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

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

\_\_\_\_\_  
*(Name of Utility)*

\_\_\_\_\_  
*(Business Mailing Address - Number and Street, or P.O. Box)*

\_\_\_\_\_  
*(Business Mailing Address - City, State, and Zip)*

\_\_\_\_\_  
*(Telephone Number)*

**BASIC INFORMATION**

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

\_\_\_\_\_  
*(Name)*

\_\_\_\_\_  
*(Address - Number and Street or P.O. Box)*

\_\_\_\_\_  
*(Address - City, State, Zip)*

\_\_\_\_\_  
*(Telephone Number)*

\_\_\_\_\_  
*(Email Address)*

**(For each statement below, the Applicant should check either "YES", "NO", or  
"NOT APPLICABLE" (N/A))**

YES NO N/A

1. a. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue.
- b. Applicant operates two or more divisions that provide different types of utility service. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue from the division for which a rate adjustment is sought.
2. a. Applicant has filed an annual report with the Public Service Commission for the past year.
- b. Applicant has filed an annual report with the Public Service Commission for the two previous years.
3. Applicant's records are kept separate from other commonly-owned enterprises.

YES NO N/A

4. a. Applicant is a corporation that is organized under the laws of the state of \_\_\_\_\_, is authorized to operate in, and is in good standing in the state of Kentucky.
- b. Applicant is a limited liability company that is organized under the laws of the state of \_\_\_\_\_, is authorized to operate in, and is in good standing in the state of Kentucky.
- c. Applicant is a limited partnership that is organized under the laws of the state of \_\_\_\_\_, is authorized to operate in, and is in good standing in the state of Kentucky.
- d. Applicant is a sole proprietorship or partnership.
- e. Applicant is a water district organized pursuant to KRS Chapter 74.
- f. Applicant is a water association organized pursuant to KRS Chapter 273.
5. a. A paper copy of this application has been mailed to Office of Rate Intervention, Office of Attorney General, 1024 Capital Center Drive, Suite 200, Frankfort, Kentucky 40601-8204.
- b. An electronic copy of this application has been electronically mailed to Office of Rate Intervention, Office of Attorney General at [rateintervention@ag.ky.gov](mailto:rateintervention@ag.ky.gov).
6. a. Applicant has 20 or fewer customers and has mailed written notice of the proposed rate adjustment to each of its customers no later than the date this application was filed with the Public Service Commission. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
- b. Applicant has more than 20 customers and has included written notice of the proposed rate adjustment with customer bills that were mailed by the date on which the application was filed. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
- c. Applicant has more than 20 customers and has made arrangements to publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in its service area, the first publication having been made by the date on which this Application was filed. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
7. Applicant requires a rate adjustment for the reasons set forth in the attachment entitled "Reasons for Application." **(Attach completed "Reasons for Application" Attachment.)**

YES NO N/A

8. Applicant proposes to charge the rates that are set forth in the attachment entitled "Current and Proposed Rates." **(Attach completed "Current and Proposed Rates" Attachment.)**
9. Applicant proposes to use its annual report for the immediate past year as the test period to determine the reasonableness of its proposed rates. This annual report is for the 12 months ending December 31,\_\_\_\_\_.
10. Applicant has reason to believe that some of the revenue and expense items set forth in its most recent annual report have or will change and proposes to adjust the test period amount of these items to reflect these changes. A statement of the test period amount, expected changes, and reasons for each expected change is set forth in the attachment "Statement of Adjusted Operations." **(Attach a completed copy of appropriate "Statement of Adjusted Operations" Attachment and any invoices, letters, contracts, receipts or other documents that support the expected change in costs.)**
11. Based upon test period operations, and considering any known and measurable adjustments, Applicant requires additional revenues of \$ \_\_\_\_\_ and total revenues from service rates of \$ \_\_\_\_\_. The manner in which these amounts were calculated is set forth in "Revenue Requirement Calculation" Attachment. **(Attach a completed "Revenue Requirement Calculation" Attachment.)**
12. As of the **date of the filing of this application**, Applicant had \_\_\_\_\_customers.
13. A billing analysis of Applicant's current and proposed rates is attached to this application. **(Attach a completed "Billing Analysis" Attachment.)**
14. Applicant's depreciation schedule of utility plant in service is attached. **(Attach a schedule that shows per account group: the asset's original cost, accumulated depreciation balance as of the end of the test period, the useful lives assigned to each asset and resulting depreciation expense.)**
15. a. Applicant has outstanding evidences of indebtedness, such as mortgage agreements, promissory notes, or bonds.
- b. Applicant has attached to this application a copy of each outstanding evidence of indebtedness (e.g., mortgage agreement, promissory note, bond resolution).
- c. Applicant has attached an amortization schedule for each outstanding evidence of indebtedness.

YES NO N/A

- 16. a. Applicant is not required to file state and federal tax returns.
- b. Applicant is required to file state and federal tax returns.
- c. Applicant's most recent state and federal tax returns are attached to this Application.     
**(Attach a copy of returns.)**
- 17. Approximately       \$0       **(Insert dollar amount or percentage of total utility plant)** of Applicant's total utility plant was recovered through the sale of real estate lots or other contributions.
- 18. Applicant has attached a completed Statement of Disclosure of Related Party Transactions for each person who 807 KAR 5:076, §4(h) requires to complete such form.

By submitting this application, the Applicant consents to the procedures set forth in 807 KAR 5:076 and waives any right to place its proposed rates into effect earlier than six months from the date on which the application is accepted by the Public Service Commission for filing.

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

Signed Wayne Robinson  
Officer of the Company/Authorized Representative  
Title Manager  
Date 9-4-2022

COMMONWEALTH OF KENTUCKY  
COUNTY OF Madison

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



Vicki E. Flannery  
Notary Public  
My commission expires: Sept 20, 2025

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

Customer Notice of Proposed Rate Adjustment

“Reasons for Application” Attachment”

Current and Proposed Rates” Attachment

“Statement of Adjusted Operations” Attachment

“Revenue Requirements Calculation” Attachment

Attachment Billing Analysis” Attachment

Depreciation Schedules

Outstanding Debt Instruments (i.e., Bond Resolutions, Mortgages, Promissory Notes, Amortization Schedules.)

State Tax Return

Federal Tax Return

Statement of Disclosure of Related Party Transactions - ARF Form 3

**LIST OF ATTACHMENTS**  
**SOUTHERN MADISON WATER DISTRICT**

1. Customer Notice of Proposed Rate Adjustments
2. Reasons for Application
3. Current and Proposed Rates
4. Statement of Adjusted Operations and Revenue Requirements with the following attachments:
  - i. References
  - ii. Table A - Depreciation Expense Adjustments
  - iii. Table B - Debt Service Schedule
5. Current Billing Analysis
6. Proposed Billing Analysis
7. Depreciation Schedule
8. Statements of Disclosure of Related Party Transactions
9. Board Resolution

# Attachment #1

## SOUTHERN MADISON WATER DISTRICT CUSTOMER NOTICE

Notice is hereby given that Southern Madison Water District expects to file an application with the Kentucky Public Service Commission on or about May 25, 2022, seeking approval of a proposed adjustment to its water rates. The proposed rates shall not become effective until the Public Service Commission has issued an order approving these rates.

<b><u>CURRENT AND PROPOSED RATES</u></b>										
<b>SOUTHERN MADISON WATER DISTRICT</b>										
Monthly Rates for Water			Current			Proposed			Difference	
First	2,000 Gallons	\$ 13.446	Minimum Bill	\$ 13.960	Minimum Bill	\$ 0.514	3.82%			
Next	1,000 Gallons	\$ 6.633	Per Thousand Gallons	\$ 6.886	Per Thousand Gallons	\$ 0.253	3.81%			
Next	3,000 Gallons	\$ 6.223	Per Thousand Gallons	\$ 6.460	Per Thousand Gallons	\$ 0.237	3.81%			
Next	4,000 Gallons	\$ 5.763	Per Thousand Gallons	\$ 5.983	Per Thousand Gallons	\$ 0.220	3.82%			
Next	15,000 Gallons	\$ 4.883	Per Thousand Gallons	\$ 5.069	Per Thousand Gallons	\$ 0.186	3.81%			
Next	25,000 Gallons	\$ 4.583	Per Thousand Gallons	\$ 4.758	Per Thousand Gallons	\$ 0.175	3.82%			
All Over	50,000 Gallons	\$ 4.033	Per Thousand Gallons	\$ 4.187	Per Thousand Gallons	\$ 0.154	3.82%			
Water Loss Surcharge		\$ -	Per Bill	\$ 1.94	Per Bill	\$ 1.94	100.00%			
Kentucky River Authority Withdrawal Fee		All Gallons \$ 0.0253	Per Thousand Gallons	\$ 0.0253	Per Thousand Gallons	\$ -	0.00%			

If the Public Service Commission approves the proposed rates, then the monthly bill for a customer using an average of 4,000 gallons per month will increase from \$26.30 to \$27.31. This is an increase of \$1.01 or 3.84%. The District is also applying for a Water Loss Reduction Surcharge of \$1.94 per customer per month for 48 months.

The rates contained in this notice are the rates proposed by Southern Madison Water District. However, the Public Service Commission may order rates to be charged that differ from these proposed rates. Such action may result in rates for consumers other than the rates shown in this notice.

Southern Madison Water District has available for inspection at its office the application which it submitted to the Public Service Commission. A person may examine this application at the Association's office located at 207 N Dogwood Drive, Berea, KY, 40403. You may contact the office at 859-986-9031.

A person may also examine the application at the Public Service Commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, 40601, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the Public Service Commission's website at <http://psc.ky.gov>. Comments regarding the application may be submitted to the Public Service Commission through its website or by mail to Public Service Commission, PO Box 615, Frankfort, Kentucky, 40602. You may contact the Public Service Commission at 502-564-3940.



A person may submit a timely written request for intervention to the Public Service Commission, PO Box 615, Frankfort, KY, 40602, establishing the grounds for the request including the status and interest of the party. If the Public Service Commission does not receive a written request for intervention within thirty (30) days of the initial publication of this notice, the Public Service Commission may take final action on the application.

# Attachment #2

# Reasons for Application

Southern Madison Water District (“the District”) is requesting a 3.82 percent rate increase for all of its water customers. The rate increase will generate approximately \$70,972 in additional annual revenue. A temporary Water Loss Reduction Surcharge of \$1.94 per customer per month is also included in the application which will generate approximately \$128,184 annually for forty-eight months.

The District needs the rate increase and surcharge for the following reasons:

1. To help lower system losses to more acceptable levels;
2. To restore the District to a sound financial condition;
3. To enable the District to enhance its financial capacity so it can continue to operate its system in compliance with the federal Safe Drinking Water Act, as amended in 1996, and KRS Chapter 151.

# Attachment #3

**CURRENT AND PROPOSED RATES**  
**SOUTHERN MADISON WATER DISTRICT**

Monthly Rates for Water		Current		Proposed		Difference	
First	2,000 Gallons	\$ 13.446	Minimum Bill	\$ 13.960	Minimum Bill	\$ 0.514	3.82%
Next	1,000 Gallons	\$ 6.633	Per Thousand Gallons	\$ 6.886	Per Thousand Gallons	\$ 0.253	3.81%
Next	3,000 Gallons	\$ 6.223	Per Thousand Gallons	\$ 6.460	Per Thousand Gallons	\$ 0.237	3.81%
Next	4,000 Gallons	\$ 5.763	Per Thousand Gallons	\$ 5.983	Per Thousand Gallons	\$ 0.220	3.82%
Next	15,000 Gallons	\$ 4.883	Per Thousand Gallons	\$ 5.069	Per Thousand Gallons	\$ 0.186	3.81%
Next	25,000 Gallons	\$ 4.583	Per Thousand Gallons	\$ 4.758	Per Thousand Gallons	\$ 0.175	3.82%
All Over	50,000 Gallons	\$ 4.033	Per Thousand Gallons	\$ 4.187	Per Thousand Gallons	\$ 0.154	3.82%
Water Loss Surcharge		\$ -	Per Bill	\$ 1.94	Per Bill	\$ 1.94	100.00%
Kentucky River Authority Withdrawal Fee		All Gallons \$ 0.0253	Per Thousand Gallons	\$ 0.0253	Per Thousand Gallons	\$ -	0.00%

# Attachment #4

## SCHEDULE OF ADJUSTED OPERATIONS

### Southern Madison Water District

	<u>Test Year</u>	<u>Adjustments</u>	<u>Ref.</u>	<u>Proforma</u>
<u>Operating Revenues</u>				
Total Metered Retail Sales	1,895,469	(35,641)	A	1,859,828
Private Fire Protection	-			-
Sales for Resale	-			-
Other Water Revenues:				
Forfeited Discounts	-			-
Misc. Service Revenues	-			-
Other Water Revenues	-			-
<b>Total Operating Revenues</b>	<b>1,895,469</b>			<b>1,859,828</b>
<u>Operating Expenses</u>				
Operation and Maintenance				
Salaries and Wages - Employees	330,112	(19,782)	B	
		(20,955)	H	289,375
Salaries and Wages - Officers	13,421	979	C	14,400
Employee Pensions and Benefits	227,094	(5,403)	D	
		(97,070)	E	
		6,117	F	130,738
Purchased Water	1,068,505	(123,771)	G	944,733
Purchased Power	38,093	(4,413)	G	33,681
Chemicals	-			-
Materials and Supplies	174,806	(48,895)	H	125,911
Contractual Services - Accounting	11,424			11,424
Contractual Services - Management	-			-
Contractual Services - Other	7,200			7,200
Rental of Building/Real Property	-			-
Transportation Expenses	-			-
Insurance - General Liability	20,248			20,248
Insurance - Other	27,594			27,594
Bad Debt	-			-
Miscellaneous Expenses	72,413	12,000	I	84,413
Total Operation and Mnt. Expenses	1,990,909			1,689,716
Depreciation Expense	229,388	(51)	J	
		3,435	K	232,772
Taxes Other Than Income	24,832	(1,092)	L	23,740
<b>Total Operating Expenses</b>	<b>2,245,129</b>			<b>1,946,228</b>
<b>Total Utility Operating Income</b>	<b>(349,660)</b>			<b>(86,400)</b>

### REVENUE REQUIREMENTS

<b>Pro Forma Operating Expenses</b>	1,946,228
Plus: Average Annual Principal and Interest Payments	-
Additional Working Capital	-
<b>Total Revenue Requirement</b>	1,946,228
Less: Other Operating Revenue	-
Private Fire Protection	-
Interest Income	15,428
<b>Revenue Required From Sales of Water</b>	1,930,800
Less: Revenue from Sales with Present Rates	1,859,828
<b>Required Revenue Increase</b>	70,972
<b>Percent Increase</b>	3.82%

## REFERENCES

- A. The Current Billing Analysis results in pro forma metered sales revenue of \$1,859,828. This reflects a full year at the retail rates that were effective in 2020 and indicates an reduction to reported metered sales of \$35,641 is required.
- B. Since 2020, there have been increases in wage rate and changes in personnel. These changes result in an annual wage decrease of \$19,782.
- C. The commissioners' fees were increased by \$979 to reflect a full year.
- D. The District pays 100 percent of its employees' health low-option single coverage insurance premiums and requires employee contribution of \$100 per month towards its employees' health high-option single coverage insurance premiums. The PSC requires that expenses associated with this level of employer-funded premiums be adjusted to be consistent with the Bureau of Labor Statistics' national average for an employer's share of health insurance premiums. Average employer shares from BLS are currently 79 percent for single coverage. Applying this percentages to premiums to be paid in the current year results in a deduction from 2020 benefits expense of \$5,403.
- E. Due to GASB reporting requirements for retirement plan liabilities, an expense of \$97,070 associated with the District's pension plan was included with employee pensions and benefits expense. Because this was not actual payment to CERS, the amount was deducted.
- F. The net decrease in wages coupled with an increase in the employer's contribution rate charged by CERS will result in higher payments for the retirement program. These payments are estimated to increase by \$6,117.
- G. The District's test year water loss was 26.58 percent. The PSC's maximum allowable loss for rate-making purposes is 15.0 percent. Therefore, the expenses for purchased water above the 15 percent limit are not allowed in the rate base and must be deducted resulting in a decrease of purchased water of \$123,771. Similar expenses for purchased power must be deducted resulting in a decrease of purchased power of \$4,413.
- H. The District collected \$69,850 in tapping fees in 2020. These taps were installed by District forces and were recorded as labor and materials expenses. Labor expense has been reduced by \$20,955 or 30% of the tapping fees while materials and supplies expense has been reduced by \$48,895 or 70% of the tapping fees.
- I. Bank charges for online payments have increased by \$12,000.
- J. Depreciation expenses were decreased by \$51 to match the depreciation detail listing.



- K. The PSC requires adjustments to a water utility's depreciation expense when asset lives fall outside the ranges recommended by NARUC in its publication titled "Depreciation Practices for Small Utilities". Therefore, adjustments are included to bring asset lives to the midpoint of the recommended ranges resulting in an increase of depreciation expense of \$3,435. See Table A.
- L. The decrease in wages also results in lower payroll taxes of \$1,092.

**DEPRECIATION EXPENSE ADJUSTMENTS**

**Southern Madison Water District**

<u>Asset</u>	<u>Date in Service</u>	<u>Original Cost *</u>	<u>Reported Life</u>	<u>Depr. Exp.</u>	<u>Proforma Life</u>	<u>Depr. Exp.</u>	<u>Depreciation Expense Adjustment</u>
<b><u>General Plant</u></b>							
Structures & Improvements	varies	\$ 347,401	varies	13,540	37.5	9,264	(4,276)
Communication & Computer Eqmt.	varies	\$ 36,924	varies	1,439	10.0	3,692	2,253
Office Furniture & Equipment					22.5	-	-
Power Operated Equipment					12.5	-	-
Tools, Shop, & Garage Equipment					17.5	-	-
Tank Repairs & Painting					15.0	-	-
<b><u>Source of Supply Plant</u></b>							
Collecting & Impounding Reservoirs					62.5	-	-
Supply Mains					62.5	-	-
<b><u>Pumping Plant</u></b>							
Structures & Improvements	varies	\$ 32,250	varies	1,608	37.5	860	(748)
Telemetry	varies	\$ 108,996	varies	4,167	10.0	10,900	6,733
Pumping Equipment	varies	\$ 65,704	varies	3,285	20.0	3,285	0
<b><u>Transmission &amp; Distribution Plant</u></b>							
Hydrants	varies	\$ 115,274	varies	3,049	50.0	3,049	-
Transmission & Distribution Mains	varies	\$ 5,163,680	varies	106,381	62.5	82,619	(23,762)
Meter Installations	varies	\$ 81,927	varies	3,652	45.0	1,821	(1,831)
Meter Change-outs	varies	\$ 1,325,565	varies	66,790	15.0	88,371	21,581
Pump Equipment					20.0	-	-
Tank Fence					37.5	-	-
Services	varies	\$ 67,190	varies	2,026	40.0	1,680	(346)
Reservoirs & Tanks	varies	\$ 846,170	varies	20,450	45.0	18,804	(1,646)
Tank Painting & Repairs					15.0	-	-
<b><u>Transportation Equipment</u></b>							
Entire Group	varies	\$ 58,991	varies	2,950	7.0	8,427	5,477
<b><u>Water Treatment Plant</u></b>							
Structures and Improvements					62.5	-	-
Water Treatment Equipment					27.5	-	-
<b>TOTALS</b>		<b>\$ 8,250,072</b>		<b>\$ 229,337</b>		<b>\$ 232,772</b>	<b>\$ 3,435</b>

\* Includes only costs associated with assets that contributed to depreciation expense in the test year.

**DEBT SERVICE SCHEDULE**  
**South Madison Water District**  
 CY 2022 - 2026

	CY 2022		CY 2023		CY 2024		CY 2025		CY 2026		TOTALS
	Principal	Interest & Fees	Principal	Interest & Fees	Principal	Interest & Fees	Principal	Interest & Fees	Principal	Interest & Fees	
No Outstanding Debt	-	-	-	-	-	-	-	-	-	-	-
<b>TOTALS</b>	-	-	-	-	-	-	-	-	-	-	\$ -
<b>Average Annual Principal &amp; Interest</b>											\$ -
<b>Average Annual Coverage</b>											\$ -

# Attachment #5

**2020 CURRENT BILLING ANALYSIS**

**Southern Madison Water District**

Summary	# of Bills	Gallons Sold	Revenue	
Residential/Commercial	66,076	283,801,250	\$ 1,868,655	
Less Leak Adjustments			\$ (8,828)	
Net Retail			\$ 1,859,828	
From PSC Annual Report			\$ 1,895,469	
Difference			\$ (35,641)	Adjustment to SAO Billed Retail Revenues -1.88%

	Usage	Bills	Gallons	First 2,000	Next 1,000	Next 3,000	Next 4,000	Next 15,000	Next 25,000	Over 50,000	Total
First	2,000	18,573	18,868,050	18,868,050	-	-	-	-	-	-	18,868,050
Next	1,000	12,799	31,368,100	25,598,000	5,770,100	-	-	-	-	-	31,368,100
Next	3,000	24,454	101,910,900	48,908,000	24,454,000	28,548,900	-	-	-	-	101,910,900
Next	4,000	7,126	52,633,900	14,252,000	7,126,000	21,378,000	9,877,900	-	-	-	52,633,900
Next	15,000	2,527	35,573,400	5,054,000	2,527,000	7,581,000	10,108,000	10,303,400	-	-	35,573,400
Next	25,000	380	12,633,700	760,000	380,000	1,140,000	1,520,000	5,700,000	3,133,700	-	12,633,700
Over	50,000	217	30,813,200	434,000	217,000	651,000	868,000	3,255,000	5,425,000	19,963,200	30,813,200
TOTALS	66,076		283,801,250	113,874,050	40,474,100	59,298,900	22,373,900	19,258,400	8,558,700	19,963,200	283,801,250

**REVENUE BY RATE INCREMENT**

	Usage	Bills	Gallons	Rate	Revenue
First	2,000	66,076	113,874,050	\$ 13.446	\$ 888,458
Next	1,000		40,474,100	\$ 6.633	\$ 268,465
Next	3,000		59,298,900	\$ 6.223	\$ 369,017
Next	4,000		22,373,900	\$ 5.763	\$ 128,941
Next	15,000		19,258,400	\$ 4.883	\$ 94,039
Next	25,000		8,558,700	\$ 4.583	\$ 39,225
Over	50,000		19,963,200	\$ 4.033	\$ 80,512
TOTAL	66,076		283,801,250		\$ 1,868,655

# Attachment #6

2020 PROPOSED BILLING ANALYSIS

Southern Madison Water District

Summary	# of Bills	Gallons Sold	Revenue	
Residential/Commercial	66,076	283,801,250	\$ 1,939,989	
Less Leak Adjustments			\$ (8,828)	
Net Retail			\$ 1,931,161	
From Required Revenue			\$ 1,930,800	
Difference			\$ 361	Variation from Required Revenue 0.02%

	Usage	Bills	Gallons	First 2,000	Next 1,000	Next 3,000	Next 4,000	Next 15,000	Next 25,000	Over 50,000	Total
First	2,000	18,573	18,868,050	18,868,050	-	-	-	-	-	-	18,868,050
Next	1,000	12,799	31,368,100	25,598,000	5,770,100	-	-	-	-	-	31,368,100
Next	3,000	24,454	101,910,900	48,908,000	24,454,000	28,548,900	-	-	-	-	101,910,900
Next	4,000	7,126	52,633,900	14,252,000	7,126,000	21,378,000	9,877,900	-	-	-	52,633,900
Next	15,000	2,527	35,573,400	5,054,000	2,527,000	7,581,000	10,108,000	10,303,400	-	-	35,573,400
Next	25,000	380	12,633,700	760,000	380,000	1,140,000	1,520,000	5,700,000	3,133,700	-	12,633,700
Over	50,000	217	30,813,200	434,000	217,000	651,000	868,000	3,255,000	5,425,000	19,963,200	30,813,200
TOTALS		66,076	283,801,250	113,874,050	40,474,100	59,298,900	22,373,900	19,258,400	8,558,700	19,963,200	283,801,250

REVENUE BY RATE INCREMENT

	Usage	Bills	Gallons	Rate	Revenue
First	2,000	66,076	113,874,050	\$ 13.960	\$ 922,421
Next	1,000		40,474,100	\$ 6.886	\$ 278,705
Next	3,000		59,298,900	\$ 6.460	\$ 383,071
Next	4,000		22,373,900	\$ 5.983	\$ 133,863
Next	15,000		19,258,400	\$ 5.069	\$ 97,621
Next	25,000		8,558,700	\$ 4.758	\$ 40,722
Over	50,000		19,963,200	\$ 4.187	\$ 83,586
TOTAL		66,076	283,801,250		\$ 1,939,989

# Attachment #7



\* Item is included in UBIA  
for Section 199A calculations.  
See "UBIA" in lower right corner.

### Depreciation Detail Listing

FORM 1120S

For your records only

2020

PAGE 1

Name(s) as shown on return

Social security number/EIN

SOUTHERN MADISON UTILITIES DISTRICT

61-0703519

No	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	04 CHEVY TRUCK	07012004	19,676		100.00			19,676	5		0	19,676		19,676	
2	04 SILVERADO	07012004	19,164		100.00			19,164	5		0	19,164		19,164	
3	05 CHEVY TRUCK	07012004	18,279		100.00			18,279	5		0	18,279		18,279	
4	ROAD BORE	07012004	1,658		100.00			1,658	50	SL MM	2	512	33	545	33
5	PUMP	07012004	4,468		100.00			4,468	10		0	4,468		4,468	
7	SERVICES	07012004	2,565		100.00			2,565	20	SL HY	5	1,984	128	2,112	128
8	1000' 3" LINE-MONTGOM	07012004	2,271		100.00			2,271	50	SL MM	2	698	45	743	45
9	3" FLUSH HYDRANT	07012004	1,140		100.00			1,140	25	SL MM	4	713	46	759	46
10	2000' 8" LINE-BIG OAK	07012004	10,000		100.00			10,000	50	SL MM	2	3,100	200	3,300	200
11	3" FLUSH HYDRANT	07012004	1,200		100.00			1,200	25	SL MM	4	744	48	792	48
12	7375' 8" LINE-CALCIO	07012004	36,875		100.00			36,875	50	SL MM	2	11,439	738	12,177	738
13	3" FLUSH HYDRANT	07012004	1,200		100.00			1,200	25	SL MM	4	744	48	792	48
14	3000' 3" LINE-WEBB RO	07012004	7,500		100.00			7,500	50	SL MM	2	2,325	150	2,475	150
15	3" FLUSH HYDRANT	07012004	1,200		100.00			1,200	25	SL MM	4	744	48	792	48
16	LAND FOR TANK SITE	08152006	32,000	32,000	100.00			0	0		0				
17	WATERLINE RELOCATION	10152006	26,978		100.00			26,978	50	SL MM	2	7,155	540	7,695	540
18	2006 CHEVY TRAILBLAZER	08152006	25,000		100.00			25,000	5		0	25,000		25,000	
19	KITCHEN CABINETS	08152006	1,850		100.00			1,850	5		0	1,850		1,850	
20	FENCE AT TANK SITE	11152006	800		100.00			800	5		0	800		800	
21	EASEMENTS-LAND	12152006	3,243	3,243	100.00			0	0		0				
22	OFFICE FURNITURE	04152006	2,122		100.00			2,122	5		0	2,122		2,122	
23	420D BACKHOE	03152006	50,000		100.00			50,000	10		0	50,000		50,000	
24	AIR COMPRESSOR	04152006	4,040		100.00			4,040	5		0	4,040		4,040	
25	PT-30 DITCHWITCH	04152006	5,250		100.00			5,250	7		0	5,250		5,250	
26	XLT-30 LEAK DETECTOR	04152006	2,403		100.00			2,403	5		0	2,403		2,403	
27	DRILLING MACHINE	05152006	2,401		100.00			2,401	5		0	2,401		2,401	
29	WATERLINES	07012005	27,293		100.00			27,293	50	SL MM	2	7,917	546	8,463	546
30	SERVICES	07012005	2,550		100.00			2,550	20	SL HY	5	1,856	128	1,984	128
32	HYDRANTS	07012005	646		100.00			646	25	SL MM	4	377	26	403	26
33	OFFICE FURNITURE/EQUI	07012005	2,409		100.00			2,409	5		0	2,409		2,409	

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34	TRUCK	07012005	18,300		100.00			18,300	5		0	18,300		18,300	
35	1200' 6" PVC-CREEKSID	07012006	9,300		100.00			9,300	50	SL MM	2	2,511	186	2,697	186
36	800' 6" PVC-HOPE ESTA	07012006	6,100		100.00			6,100	50	SL MM	2	1,647	122	1,769	122
37	FOUR 6" FLUSH VALVES	07012006	3,600		100.00			3,600	25	SL MM	4	1,944	144	2,088	144
38	158 METER SETS	07012007	66,970		100.00			66,970	20	SL HY	5	41,862	3,349	45,211	3,349
39	158 SERVICES	07012007	1,580		100.00			1,580	20	SL HY	5	988	79	1,067	79
40	63 METERS CHANGE OUTS	07012007	6,300		100.00			6,300	20	SL HY	5	3,938	315	4,253	315
41	FAIRFIELD II-100'6"	07012007	9,100		100.00			9,100	50	SL MM	2	2,275	182	2,457	182
42	VINEYARD III-1900'6"	07012007	27,100		100.00			27,100	50	SL MM	2	6,775	542	7,317	542
43	WILLOW GLEN-2265'6"	07012007	27,485		100.00			27,485	50	SL MM	2	6,875	550	7,425	550
44	SUGARVILLE III-685'6"	07012007	8,265		100.00			8,265	50	SL MM	2	2,063	165	2,228	165
45	BUSHBOTTOM III-590'6"	07012007	7,410		100.00			7,410	50	SL MM	2	1,850	148	1,998	148
46	WATER MAINS	07012007	7,066		100.00			7,066	50	SL MM	2	1,763	141	1,904	141
47	EZ READER SYSTEM	07012007	12,486		100.00			12,486	10		0	12,486		12,486	
48	HYDRANTS AND FLUSH VA	07012007	14,500		100.00			14,500	25	SL MM	4	7,250	580	7,830	580
49	LIGHTS	07012007	1,200		100.00			1,200	5		0	1,200		1,200	
50	COMPUTER/SOFTWARE	07012007	45,796		100.00			45,796	5		0	45,796		45,796	
51	LAND-TANKSITE	07012007	1,000	1,000	100.00			0	0		0				
52	BLDG ADDITION-GARAGE	07012007	81,385		100.00			81,385	30	SL MM	3.333	33,912	2,713	36,625	2,713
53	FENCE AT TANKSITE	07012007	7,460		100.00			7,460	10		0	7,460		7,460	
54	300K GAL WATER TANK	12312007	647,971		100.00			647,971	40	SL MM	2.5	194,388	16,199	210,587	16,199
55	5350'8" PVC SILVER CR	12312007	100,915		100.00			100,915	50	SL MM	2	24,216	2,018	26,234	2,018
56	HYDRANTS	12312007	5,162		100.00			5,162	25	SL MM	4	2,472	206	2,678	206
57	BOOSTER PUMP	12312007	56,245		100.00			56,245	20	SL HY	5	33,744	2,812	36,556	2,812
58	WATER LINE MAINS	07012007	1,591		100.00			1,591	50	SL MM	2	400	32	432	32
59	ROAD BORES	07012003	1,455		100.00			1,455	50	SL MM	2	479	29	508	29
60	2004 TRUCK	07012003	16,500		100.00			16,500	5		0	16,500		16,500	
61	RELOCATE LINE	07012003	3,450		100.00			3,450	50	SL MM	2	1,139	69	1,208	69
62	EASEMENT	07012003	1,150	1,150	100.00			0	0		0				
63	TRAILER	07012003	3,500		100.00			3,500	7		0	3,500		3,500	

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64	SURVEY	07012003	525		100.00			525	1		0					
65	TILE FLOOR	07012003	2,048		100.00			2,048	3		0	2,048		2,048		
66	2003 CHEVY TRUCK	07012003	20,000		100.00			20,000	5		0	20,000		20,000		
67	METAL DETECTOR	07012003	819		100.00			819	3		0	819		819		
68	TERRACE METER 6"	07012003	7,039		100.00			7,039	20	SL	HY	5	5,808	352	6,160	352
69	2 6" GATE VALVES	07012003	1,258		100.00			1,258	20	SL	HY	5	1,039	63	1,102	63
70	2 1.5" METERS	07012003	1,742		100.00			1,742	20	SL	HY	5	1,436	87	1,523	87
71	130 STD METERS	07012003	46,795		100.00			46,795	20	SL	HY	5	38,610	2,340	40,950	2,340
72	132 SERVICES	07012003	1,584		100.00			1,584	20	SL	HY	5	1,304	79	1,383	79
73	HYDRANTS	07012003	1,043		100.00			1,043	25	SL	MM	4	693	42	735	42
74	TIE INS 3	07012003	3,846		100.00			3,846	50	SL	MM	2	1,270	77	1,347	77
75	900'6" FENTRESS/MASON	07012003	3,348		100.00			3,348	50	SL	MM	2	1,105	67	1,172	67
76	620'8" TERRACE	07012003	3,100		100.00			3,100	50	SL	MM	2	1,023	62	1,085	62
77	500'3" EDGEWATERS	07012003	2,000		100.00			2,000	50	SL	MM	2	660	40	700	40
78	1560'6" INTERSTATE CO	07012003	7,800		100.00			7,800	50	SL	MM	2	2,574	156	2,730	156
79	SUGARVILLE MAIN TIE-1	07012007	1,515		100.00			1,515	50	SL	MM	2	375	30	405	30
80	BURNELL SUBD MAIN	07012007	1,121		100.00			1,121	50	SL	MM	2	275	22	297	22
81	CREEKSIDE MAIN	07012007	1,568		100.00			1,568	50	SL	MM	2	388	31	419	31
82	2" METER SETTER	07012007	778		100.00			778	40	SL	MM	2.5	238	19	257	19
83	3 HYDRANTS	07012007	2,935		100.00			2,935	40	SL	MM	2.5	913	73	986	73
84	NEW BYPASS LINE	07012008	448,668		100.00			448,668	50	SL	MM	2	103,190	8,973	112,163	8,973
85	CREDIT CARD MACHINE	07012008	1,012		100.00			1,012	3		0	1,012		1,012		
86	PRINTER	07012008	1,376		100.00			1,376	3		0	1,376		1,376		
87	BOBTOWN TOWER TELEMET	07012008	51,318		100.00			51,318	40	SL	MM	2.5	14,754	1,283	16,037	1,283
88	METAL BLDG AT TOWER	07012008	18,560		100.00			18,560	20	SL	HY	5	10,672	928	11,600	928
89	ELECTRIC PUMP	07012008	1,179		100.00			1,179	3		0	1,179		1,179		
90	NEW PARKING LOT FEES	07012008	4,200		100.00			4,200	20	SL	HY	5	2,415	210	2,625	210
91	SCAFFOLD CANE ENG FEES	07012008	5,000		100.00			5,000	5		0	5,000		5,000		
92	ROAD BORE	07012008	600		100.00			600	50	SL	MM	2	138	12	150	12
93	100 STD METER SETS	07012008	49,000		100.00			49,000	20	SL	HY	5	28,175	2,450	30,625	2,450

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94	TWO 1" METER SETS	07012008	3,980		100.00			3,980	20	SL	HY	5	2,289	199	2,488	199
95	SERVICES-102	07012008	1,020		100.00			1,020	20	SL	HY	5	587	51	638	51
96	NEW BYPASS LINE WORK	03022009	7,481		100.00			7,481	50	SL	MM	2	1,625	150	1,775	150
97	NEW BYPASS LINES WORK	12182009	29,362		100.00			29,362	50	SL	MM	2	5,870	587	6,457	587
98	2009 CHEVY SILVERADO	10262009	24,449		100.00			24,449	5			0	24,449		24,449	
99	REDO PARKING LOT	03042009	109,702		100.00			109,702	20	SL	HY	5	59,421	5,485	64,906	5,485
100	NEW STORE FRONT SIGN	08272009	4,045		100.00			4,045	10			0	4,045		4,045	
101	DUMPSTER PAD	12012009	2,600		100.00			2,600	20	SL	HY	5	1,311	130	1,441	130
102	LANDSCAPING	07242009	8,124		100.00			8,124	5			0	8,124		8,124	
103	GUARDRAILS	06172009	1,052		100.00			1,052	10			0	1,052		1,052	
104	LINE WORK-BILL JOHNSON	10152009	700		100.00			700	10			0	700		700	
105	ROAD BORE-42' FOR 12"	08172009	4,200		100.00			4,200	50	SL	MM	2	868	84	952	84
106	PILOT KNOB ROAD BORE	11172009	500		100.00			500	50	SL	MM	2	101	10	111	10
107	ROAD BORE-50' US 25S	07012009	2,500		100.00			2,500	50	SL	MM	2	525	50	575	50
108	METER SETS-54	07012009	37,012		100.00			37,012	20	SL	HY	5	19,435	1,851	21,286	1,851
109	SERVICES-54	07012009	540		100.00			540	20	SL	HY	5	284	27	311	27
110	MAIN-2860'4" BOATWRIGHT	07012009	14,300		100.00			14,300	50	SL	MM	2	3,003	286	3,289	286
111	MAIN-1600 8"	07012009	12,000		100.00			12,000	50	SL	MM	2	2,520	240	2,760	240
112	HYDRANTS-FOUR 51/4"	07012009	2,000		100.00			2,000	40	SL	MM	2.5	525	50	575	50
113	FLUSH BOX 2"	07012009	400		100.00			400	40	SL	MM	2.5	105	10	115	10
114	BYPASS LINE RELOC-KEN	07012010	4,500		100.00			4,500	75	SL	MM	1.333	570	60	630	60
115	COPIER	07012010	2,255		100.00			2,255	5			0	2,255		2,255	
116	LAND FOR TANK SITE	07012010	15,000	15,000	100.00			0	0			0				
117	HANDHELD READER	07012010	2,495		100.00			2,495	5			0	2,495		2,495	
118	METER SETTINGS-77	07012010	55,600		100.00			55,600	20	SL	HY	5	26,410	2,780	29,190	2,780
119	6" & 8" LINE-STONEY C	07012010	711,000		100.00			711,000	75	SL	MM	1.333	90,060	9,480	99,540	9,480
120	HYDRANTS-27	07012010	39,000		100.00			39,000	50	SL	MM	2	7,410	780	8,190	780
121	HANDHELD UNIT	12152011	2,450		100.00			2,450	5			0	2,450		2,450	
122	2000 FORD F550 DUMPT	03152011	7,700		100.00			7,700	5			0	7,700		7,700	
123	2011 PICKUP TRUCK	04152011	20,541		100.00			20,541	5			0	20,541		20,541	

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124	AIR TOOL-3" HAMMER HS	08152011	2,541		100.00			2,541	3		0	2,541		2,541	
125	COMPUTER	12152011	2,523		100.00			2,523	3		0	2,523		2,523	
126	MASTER METER VAULT	07012011	14,179		100.00			14,179	50	SL MM	2	2,414	284	2,698	284
127	FENCE-SCAFFOLD CANE	11152011	5,900		100.00			5,900	10	SL HY	10	4,818	590	5,408	590
128	SCAFFOLD CANE LINE PR	07012011	243,259		100.00			243,259	50	SL MM	2	41,353	4,865	46,218	4,865
129	HYDRANTS-4	07012011	4,077		100.00			4,077	50	SL MM	2	697	82	779	82
130	PUMP STATION RTU	09152011	9,400		100.00			9,400	20	SL HY	5	3,917	470	4,387	470
131	METER SETS-112	07012011	82,750		100.00			82,750	20	SL HY	5	35,173	4,138	39,311	4,138
132	HANDHELD READER UNIT	01152012	5,915		100.00			5,915	5		0	5,915		5,915	
133	LEAK DETECTOR	11152012	3,030		100.00			3,030	7		0	3,030		3,030	
134	SAMPLING STATIONS-5	11152012	2,613		100.00			2,613	7		0	2,613		2,613	
135	METER SETS-67	07012012	47,400		100.00			47,400	20	SL HY	5	17,775	2,370	20,145	2,370
136	2013 GMC SIERRA	07082013	21,548		100.00			21,548	5		0	21,548		21,548	
137	2013 GMC SIERRA	07082013	21,548		100.00			21,548	5		0	21,548		21,548	
138	2013 GMC SIERRA 4DR	07082013	24,543		100.00			24,543	5		0	24,543		24,543	
139	COMPUTER	07012013	1,490		100.00			1,490	3		0	1,490		1,490	
140	NEW HVAC UNIT	07012013	8,335		100.00			8,335	15	SL HY	6.667	3,614	556	4,170	556
141	HANDHELD UNIT	07012013	1,000		100.00			1,000	3		0	1,000		1,000	
142	METER SETS-50	07012013	39,500		100.00			39,500	20	SL HY	5	12,838	1,975	14,813	1,975
143	METER SETS	07012014	35,550		100.00			35,550	20	SL HY	5	9,779	1,778	11,557	1,778
144	TRANS/DISTR MAINS	07012014	22,000		100.00			22,000	50	SL MM	2	2,420	440	2,860	440
145	COMPUTERS	07012014	6,419		100.00			6,419	3		0	6,419		6,419	
146	MOVE WATER LINE	07012014	110,230		100.00			110,230	50	SL MM	2	12,128	2,205	14,333	2,205
147	SCAFFOLD CANE WATER T	12312015	332,879		100.00			332,879	50	SL MM	2	26,632	6,658	33,290	6,658
148	NEW MAINS-PD BY STATE	07012015	170,020		100.00			170,020	50	SL MM	2	15,300	3,400	18,700	3,400
149	NEW METER SETS	07012015	39,950		100.00			39,950	20	SL HY	5	8,991	1,998	10,989	1,998
150	NEW SERVICES	07012015	4,000		100.00			4,000	20	SL HY	5	900	200	1,100	200
151	DISTRIB SYSTEM	01011979	1,235,259		100.00			1,235,259	40		0	1,235,259		1,235,259	
152	LINES	01011980	15,873		100.00			15,873	40	SL HY	2.5	15,859	14	15,873	14
153	LINES	01011981	21,768		100.00			21,768	40	SL HY	2.5	21,221	544	21,765	544

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154	LINES	01011982	20,760		100.00			20,760	40	SL	HY	2.5	19,722	519	20,241	519
155	LINES	01011983	61,580		100.00			61,580	40	SL	HY	2.5	53,879	1,540	55,419	1,540
156	LINES	01011984	65,781		100.00			65,781	40	SL	HY	2.5	56,049	1,645	57,694	1,645
157	LINES	01011985	28,942		100.00			28,942	40	SL	HY	2.5	24,607	724	25,331	724
158	LINES	01011986	42,742		100.00			42,742	40	SL	HY	2.5	35,803	1,069	36,872	1,069
159	MAJOR LINE EXTENSION	01011987	607,934		100.00			607,934	40	SL	MM	2.5	505,128	15,198	520,326	15,198
160	LINES	07011988	168,848		100.00			168,848	40	SL	MM	2.5	144,151	4,221	148,372	4,221
161	LINES	07011989	50,291		100.00			50,291	40	SL	MM	2.5	38,343	1,257	39,600	1,257
162	LINES	07011990	18,732		100.00			18,732	40	SL	MM	2.5	13,811	468	14,279	468
163	LINES	07011991	53,357		100.00			53,357	40	SL	MM	2.5	38,018	1,334	39,352	1,334
164	BORES	07011992	1,300		100.00			1,300	20			0	1,300		1,300	
165	LINES	07011992	2,079		100.00			2,079	40	SL	MM	2.5	1,179	52	1,231	52
166	BORED	07011993	2,274		100.00			2,274	20			0	2,274		2,274	
167	LINES	07011993	40,701		100.00			40,701	40	SL	MM	2.5	22,387	1,018	23,405	1,018
168	LINES	07011994	15,511		100.00			15,511	40	SL	MM	2.5	8,220	388	8,608	388
169	LINES	07011995	19,579		100.00			19,579	40	SL	MM	2.5	9,884	489	10,373	489
170	LINES	07011996	37,089		100.00			37,089	50	SL	MM	2	17,435	742	18,177	742
171	LINES	07011997	215,643		100.00			215,643	50	SL	MM	2	110,303	4,313	114,616	4,313
172	LINES	07011998	115,560		100.00			115,560	50	SL	MM	2	70,988	2,311	73,299	2,311
173	LINES	07011999	226,079		100.00			226,079	50	SL	MM	2	122,219	4,522	126,741	4,522
174	LINES	07012000	324,042		100.00			324,042	50	SL	MM	2	138,601	6,481	145,082	6,481
175	LINES	07012001	203,038		100.00			203,038	50	SL	MM	2	86,032	4,061	90,093	4,061
176	EASEMENTS	07012001	384	384	100.00			0	0			0				
177	LINES	07012002	57,113		100.00			57,113	50	SL	MM	2	14,690	1,142	15,832	1,142
178	HYDRANTS	07011990	4,848		100.00			4,848	40	SL	MM	2.5	3,586	121	3,707	121
179	HYDRANTS	07011991	2,085		100.00			2,085	40	SL	MM	2.5	1,484	52	1,536	52
180	HYDRANTS	07011992	1,390		100.00			1,390	40	SL	MM	2.5	951	35	986	35
181	HYDRANTS	07011994	3,250		100.00			3,250	40	SL	MM	2.5	2,068	81	2,149	81
182	HYDRANTS	07011995	1,600		100.00			1,600	40	SL	MM	2.5	978	40	1,018	40
183	HYDRANTS	07011997	2,921		100.00			2,921	40	SL	MM	2.5	1,651	73	1,724	73

\* Item is included in UBIA  
for Section 199A calculations.  
See "UBIA" in lower right corner.

### Depreciation Detail Listing

FORM 11208

For your records only

2020

PAGE 7

Names) as shown on return

Social security number/EIN

SOUTHERN MADISON UTILITIES DISTRICT

61-0703519

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current	
184	HYDRANTS	07011999	5,269		100.00			5,269	40	SL	MM	2.5	2,699	132	2,831	132
185	HYDRANTS	07012000	11,039		100.00			11,039	40	SL	MM	2.5	5,382	276	5,658	276
186	HYDRANTS	07012001	4,215		100.00			4,215	40	SL	MM	2.5	2,447	105	2,552	105
187	HYDRANTS	07012002	2,896		100.00			2,896	40	SL	MM	2.5	1,853	72	1,925	72
188	OFFICE BLDG	10011994	80,611		100.00			80,611	40	SL	MM	2.5	50,378	2,015	52,393	2,015
189	OFFICE ADDITION	04011995	43,839		100.00			43,839	40	SL	MM	2.5	27,126	1,096	28,222	1,096
190	PARKING LOT WORK	04011995	1,730		100.00			1,730	20			0	1,730		1,730	
191	GARAGE DOORS	07011996	876		100.00			876	10			0	876		876	
192	SERVICES	07011991	16,050		100.00			16,050	40	SL	MM	2.5	11,396	401	11,797	401
193	SERV	07011992	4,683		100.00			4,683	40	SL	MM	2.5	3,218	117	3,335	117
194	SERV	07011995	5,361		100.00			5,361	40	SL	MM	2.5	3,283	134	3,417	134
195	SERV	07011996	2,868		100.00			2,868	40	SL	MM	2.5	1,689	72	1,761	72
196	SERV	07011997	4,000		100.00			4,000	40	SL	MM	2.5	2,250	100	2,350	100
197	SERV	07011998	5,765		100.00			5,765	40	SL	MM	2.5	3,169	144	3,313	144
198	SERV	07011999	7,134		100.00			7,134	40	SL	MM	2.5	3,650	178	3,828	178
199	SERV	07012000	7,500		100.00			7,500	40	SL	MM	2.5	3,068	188	3,256	188
200	METERS	07012000	76,215		100.00			76,215	20	SL	HY	5	62,473	3,811	66,284	3,811
201	METERS	07012001	75,887		100.00			75,887	20	SL	HY	5	59,097	3,794	62,891	3,794
202	METERS	07012002	48,063		100.00			48,063	20	SL	HY	5	35,571	2,403	37,974	2,403
203	PLANT EQUIP	07012000	127,941		100.00			127,941	10			0	127,941		127,941	
204	VEHICLES	07012000	108,117		100.00			108,117	5			0	108,117		108,117	
205	WATER TOWER	07011988	57,527		100.00			57,527	40	SL	MM	2.5	45,300	1,438	46,738	1,438
206	FENCE/ROAD	07011989	19,295		100.00			19,295	10			0	19,295		19,295	
207	RADIO TELEMTRY	12311997	35,780		100.00			35,780	20			0	35,780		35,780	
208	DOGWOOD WATER TOWER	12311997	140,672		100.00			140,672	50	SL	MM	2	61,890	2,813	64,703	2,813
209	EASEMENT	04151990	10,000	10,000	100.00			0	0			0				
210	RADIOS	10012000	7,158		100.00			7,158	5			0	7,158		7,158	
211	METERS-1039	12312016	161,578		100.00			161,578	20	SL	MQ	5	25,399	8,079	33,478	8,079
212	METER SOFTWARE	02012016	24,403		100.00			24,403	5	SL	MQ	20	18,914	4,881	23,795	4,881
213	MAINS/PUMPS	06012016	9,459		100.00			9,459	20	SL	MQ	5	1,715	473	2,188	473

\* Item is included in UBIA  
for Section 199A calculations.  
See "UBIA" in lower right corner.

### Depreciation Detail Listing

FORM 1120S

2020

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For your records only

Name(s) as shown on return

Social security number/EIN

SOUTHERN MADISON UTILITIES DISTRICT

61-0703519

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
214	SCAFFOLD CANE WATER T	01012016	49,706		100.00			49,706	50	SL MM	2	3,935	994	4,929	994
215	METERS HWY 1016	12312016	4,200		100.00			4,200	20	SL MQ	5	630	210	840	210
216	262 METERS	06012017	42,968		100.00			42,968	20	SL MQ	5	5,639	2,148	7,787	2,148
217	500 METERS	12312017	84,749		100.00			84,749	20	SL MQ	5	9,004	4,237	13,241	4,237
218	BUS HIGHWAY 25 PROJECT	03132017	246,374		100.00			246,374	40	SL MM	2.5	17,194	6,159	23,353	6,159
219	2018 DIAMOND T 1406SG	12012018	4,400		100.00			4,400	20	SL MQ	5	248	220	468	220
220	CATERPILLAR HYDRAULIC	10112018	58,991		100.00			58,991	20	SL MQ	5	3,319	2,950	6,269	2,950
221	132 RADIO READ METERS	12312018	57,678		100.00			57,678	20	SL MQ	5	3,244	2,884	6,128	2,884
222	MASON LK ROAD IMPROV	12202018	10,822		100.00			10,822	20	SL MQ	5	609	541	1,150	541
223	220 RADIO READ METERS	12312019	41,240		100.00			41,240	20	SL MQ	5		2,062	2,062	2,062
224	HVAC UNIT	07012019	6,207		100.00			6,207	15	SL MQ	6.667		414	414	414
225	LEXMARK PRINTER	04012019	1,248		100.00			1,248	5	SL MQ	20		250	250	250
226	CAMPSTUN SOFTWARE	06182020	35,675		100.00			35,675	15	SL HY	3.333		1,189	1,189	1,189
227	FERGUSON 650 METERS	03012020	128,050		100.00			128,050	20	SL HY	2.5		3,201	3,201	3,201
Assets Sold/Abandoned															
6	171 METER SETS	07012004	65,835		100.00			65,835	20	SL HY	1.042	51,026	3,292	54,318	686
28	139 METER SETS	07012006	48,650		100.00			48,650	20	SL HY	1.042	32,845	2,433	35,278	507
31	METER SETS	07012005	80,150		100.00			80,150	20	SL HY	1.042	57,776	4,008	61,784	835
			12.1												
			5,478,842												
			-151,360												
			5,327,482												
			12.1												
Totals			10,338,634					10,275,857				5,249,454	229,388	5,478,842	221,683

Land Amount  
Net Depreciable Cost 10,338,634

CY 179 and CY Bonus  
TOTAL CY Depr including 179/bonus 229,388  
ST ADJ: 7,705  
UBIA: 8,111,221



Southern Madison Water District  
 2020 Depreciaton Listing Crosswalk to Rate Study

Line	Asset Class	Original Cost	Current Depreciation
52	1	\$ 81,385	\$ 2,713
99	1	\$ 109,702	\$ 5,485
101	1	\$ 2,600	\$ 130
127	1	\$ 5,900	\$ 590
140	1	\$ 8,335	\$ 556
188	1	\$ 80,611	\$ 2,015
189	1	\$ 41,839	\$ 1,096
222	1	\$ 10,822	\$ 541
224	1	\$ 6,207	\$ 414
	<b>1 Total</b>	\$ 347,401	\$ 13,540
225	2	\$ 1,249	\$ 250
226	2	\$ 35,675	\$ 1,189
	<b>2 Total</b>	\$ 36,924	\$ 1,439
88	9	\$ 18,650	\$ 928
90	9	\$ 4,200	\$ 210
130	9	\$ 9,400	\$ 470
	<b>9 Total</b>	\$ 32,250	\$ 1,608
87	10	\$ 51,318	\$ 1,283
221	10	\$ 57,678	\$ 2,884
	<b>10 Total</b>	\$ 108,996	\$ 4,167
57	11	\$ 56,245	\$ 2,812
213	11	\$ 9,459	\$ 473
	<b>11 Total</b>	\$ 65,704	\$ 3,285
4	12	\$ 1,658	\$ 33
9	12	\$ 1,140	\$ 46
11	12	\$ 1,200	\$ 48
13	12	\$ 1,200	\$ 48
15	12	\$ 1,200	\$ 48
32	12	\$ 646	\$ 26
48	12	\$ 14,500	\$ 580
56	12	\$ 5,162	\$ 206
73	12	\$ 1,043	\$ 42
83	12	\$ 2,935	\$ 73
112	12	\$ 2,000	\$ 50
120	12	\$ 39,000	\$ 780
129	12	\$ 4,077	\$ 82
178	12	\$ 4,848	\$ 121
179	12	\$ 2,085	\$ 52
180	12	\$ 1,390	\$ 35
181	12	\$ 3,250	\$ 81
182	12	\$ 1,600	\$ 40
183	12	\$ 2,921	\$ 73

184	12	\$	5,269	\$	132
185	12	\$	11,039	\$	276
186	12	\$	4,215	\$	105
187	12	\$	2,896	\$	72
	<b>12 Tota</b>	\$	115,274	\$	3,049
8	13	\$	2,271	\$	45
10	13	\$	10,000	\$	200
12	13	\$	16,875	\$	738
14	13	\$	7,500	\$	150
17	13	\$	26,978	\$	540
29	13	\$	27,293	\$	545
35	13	\$	9,300	\$	186
36	13	\$	6,100	\$	122
37	13	\$	3,600	\$	144
41	13	\$	9,100	\$	182
42	13	\$	27,100	\$	542
43	13	\$	27,485	\$	550
44	13	\$	8,265	\$	165
45	13	\$	7,410	\$	148
46	13	\$	7,066	\$	141
55	13	\$	100,915	\$	2,018
58	13	\$	1,591	\$	32
59	13	\$	1,455	\$	29
61	13	\$	3,450	\$	69
68	13	\$	7,039	\$	352
69	13	\$	1,258	\$	63
74	13	\$	3,846	\$	77
75	13	\$	3,348	\$	67
76	13	\$	3,100	\$	62
77	13	\$	2,000	\$	40
78	13	\$	7,800	\$	156
79	13	\$	1,515	\$	30
80	13	\$	1,121	\$	22
81	13	\$	1,568	\$	31
84	13	\$	448,668	\$	8,973
92	13	\$	600	\$	12
96	13	\$	7,481	\$	150
97	13	\$	29,362	\$	587
105	13	\$	4,200	\$	84
106	13	\$	500	\$	10
107	13	\$	2,500	\$	50
110	13	\$	14,300	\$	286
111	13	\$	12,000	\$	240
113	13	\$	400	\$	10
114	13	\$	4,500	\$	60
119	13	\$	711,000	\$	9,480
128	13	\$	243,259	\$	4,865

144	13	\$	22,000	\$	440
146	13	\$	110,230	\$	2,205
147	13	\$	332,879	\$	6,658
148	13	\$	170,020	\$	3,400
152	13	\$	15,873	\$	14
153	13	\$	21,678	\$	544
154	13	\$	20,760	\$	519
155	13	\$	61,580	\$	1,540
156	13	\$	65,781	\$	1,645
157	13	\$	28,942	\$	724
158	13	\$	42,742	\$	1,069
159	13	\$	607,934	\$	15,198
160	13	\$	168,848	\$	4,221
161	13	\$	50,291	\$	1,257
162	13	\$	18,732	\$	468
163	13	\$	53,357	\$	1,334
165	13	\$	2,079	\$	52
167	13	\$	40,701	\$	1,018
168	13	\$	15,511	\$	388
169	13	\$	19,579	\$	489
170	13	\$	37,089	\$	742
171	13	\$	215,643	\$	4,313
172	13	\$	115,560	\$	2,311
173	13	\$	226,079	\$	4,522
174	13	\$	324,042	\$	6,481
175	13	\$	203,038	\$	4,061
177	13	\$	57,113	\$	1,142
214	13	\$	49,706	\$	994
218	13	\$	246,374	\$	6,159
219	13	\$	4,400	\$	220
	<b>13 Tota</b>	\$	5,163,680	\$	106,381
38	14	\$	66,970	\$	3,349
82	14	\$	778	\$	19
126	14	\$	14,179	\$	284
	<b>14 Tota</b>	\$	81,927	\$	3,652
6	15	\$	65,835	\$	3,292
28	15	\$	48,650	\$	2,433
31	15	\$	80,150	\$	4,008
40	15	\$	6,300	\$	315
70	15	\$	1,742	\$	87
71	15	\$	46,795	\$	2,340
93	15	\$	49,000	\$	2,450
94	15	\$	3,980	\$	199
108	15	\$	37,012	\$	1,851
118	15	\$	55,600	\$	2,780
131	15	\$	82,750	\$	4,138
135	15	\$	47,400	\$	2,370

142	15	\$	39,500	\$	1,975
143	15	\$	35,550	\$	1,778
149	15	\$	39,950	\$	1,998
200	15	\$	76,215	\$	3,811
201	15	\$	75,887	\$	3,794
202	15	\$	46,063	\$	2,403
211	15	\$	161,576	\$	8,029
212	15	\$	24,403	\$	4,881
215	15	\$	4,200	\$	210
216	15	\$	42,968	\$	2,148
217	15	\$	84,749	\$	4,237
223	15	\$	41,240	\$	2,062
227	15	\$	128,050	\$	3,201
	<b>15 Tota</b>		<b>\$1,325,565</b>	<b>\$</b>	<b>66,790</b>
7	18	\$	2,565	\$	128
30	18	\$	2,550	\$	128
39	18	\$	1,580	\$	79
72	18	\$	1,584	\$	79
95	18	\$	1,010	\$	51
109	18	\$	540	\$	27
150	18	\$	4,000	\$	200
192	18	\$	16,050	\$	401
193	18	\$	4,683	\$	117
194	18	\$	5,361	\$	134
195	18	\$	2,868	\$	72
196	18	\$	4,000	\$	100
197	18	\$	5,765	\$	144
198	18	\$	7,134	\$	178
199	18	\$	7,500	\$	188
	<b>18 Tota</b>		<b>\$ 67,190</b>	<b>\$</b>	<b>2,026</b>
54	19	\$	647,971	\$	16,199
205	19	\$	57,527	\$	1,438
208	19	\$	140,672	\$	2,813
	<b>19 Tota</b>		<b>\$ 846,170</b>	<b>\$</b>	<b>20,450</b>
220	21	\$	58,991	\$	2,950
	<b>21 Tota</b>		<b>\$ 58,991</b>	<b>\$</b>	<b>2,950</b>

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**Grand To** \$8,250,072 \$ 229,337

# Attachment #8

**STATEMENT OF DISCLOSURE OF  
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between Southern Madison Water ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members\* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation

- Check this box if the Utility has no related party transactions.
- Check box if additional transactions are listed on the supplemental page.
- Check box if any employee of the Utility is a family member of the Utility's chief executive officer, a Utility commissioner, or any person with a 10 percent or greater ownership interest in the Utility. The name of each employee and the official to whom they are related and the nature of the relationship are listed on the supplemental page entitled "Employees Related to Utility Officials."

RON C. Devere  
(Print Name)

*Ron C. Devere*  
(Signed)

Water Board member  
(Position/Office)

\* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a dependent for tax purposes of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or his or her spouse; or who is a member of the household of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility.



COMMONWEALTH OF KENTUCKY

COUNTY OF Madison

Subscribed and sworn to before me by Ron Devere  
(Name)

this 21<sup>ST</sup> day of April, 2022.

Charles J. Buswell  
NOTARY PUBLIC  
State-at-Large FD 607732  
EXP 8-27-22

**STATEMENT OF DISCLOSURE OF  
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between Southern Madison Water P's Utility ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members\* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation

- Check this box if the Utility has no related party transactions.
- Check box if additional transactions are listed on the supplemental page.
- Check box if any employee of the Utility is a family member of the Utility's chief executive officer, a Utility commissioner, or any person with a 10 percent or greater ownership interest in the Utility. The name of each employee and the official to whom they are related and the nature of the relationship are listed on the supplemental page entitled "Employees Related to Utility Officials."

LEONARD BRATCHER  
(Print Name)

Leonard A. Bratcher  
(Signed)

Water Board Member  
(Position/Office)

\* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a dependent for tax purposes of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or his or her spouse; or who is a member of the household of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility.


COMMONWEALTH OF KENTUCKY

COUNTY OF MADISON

Subscribed and sworn to before me by Leonard Bratcher  
(Name)

this 21<sup>st</sup> day of April, 20 22.

NOTARY PUBLIC  
State-at-Large

  
KY NP 40239  
exp 12-4-25  
Tracy Todd Blewett

**STATEMENT OF DISCLOSURE OF RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between Southern Water District ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members\* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation

- Check this box if the Utility has no related party transactions.
- Check box if additional transactions are listed on the supplemental page.
- Check box if any employee of the Utility is a family member of the Utility's chief executive officer, a Utility commissioner, or any person with a 10 percent or greater ownership interest in the Utility. The name of each employee and the official to whom they are related and the nature of the relationship are listed on the supplemental page entitled "Employees Related to Utility Officials."

LARRY TOOD  
(Print Name)

Larry Todd  
(Signed)

Chairman  
(Position/Office)


\* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a dependent for tax purposes of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or his or her spouse; or who is a member of the household of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility.

COMMONWEALTH OF KENTUCKY

COUNTY OF MADISON

Subscribed and sworn to before me by Larry Todd  
(Name)

this 20<sup>th</sup> day of April, 2022.

  
NOTARY PUBLIC  
State-at-Large

KY NP 40239

My Commis. expires: 12-4-2025

**STATEMENT OF DISCLOSURE OF  
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between Southern Madison Water ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members\* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation

- Check this box if the Utility has no related party transactions.
- Check box if additional transactions are listed on the supplemental page.
- Check box if any employee of the Utility is a family member of the Utility's chief executive officer, a Utility commissioner, or any person with a 10 percent or greater ownership interest in the Utility. The name of each employee and the official to whom they are related and the nature of the relationship are listed on the supplemental page entitled "Employees Related to Utility Officials."

Wayne Robinson  
(Print Name)

Wayne Robinson  
(Signed)

Manager  
(Position/Office)


\* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a dependent for tax purposes of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or his or her spouse; or who is a member of the household of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility.

COMMONWEALTH OF KENTUCKY

COUNTY OF MADISON

Subscribed and sworn to before me by Wayne Robinson  
(Name)

this 21<sup>st</sup> day of April, 20 22.

  
NOTARY PUBLIC  
State-at-Large KINP40239

# Attachment #9



**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTHERN MADISON WATER DISTRICT PROPOSING ADJUSTMENTS TO ITS WATER RATES AND CHARGES AND AUTHORIZING ITS CHAIRMAN TO FILE AN APPLICATION WITH THE PSC SEEKING APPROVAL OF THE PROPOSED RATE ADJUSTMENTS**

**WHEREAS**, the Southern Madison Water District (“District”) is a water district created and organized under the provisions of KRS Chapter 74. The District is subject to the jurisdiction of the Kentucky Public Service Commission (“PSC”);

**WHEREAS**, prudent financial management dictates that the District take appropriate action to adjust its water and sewer rates and charges; and

**WHEREAS**, KRS 278.180 and 807 KAR 5:076 provide the legal mechanism for the Association to propose adjustments to its water rates and charges;

**NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF DIRECTORS OF THE SOUTHERN MADISON WATER DISTRICT AS FOLLOWS:**

**Section 1.** The facts, recitals, and statements contained in the foregoing preamble of this Resolution are true and correct and are hereby affirmed and incorporated as a part of this Resolution.


**Section 2.** The District proposes to adjust its monthly water rates and charges as set forth in **Appendix A**, which is attached hereto and is incorporated herein by reference as a part of this Resolution. The proposed rates and charges set forth in **Appendix A** are subject to any minor adjustments that may be made by the PSC. The proposed rate adjustments shall not become effective until PSC approval has been obtained.

**Section 3.** The Chairman and Manager are hereby authorized and directed to prepare, execute, and file with the PSC, by utilizing the Alternative Rate Adjustment Procedure for Small Utilities set forth in 807 KAR 5:076, an Alternative Rate Filing (“ARF”) Application, Tariff Sheets, and all other documents that may be required by the PSC.


**Section 4.** The Chairman, Manager, and all others to whom the Chairman may delegate certain responsibilities are hereby further authorized and directed to take any and all other actions and to execute and deliver any and all other documents as may be reasonably necessary to implement this Resolution.

**Section 5.** This Resolution shall take effect upon its adoption.

**ADOPTED BY THE BOARD OF DIRECTORS OF THE SOUTHERN MADISON WATER DISTRICT** at a meeting held on April 21, 2022, signed by the Chairman, and attested by the Secretary.

  
\_\_\_\_\_  
CHAIRMAN

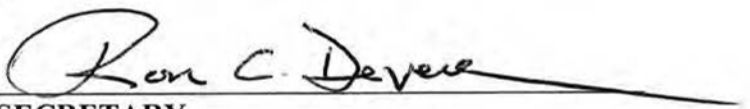
ATTEST:

  
\_\_\_\_\_  
SECRETARY

**CERTIFICATION**

I, Secretary of the Southern Madison Water District (the “District”), do hereby certify that the foregoing is a true copy of a Resolution duly adopted by the District at a meeting properly held on April 21, 2022, signed by the Chairman of the District, attested by me as Secretary, and now in full force and effect.

WITNESS my hand this 21st day of April 2022.

  
\_\_\_\_\_  
SECRETARY

## APPENDIX A

<b>CURRENT AND PROPOSED RATES</b>								
<b>SOUTHERN MADISON WATER DISTRICT</b>								
Monthly Rates for Water			Current		Proposed		Difference	
First	2,000 Gallons	\$ 13.446	Minimum Bill	\$ 13.910	Minimum Bill	\$ 0.464	3.45%	
Next	1,000 Gallons	\$ 6.633	Per Thousand Gallons	\$ 6.863	Per Thousand Gallons	\$ 0.230	3.47%	
Next	3,000 Gallons	\$ 6.223	Per Thousand Gallons	\$ 6.439	Per Thousand Gallons	\$ 0.216	3.47%	
Next	4,000 Gallons	\$ 5.763	Per Thousand Gallons	\$ 5.963	Per Thousand Gallons	\$ 0.200	3.47%	
Next	15,000 Gallons	\$ 4.883	Per Thousand Gallons	\$ 5.052	Per Thousand Gallons	\$ 0.169	3.46%	
Next	25,000 Gallons	\$ 4.583	Per Thousand Gallons	\$ 4.742	Per Thousand Gallons	\$ 0.159	3.47%	
All Over	50,000 Gallons	\$ 4.033	Per Thousand Gallons	\$ 4.173	Per Thousand Gallons	\$ 0.140	3.47%	
Water Loss Surcharge		\$ -	Per Bill	\$ 1.94	Per Bill	\$ 1.94	100.00%	
Kentucky River Authority Withdrawal Fee		All Gallons \$ 0.0253	Per Thousand Gallons	\$ 0.0253	Per Thousand Gallons	\$ -	0.00%	