08	15	$ 546.54	5.30	9.70	20	14.70	$ 409.90	$ -	$ -	$ -	$ -	$ -	$ 409.90	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 409.90
70186	1647	TORQUE HUB / BELT / SCALES / TRUNNIONS	S	Y	FE	6/28/2018	$ 21,635.03	20	$ 1,081.75	5.01	14.99	22.5	17.49	$ 961.56	$ -	$ -	$ -	$ -	$ -	$ 961.56	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 961.56
70187	1650	10 HP pump for 5th Street station	C	Y	PE	9/20/2017	$ 6,314.13	15	$ 420.94	5.78	9.22	20	14.22	$ 315.71	$ -	$ -	$ -	$ -	$ 315.71	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 315.71	$ -
70188	1652	CHEER ST SEWER PROJECT	C	Y	DC	6/30/2018	$ 8,174.78	40	$ 204.37	5.00	35.00	62.5	57.50	$ 130.80	$ -	$ -	$ -	$ -	$ 130.80	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 130.80	$ -
70189	1653	13TH ST SEWER LINE RELOCATE	C	Y	DC	6/30/2018	$ 4,466.84	40	$ 111.67	5.00	35.00	62.5	57.50	$ 71.47	$ -	$ -	$ -	$ -	$ 71.47	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 71.47	$ -
70190	1654	160 HP PUMP FOR ROBERTS DR PUMP STATIO	C	Y	PE	6/30/2018	$ 19,716.09	15	$ 1,314.41	5.00	10.00	20	15.00	$ 985.80	$ -	$ -	$ -	$ -	$ 985.80	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 985.80	$ -
70191	1683	AUTOMOBILE ALLEY SEWER MAIN REPLACEMI	C	Y	DC	8/21/2018	$ 36,246.30	40	$ 755.13	4.86	35.14	62.5	57.64	$ 579.94	$ -	$ -	$ -	$ -	$ 579.94	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 579.94	$ -
70192	1684	RIGGLES ST SEWER LINE REPLACEMENT	C	Y	DC	7/11/2018	$ 10,829.99	40	$ 248.19	4.97	35.03	62.5	57.53	$ 173.28	$ -	$ -	$ -	$ -	$ 173.28	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 173.28	$ -
70193	1685	TERRACE LANE SEWER MAIN	C	Y	DC	8/10/2018	$ 18,754.13	40	$ 390.71	4.89	35.11	62.5	57.61	$ 300.07	$ -	$ -	$ -	$ -	$ 300.07	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 300.07	$ -
70194	1686	TRANSFER SWITCH FOR WWTP GENERATOR	T	Y	POE	8/31/2018	$ 5,439.00	20	$ 226.63	4.83	15.17	12.5	7.67	$ 435.12	$ -	$ -	$ -	$ 435.12	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 435.12	$ -	$ -
70195	1687	FLYGHT SLUDGE RETURN PUMP	S	Y	PE	11/26/2018	$ 24,978.43	15	$ 971.38	4.59	10.41	20	15.41	$ 1,248.92	$ -	$ -	$ -	$ -	$ -	$ 1,248.92	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,248.92
70196	1688	FLYGHT SLUDGE RETURN PUMP	S	Y	PE	11/26/2018	$ 24,978.43	15	$ 971.38	4.59	10.41	20	15.41	$ 1,248.92	$ -	$ -	$ -	$ -	$ -	$ 1,248.92	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,248.92
70197	1689	CLARIFIER TUBES	T	Y	FE	10/5/2018	$ 10,270.00	20	$ 342.34	4.74	15.26	22.5	17.76	$ 456.44	$ -	$ -	$ -	$ 456.44	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 456.44	$ -	$ -
70198	1690	AERATOR MOTORS CONVERTED TO VFD	S	Y	POE	5/9/2019	$ 52,340.00	20	$ 218.08	4.15	15.85	12.5	8.35	$ 4,187.20	$ -	$ -	$ -	$ -	$ -	$ 4,187.20	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,187.20
70199	1692	CSO LONG TERM CONTROL PLAN PHASE I	C	Y	O	7/1/2018	$ 535,218.27	40	$ 12,265.42	5.00	35.00	20	15.00	$ 26,760.91	$ -	$ -	$ -	$ -	$ 26,760.91	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 26,760.91	$ -
70200	1693	SEWER C-I-P MISC ENG	S	Y	ENG	7/1/2018	$ 102,974.63	27	$ 3,496.06	5.00	22.00	20	15.00	$ 5,148.73	$ -	$ -	$ -	$ -	$ -	$ 5,148.73	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,148.73
70201	1695	29TH STREET CSO PROJECT	S	Y	DC	11/16/2018	$ 3,280,592.48	40	$ 47,841.97	4.62	35.38	62.5	57.88	$ 52,489.48	$ -	$ -	$ -	$ -	$ -	$ 52,489.48	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 52,489.48
70202	1697	12TH ST & BATH AVE SEWER PROJECT	S	Y	DC	12/14/2018	$ 26,372.93	40	$ 329.67	4.55	35.45	62.5	57.95	$ 421.97	$ -	$ -	$ -	$ -	$ -	$ 421.97	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 421.97
70203	1698	35TH ST & WINCHESTER AVE SEWER MAIN EX	S	Y

1779	SAND PUMPS AND MOTORS	S	Y	DC	12/2/2021	$ 102,346.80	15	$ 6,823.12	1.58	13.42	62.5	60.92	$ 1,637.55	$ -	$ -	$ -	$ -	$ -	$ 1,637.55	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,637.55
1780	GEAR BOX	S	Y	DC	2/8/2022	$ 7,200.00	15	$ 480.00	1.39	13.61	62.5	61.11	$ 115.20	$ -	$ -	$ -	$ -	$ -	$ 115.20	$ -	$ -	$ -	$ -	$ -	$ -	$ 115.20
1781	BARTLETT ST SEWER MAIN REPLACEMENT	S	Y	DC	11/17/2021	$ 36,627.75	40	$ 915.69	1.62	38.38	62.5	60.88	$ 586.04	$ -	$ -	$ -	$ -	$ -	$ 586.04	$ -	$ -	$ -	$ -	$ -	$ -	$ 586.04
1782	COGAN ST SEWER MAIN REPLACEMENT	S	Y	DC	11/17/2021	$ 30,671.85	40	$ 766.80	1.62	38.38	62.5	60.88	$ 490.75	$ -	$ -	$ -	$ -	$ -	$ 490.75	$ -	$ -	$ -	$ -	$ -	$ -	$ 490.75
1783	VFD CONTROL	T	Y	PE	11/12/2021	$ 26,980.00	15	$ 1,798.67	1.63	13.37	20	18.37	$ 1,349.00	$ -	$ -	$ -	$ 1,349.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,349.00	$ -	$ -
1784	CLARIFIER TUBES	T	Y	OP	3/22/2022	$ 23,692.00	15	$ 1,579.47	1.27	13.73	35	33.73	$ 676.91	$ -	$ -	$ -	$ 676.91	$ -	$ -	$ -	$ -	$ -	$ -	$ 676.91	$ -	$ -
1785	150HP RELIANCE MOTOR	T	Y	PE	6/30/2022	$ 23,217.71	5	$ 4,643.54	1.00	4.00	20	19.00	$ 1,160.89	$ -	$ -	$ -	$ 1,160.89	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,160.89	$ -	$ -
1801	NEW AGITATORS	T	Y	OP	10/19/2022	$ 86,200.00	15	$ 3,831.11	0.70	14.30	35	34.30	$ 1,713.88	$ -	$ -	$ -	$ 1,713.88	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,713.88	$ -	$ -
1811	FLOW MODULES (4)	T	Y	EL	11/23/2022	$ 27,239.00	15	$ 1,059.30	0.60	14.40	7	6.40	$ 2,334.77	$ -	$ -	$ -	$ 2,334.77	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,334.77	$ -	$ -
1812	REPAIR OF CRANE DEMING PUMP	T	Y	PE	3/14/2023	$ 7,500.00	15	$ 166.67	0.30	14.70	20	19.70	$ 110.96	$ -	$ -	$ -	$ 110.96	$ -	$ -	$ -	$ -	$ -	$ -	$ 110.96	$ -	$ -
1813	ROBERTS DR. PUMP STATION PUMP REBUILD	C	Y	DC	5/24/2023	$ 48,651.00	15	$ 270.28	0.10	14.90	62.5	62.40	$ 78.91	$ -	$ -	$ -	$ -	$ 78.91	$ -	$ -	$ -	$ -	$ -	$ -	$ 78.91	$ -
1816	BALDOR 150 HP MOTOR (AERATOR)	T	Y	PE	2/22/2023	$ 28,828.00	15	$ 640.62	0.35	14.65	20	19.65	$ 505.48	$ -	$ -	$ -	$ 505.48	$ -	$ -	$ -	$ -	$ -	$ -	$ 505.48	$ -	$ -
1820	AERATOR MOTOR GEARBOX INSTALLATION	T	Y	PE	9/27/2022	$ 48,400.00	15	$ 2,420.00	0.76	14.24	20	19.24	$ 1,829.92	$ -	$ -	$ -	$ 1,829.92	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,829.92	$ -	$ -
						$ 57,494,943.31		$ 1,214,079.64					$ 654,091.35	$ -	$ -	$ -	$ 20,775.35	$ 541,935.38	$ 91,380.62	$ -	$ -	$ -	$ -	$ 20,775.35	$ 541,935.38	$ 91,380.62

Utility Plant City

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
80001	4	DYSARD HILL PUMP STATION	D	Y	STR	7/1/1948	$ 2,562.82	50	$ -	75.05	0.00	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80002	5	STORAGE YARD & BLDGS	W	Y	STR	7/1/1930	$ 21,910.87	50	$ -	93.06	0.00	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80003	6	CAST IRON WATER MAIN EXT	D	Y	DC	7/1/1957	$ 914,721.30	50	$ -	66.04	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80004	8	DIST MAIN & MISC IMPS	D	Y	DC	7/1/1956	$ 13,705.84	50	$ -	67.04	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80005	9	FOREST HILLS BOOSTER STA	D	Y	STR	7/1/1948	$ 1,489.48	50	$ -	75.05	0.00	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80006	11	NORMAL,GARTRELL & HANEY D	W	Y	O	7/1/1936	$ 8,709.00	50	$ -	87.05	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80007	12	SEDIMENTATION BASIN	P	Y	OP	7/1/1948	$ 186,288.25	50	$ -	75.05	0.00	35	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80008	14	13TH STREET RESERVOIR	D	Y	DR	7/1/1938	$ 117,183.27	50	$ -	85.05	0.00	45	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80009	15	WAREHOUSE BLDG. NO. 2	W	Y	STR	7/1/1940	$ 4,943.28	50	$ -	83.05	0.00	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80010	16	OIL HOUSE BUILDING	W	Y	O	7/1/1956	$ 285.80	50	$ -	67.04	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80011	17	ENGR. PLANS & SPECS	W	Y	ENG	7/1/1938	$ 12,045.46	50	$ -	85.05	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80012	19	16" REINFORCED MAINS	D	Y	DC	7/1/1943	$ 66,283.22	50	$ -	80.05	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80013	20	BLACKBURN CAST IRON EXTS	D	Y	DC	7/1/1943	$ 3,791.36	50	$ -	80.05	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80014	21	WINCHESTER CAST IRON EXTS	D	Y	DC	7/1/1941	$ 2,588.12	50	$ -	82.05	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80015	22	WATER MAIN EXTS	D	Y	DC	7/1/1941	$ 11,604.65	50	$ -	82.05	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80016	23	CARTER AVE WATER EXTS	D	Y	DC	7/1/1941	$ 125,516.54	50	$ -	82.05	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80017	24	WINCHESTER AVENUE EXTS	D	Y	DC	7/1/1944	$ 53,628.99	50	$ -	79.05	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80018	25	NEW REINF. MAINS	D	Y	DC	7/1/1948	$ 23,833.65	50	$ -	75.05	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80019	26	ENGR PLANS & SPECS	W	Y	ENG	7/1/1948	$ 32,278.95	50	$ -	75.05	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80020	27	INTAKE PIER & PUMP STAT	P	Y	STR	7/1/1956	$ 829.96	50	$ -	67.04	0.00	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80021	28	BLACKBURN AVE REINF MAINS	D	Y	DC	7/1/1956	$ 19,539.57	50	$ -	67.04	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80022	29	WATER SUPPLY - TB HOSP	D	Y	DR	7/1/1951	$ 49,012.66	50	$ -	72.05	0.00	45	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80023	30	ENGINEERING SERVICES	W	Y	ENG	7/1/1953	$ 3,200.00	50	$ -	70.04	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80024	31	WROUGHT IRON EXTENSIONS	D	Y	DC	7/1/1926	$ 22,049.65	50	$ -	97.06	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80025	32	WROUGHT IRON MAINS & SVC	D	Y	DC	7/1/1955	$ 218,904.84	50	$ -	68.04	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80026	33	METERS & METER BOXES	D	N	M	7/1/1954	$ 249,623.83	50	$ -	69.04	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80027	34	FIRE HYDRANTS	D	Y	DC	7/1/1938	$ 9,063.44	50	$ -	85.05	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80028	35	MAP EQUIPMENT	W	Y	FE	7/1/1958	$ 150.00	50	$ -	65.04	0.00	22.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80029	36	CAST IRON MAIN EXTS	D	Y	DC	7/1/1958	$ 28,032.87	50	$ -	65.04	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80030	37	WATER SUPPLY TB HOSPITAL	D	Y	DR	7/1/1958	$ 6,013.00	50	$ -	65.04	0.00	45	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80031	38	WROUGHT IRON EXTS	D	Y	DC	7/1/1958	$ 11,260.76	50	$ -	65.04	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80032	39	METERS & METER BOXES	D	N	M	7/1/1958	$ 11,212.28	50	$ -	65.04	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80033	40	METERS & METER BOXES	D	N	M	7/1/1959	$ 3,573.54	50	$ -	64.04	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80034	41	WROUGHT IRON EXTS	D	Y	DC	7/1/1959	$ 4,494.63	50	$ -	64.04	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80035	42	CAST IRON EXT	D	Y	DC	7/1/1959	$ 11,970.97	50	$ -	64.04	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80036	43	METERS & METER BOXES	D	N	M	7/1/1959	$ 14,329.91	50	$ -	64.04	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80037	44	WROUGHT IRON EXTENSIONS	D	Y	DC	7/1/1959	$ 14,313.91	50	$ -	64.04	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80038	45	CAST IRON EXTENSIONS	D	Y	DC	7/1/1959	$ 26,297.93	50	$ -	64.04	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80039	46	METERS & METER BOXES	D	N	M	7/1/1960	$ 6,524.87	50	$ -	63.04	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80040	47	WROUGHT IRON EXTS	D	Y	DC	7/1/1960	$ 9,841.88	50	$ -	63.04	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80041	48	CAST IRON EXTS	D	Y	DC	7/1/1960	$ 43,318.06	50	$ -	63.04	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80042	49	SEWER AT WATER FILTR. PLT	P	Y	DC	7/1/1960	$ 38,700.00	50	$ -	63.04	0.00	62.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80043	50	METERS & METER BOXES	D	N	M	7/1/1961	$ 4,239.41	50	$ -	62.04	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80044	51	WROUGHT IRON EXTENSIONS	D	Y	DC	7/1/1961	$ 6,805.20	50	$ -	62.04	0.00	62.5	0.46	$ 50.27	$ -	$ 50.27	$ -	$ -	$ -	$ -	$ -	$ -	$ 50.27	$ -	$ -	$ -	$ -
80045	52	CAST IRON EXTENSIONS	D	Y	DC	7/1/1961	$ 14,159.87	50	$ -	62.04	0.00	62.5	0.46	$ 104.59	$ -	$ 104.59	$ -	$ -	$ -	$ -	$ -	$ -	$ 104.59	$ -	$ -	$ -	$ -
80046	55	METERS & METER BOXES	D	N	M	7/1/1962	$ 6,952.23	50	$ -	61.04	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80047	56	WROUGHT IRON EXTENSIONS	D	Y	DC	7/1/1962	$ 10,262.85	50	$ -	61.04	0.00	62.5	1.46	$ 164.21	$ -	$ 164.21	$ -	$ -	$ -	$ -	$ -	$ -	$ 164.21	$ -	$ -	$ -	$ -
80048	57	CAST IRON EXTENSIONS	D	Y	DC	7/1/1962	$ 29,327.76	50	$ -	61.04	0.00	62.5	1.46	$ 469.24	$ -	$ 469.24	$ -	$ -	$ -	$ -	$ -	$ -	$ 469.24	$ -	$ -	$ -	$ -
80049	58	METERS & METER BOXES	D	N	M	7/1/1963	$ 10,635.32	50	$ -	60.04	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80050	59	WROUGHT IRON EXTENSIONS	D	Y	DC	7/1/1963	$ 10,574.12	50	$ -	60.04	0.00	62.5	2.46	$ 169.19	$ -	$ 169.19	$ -	$ -	$ -	$ -	$ -	$ -	$ 169.19	$ -	$ -	$ -	$ -
80051	60	CAST IRON EXTENSIONS	D	Y	DC	7/1/1963	$ 26,158.75	50	$ -	60.04	0.00	62.5	2.46	$ 418.54	$ -	$ 418.54	$ -	$ -	$ -	$ -	$ -	$ -	$ 418.54	$ -	$ -	$ -	$ -
80052	61	RIVER BANK RESTORATION	P	Y	OP	7/1/1963	$ 37,600.00	50	$ -	60.04	0.00	35	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80053	62	METERS	D	N	M	7/1/1964	$ 15,977.85	50	$ -	59.04	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80054	63	SERVICE LINES	D	N	SVC	7/1/1964	$ 11,577.69	50	$ -	59.04	0.00	40	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80055	64	WATER LINE EXTENSIONS	D	Y	DC	7/1/1964	$ 13,075.52	50	$ -	59.04	0.00	62.5	3.46	$ 209.21	$ -	$ 209.21	$ -	$ -	$ -	$ -	$ -	$ -	$ 209.21	$ -	$ -	$ -	$ -
80056	65	METERS	D	N	M	7/1/1965	$ 11,756.87	50	$ -	58.04	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80057	66	SERVICE LINES	D	N	SVC	7/1/1965	$ 7,485.34	50	$ -	58.04	0.00	40	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80058	67	WATER LINE EXTENSIONS	D	Y	DC	7/1/1965	$ 20,678.57	50	$ -	58.04	0.00	62.5	4.46	$ 330.86	$ -	$ 330.86	$ -	$ -	$ -	$ -	$ -	$ -	$ 330.86	$ -	$ -	$ -	$ -
80059	68	DRIVEWAY - NEW PLANT	P	Y	OP	7/1/1965	$ 1,959.56	50	$ -	58.04	0.00	35	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80060	69	METERS	D	N	M	7/1/1965	$ 10,985.19	50	$ -	58.04	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80061	70	WATER SERVICE LINES	D	N	DC	7/1/1966	$ 7,620.77	50	$ -	57.04	0.00	62.5	5.46	$ 121.93	$ -	$ 121.93	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80062	71	WATER LINE EXTENSIONS	D	Y	DC	7/1/1966	$ 15,098.37	50	$ -	57.04	0.00	62.5	5.46	$ 241.57	$ -	$ 241.57	$ -	$ -	$ -	$ -	$ -	$ -	$ 241.57	$ -	$ -	$ -	$ -
80063	72	METERS	D	N	M	7/1/1967	$ 9,012.01	50	$ -	56.04	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80064	73	WATER SERVICE LINES	D	N	DC	7/1/1967	$ 6,160.57	50	$ -	56.04	0.00	62.5	6.46	$ 98.57	$ -	$ 98.57	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80065	74	WATER LINE EXTENSIONS	D	Y	DC	7/1/1967	$ 22,892.60	50	$ -	56.04	0.00	62.5	6.46	$ 366.28	$ -	$ 366.28	$ -	$ -	$ -	$ -	$ -	$ -	$ 366.28	$ -	$ -	$ -	$ -
80066	75	METERS	D	N	M	7/1/1967	$ 11,388.86	50	$ 208.89	56.04	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80067	76	SERVICE LINES	D	N	SVC	5/31/1969	$ 8,128.97	50	$ 68.69	54.12	0.00	40	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80068	77	WATER LINE EXTENSIONS	D	Y	DC	5/31/1969	$ 38,898.19	50	$ 324.33	54.12	0.00	62.5	8.38	$ 622.37	$ -	$ 622.37	$ -	$ -	$ -	$ -	$ -	$ -	$ 622.37	$ -	$ -	$ -	$ -
80069	78	EDA PROJECT-WINCHESTER AV	D	Y	DC	5/31/1969	$ 492,943.65	50	$ 1,074.52	54.12	0.00	62.5	8.38	$ 7,887.10	$ -	$ 7,887.10	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,887.10	$ -	$ -	$ -	$ -
80070	79	METERS	D	N	M	5/31/1970	$ 16,353.17	50	$ 327.06	53.12	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80071	80	SERVICE LINES	D	N	SVC	5/31/1970	$ 7,655.63	50	$ 153.11	53.12	0.00	40	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80072	81	WATER LINE EXTENSIONS	D	Y	DC	5/31/1970	$ 10,140.09	50	$ 202.80	53.12	0.00	62.5	9.38	$ 162.24	$ -	$ 162.24	$ -	$ -	$ -	$ -	$ -	$ -	$ 162.24	$ -	$ -	$ -	$ -
80073	82	METERS	D	N	M	5/31/1970	$ 7,749.33	50	$ 154.99	53.12	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80074	83	SERVICE LINES	D	N	SVC	5/31/1970	$ 7,246.69	50	$ 144.93	53.12	0.00	40	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80075	84	WATER LINE EXTENSIONS	D	Y	DC	5/31/1972	$ 38,500.38	50	$ 770.01	51.12	0.00	62.5	11.38	$ 616.01	$ -	$ 616.01	$ -	$ -	$ -	$ -	$ -	$ -	$ 616.01	$ -	$ -	$ -	$ -
80076	85	METERS	D	N	M	5/31/1972	$ 7,674.52	50	$ 153.49	51.12	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80077	86	SERVICE LINES	D	N	SVC	5/31/1972	$ 4,785.95	50	$ 95.72	51.12	0.00	40	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80078	87	WATER LINE EXTENSIONS	D	Y	DC	5/31/1972	$ 226,189.86	50	$ 4,523.80	51.12	0.00	62.5	11.38	$ 3,619.04	$ -	$ 3,619.04	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,619.04	$ -	$ -	$ -	$ -
80079	88	METERS	D	N	M	5/31/1973	$ 9,814.83	50	$ 196.30	50.12	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80080	89	SERVICE LINES	D	N	SVC	5/31/1973	$ 5,693.51	50	$ 113.87	50.12	0.00	40	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80081	90	WATER LINE EXTENSIONS	D	Y	DC	5/31/1973	$ 151,782.87	50	$ 3,035.66	50.12	0.00	62.5	12.38	$ 2,428.53	$ -	$ 2,428.53	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,428.53	$ -	$ -	$ -	$ -
80082	91	METERS	D	N	M	5/31/1973	$ 8,161.48	50	$ 163.23	50.12	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80083	92	SERVICE LINES	D	N	SVC	5/31/1973	$ 16,260.59	50	$ 325.21	50.12	0.00	40	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80084	93	WATER LINE EXTENSIONS	D	Y	DC	5/31/1973	$ 275,687.32	50	$ 5,513.75	50.12	0.00	62.5	12.38	$ 4,411.00	$ -	$ 4,411.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,411.00	$ -	$ -	$ -	$ -
80085	94	METERS	D	N	M	5/31/1975	$ 13,160.13	50	$ 263.20	48.12	1.88	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80086	95	SERVICE LINES	D	N	SVC	5/31/1975	$ 4,566.08	50	$ 91.32	48.12	1.88	40	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80087	96	WATER LINE EXTENSIONS	D	Y	DC	5/31/1975	$ 59,405.54	50	$ 1,188.11	48.12	1.88	62.5	14.38	$ 950.49	$ -	$ 950.49	$ -	$ -	$ -	$ -	$ -	$ -	$ 950.49	$ -	$ -	$ -	$ -
80088	97	BURGESS & NIPLE ENGR FEES	W	Y	ENG	5/31/1976	$ 34,113.00	50	$ 682.26	47.11	2.89	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80089	98	METERS	D	N	M	5/31/1976	$ 10,444.28	50	$ 208.89	47.11	2.89	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80090	99	SERVICE LINES	D	N	SVC	5/31/1976	$ 6,524.46	50	$ 130.49	47.11	2.89	40	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80091	100	WATER LINE EXTENSIONS	D	Y	DC	5/31/1976	$ 23,758.16	50	$ 475.16	47.11	2.89	62.5	15.39	$ 380.13	$ -	$ 380.13	$ -	$ -	$ -	$ -	$ -	$ -	$ 380.13	$ -	$ -	$ -	$ -
80092	101	SEDIMENT BASIN IMPROVEM	P	Y	OP	5/31/1977	$ 43,024.12	50	$ 860.48	46.11	3.89	35	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80093	102	SERVICE LINES	D	N	SVC	5/31/1977	$ 10,626.11	50	$ 212.52	46.11	3.89	40	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80094	103	METERS	D	N	M	5/31/1977	$ 15,977.86	50	$ 319.56	46.11	3.89	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80095	104	WATER LINE EXTENSIONS	D	Y	DC	5/31/1977	$ 35,827.49	50	$ 716.55	46.11	3.89	62.5	16.39	$ 573.24	$ -	$ 573.24	$ -	$ -	$ -	$ -	$ -	$ -	$ 573.24	$ -	$ -	$ -	$ -
80096	105	SERVICE LINES	D	N	SVC	5/31/1977	$ 23,364.91	50	$ 467.30	46.11	3.89	40	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80097	106	WATER LINE EXTENSIONS	D	Y	DC	5/31/1978	$ 13,511.45	50	$ 270.23	45.11	4.89	62.5	17.39	$ 216.18	$ -	$ 216.18	$ -	$ -	$ -	$ -	$ -	$ -	$ 216.18	$ -	$ -	$ -	$ -
80098	107	DEBORD HILL RESERVOIR	D	Y	DR	5/31/1978	$ 2,037.63	50	$ 40.75	45.11	4.89	45	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80099	108	ENGR FEES-INTAKE PIER	P	Y	ENG	5/31/1978	$ 10,159.60	50	$ 203.19	45.11	4.89	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80100	109	WATER INTAKE PIER	P	Y	STR	5/31/1979	$ 89,986.30	50	$ 1,799.73	44.11	5.89	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80101	110	METERS	D	N	M	5/31/1980	$ 16,978.09	50	$ 339.56	43.11	6.89	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80102	111	WATER LINE EXTENSIONS	D	Y	DC	5/31/1980	$ 20,239.70	50	$ 404.79	43.11	6.89	62.5	19.39	$ 323.84	$ -	$ 323.84	$ -	$ -	$ -	$ -	$ -	$ -	$ 323.84	$ -	$ -	$ -	$ -
80103	112	METERS	D	N	M	5/31/1980	$ 16,926.68	50	$ 338.53	43.11	6.89	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80104	113	WATER LINE EXTENSIONS	D	Y	DC	5/31/1980	$ 11,872.85	50	$ 237.46	43.11	6.89	62.5	19.39	$ 189.97	$ -	$ 189.97	$ -	$ -	$ -	$ -	$ -	$ -	$ 189.97	$ -	$ -	$ -	$ -
80105	114	ASHLAND AVENUE BOOSTER ST	D	Y	STR	5/31/1950	$ 3,579.00	50	$ 71.58	73.13	0.00	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80106	115	SERVICE LINES,METERS & EX	D	N	SVC	5/31/1981	$ 61,171.42	50	$ 1,223.43	42.11	7.89	40	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80107	116	SERVICE LINES,METERS & EX	D	N	SVC	5/31/1982	$ 21,143.03	50	$ 422.86	41.11	8.89	40	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80108	117	SERVICE LINES,METERS & EX	D	N	SVC	6/30/1983	$ 14,607.17	50	$ 292.14	40.03	9.97	40	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80109	118	WATER PLANT EXPANSION	P	Y	STR	6/30/1983	$ 3,373,941.43	50	$ 67,478.83	40.03	9.97	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80110	119	METERS	D	N	M	6/30/1984	$ 29,079.50	10	$ -	39.02	0.00	42.5	3.48	$ 684.22	$ -	$ 684.22	$ -	$ -	$ -	$

80114	123	SERVICE LINES & EXTENSION	D	N	SVC	6/30/1985	$ 33,218.88	50	$ 664.38	38.02	11.98	40	1.98	$ 830.47	$ -	$ 830.47	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80115	124	FLOYD STREET PUMP STATION	D	Y	STR	6/30/1985	$ 71,807.03	50	$ 1,436.14	38.02	11.98	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80116	125	WATER LINE EXTENSIONS	D	Y	DC	6/30/1986	$ 22,832.99	50	$ 456.66	37.02	12.98	62.5	25.48	$ 365.33	$ -	$ 365.33	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 365.33	$ -	$ -	$ -	$ -	$ -	$ -
80117	126	ALUMINUM GRATING	W	Y	OP	6/30/1986	$ 10,740.00	10	$ -	37.02	0.00	35	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80118	127	METERS	D	N	M	6/30/1986	$ 33,438.22	10	$ -	37.02	0.00	42.5	5.48	$ 786.78	$ -	$ 786.78	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80119	128	PUMPS	W	Y	PE	6/30/1986	$ 21,294.60	10	$ -	37.02	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80120	372	LINES & EXTENSIONS	D	Y	DC	6/30/1987	$ 13,083.24	50	$ 261.67	36.02	13.98	62.5	26.48	$ 209.33	$ -	$ 209.33	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 209.33	$ -	$ -	$ -	$ -	$ -	$ -
80121	373	METERS	D	N	M	6/30/1987	$ 5,021.58	50	$ 100.43	36.02	13.98	42.5	6.48	$ 118.15	$ -	$ 118.15	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80122	416	WATER LINE EXT - LABOR	D	Y	DC	7/20/1987	$ 133.92	50	$ 2.68	35.97	14.03	62.5	26.53	$ 2.14	$ -	$ 2.14	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2.14	$ -	$ -	$ -	$ -	$ -	$ -
80123	417	WATER LINE EXT - LABOR	D	Y	DC	7/31/1987	$ 1,464.15	50	$ 29.28	35.94	14.06	62.5	26.56	$ 23.43	$ -	$ 23.43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 23.43	$ -	$ -	$ -	$ -	$ -	$ -
80124	418	WATER LINE EXT - LABOR	D	Y	DC	8/13/1987	$ 1,267.80	50	$ 25.36	35.90	14.10	62.5	26.60	$ 20.28	$ -	$ 20.28	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20.28	$ -	$ -	$ -	$ -	$ -	$ -
80125	419	WATER LINE EXT - LABOR	D	Y	DC	8/27/1987	$ 415.62	50	$ 8.31	35.87	14.13	62.5	26.63	$ 6.65	$ -	$ 6.65	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6.65	$ -	$ -	$ -	$ -	$ -	$ -
80126	420	WATER LINE EXT - LABOR	D	Y	DC	9/10/1987	$ 150.55	50	$ 3.01	35.83	14.17	62.5	26.67	$ 2.41	$ -	$ 2.41	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2.41	$ -	$ -	$ -	$ -	$ -	$ -
80127	421	WATER LINE EXT - LABOR	D	Y	DC	9/24/1987	$ 546.56	50	$ 10.93	35.79	14.21	62.5	26.71	$ 8.74	$ -	$ 8.74	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8.74	$ -	$ -	$ -	$ -	$ -	$ -
80128	422	WATER LINE EXT - LABOR	D	Y	DC	10/9/1987	$ 353.67	50	$ 7.07	35.75	14.25	62.5	26.75	$ 5.66	$ -	$ 5.66	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5.66	$ -	$ -	$ -	$ -	$ -	$ -
80129	423	WATER LINE EXT - LABOR	D	Y	DC	10/22/1987	$ 196.77	50	$ 3.94	35.71	14.29	62.5	26.79	$ 3.15	$ -	$ 3.15	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3.15	$ -	$ -	$ -	$ -	$ -	$ -
80130	424	WATER LINE EXT - LABOR	D	Y	DC	11/5/1987	$ 157.52	50	$ 3.15	35.67	14.33	62.5	26.83	$ 2.52	$ -	$ 2.52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2.52	$ -	$ -	$ -	$ -	$ -	$ -
80131	425	WATER LINE EXT - LABOR	D	Y	DC	11/19/1987	$ 232.57	50	$ 4.65	35.64	14.36	62.5	26.86	$ 3.72	$ -	$ 3.72	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3.72	$ -	$ -	$ -	$ -	$ -	$ -
80132	426	WATER LINE EXT - LABOR	D	Y	DC	12/2/1987	$ 507.40	50	$ 10.15	35.60	14.40	62.5	26.90	$ 8.12	$ -	$ 8.12	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8.12	$ -	$ -	$ -	$ -	$ -	$ -
80133	427	WATER LINE EXT - LABOR	D	Y	DC	12/18/1987	$ 2,301.03	50	$ 46.02	35.56	14.44	62.5	26.94	$ 36.82	$ -	$ 36.82	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 36.82	$ -	$ -	$ -	$ -	$ -	$ -
80134	428	WATER LINE EXT - LABOR	D	Y	DC	12/30/1987	$ 2,582.84	50	$ 51.66	35.52	14.48	62.5	26.98	$ 41.33	$ -	$ 41.33	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 41.33	$ -	$ -	$ -	$ -	$ -	$ -
80135	429	WATER LINE EXT - LABOR	D	Y	DC	1/14/1988	$ 547.69	50	$ 10.95	35.48	14.52	62.5	27.02	$ 8.76	$ -	$ 8.76	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8.76	$ -	$ -	$ -	$ -	$ -	$ -
80136	430	WATER LINE EXT - LABOR	D	Y	DC	2/10/1988	$ 2,160.72	50	$ 43.22	35.41	14.59	62.5	27.09	$ 34.57	$ -	$ 34.57	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 34.57	$ -	$ -	$ -	$ -	$ -	$ -
80137	431	WATER LINE EXT - LABOR	D	Y	DC	2/25/1988	$ 280.54	50	$ 5.61	35.37	14.63	62.5	27.13	$ 4.49	$ -	$ 4.49	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4.49	$ -	$ -	$ -	$ -	$ -	$ -
80138	432	WATER LINE EXT - LABOR	D	Y	DC	4/6/1988	$ 178.79	50	$ 3.58	35.25	14.75	62.5	27.25	$ 2.86	$ -	$ 2.86	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2.86	$ -	$ -	$ -	$ -	$ -	$ -
80139	433	WATER LINE EXT - LABOR	D	Y	DC	4/20/1988	$ 436.64	50	$ 8.73	35.22	14.78	62.5	27.28	$ 6.99	$ -	$ 6.99	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6.99	$ -	$ -	$ -	$ -	$ -	$ -
80140	434	WATER LINE EXT - LABOR	D	Y	DC	5/18/1988	$ 229.58	50	$ 4.59	35.14	14.86	62.5	27.36	$ 3.67	$ -	$ 3.67	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3.67	$ -	$ -	$ -	$ -	$ -	$ -
80141	435	WATER LINE EXT - LABOR	D	Y	DC	6/2/1988	$ 387.43	50	$ 7.75	35.10	14.90	62.5	27.40	$ 6.20	$ -	$ 6.20	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6.20	$ -	$ -	$ -	$ -	$ -	$ -
80142	436	WATER LINE EXT - LABOR	D	Y	DC	6/16/1988	$ 91.92	50	$ 1.84	35.06	14.94	62.5	27.44	$ 1.47	$ -	$ 1.47	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1.47	$ -	$ -	$ -	$ -	$ -	$ -
80143	437	WATER LINE EXT - LABOR	D	Y	DC	6/30/1988	$ 370.92	50	$ 7.42	35.02	14.98	62.5	27.48	$ 5.93	$ -	$ 5.93	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5.93	$ -	$ -	$ -	$ -	$ -	$ -
80144	443	WATER LINE EXT - MATS	D	Y	DC	7/1/1987	$ 9,908.15	50	$ 198.16	36.02	13.98	62.5	26.48	$ 158.53	$ -	$ 158.53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 158.53	$ -	$ -	$ -	$ -	$ -	$ -
80145	444	WATER LINE EXT - MATS	D	Y	DC	7/1/1987	$ 9,712.48	50	$ 194.25	36.02	13.98	62.5	26.48	$ 155.40	$ -	$ 155.40	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 155.40	$ -	$ -	$ -	$ -	$ -	$ -
80146	445	WATER LINE EXT - MATS	D	Y	DC	7/1/1987	$ 5,536.34	50	$ 110.73	36.02	13.98	62.5	26.48	$ 88.58	$ -	$ 88.58	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 88.58	$ -	$ -	$ -	$ -	$ -	$ -
80147	446	WATER LINE EXT - MATS	D	Y	DC	9/30/1987	$ 9,830.24	50	$ 196.61	35.77	14.23	62.5	26.73	$ 157.28	$ -	$ 157.28	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 157.28	$ -	$ -	$ -	$ -	$ -	$ -
80148	447	WATER LINE EXT - MATS	D	Y	DC	9/30/1987	$ 9,840.26	50	$ 196.81	35.77	14.23	62.5	26.73	$ 157.44	$ -	$ 157.44	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 157.44	$ -	$ -	$ -	$ -	$ -	$ -
80149	448	WATER LINE EXT - MATS	D	Y	DC	9/30/1987	$ 10,528.48	50	$ 210.57	35.77	14.23	62.5	26.73	$ 168.46	$ -	$ 168.46	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 168.46	$ -	$ -	$ -	$ -	$ -	$ -
80150	449	WATER LINE EXT - MATS	D	Y	DC	9/30/1987	$ 9,884.78	50	$ 197.70	35.77	14.23	62.5	26.73	$ 158.16	$ -	$ 158.16	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 158.16	$ -	$ -	$ -	$ -	$ -	$ -
80151	450	WATER LINE EXT - MATS	D	Y	DC	9/30/1987	$ 9,909.26	50	$ 198.19	35.77	14.23	62.5	26.73	$ 158.55	$ -	$ 158.55	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 158.55	$ -	$ -	$ -	$ -	$ -	$ -
80152	451	WATER LINE EXT - MATS	D	Y	DC	10/12/1987	$ 6,400.00	50	$ 128.00	35.74	14.26	62.5	26.76	$ 102.40	$ -	$ 102.40	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 102.40	$ -	$ -	$ -	$ -	$ -	$ -
80153	452	WATER LINE EXT - MATS	D	Y	DC	11/19/1987	$ 9,479.64	50	$ 189.59	35.64	14.36	62.5	26.86	$ 151.67	$ -	$ 151.67	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 151.67	$ -	$ -	$ -	$ -	$ -	$ -
80154	453	WATER LINE EXT - MATS	D	Y	DC	1/15/1988	$ 7,075.34	50	$ 141.51	35.48	14.52	62.5	27.02	$ 113.21	$ -	$ 113.21	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 113.21	$ -	$ -	$ -	$ -	$ -	$ -
80155	454	WATER LINE EXT - MATS	D	Y	DC	1/15/1988	$ 425.25	50	$ 8.51	35.48	14.52	62.5	27.02	$ 6.80	$ -	$ 6.80	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6.80	$ -	$ -	$ -	$ -	$ -	$ -
80156	498	KDMC STORM SEWER	D	Y	DC	6/24/1988	$ 326,494.47	50	$ 6,529.89	35.04	14.96	62.5	27.46	$ 5,223.91	$ -	$ 5,223.91	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,223.91	$ -	$ -	$ -	$ -	$ -	$ -
80157	529	WATER LINE EXT - MATS	D	Y	DC	10/22/1987	$ 205.88	10	$ -	35.71	0.00	62.5	26.79	$ 3.29	$ -	$ 3.29	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3.29	$ -	$ -	$ -	$ -	$ -	$ -
80158	530	WATER LINE EXT - MATS	D	Y	DC	11/9/1987	$ 6,975.00	10	$ -	35.66	0.00	62.5	26.84	$ 111.60	$ -	$ 111.60	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 111.60	$ -	$ -	$ -	$ -	$ -	$ -
80159	531	WATER LINE EXT - MATS	D	Y	DC	11/25/1987	$ 251.81	10	$ -	35.62	0.00	62.5	26.88	$ 4.03	$ -	$ 4.03	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4.03	$ -	$ -	$ -	$ -	$ -	$ -
80160	532	WATER LINE EXT - MATS	D	Y	DC	12/18/1987	$ 2,130.00	10	$ -	35.56	0.00	62.5	26.94	$ 34.08	$ -	$ 34.08	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 34.08	$ -	$ -	$ -	$ -	$ -	$ -
80161	533	WATER LINE EXT - MATS	D	Y	DC	3/1/1988	$ 5,925.00	10	$ -	35.35	0.00	62.5	27.15	$ 94.80	$ -	$ 94.80	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 94.80	$ -	$ -	$ -	$ -	$ -	$ -
80162	534	WATER LINE EXT - MATS	D	Y	DC	3/25/1988	$ 1,380.00	10	$ -	35.29	0.00	62.5	27.21	$ 22.08	$ -	$ 22.08	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 22.08	$ -	$ -	$ -	$ -	$ -	$ -
80163	535	WATER LINE EXT - MATS	D	Y	DC	4/22/1988	$ 5,925.00	10	$ -	35.21	0.00	62.5	27.29	$ 94.80	$ -	$ 94.80	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 94.80	$ -	$ -	$ -	$ -	$ -	$ -
80164	536	WATER LINE EXT - MATS	D	Y	DC	5/26/1988	$ 5,925.00	10	$ -	35.12	0.00	62.5	27.38	$ 94.80	$ -	$ 94.80	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 94.80	$ -	$ -	$ -	$ -	$ -	$ -
80165	592	WATER METERS	D	N	M	4/19/1989	$ 6,150.00	50	$ 123.00	34.22	15.78	42.5	8.28	$ 144.71	$ -	$ 144.71	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80166	593	WATER METERS	D	N	M	5/9/1989	$ 7,420.86	50	$ 148.42	34.16	15.84	42.5	8.34	$ 174.61	$ -	$ 174.61	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80167	594	WATER METERS	D	N	M	3/16/1989	$ 756.00	50	$ 15.12	34.31	15.69	42.5	8.19	$ 17.79	$ -	$ 17.79	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80168	595	WATER METERS	D	N	M	3/16/1989	$ 560.64	50	$ 11.21	34.31	15.69	42.5	8.19	$ 13.19	$ -	$ 13.19	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80169	596	WATER METERS	D	N	M	2/6/1989	$ 8,200.00	50	$ 164.00	34.42	15.58	42.5	8.08	$ 192.94	$ -	$ 192.94	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80170	597	WATER METERS	D	N	M	8/24/1988	$ 2,775.00	50	$ 55.50	34.87	15.13	42.5	7.63	$ 65.29	$ -	$ 65.29	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80171	598	WATER METERS	D	N	M	1/5/1989	$ 6,150.00	50	$ 123.00	34.50	15.50	42.5	8.00	$ 144.71	$ -	$ 144.71	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80172	599	WATER METERS	D	N	M	11/14/1988	$ 6,150.00	50	$ 123.00	34.65	15.35	42.5	7.85	$ 144.71	$ -	$ 144.71	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80173	600	WATER METERS	D	N	M	11/22/1988	$ 828.00	50	$ 16.56	34.62	15.38	42.5	7.88	$ 19.48	$ -	$ 19.48	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80174	601	WATER METERS	D	N	M	8/24/1988	$ 6,150.00	50	$ 123.00	34.87	15.13	42.5	7.63	$ 144.71	$ -	$ 144.71	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80175	602	WATER METERS	D	N	M	4/30/1989	$ 610.00	50	$ 12.20	34.19	15.81	42.5	8.31	$ 14.35	$ -	$ 14.35	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80176	625	WATER LINE EXT-MATS	D	Y	DC	6/30/1989	$ 2,470.64	50	$ 49.41	34.02	15.98	62.5	28.48	$ 39.53	$ -	$ 39.53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 39.53	$ -	$ -	$ -	$ -	$ -	$ -
80177	626	WATER LINE EXT-LABOR	D	Y	DC	6/30/1989	$ 9,903.06	50	$ 198.06	34.02	15.98	62.5	28.48	$ 158.45	$ -	$ 158.45	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 158.45	$ -	$ -	$ -	$ -	$ -	$ -
80178	687	30" MAIN/CENT AVE STRM SE	D	Y	DC	9/2/1988	$ 2,893,067.91	50	$ 57,861.36	34.85	15.15	62.5	27.65	$ 46,289.09	$ -	$ 46,289.09	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 46,289.09	$ -	$ -	$ -	$ -	$ -	$ -
80179	690	12" MAIN WINCH TO 55TH ST	D	Y	DC	8/16/1988	$ 264,942.08	50	$ 5,298.84	34.89	15.11	62.5	27.61	$ 4,239.07	$ -	$ 4,239.07	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,239.07	$ -	$ -	$ -	$ -	$ -	$ -
80180	694	NET CAPITALIZED INTEREST	W	N	O	6/30/1989	$ 84,277.91	50	$ 1,685.56	34.02	15.98	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80181	699	ENGR FEES-1987 CONST PROJ	W	Y	ENG	6/30/1989	$ 389,714.14	50	$ 7,794.28	34.02	15.98	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80182	717	NEPTUNE WATER METERS	D	Y	DC	7/25/1989	$ 3,520.00	20	$ -	33.95	0.00	62.5	28.55	$ 56.32	$ -	$ 56.32	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 56.32	$ -	$ -	$ -	$ -	$ -	$ -
80183	718	NEPTUNE 2" METERS & FLANG	D	Y	M	11/13/1989	$ 5,453.00	20	$ -	33.65	0.00	42.5	8.85	$ 128.31	$ -	$ 128.31	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 128.31	$ -	$ -	$ -	$ -	$ -	$ -
80184	719	6" TURBINE METER/STRAINER	D	Y	M	11/16/1989	$ 1,760.00	20	$ -	33.64	0.00	42.5	8.86	$ 41.41	$ -	$ 41.41	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 41.41	$ -	$ -	$ -	$ -	$ -	$ -
80185	720	1" COLD WATER METERS	D	N	M	12/26/1989	$ 610.00	20	$ -	33.53	0.00	42.5	8.97	$ 14.35	$ -	$ 14.35	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80186	721	4" METERS W/FLANGES	D	Y	M	12/26/1989	$ 8,896.00	20	$ -	33.53	0.00	42.5	8.97	$ 209.32	$ -	$ 209.32	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 209.32	$ -	$ -	$ -	$ -	$ -	$ -
80187	722	1" COLD WATER METERS	D	N	M	9/25/1989	$ 828.00	20	$ -	33.78	0.00	42.5	8.72	$ 19.48	$ -	$ 19.48	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80188	723	3/4" COLD WATER METERS	D	N	M	9/25/1989	$ 460.00	20	$ -	33.78	0.00	42.5	8.72	$ 10.82	$ -	$ 10.82	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80189	724	2" TRIDENT-10 WATER METER	D	N	M	10/23/1989	$ 2,009.00	20	$ -	33.71	0.00	42.5	8.79	$ 47.27	$ -	$ 47.27	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80190	725	1 1/2" METERS & FLANGES	D	N	M	12/1/1989	$ 1,308.00	20	$ -	33.60	0.00	42.5	8.90	$ 30.78	$ -	$ 30.78	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80191	726	5/8" COLD WATER METERS	D	N	M	12/14/1989	$ 7,800.00	20	$ -	33.56	0.00	42.5	8.94	$ 183.53	$ -	$ 183.53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80192	727	1" COLD WATER METERS	D	N	M	1/22/1990	$ 1,380.00	20	$ -	33.46	0.00	42.5	9.04	$ 32.47	$ -	$ 32.47	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80193	728	5/8" COLD WATER METERS	D	N	M	1/22/1990	$ 9,200.00	20	$ -	33.46	0.00	42.5	9.04	$ 216.47	$ -	$ 216.47	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80194	729	3" METERS W/FLANGES	D	N	M	3/6/1990	$ 5,950.00	20	$ -	33.34	0.00	42.5	9.16	$ 140.00	$ -	$ 140.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80195	730	5/8" COLD WATER METERS	D	N	M	5/17/1990	$ 6,900.00	20	$ -	33.14	0.00	42.5	9.36	$ 162.35	$ -	$ 162.35	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80196	735	439' CHAIN LINK FENCE	W	Y	OP	6/21/1990	$ 7,196.00	10	$ -	33.05	0.00	35	1.95	$ 205.60	$ -	$ -	$ 205.60	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 205.60	$ -	$ -	$ -	$ -	$ -
80197	743	CHAIN LINK FENCE	W	Y	OP	1/15/1990	$ 407.00	10	$ -	33.48	0.00	35	1.52	$ 11.63	$ -	$ -	$ 11.63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11.63	$ -	$ -	$ -	$ -	$ -
80198	744	WATTS 6" END BALL VALVE	W	Y	OP	1/3/1990	$ 2,025.00	5	$ -	33.51	0.00	35	1.49	$ 57.86	$ -	$ -	$ 57.86	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 57.86	$ -	$ -	$ -	$ -	$ -
80199	745	WATER LINE EXT-LABOR	D	Y	DC	6/30/1990	$ 11,693.43	20	$ -	33.02	0.00	62.5	29.48	$ 187.09	$ -	$ 187.09	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 187.09	$ -	$ -	$ -	$ -	$ -	$ -
80200	807	30" WATER MAIN-ADDL CONST	D	Y	DC	3/23/1990	$ 1,222.45	20	$ -	33.29	0.00	62.5	29.21	$ 19.56	$ -	$ 19.56	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 19.56	$ -	$ -	$ -	$ -	$ -	$ -
80201	808	6TH ST STORM SEWERS	D	Y	DC	6/30/1990	$ 329,955.30	20	$ -	33.02	0.00	62.5	29.48	$ 5,279.28	$ -	$ 5,279.28	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,279.28	$ -	$ -	$ -	$ -	$ -	$ -
80202	809	WTR PUMP STATION RENOVAT	D	Y	STR	5/23/1990	$ 483,719.61	20	$ -	33.13	0.00	37.5	4.37	$ 12,899.19	$ -	$ 12,899.19	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,899.19	$ -	$ -	$ -	$ -	$ -	$ -
80203	810	ENGR FEES-WSIP	W	Y	ENG	6/30/1990	$ 169,176.26	20	$ -	33.02	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80204	813	NET CAPITALIZED INTEREST	W	N	O	6/30/1990	$ 97,919.36	20	$ -	33.02	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80205	831	ENGINEERING FEES	W	Y	ENG	10/26/1990	$ 18,123.22	50	$ 362.47	32.70	17.30	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80206	832	ADD'L COSTS CONT 86-9	W	Y	O	12/11/1990	$ 35,500.00	50	$ 710.00	32.60	17.40	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80207	895	WATER METERS	D	N	M	8/24/1990	$ 7,455.00	20	$ -	32.87	0.00	42.5	9.63	$ 175.41	$ -	$ 175.41	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80208	896	WATER METERS	D	N	M	10/5/1990	$ 660.00	20	$ -	32.76	0.00	42.5	9.74	$ 15.53	$ -	$ 15.53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80209	897	WATER METERS	D	N	M	10/18/1990	$ 648.00	20	$ -	32.72	0.00	42.5	9.78	$ 15.25	$ -	$ 15.25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80210	898	WATER METERS	D	N	M	10/23/1990	$ 10,341.00	20	$ -	32.71	0.00	42.5	9.79	$ 243.32	$ -	$ 243.32	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80211	899	WATER METERS	D	N	M	12/11/1990	$ 888.00	20	$ -	32.57	0.00	42.5	9.93	$ 20.89	$ -	$ 20.89	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

80232	1053	MANHOLE RINGS & LIDS (30)	D	Y	DC	6/14/1993	$ 4,080.00	20	$ -	30.06	0.00	62.5	32.44	$ 65.28	$ -	$ 65.28	$ -	$ -	$ -	$ -	$ -	$ -	$ 65.28	$ -	$ -	$ -	$ -	$ -
80233	1056	METERS T-10 GAL.	D	N	M	10/20/1992	$ 3,240.00	20	$ -	30.71	0.00	42.5	11.79	$ 76.24	$ -	$ 76.24	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80234	1057	METERS 1" T-10	D	N	M	10/20/1992	$ 888.00	20	$ -	30.71	0.00	42.5	11.79	$ 20.89	$ -	$ 20.89	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80235	1058	METERS 100 GAL. T-10	D	N	M	10/26/1992	$ 1,722.00	20	$ -	30.70	0.00	42.5	11.80	$ 40.52	$ -	$ 40.52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80236	1059	METERS 5/8" T-10	D	N	M	11/11/1992	$ 8,355.00	20	$ -	30.65	0.00	42.5	11.85	$ 196.59	$ -	$ 196.59	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80237	1060	METERS 5/8" X 3/4" T-10	D	N	M	11/11/1992	$ 2,827.50	20	$ -	30.65	0.00	42.5	11.85	$ 66.53	$ -	$ 66.53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80238	1061	METERS 10 GAL. 3/4 X 3/4"	D	N	M	3/18/1993	$ 3,240.00	20	$ -	30.30	0.00	42.5	12.20	$ 76.24	$ -	$ 76.24	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80239	1062	METERS 10 GAL. 1" T-10	D	N	M	3/18/1993	$ 1,480.00	20	$ -	30.30	0.00	42.5	12.20	$ 34.82	$ -	$ 34.82	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80240	1063	METERS/STRAINERS 6"	D	N	M	3/18/1993	$ 2,040.00	20	$ -	30.30	0.00	42.5	12.20	$ 48.00	$ -	$ 48.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80241	1068	BURGLAR ALARM SYSTEM	W	Y	EL	4/2/1993	$ 1,144.00	10	$ -	30.26	0.00	7	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80242	1078	OAKVIEW ROAD PROJECT	D	Y	O	3/12/1993	$ 67,282.78	40	$ 1,682.07	30.32	9.68	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80243	1080	HIGHLAND AVE. PROJECT	D	Y	O	5/21/1993	$ 7,450.00	40	$ 186.25	30.13	9.87	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80244	1081	HIGH SCHOOL PROJECT	D	Y	O	10/16/1992	$ 22,101.00	40	$ 552.53	30.72	9.28	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80245	1092	UTILITY PLANT CITY	P	Y	STR	6/30/1993	$ 18,193.71	20	$ -	30.02	0.00	37.5	7.48	$ 485.17	$ 485.17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 485.17	$ -	$ -	$ -	$ -	$ -
80246	1094	3 COLD WATER METERS	D	N	M	9/30/1993	$ 2,025.00	50	$ 40.50	29.77	20.23	42.5	12.73	$ 47.65	$ -	$ 47.65	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80247	1096	WATER METERS	D	N	M	4/27/1994	$ 7,802.00	50	$ 156.04	29.19	20.81	42.5	13.31	$ 183.58	$ -	$ 183.58	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80248	1097	WATER METERS	D	N	M	4/14/1994	$ 3,720.00	50	$ 74.40	29.23	20.77	42.5	13.27	$ 87.53	$ -	$ 87.53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80249	1098	COLD WATER METERS	D	N	M	5/27/1994	$ 3,712.50	50	$ 74.25	29.11	20.89	42.5	13.39	$ 87.35	$ -	$ 87.35	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80250	1105	UTILITY PLANT - CITY	P	Y	STR	6/30/1994	$ 17,416.63	40	$ 435.42	29.02	10.98	37.5	8.48	$ 464.44	$ 464.44	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 464.44	$ -	$ -	$ -	$ -	$ -
80251	1120	55TH ST BOOSTER RENOVATE	D	Y	STR	10/24/1994	$ 24,100.00	25	$ 964.00	28.70	0.00	37.5	8.80	$ 642.67	$ -	$ 642.67	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 642.67	$ -	$ -	$ -	$ -
80252	1121	MOTORS,EURODR,3,W/HUBS	W	Y	POE	9/16/1994	$ 7,348.50	10	$ -	28.81	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80253	1148	CITY UTIL PLANT	P	Y	OP	6/30/1995	$ 8,430.52	25	$ 337.22	28.02	0.00	35	6.98	$ 240.87	$ 240.87	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 240.87	$ -	$ -	$ -	$ -	$ -
80254	1152	EURODRIVE MOTORS & SPROCK	P	Y	POE	12/27/1995	$ 7,390.00	20	$ -	27.53	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80255	1172	#3 RIVER PUMP	P	Y	PE	10/24/1995	$ 4,461.50	5	$ -	27.70	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80256	1180	NEW CITY LINES - LABOR	D	Y	DC	6/30/1996	$ 8,403.58	50	$ 168.07	27.02	22.98	62.5	35.48	$ 134.46	$ -	$ 134.46	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 134.46	$ -	$ -	$ -	$ -
80257	1193	Labor - Utility Plant - City	P	Y	O	6/16/1997	$ 10,609.78	20	$ -	26.05	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80258	1202	LABOR	W	Y	O	6/30/1998	$ 6,289.57	20	$ -	25.02	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80259	1218	UTILITY PLANT-PAYROLL CITY	P	N	O	6/30/1999	$ 4,454.70	20	$ 111.37	24.02	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80260	1234	LABOR	W	Y	O	6/30/2000	$ 2,952.49	20	$ 84.26	23.01	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80261	1256	Electric Service for Underground Resevoir	D	Y	OP	4/30/2001	$ 1,300.00	7	$ -	22.18	0.00	35	12.82	$ 37.14	$ -	$ 37.14	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 37.14	$ -	$ -	$ -	$ -
80262	1263	Payroll Utility Plant City	P	N	O	6/30/2001	$ 4,885.60	7	$ -	22.01	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80263	1265	Water Booster Station	D	Y	STR	3/29/2001	$ 24,448.00	15	$ -	22.27	0.00	37.5	15.23	$ 651.95	$ -	$ 651.95	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 651.95	$ -	$ -	$ -	$ -
80264	1281	PAYROLL	W	N	O	6/30/2002	$ 3,159.64	7	$ -	21.01	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80265	1320	Phase I construction / engineering	W	Y	ENG	6/30/2002	$ 2,868,916.37	20	$ 143,445.82	21.01	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80266	1321	WATER DISTRIBUTION TELEMETRY SYSTEM	D	Y	POE	6/30/2002	$ 362,540.76	20	$ 18,127.04	21.01	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80267	1327	Aquavar Goulds 460V-50HP-3PH Aquavar II	W	Y	PE	6/30/2003	$ 7,849.00	20	$ 392.45	20.01	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80268	1328	Pump Grundfos CR90-3*460V*3PH-ODP *752LBS	W	Y	PE	6/30/2003	$ 4,955.00	20	$ 247.75	20.01	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80269	1329	Labor	W	Y	O	3/31/2003	$ 1,339.77	7	$ -	20.26	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80270	1384	WALKWAY	W	Y	STR	10/23/2003	$ 16,450.00	30	$ 548.33	19.70	10.30	37.5	17.80	$ 438.67	$ -	$ -	$ 438.67	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 438.67	$ -	$ -	$ -
80271	1385	AQUAVAR PUMP	W	Y	PE	7/30/2003	$ 12,804.00	10	$ -	19.93	0.00	20	0.07	$ 43.85	$ -	$ -	$ 43.85	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 43.85	$ -	$ -	$ -
80272	1401	AQUAVAR & PUMP - ASHLAND AVE. STATION	D	Y	PE	8/17/2004	$ 7,000.00	10	$ -	18.88	0.00	20	1.12	$ 350.00	$ -	$ 350.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 350.00	$ -	$ -	$ -	$ -
80273	1402	AQUAVAR & PUMP - DYSARD STATION	D	Y	PE	8/17/2004	$ 5,838.58	10	$ -	18.88	0.00	20	1.12	$ 291.93	$ -	$ 291.93	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 291.93	$ -	$ -	$ -	$ -
80274	1403	ROCK BORING	W	Y	O	7/30/2004	$ 5,123.60	20	$ 256.18	18.93	1.07	20	1.07	$ 256.18	$ -	$ -	$ 256.18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 256.18	$ -	$ -	$ -
80275	1405	55TH STREET WATER TANK IMPROVEMENT	D	Y	DR	10/29/2004	$ 58,540.00	10	$ -	18.68	0.00	45	26.32	$ 1,300.89	$ -	$ 1,300.89	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,300.89	$ -	$ -	$ -	$ -
80276	1408	PUMP STATION RETROFIT - DEBOARD	D	Y	PE	7/20/2004	$ 12,948.00	15	$ 863.20	18.96	0.00	20	1.04	$ 647.40	$ -	$ 647.40	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 647.40	$ -	$ -	$ -	$ -
80277	1409	PUMP STATION RETROFIT - SHERWOOD	D	Y	PE	11/10/2004	$ 12,948.00	15	$ 863.20	18.65	0.00	20	1.35	$ 647.40	$ -	$ 647.40	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 647.40	$ -	$ -	$ -	$ -
80278	1415	FLOWSERVE PUMP - FLOYD ST. PUMP STATIOI	D	Y	PE	6/10/2005	$ 6,427.00	10	$ -	18.07	0.00	20	1.93	$ 321.35	$ -	$ 321.35	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 321.35	$ -	$ -	$ -	$ -
80279	1422	Water line - Melody Mountain development	D	Y	DC	5/6/2005	$ 144,128.20	40	$ 3,603.21	18.16	21.84	62.5	44.34	$ 2,306.05	$ -	$ 2,306.05	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,306.05	$ -	$ -	$ -	$ -
80280	1423	36' Butterfly Valve for plant	P	Y	OP	10/7/2004	$ 8,015.29	15	$ 534.35	18.74	0.00	35	16.26	$ 229.01	$ 229.01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 229.01	$ -	$ -	$ -	$ -	$ -
80281	1434	AZALEA DRIVE BOOSTER STATION	D	Y	STR	4/11/2006	$ 19,950.00	15	$ 1,330.00	17.23	0.00	37.5	20.27	$ 532.00	$ -	$ 532.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 532.00	$ -	$ -	$ -	$ -
80282	1437	UTILITY PLANT	P	Y	STR	6/30/2006	$ 14,453,325.80	40	$ 361,333.15	17.01	22.99	37.5	20.49	$ 385,422.02	$ 385,422.02	$ -	$ -	$ -	$ -	$ -	$ -	$ -	385,422.02	$ -	$ -	$ -	$ -	$ -
80283	1439	PROVIDENCE HILL WATER LINES	D	Y	DC	6/30/2007	$ 137,597.49	40	$ 3,439.94	16.01	23.99	62.5	46.49	$ 2,201.56	$ -	$ 2,201.56	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,201.56	$ -	$ -	$ -	$ -
80284	1442	MOTOR REPLACEMENT @ FLOYD ST PUMP ST	D	Y	PE	3/3/2008	$ 6,343.80	15	$ 422.92	15.33	0.00	20	4.67	$ 317.19	$ -	$ 317.19	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 317.19	$ -	$ -	$ -	$ -
80285	1443	NEW PUMPS @ ROBERTS DR PUMP STATION	D	Y	PE	4/10/2008	$ 13,162.00	15	$ 877.47	15.23	0.00	20	4.77	$ 658.10	$ -	$ 658.10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 658.10	$ -	$ -	$ -	$ -
80286	1445	SOFT STARTS FOR AERATOR 3	P	Y	POE	12/7/2007	$ 5,475.00	15	$ 365.00	15.57	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80287	1446	SOFT STARTS FOR AERATOR 6	P	Y	POE	12/7/2007	$ 5,475.00	15	$ 365.00	15.57	0.00	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80288	1461	Hall Ridge Booster Station	D	Y	STR	5/23/2009	$ 41,747.70	25	$ 1,669.91	14.11	10.89	37.5	23.39	$ 1,113.27	$ -	$ 1,113.27	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,113.27	$ -	$ -	$ -	$ -
80289	1462	Rt 503 Pump Station	D	Y	O	6/9/2009	$ 13,052.30	25	$ 522.09	14.07	10.93	20	5.93	$ 652.62	$ -	$ 652.62	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 652.62	$ -	$ -	$ -	$ -
80290	1463	PUMP	W	Y	PE	6/26/2009	$ 5,691.85	15	$ 379.46	14.02	0.98	20	5.98	$ 284.59	$ -	$ -	$ 284.59	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 284.59	$ -	$ -	$ -
80291	1464	45th STREET PUMP STATION CATWALK	D	Y	STR	9/29/2008	$ 103,400.00	30	$ 3,446.67	14.76	15.24	37.5	22.74	$ 2,757.33	$ -	$ 2,757.33	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,757.33	$ -	$ -	$ -	$ -
80292	1481	PUMP	W	Y	PE	6/23/2009	$ 5,691.85	15	$ 379.46	14.03	0.97	20	5.97	$ 284.59	$ -	$ -	$ 284.59	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 284.59	$ -	$ -	$ -
80293	1488	10TH ST PUMP STATION PUMP & CONTROL UP	W	Y	PE	9/26/2009	$ 114,000.00	15	$ 7,600.00	13.77	1.23	20	6.23	$ 5,700.00	$ -	$ -	$ 5,700.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,700.00	$ -	$ -	$ -
80294	1493	FILTER MEDIA	P	Y	OP	12/11/2009	$ 203,497.00	15	$ 13,566.47	13.56	1.44	35	21.44	$ 5,814.20	$ 5,814.20	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,814.20	$ -	$ -	$ -	$ -	$ -
80295	1494	MISSION UNITS	W	Y	O	6/25/2010	$ 21,589.67	15	$ 1,439.31	13.02	1.98	20	6.98	$ 1,079.48	$ -	$ -	$ 1,079.48	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,079.48	$ -	$ -	$ -
80296	1496	TURNER ST TANK PAINT / CLEAN	D	Y	DR	9/24/2009	$ 48,000.00	10	$ 4,800.00	13.77	0.00	45	31.23	$ 1,066.67	$ -	$ 1,066.67	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,066.67	$ -	$ -	$ -	$ -
80297	1497	HOGSTEN ST WATER TANK PAINT AND CLEAN	D	Y	DR	9/24/2009	$ 48,000.00	10	$ 4,800.00	13.77	0.00	45	31.23	$ 1,066.67	$ -	$ 1,066.67	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,066.67	$ -	$ -	$ -	$ -
80298	1523	PAINT CATLETTSBURG WATER TANK	D	Y	DR	8/30/2011	$ 6,819.98	10	$ 682.00	11.84	0.00	45	33.16	$ 151.56	$ -	$ 151.56	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 151.56	$ -	$ -	$ -	$ -
80299	1524	WILLIAMS CREEK BOOSTER PUMP STATION	D	Y	STR	11/11/2011	$ 226,738.69	25	$ 9,069.55	11.64	13.36	37.5	25.86	$ 6,046.37	$ -	$ 6,046.37	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,046.37	$ -	$ -	$ -	$ -
80300	1534	24" DISCHARGE LINE FROM PLANT	P	Y	DC	1/31/2013	$ 22,218.12	40	$ 555.45	10.42	29.58	62.5	52.08	$ 355.49	$ 355.49	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 355.49	$ -	$ -	$ -	$ -	$ -
80301	1553	FLOYD ST BOOSTER PUMP	D	Y	STR	6/30/2014	$ 19,975.00	15	$ 1,331.67	9.01	5.99	37.5	28.49	$ 532.67	$ -	$ 532.67	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 532.67	$ -	$ -	$ -	$ -
80302	1563	1200 AMP BREAKER	W	Y	POE	1/12/2015	$ 13,934.00	20	$ 696.70	8.47	11.53	12.5	4.03	$ 1,114.72	$ -	$ 1,114.72	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,114.72	$ -	$ -	$ -
80303	1590	ROBERTS DRIVE PUMP STN 40 HP PUMP / VFD	D	Y	PE	8/20/2015	$ 13,514.43	15	$ 900.96	7.87	7.13	20	12.13	$ 675.72	$ -	$ 675.72	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 675.72	$ -	$ -	$ -	$ -
80304	1591	PROVIDENCE HILL AQUAVAR GOULDS 30 HP P	D	Y	PE	5/31/2016	$ 5,390.00	15	$ 359.33	7.08	7.92	20	12.92	$ 269.50	$ -	$ 269.50	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 269.50	$ -	$ -	$ -	$ -
80305	1592	ASHLAND AVENUE 50 HP PUMP	D	Y	PE	6/10/2016	$ 8,747.00	15	$ 583.13	7.06	7.94	20	12.94	$ 437.35	$ -	$ 437.35	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 437.35	$ -	$ -	$ -	$ -
80306	1593	AIR BACKWASH SYSTEM	P	Y	OP	2/23/2016	$ 1,252,061.38	25	$ 50,082.46	7.35	17.65	35	27.65	$ 35,773.18	$ 35,773.18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 35,773.18	$ -	$ -	$ -	$ -	$ -
80307	1602	FENCE AROUND RESERVOIR	D	Y	OP	8/15/2016	$ 28,000.00	20	$ 1,400.00	6.88	13.12	35	28.12	$ 800.00	$ -	$ 800.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 800.00	$ -	$ -	$ -	$ -
80308	1616	RESERVOIR REPAIR	D	Y	DR	4/13/2017	$ 261,759.13	40	$ 6,543.98	6.22	33.78	45	38.78	$ 5,816.87	$ -	$ 5,816.87	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,816.87	$ -	$ -	$ -	$ -
80309	1617	SAND PUMP PROJECT	P	Y	PE	8/11/2016	$ 57,280.00	15	$ 3,818.67	6.89	8.11	20	13.11	$ 2,864.00	$ 2,864.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,864.00	$ -	$ -	$ -	$ -	$ -
80310	1618	ALTAMONT DRIVE WATERLINE EXTENSION	D	Y	DC	9/29/2016	$ 23,637.71	40	$ 590.94	6.75	33.25	62.5	55.75	$ 378.20	$ -	$ 378.20	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 378.20	$ -	$ -	$ -	$ -
80311	1619	ROBERTS DR WATER BOOSTER STN UPGRADI	D	Y	STR	1/20/2017	$ 42,945.00	15	$ 2,863.00	6.44	8.56	37.5	31.06	$ 1,145.20	$ -	$ 1,145.20	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,145.20	$ -	$ -	$ -	$ -
80312	1620	13th & Pollard waterline relay	D	Y	O	3/22/2017	$ 7,804.80	30	$ 260.16	6.28	23.72	20	13.72	$ 390.24	$ -	$ 390.24	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 390.24	$ -	$ -	$ -	$ -
80313	1621	CHLORINE ROOM	P	Y	OP	6/30/2017	$ 19,200.00	50	$ 384.00	6.00	44.00	35	29.00	$ 548.57	$ 548.57	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 548.57	$ -	$ -	$ -	$ -	$ -
80314	1623	31ST UNDERPASS	W	Y	O	8/27/2016	$ 7,474.88	30	$ 249.16	6.84	23.16	20	13.16	$ 373.74	$ -	$ -	$ 373.74	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 373.74	$ -	$ -	$ -
80315	1631	AK COKE PLANT PUMPS / PIPE	D	Y	PE	10/9/2017	$ 233,043.00	15	$ 15,536.20	5.73	9.27	20	14.27	$ 11,652.15	$ -	$ 11,652.15	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,652.15	$ -	$ -	$ -	$ -
80316	1632	RIVER INTAKE ACCESS BRIDGE PAINTING	P	Y	OP	5/8/2018	$ 170,530.70	10	$ 17,053.07	5.15	4.85	35	29.85	$ 4,872.31	$ 4,872.31	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,872.31	$ -	$ -	$ -	$ -	$ -
80317	1633	FEEDER CIRCUIT CABLE	W	Y	POE	9/18/2017	$ 10,837.00	20	$ 541.85	5.78	14.22	12.5	6.72	$ 866.96	$ -	$ -	$ 866.96	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 866.96	$ -	$ -	$ -
80318	1634	CARTER AVENUE EMERGENCY LINE REPAIR	D	Y	DC	1/8/2018	$ 6,330.00	40	$ 158.25	5.48	34.52	62.5	57.02	$ 101.28	$ -	$ 101.28	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 101.28	$ -	$ -	$ -	$ -
80319	1635	HOLY FAMILY WATER LINE REPAIR	D	Y	DC	1/6/2018	$ 5,400.00	40	$ 135.00	5.48	34.52	62.5	57.02	$ 86.40	$ -	$ 86.40	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 86.40	$ -	$ -	$ -	$ -
80320	1636	29th St / Simpson Rd waterline replacement	D	Y	DC	6/30/2018	$ 181,337.25	40	$ 4,533.43	5.00	35.00	62.5	57.50	$ 2,901.40	$ -	$ 2,901.40	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,901.40	$ -	$ -	$ -	$ -
80321	1637	DEBORD HILL TANK REPAIR	D	Y	DR	11/17/2017	$ 12,394.81	10	$ 1,239.48	5.62	4.38	45	39.38	$ 275.44	$ -	$ 275.44	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 275.44	$ -	$ -	$ -	$ -
80322	1655	FLOYD / SKYLINE WATERLINE REPLACEMENT	D	Y	DC	9/7/2017	$ 158,239.39	40	$ 3,955.99	5.81	34.19	62.5	56.69	$ 2,531.83	$ -	$ 2,531.83	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,531.83	$ -	$ -	$ -	$ -
80323	1666	27TH STREET MAIN REPLACEMENT	D	Y	DC	12/20/2018	$ 17,959.91	40	$ 224.50	4.53	35.47	62.5	57.97	$ 287.36	$ -	$ 287.36	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 287.36	$ -	$ -	$ -	$ -
80324	1667	S 29TH ST MAIN REPLACEMENT	D	Y	DC	5/15/2019	$ 308,795.08	40	$ 6,243.32	4.13	35.87	62.5	58.37	$ 4,940.72	$ -	$ 4,940.72	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,940.72	$ -	$ -	$ -	$ -
80325	1669	US 23 / 39TH-432RD ST WATERLINE REPAIR	D	Y	DC	12/28/2018	$ 128,328.66	40	$ 1,604.11	4.51	35.49	62.5	57.99	$ 2,053.26	$ -	$ 2,053.26	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,053.26	$ -	$ -	$ -	$ -
80326	1670	OAKVIEW RD EMERGENCY WATERLINE REPAII	D	Y	DC	12/12/2018	$ 14,026.38	40	$ 175.33	4.55	35.45	62.5	57.95	$ 224.42	$ -	$ 224.42	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 224.42	$ -	$ -	$ -	$ -
80327	1671	BLOW-OFFS / HYDRANT FLUSHING PROJECT	D	Y	DC	7/31/2018	$ 54,451.80	40	$ 1,247.85	4.92	35.08	62.5	57.58	$ 871.23	$ -	$ 871.23	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 871.23	$ -	$ -	$ -	$ -
80328	1673	SHERWOOD DRIVE PUMP STN UPGRADES	D	Y	STR	12/5/2018	$ 10,847.00	15	$ 361.57	4.57	10.43	37.5	32.93	$ 289.25	$ -	$ 289.25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 289.25	$ -	$ -	$ -	$ -
80329	1674	DEBORD HILL PUMP STN UPGRADES	D	Y	STR	12/5/2018	$ 9,700.20	15	$ 323.34	4.57	10.43	37.5	32.93	$ 258.67	$ -	$ 258.67	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 258.67	$ -	$ -	$ -	$ -
80330	1676	31ST/LOUISA ST/LOCK ALLEY WATERLINE	D	Y	DC	6/15/2019	$ 186,984.72	40	$ -	4.04	35.96	62.5	58.46	$ 2,991.76	$ -	$ 2,991.76

80350	1788	LAMELLA MODULES	P	Y	FE	4/5/2022	$ 131,213.80	15	$ 8,747.59	1.24	13.76	22.5	21.26	$ 5,831.72	$ 5,831.72	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,831.72	$ -	$ -	$ -	$ -	$ -
80351	1789	RAW WATER INTAKE PUMP	P	Y	PE	10/6/2023	$ 1,808.20	25	$ 1,808.20	-0.27	25.27	20	20.27	$ (24.27)	$ (24.27)	$ -	$ -	$ -	$ -	$ -	$ -	$ (24.27)	$ -	$ -	$ -	$ -	$ -
80352	1790	38TH ST WATERLINE	D	Y	DC	11/4/2021	$ 114,711.22	20	$ 5,735.56	1.65	18.35	62.5	60.85	$ 1,835.38	$ -	$ 1,835.38	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,835.38	$ -	$ -	$ -	$ -
80353	1791	THURBURY ROAD WATERLINE	D	Y	DC	7/23/2021	$ 61,350.33	20	$ 3,067.52	1.94	18.06	62.5	60.56	$ 981.61	$ -	$ 981.61	$ -	$ -	$ -	$ -	$ -	$ -	$ 981.61	$ -	$ -	$ -	$ -
80354	1792	SLEM ST WATERLINE	D	Y	DC	7/29/2021	$ 99,722.20	20	$ 4,986.11	1.92	18.08	62.5	60.58	$ 1,595.56	$ -	$ 1,595.56	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,595.56	$ -	$ -	$ -	$ -
80355	1793	NUNLEY COURT WATERLINE	D	Y	DC	9/18/2021	$ 24,494.11	20	$ 1,224.71	1.78	18.22	62.5	60.72	$ 391.91	$ -	$ 391.91	$ -	$ -	$ -	$ -	$ -	$ -	$ 391.91	$ -	$ -	$ -	$ -
80356	1794	FORESTDALE COURT WATERLINE	D	Y	DC	9/22/2021	$ 33,790.73	20	$ 1,689.54	1.77	18.23	62.5	60.73	$ 540.65	$ -	$ 540.65	$ -	$ -	$ -	$ -	$ -	$ -	$ 540.65	$ -	$ -	$ -	$ -
80357	1795	LINDA LANE MAIN REPLACEMENT	D	Y	DC	5/10/2022	$ 60,261.40	25	$ 2,410.46	1.14	23.86	62.5	61.36	$ 964.18	$ -	$ 964.18	$ -	$ -	$ -	$ -	$ -	$ -	$ 964.18	$ -	$ -	$ -	$ -
80358	1796	2ND STREET WW MAIN REPLACEMENT	D	Y	DC	5/10/2022	$ 14,053.14	25	$ 562.13	1.14	23.86	62.5	61.36	$ 224.85	$ -	$ 224.85	$ -	$ -	$ -	$ -	$ -	$ -	$ 224.85	$ -	$ -	$ -	$ -
80359	1821	SWORD ST. WATERLINE REPLACEMENT	D	Y	DC	6/30/2023	$ 20,706.50	20	$ -	0.00	20.00	62.5	62.50	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80360	1822	NICHOLS PL WATERLINE REPLACEMENT	D	Y	DC	6/30/2023	$ 110,577.09	20	$ -	0.00	20.00	62.5	62.50	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
							$ 39,704,670.03		**$ 1,095,620.22**					**$ 684,639.27**	**$ 479,128.79**	**$ 193,197.19**	**$ 12,313.29**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 479,128.79**	**$ 185,028.37**	**$ 12,313.29**	**$ -**	**$ -**	**$ -**

Utility Plant Non City

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
90001	180	UTILITY PLANT-W/W & SUMM	P	Y	STR	5/31/1959	$ 338,169.74	50	$ -	64.13	0.00	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90002	181	METERS & EXTENSIONS	W	N	M	5/31/1961	$ 93,516.45	50	$ -	62.12	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90003	182	RUSSELL DISTRIBUTION LINE	D	Y	DC	5/31/1961	$ 22,680.00	50	$ -	62.12	0.00	62.5	0.38	$ 136.70	$ -	$ 136.70	$ -	$ -	$ -	$ -	$ -	$ -	$ 136.70	$ -	$ -	$ -	$ -
90004	183	METERS & EXTENSIONS	W	N	M	5/31/1962	$ 17,521.96	50	$ -	61.12	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90005	184	METERS & EXTENSIONS	W	N	M	5/31/1963	$ 33,689.98	50	$ -	60.12	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90006	185	METERS & EXTENSIONS	W	N	M	5/31/1964	$ 20,878.51	50		59.12	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90007	186	WATER STORAGE TANK-SUMMIT	D	Y	STR	5/31/1964	$ 49,000.00	50	$ -	59.12	0.00	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90008	187	METERS & LINE EXTENSIONS	W	N	M	5/31/1965	$ 32,111.01	50	$ -	58.12	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90009	188	METERS & LINE EXTENSIONS	W	N	M	5/31/1966	$ 86,221.60	50	$ -	57.12	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90010	189	METERS & LINE EXTENSIONS	W	N	M	5/31/1967	$ 58,692.28	50	$ -	56.12	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90011	190	WATER STORAGE TANK-SUMMIT	D	Y	STR	5/31/1967	$ 2,339.67	50	$ -	56.12	0.00	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90012	191	METERS & LINE EXTENSIONS	W	N	M	5/31/1968	$ 42,813.55	50	$ -	55.12	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90013	192	METERS & LINE EXTENSIONS	W	N	M	5/31/1969	$ 40,885.55	50	$ 261.04	54.12	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90014	193	METERS & LINE EXTENSIONS	W	N	M	5/31/1970	$ 58,513.41	50	$ 1,170.27	53.12	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90015	194	METERS & LINE EXTENSIONS	W	N	M	5/31/1971	$ 97,584.51	50	$ 1,951.69	52.12	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90016	195	METERS & LINE EXTENSIONS	W	N	M	5/31/1972	$ 109,060.93	50	$ 2,181.22	51.12	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90017	196	METERS & LINE EXTENSIONS	W	N	M	5/31/1973	$ 48,728.60	50	$ 974.57	50.12	0.00	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90018	197	METERS,LINES & EXTENSIONS	W	N	M	5/31/1974	$ 53,890.41	50	$ 1,077.81	49.12	0.88	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90019	198	CATLETTSBURG SYSTEM	D	Y	DC	5/31/1974	$ 513,579.97	50	$ 10,271.60	49.12	0.88	62.5	13.38	$ 8,217.28	$ -	$ 8,217.28	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,217.28	$ -	$ -	$ -	$ -
90020	199	METERS,LINES & EXTENSIONS	W	N	M	5/31/1975	$ 138,058.15	50	$ 2,761.16	48.12	1.88	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90021	200	CATLETTSBURG PUMP STATION	D	Y	STR	5/31/1976	$ 108,216.75	50	$ 2,164.34	47.11	2.89	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90022	201	METERS,LINES & EXTENSIONS	W	N	M	5/31/1976	$ 63,181.25	50	$ 1,263.63	47.11	2.89	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90023	202	METERS,LINES & EXTENSIONS	W	N	M	5/31/1977	$ 39,953.12	50	$ 799.06	46.11	3.89	42.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90024	203	WATER LINE PUR-MEREDITH	D	Y	DC	5/31/1977	$ 2,000.00	50	$ 40.00	46.11	3.89	62.5	16.39	$ 32.00	$ -	$ 32.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 32.00	$ -	$ -	$ -	$ -
90025	204	CATLETTSBURG PUMP STATION	D	Y	STR	5/31/1977	$ 4,625.25	50	$ 92.51	46.11	3.89	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90026	205	SUMMITT WATER TANK PNTG	D	Y	DR	5/31/1978	$ 21,569.20	50	$ 431.38	45.11	4.89	45	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90027	206	SUMMITT BOOSTER STATION	D	Y	STR	5/31/1978	$ 109,614.70	50	$ 2,192.29	45.11	4.89	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90028	207	WATER LINES & EXTENSIONS	D	Y	DC	5/31/1979	$ 46,243.95	50	$ 924.88	44.11	5.89	62.5	18.39	$ 739.90	$ -	$ 739.90	$ -	$ -	$ -	$ -	$ -	$ -	$ 739.90	$ -	$ -	$ -	$ -
90029	208	CATLETTSBURG INTAKE PUMP	P	Y	STR	5/31/1979	$ 3,017.00	50	$ 60.34	44.11	5.89	37.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90030	209	WATER LINES & EXTENSIONS	D	Y	DC	5/31/1981	$ 27,224.24	50	$ 544.49	42.11	7.89	62.5	20.39	$ 435.59	$ -	$ 435.59	$ -	$ -	$ -	$ -	$ -	$ -	$ 435.59	$ -	$ -	$ -	$ -
90031	210	WATER LINES & EXTENSIONS	D	Y	DC	6/30/1982	$ 24,076.90	50	$ 481.54	41.03	8.97	62.5	21.47	$ 385.23	$ -	$ 385.23	$ -	$ -	$ -	$ -	$ -	$ -	$ 385.23	$ -	$ -	$ -	$ -
90032	211	WATER LINES & EXTENSIONS	D	Y	DC	5/31/1980	$ 18,556.33	50	$ 371.13	43.11	6.89	62.5	19.39	$ 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	40.03	9.97	42.5	2.47	$ 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	40.03	9.97	62.5	22.47	$ 4,285.38	$ -	$ 4,285.38	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,285.38	$ -	$ -	$ -	$ -
90035	214	WATER LINES & EXTENSIONS	D	Y	DC	6/30/1984	$ 18,441.92	50	$ 368.84	39.02	10.98	62.5	23.48	$ 295.07	$ -	$ 295.07	$ -	$ -	$ -	$ -	$ -	$ -	$ 295.07	$ -	$ -	$ -	$ -
90036	215	WATER LINES	D	Y	DC	2/1/1985	$ 9,900.00	50	$ 198.00	38.43	11.57	62.5	24.07	$ 158.40	$ -	$ 158.40	$ -	$ -	$ -	$ -	$ -	$ -	$ 158.40	$ -	$ -	$ -	$ -
90037	216	WATER LINES & EXTENSIONS	D	Y	DC	6/30/1985	$ 23,261.92	50	$ 465.24	38.02	11.98	62.5	24.48	$ 372.19	$ -	$ 372.19	$ -	$ -	$ -	$ -	$ -	$ -	$ 372.19	$ -	$ -	$ -	$ -
90038	217	WATER LINES & EXTENSIONS	D	Y	DC	6/30/1986	$ 17,340.61	50	$ 346.81	37.02	12.98	62.5	25.48	$ 277.45	$ -	$ 277.45	$ -	$ -	$ -	$ -	$ -	$ -	$ 277.45	$ -	$ -	$ -	$ -
90039	218	WATER LINES & EXTENSIONS	D	Y	DC	6/30/1986	$ 82,344.67	50	$ 1,646.89	37.02	12.98	62.5	25.48	$ 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	37.02	12.98	62.5	25.48	$ 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	45.11	4.89	62.5	17.39	$ 709.20	$ -	$ 709.20	$ -	$ -	$ -	$ -	$ -	$ -	$ 709.20	$ -	$ -	$ -	$ -
90042	374	LINES & EXTENSIONS	D	Y	DC	6/30/1987	$ 54,111.39	50	$ 1,082.23	36.02	13.98	62.5	26.48	$ 865.78	$ -	$ 865.78	$ -	$ -	$ -	$ -	$ -	$ -	$ 865.78	$ -	$ -	$ -	$ -
90043	375	LINES FROM CANNONSBURG	D	Y	DC	6/30/1987	$ 40,968.81	50	$ 819.38	36.02	13.98	62.5	26.48	$ 655.50	$ -	$ 655.50	$ -	$ -	$ -	$ -	$ -	$ -	$ 655.50	$ -	$ -	$ -	$ -
90044	376	METERS	D	N	M	6/30/1987	$ 20,768.90	50	$ 415.38	36.02	13.98	42.5	6.48	$ 488.68	$ -	$ 488.68	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90045	455	WATER LINE EXT - LABOR	D	Y	DC	7/31/1987	$ 775.29	50	$ 15.51	35.94	14.06	62.5	26.56	$ 12.40	$ -	$ 12.40	$ -	$ -	$ -	$ -	$ -	$ -	$ 12.40	$ -	$ -	$ -	$ -
90046	456	WATER LINE EXT - LABOR	D	Y	DC	8/13/1987	$ 547.11	50	$ 10.94	35.90	14.10	62.5	26.60	$ 8.75	$ -	$ 8.75	$ -	$ -	$ -	$ -	$ -	$ -	$ 8.75	$ -	$ -	$ -	$ -
90047	457	WATER LINE EXT - LABOR	D	Y	DC	8/27/1987	$ 1,091.20	50	$ 21.82	35.87	14.13	62.5	26.63	$ 17.46	$ -	$ 17.46	$ -	$ -	$ -	$ -	$ -	$ -	$ 17.46	$ -	$ -	$ -	$ -
90048	458	WATER LINE EXT - LABOR	D	Y	DC	9/10/1987	$ 306.59	50	$ 6.13	35.83	14.17	62.5	26.67	$ 4.91	$ -	$ 4.91	$ -	$ -	$ -	$ -	$ -	$ -	$ 4.91	$ -	$ -	$ -	$ -
90049	459	WATER LINE EXT - LABOR	D	Y	DC	9/24/1987	$ 1,106.88	50	$ 22.14	35.79	14.21	62.5	26.71	$ 17.71	$ -	$ 17.71	$ -	$ -	$ -	$ -	$ -	$ -	$ 17.71	$ -	$ -	$ -	$ -
90050	460	WATER LINE EXT - LABOR	D	Y	DC	10/9/1987	$ 1,267.24	50	$ 25.35	35.75	14.25	62.5	26.75	$ 20.28	$ -	$ 20.28	$ -	$ -	$ -	$ -	$ -	$ -	$ 20.28	$ -	$ -	$ -	$ -
90051	461	WATER LINE EXT - LABOR	D	Y	DC	10/22/1987	$ 432.46	50	$ 8.65	35.71	14.29	62.5	26.79	$ 6.92	$ -	$ 6.92	$ -	$ -	$ -	$ -	$ -	$ -	$ 6.92	$ -	$ -	$ -	$ -
90052	462	WATER LINE EXT - LABOR	D	Y	DC	11/5/1987	$ 432.46	50	$ 8.65	35.67	14.33	62.5	26.83	$ 6.92	$ -	$ 6.92	$ -	$ -	$ -	$ -	$ -	$ -	$ 6.92	$ -	$ -	$ -	$ -
90053	463	WATER LINE EXT - LABOR	D	Y	DC	11/19/1987	$ 1,081.41	50	$ 21.63	35.64	14.36	62.5	26.86	$ 17.30	$ -	$ 17.30	$ -	$ -	$ -	$ -	$ -	$ -	$ 17.30	$ -	$ -	$ -	$ -
90054	464	WATER LINE EXT -LABOR	D	Y	DC	12/2/1987	$ 1,565.85	50	$ 31.32	35.60	14.40	62.5	26.90	$ 25.05	$ -	$ 25.05	$ -	$ -	$ -	$ -	$ -	$ -	$ 25.05	$ -	$ -	$ -	$ -
90055	465	WATER LINE EXT -LABOR	D	Y	DC	12/18/1987	$ 88.36	50	$ 1.77	35.56	14.44	62.5	26.94	$ 1.41	$ -	$ 1.41	$ -	$ -	$ -	$ -	$ -	$ -	$ 1.41	$ -	$ -	$ -	$ -
90056	466	WATER LINE EXT -LABOR	D	Y	DC	12/30/1987	$ 179.64	50	$ 3.59	35.52	14.48	62.5	26.98	$ 2.87	$ -	$ 2.87	$ -	$ -	$ -	$ -	$ -	$ -	$ 2.87	$ -	$ -	$ -	$ -
90057	467	WATER LINE EXT -LABOR	D	Y	DC	1/14/1988	$ 179.64	50	$ 3.59	35.48	14.52	62.5	27.02	$ 2.87	$ -	$ 2.87	$ -	$ -	$ -	$ -	$ -	$ -	$ 2.87	$ -	$ -	$ -	$ -
90058	468	WATER LINE EXT -LABOR	D	Y	DC	2/10/1988	$ 91.16	50	$ 1.82	35.41	14.59	62.5	27.09	$ 1.46	$ -	$ 1.46	$ -	$ -	$ -	$ -	$ -	$ -	$ 1.46	$ -	$ -	$ -	$ -
90059	469	WATER LINE EXT -LABOR	D	Y	DC	2/25/1988	$ 2,911.32	50	$ 58.23	35.37	14.63	62.5	27.13	$ 46.58	$ -	$ 46.58	$ -	$ -	$ -	$ -	$ -	$ -	$ 46.58	$ -	$ -	$ -	$ -
90060	470	WATER LINE EXT -LABOR	D	Y	DC	3/10/1988	$ 2,543.67	50	$ 50.87	35.33	14.67	62.5	27.17	$ 40.70	$ -	$ 40.70	$ -	$ -	$ -	$ -	$ -	$ -	$ 40.70	$ -	$ -	$ -	$ -
90061	471	WATER LINE EXT -LABOR	D	Y	DC	3/24/1988	$ 1,066.83	50	$ 21.34	35.29	14.71	62.5	27.21	$ 17.07	$ -	$ 17.07	$ -	$ -	$ -	$ -	$ -	$ -	$ 17.07	$ -	$ -	$ -	$ -
90062	472	WATER LINE EXT -LABOR	D	Y	DC	4/6/1988	$ 1,131.68	50	$ 22.63	35.25	14.75	62.5	27.25	$ 18.11	$ -	$ 18.11	$ -	$ -	$ -	$ -	$ -	$ -	$ 18.11	$ -	$ -	$ -	$ -
90063	473	WATER LINE EXT -LABOR	D	Y	DC	4/20/1988	$ 254.13	50	$ 5.08	35.22	14.78	62.5	27.28	$ 4.07	$ -	$ 4.07	$ -	$ -	$ -	$ -	$ -	$ -	$ 4.07	$ -	$ -	$ -	$ -
90064	474	WATER LINE EXT -LABOR	D	Y	DC	5/4/1988	$ 300.63	50	$ 6.01	35.18	14.82	62.5	27.32	$ 4.81	$ -	$ 4.81	$ -	$ -	$ -	$ -	$ -	$ -	$ 4.81	$ -	$ -	$ -	$ -
90065	475	WATER LINE EXT -LABOR	D	Y	DC	5/18/1988	$ 1,440.91	50	$ 28.82	35.14	14.86	62.5	27.36	$ 23.05	$ -	$ 23.05	$ -	$ -	$ -	$ -	$ -	$ -	$ 23.05	$ -	$ -	$ -	$ -
90066	476	WATER LINE EXT -LABOR	D	Y	DC	6/2/1988	$ 442.50	50	$ 8.85	35.10	14.90	62.5	27.40	$ 7.08	$ -	$ 7.08	$ -	$ -	$ -	$ -	$ -	$ -	$ 7.08	$ -	$ -	$ -	$ -
90067	477	WATER LINE EXT -LABOR	D	Y	DC	6/16/1988	$ 816.24	50	$ 16.33	35.06	14.94	62.5	27.44	$ 13.06	$ -	$ 13.06	$ -	$ -	$ -	$ -	$ -	$ -	$ 13.06	$ -	$ -	$ -	$ -
90068	478	WATER LINE EXT -LABOR	D	Y	DC	6/30/1988	$ 991.03	50	$ 19.82	35.02	14.98	62.5	27.48	$ 15.86	$ -	$ 15.86	$ -	$ -	$ -	$ -	$ -	$ -	$ 15.86	$ -	$ -	$ -	$ -
90069	479	WATER LINE EXT - MATS	D	Y	DC	7/1/1987	$ 9,890.34	50	$ 197.81	36.02	13.98	62.5	26.48	$ 158.25	$ -	$ 158.25	$ -	$ -	$ -	$ -	$ -	$ -	$ 158.25	$ -	$ -	$ -	$ -
90070	480	WATER LINE EXT - MATS	D	Y	DC	7/1/1987	$ 1,608.73	50	$ 32.18	36.02	13.98	62.5	26.48	$ 25.74	$ -	$ 25.74	$ -	$ -	$ -	$ -	$ -	$ -	$ 25.74	$ -	$ -	$ -	$ -
90071	481	WATER LINE EXT - MATS	D	Y	DC	2/18/1988	$ 9,914.83	50	$ 198.30	35.39	14.61	62.5	27.11	$ 158.64	$ -	$ 158.64	$ -	$ -	$ -	$ -	$ -	$ -	$ 158.64	$ -	$ -	$ -	$ -
90072	482	WATER LINE EXT - MATS	D	Y	DC	2/19/1988	$ 11,090.80	50	$ 221.82	35.38	14.62	62.5	27.12	$ 177.45	$ -	$ 177.45	$ -	$ -	$ -	$ -	$ -	$ -	$ 177.45	$ -	$ -	$ -	$ -
90073	483	WATER LINE EXT - MATS	D	Y	DC	2/19/1988	$ 9,890.34	50	$ 197.81	35.38	14.62	62.5	27.12	$ 158.25	$ -	$ 158.25	$ -	$ -	$ -	$ -	$ -	$ -	$ 158.25	$ -	$ -	$ -	$ -
90074	484	WATER LINE EXT - MATS	D	Y	DC	2/19/1988	$ 9,807.98	50	$ 196.16	35.38	14.62	62.5	27.12	$ 156.93	$ -	$ 156.93	$ -	$ -	$ -	$ -	$ -	$ -	$ 156.93	$ -	$ -	$ -	$ -
90075	485	WATER LINE EXT - MATS	D	Y	DC	2/29/1988	$ 6,504.00	50	$ 130.08	35.36	14.64	62.5	27.14	$ 104.06	$ -	$ 104.06	$ -	$ -	$ -	$ -	$ -	$ -	$ 104.06	$ -	$ -	$ -	$ -
90076	486	WATER LINE EXT - MATS	D	Y	DC	3/21/1988	$ 252.91	50	$ 5.06	35.30	14.70	62.5	27.20	$ 4.05	$ -	$ 4.05	$ -	$ -	$ -	$ -	$ -	$ -	$ 4.05	$ -	$ -	$ -	$ -
90077	487	WATER LINE EXT - MATS	D	Y	DC	4/12/1988	$ 721.59	50	$ 14.43	35.24	14.76	62.5	27.26	$ 11.55	$ -	$ 11.55	$ -	$ -	$ -	$ -	$ -	$ -	$ 11.55	$ -	$ -	$ -	$ -
90078	577	BARBEQUE RD PUMP ST ELEC	D	Y	POE	7/11/1988	$ 5,350.68	50	$ 107.01	34.99	15.01	12.5	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90079	628	WATER LINE EXT-LABOR	D	Y	DC	6/30/1989	$ 21,315.42	50	$ 426.31	34.02	15.98	62.5	28.48	$ 341.05	$ -	$ 341.05	$ -	$ -	$ -	$ -	$ -	$ -	$ 341.05	$ -	$ -	$ -	$ -
90080	629	WATER LINE EXT-MATS	D	Y	DC	6/30/1989	$ 3,456.71	50	$ 69.14	34.02	15.98	62.5	28.48	$ 55.31	$ -	$ 55.31	$ -	$ -	$ -	$ -	$ -	$ -	$ 55.31	$ -	$ -	$ -	$ -
90081	688	20" MAIN WESTWOOD	D	Y	DC	7/1/1988	$ 408,200.61	50	$ 8,164.01	35.02	14.98	62.5	27.48	$ 6,531.21	$ -	$ 6,531.21	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,531.21	$ -	$ -	$ -	$ -
90082	689	ST RT 5 16" MAIN & IMPS	D	Y	DC	7/13/1988	$ 560,107.44	50	$ 11,202.15	34.99	15.01	62.5	27.51	$ 8,961.72	$ -	$ 8,961.72	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,961.72	$ -	$ -	$ -	$ -
90083	691	12" MAIN C'BURG TO SR 168	D	Y	DC	8/16/1988	$ 395,666.57	50	$ 7,913.33	34.89	15.11	62.5	27.61	$ 6,330.67	$ -	$ 6,330.67	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,330.67	$ -	$ -	$ -	$ -
90084	692	SUMMITT AREA WATER MAINS	D	Y	DC	11/15/1988	$ 326,471.94	50	$ 6,529.44	34.64	15.36	62.5	27.86	$ 5,223.55	$ -	$ 5,223.55	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,223.55	$ -	$ -	$ -	$ -
90085	695	NET CAPITALIZED INTEREST	W	N	O	6/30/1989	$ 383,932.68	50	$ 7,678.65	34.02	15.98	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90086	700	ENGR FEES-1987 CONST PROJ	W	Y	ENG	6/30/1989	$ 209,013.35	50	$ 4,180.27	34.02	15.98	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90087	751	WATER LINE EXT-LABOR	D	Y	DC	6/30/1990	$ 18,516.12	20	$ -	33.02	0.00	62.5	29.48	$ 296.26	$ -	$ 296.26	$ -	$ -	$ -	$ -	$ -	$ -	$ 296.26	$ -	$ -	$ -	$ -
90088	752	18" BORE & CASE	D	Y	DC	3/20/1990	$ 3,540.00	20	$ -	33.30	0.00	62.5	29.20	$ 56.64	$ -	$ 56.64	$ -	$ -	$ -	$ -	$ -	$ -	$ 56.64	$ -	$ -	$ -	$ -
90089	753	16" BORE & CASE	D	Y	DC	1/25/1990	$ 3,520.00	20	$ -	33.45	0.00	62.5	29.05	$ 56.32	$ -	$ 56.32	$ -	$ -	$ -	$ -	$ -	$ -	$ 56.32	$ -	$ -	$ -	$ -
90090	754	18" BORE & CASE	D	Y	DC	4/25/1990	$ 5,900.00	20	$ -	33.20	0.00	62.5	29.30	$ 94.40	$ -	$ 94.40	$ -	$ -	$ -	$ -	$ -	$ -	$ 94.40	$ -	$ -	$ -	$ -
90091	755	UTILITY POSTS & DECALS	W	Y	OP	5/1/1990	$ 4,319.70	10	$ -	33.19	0.00	35	1.81	$ 123.42	$ -	$ -	$ 123.42	$ -	$ -	$ -	$ -	$ -	$ -	$ 123.42	$ -	$ -	$ -
90092	756	6",8", & 12" DUCTILE PIPE	D	Y	DC	12/5/1989	$ 135,414.44	20	$ -	33.59	0.00	62.5	28.91	$ 2,166.63	$ -	$ 2,166.63	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,166.63	$ -	$ -	$ -	$ -
90093	774	900' 8" SDR PIPE	D	Y	DC	10/26/1989	$ 2,063.10	20	$ -	33.70	0.00	62.5	28.80	$ 33.01	$ -	$ 33.01	$ -	$ -	$ -	$ -	$ -	$ -	$ 33.01	$ -	$ -	$ -	$ -
90094	805	ST RT 5-12" WATER MAIN	D	Y	DC	6/30/1990	$ 240,528.01	20	$ -	33.02	0.00	62.5	29.48	$ 3,848.45	$ -	$ 3,848.45	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,848.45	$ -	$ -	$ -	$ -
90095	806	STORAGE FACILITIES	W	Y	STR	5/23/1990	$ 603,841.32	20	$ -	33.13	0.00	37.5	4.37	$ 16,102.44	$ -	$ -	$ 16,102.44	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,102.44	$ -	$ -	$ -
90096	811	ENGR FEES-WSIP	W	Y	ENG	6/30/1990	$ 91,094.91	20	$ -	33.02	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90097	814	NET CAPITALIZED INTEREST	W	N	O	6/30/1990	$ 52,725.81	20	$ -	33.02	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90098	935	1400' 4" PVC PIPE	D	Y	DC	2/27/1991	$ 1,456.00	20	$ -	32.36	0.00	62.5	30.14	$ 23.30	$ -	$ 23.30	$ -	$ -	$ -	$ -	$ -	$ -	$ 23.30	$ -	$ -	$ -	$ -
90099	936	HORIZONTAL BORING RT 5	D	Y	DC	10/10/1990	$ 2,760.00	20	$ -	32.74	0.00	62.5	29.76	$ 44.16	$ -	$ 44.16	$ -	$ -	$ -	$ -	$ -	$ -	$ 44.16	$ -	$ -	$ -	$ -
90100	937	WATER LINE EXT-LABOR	D	Y	DC	6/30/1991	$ 23,361.56	20	$ -	32.02	0.00	62.5	30.48	$ 373.78	$ -	$ 373.78	$ -	$ -	$ -	$ -	$ -	$ -	$ 373.78	$ -	$ -	$ -	$ -
90101	987	STORAGE FACILITY IMPVTS.	W	Y	STR	9/4/1991	$ 55,000.00	20	$ -	31.84	0.00	37.5	5.66	$ 1,466.67	$ -	$ -	$ 1,466.67	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,466.67	$ -	$ -	$ -
90102	1023	UTILITY PLANT-NON CITY	P	Y	STR	6/30/1992	$ 24,014.96	20	$ -	31.02	0.00	37.5	6.48	$ 640.40	$ 640.40	$ -	$ -	$ -	$ -	$ -	$ -	640.40	$ -	$ -	$ -	$ -	$ -
90103	1052	UTILITY PLANT - NON CITY	P	Y	STR	6/30/1993

90114	1282	PAYROLL	W	N	O	6/30/2002	$ 14,988.48	7	$ -	21.01	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90115	1375	Labor	W	Y	O	6/30/2003	$ 3,554.34	7	$ -	20.01	0.00	20	0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90116	1392	PAYROLL INTERFACE	W	N	O	6/30/2004	$ 422.26	7	$ -	19.01	0.00	20	0.99	$ 20.88	$ -	$ -	$ 20.88	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90117	1541	SUMMIT TANK PAINTING	D	Y	DR	6/10/2014	$ 31,500.00	10	$ 3,150.00	9.06	0.94	45	35.94	$ 700.00	$ -	$ 700.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 700.00	$ -	$ -	$ -
90118	1552	HALL RIDGE TANK PAINTING	D	Y	DR	6/30/2014	$ 27,750.00	10	$ 2,775.00	9.01	0.99	45	35.99	$ 616.67	$ -	$ 616.67	$ -	$ -	$ -	$ -	$ -	$ -	$ 616.67	$ -	$ -	$ -
90119	1554	BRUMFIELD STN REBUILD	D	Y	STR	6/30/2014	$ 15,327.60	15	$ 1,021.84	9.01	5.99	37.5	28.49	$ 408.74	$ -	$ 408.74	$ -	$ -	$ -	$ -	$ -	$ -	$ 408.74	$ -	$ -	$ -
90120	1556	IRONVILLE TANK PAINTING	D	Y	DR	7/29/2014	$ 26,750.00	10	$ 2,675.00	8.93	1.07	45	36.07	$ 594.44	$ -	$ 594.44	$ -	$ -	$ -	$ -	$ -	$ -	$ 594.44	$ -	$ -	$ -
90121	1557	55TH ST PUMP STN UPGRADE	D	Y	STR	11/19/2014	$ 28,156.60	15	$ 1,877.11	8.62	6.38	37.5	28.88	$ 750.84	$ -	$ 750.84	$ -	$ -	$ -	$ -	$ -	$ -	$ 750.84	$ -	$ -	$ -
90122	1558	SUMMIT TANK VALVE	D	Y	DR	4/15/2015	$ 28,688.59	10	$ 2,868.86	8.21	1.79	45	36.79	$ 637.52	$ -	$ 637.52	$ -	$ -	$ -	$ -	$ -	$ -	$ 637.52	$ -	$ -	$ -
90123	1559	HALL RIDGE ALITITUDE VALVE	D	Y	DR	5/12/2015	$ 5,000.00	10	$ 500.00	8.14	1.86	45	36.86	$ 111.11	$ -	$ 111.11	$ -	$ -	$ -	$ -	$ -	$ -	$ 111.11	$ -	$ -	$ -
90124	1560	BBQ STATION PUMP	D	Y	PE	6/30/2015	$ 8,332.62	15	$ 555.51	8.01	6.99	20	11.99	$ 416.63	$ -	$ 416.63	$ -	$ -	$ -	$ -	$ -	$ -	$ 416.63	$ -	$ -	$ -
90125	1561	BBQ STATION PUMP	D	Y	PE	6/30/2015	$ 8,332.62	15	$ 555.51	8.01	6.99	20	11.99	$ 416.63	$ -	$ 416.63	$ -	$ -	$ -	$ -	$ -	$ -	$ 416.63	$ -	$ -	$ -
90126	1589	BBQ RD PUMP STATION IMPROVEMENTS	D	Y	STR	10/29/2015	$ 15,717.70	15	$ 1,047.85	7.67	7.33	37.5	29.83	$ 419.14	$ -	$ 419.14	$ -	$ -	$ -	$ -	$ -	$ -	$ 419.14	$ -	$ -	$ -
90127	1598	EAST PARK WATER LINE EXTENSION	D	Y	DC	6/29/2015	$ 22,966.10	25	$ 918.64	8.01	16.99	62.5	54.49	$ 367.46	$ -	$ 367.46	$ -	$ -	$ -	$ -	$ -	$ -	$ 367.46	$ -	$ -	$ -
90128	1603	BCMS WATERLINE EXTENSIONS	D	Y	DC	8/31/2016	$ 159,979.20	20	$ 7,998.96	6.83	13.17	62.5	55.67	$ 2,559.67	$ -	$ 2,559.67	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,559.67	$ -	$ -	$ -
90129	1604	WATER BOOSTER PUMP STN IMP	D	Y	STR	8/24/2016	$ 276,453.92	15	$ 18,430.26	6.85	8.15	37.5	30.65	$ 7,372.10	$ -	$ 7,372.10	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,372.10	$ -	$ -	$ -
90130	1605	HIGH KNOB TANK UPGRADE	D	Y	DR	4/3/2017	$ 18,000.00	15	$ 1,200.00	6.24	8.76	45	38.76	$ 400.00	$ -	$ 400.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 400.00	$ -	$ -	$ -
90131	1606	SUMMIT TANK CLEANING / INSPECTION	D	Y	DR	5/10/2017	$ 18,850.00	10	$ 1,885.00	6.14	3.86	45	38.86	$ 418.89	$ -	$ 418.89	$ -	$ -	$ -	$ -	$ -	$ -	$ 418.89	$ -	$ -	$ -
90132	1638	RUCKER ROAD WATER MAIN INSTALLATION	D	Y	DC	11/7/2018	$ 32,463.42	20	$ 946.85	4.65	15.35	62.5	57.85	$ 519.41	$ -	$ 519.41	$ -	$ -	$ -	$ -	$ -	$ -	$ 519.41	$ -	$ -	$ -
90133	1639	BBQ STATION STACK KITS	D	Y	Op	11/16/2017	$ 8,417.63	10	$ 841.76	5.62	4.38	35	29.38	$ 240.50	$ -	$ 240.50	$ -	$ -	$ -	$ -	$ -	$ -	$ 240.50	$ -	$ -	$ -
90134	1664	ICE DAM MAIN REPLACEMENT	D	Y	DC	8/15/2018	$ 15,884.79	20	$ 661.86	4.88	15.12	62.5	57.62	$ 254.16	$ -	$ 254.16	$ -	$ -	$ -	$ -	$ -	$ -	$ 254.16	$ -	$ -	$ -
90135	1665	BREWER ROAD MAIN REPLACEMENT	D	Y	DC	10/18/2018	$ 40,559.76	20	$ 1,351.99	4.70	15.30	62.5	57.80	$ 648.96	$ -	$ 648.96	$ -	$ -	$ -	$ -	$ -	$ -	$ 648.96	$ -	$ -	$ -
90136	1672	BLOW-OFFS / HYDRANT FLUSHING PROJECT	D	Y	DC	7/31/2018	$ 23,568.24	40	$ 540.11	4.92	35.08	62.5	57.58	$ 377.09	$ -	$ 377.09	$ -	$ -	$ -	$ -	$ -	$ -	$ 377.09	$ -	$ -	$ -
90137	1677	LOGTOWN TANK SPRAYER PROJECT	D	Y	DR	10/11/2018	$ 39,670.63	20	$ 1,322.36	4.72	15.28	45	40.28	$ 881.57	$ -	$ 881.57	$ -	$ -	$ -	$ -	$ -	$ -	$ 881.57	$ -	$ -	$ -
90138	1681	CATLETTSBURG TANK PAINTING AND REPAIRS	D	Y	DR	10/22/2018	$ 430,331.98	10	$ 28,688.80	4.69	5.31	45	40.31	$ 9,562.93	$ -	$ 9,562.93	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,562.93	$ -	$ -	$ -
90139	1682	RT 5 & 503 VFD REPLACEMENTS	D	Y	POE	12/4/2018	$ 9,991.06	10	$ 499.55	4.57	5.43	12.5	7.93	$ 799.28	$ -	$ 799.28	$ -	$ -	$ -	$ -	$ -	$ -	$ 799.28	$ -	$ -	$ -
90140	1726	RACE ST WATERLINE	D	Y	DC	7/22/2019	$ 25,363.79	20	$ 1,268.19	3.94	16.06	62.5	58.56	$ 405.82	$ -	$ 405.82	$ -	$ -	$ -	$ -	$ -	$ -	$ 405.82	$ -	$ -	$ -
90141	1727	US23 43RD TO 11TH ST WATERLINE	D	Y	DC	9/25/2019	$ 440,257.97	20	$ 22,012.90	3.76	16.24	62.5	58.74	$ 7,044.13	$ -	$ 7,044.13	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,044.13	$ -	$ -	$ -
90142	1732	AUTO FLUSHERS	D	Y	DC	9/27/2019	$ 21,710.00	10	$ 2,171.00	3.76	6.24	62.5	58.74	$ 347.36	$ -	$ 347.36	$ -	$ -	$ -	$ -	$ -	$ -	$ 347.36	$ -	$ -	$ -
90143	1744	34TH ST WATERLINE REPLACEMENT	D	Y	DC	12/18/2020	$ 147,655.42	20	$ 7,382.77	2.53	17.47	62.5	59.97	$ 2,362.49	$ -	$ 2,362.49	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,362.49	$ -	$ -	$ -
90144	1746	SUMMIT TANK PAINTING/INSPECTION	D	Y	O	5/6/2021	$ 811,661.25	10	$ 81,166.13	2.15	7.85	20	17.85	$ 40,583.06	$ -	$ 40,583.06	$ -	$ -	$ -	$ -	$ -	$ -	$ 40,583.06	$ -	$ -	$ -
							$ 9,631,098.56		$ 292,030.28					$ 159,474.99	$ 1,559.65	$ 139,969.60	$ 17,945.75	$ -	$ -	$ -	$ -	$ 1,559.65	$ 138,253.83	$ 17,924.87	$ -	$ -