COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

AN ELECTRONIC INVESTIGATION INTO FARMDALE WATER DISTRICT TO DETERMINE THE FEASIBILITY OF MERGER WITH A PROXIMATE UTILITY PURSUANT TO KRS 74.361 OR ABANDONMENT PURSUANT TO KRS 278.020(6) AND KRS 278.021	)))))))	**Case No. 2024-00202**

RESPONSE OF

FARMDALE WATER DISTRICT

TO

COMMISSION STAFF'S THIRD REQUEST FOR INFORMATION

DATED OCTOBER 12, 2026

Filed: October 28, 2026

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

AN ELECTRONIC INVESTIGATION INTO FARMDALE WATER DISTRICT TO DETERMINE THE FEASIBILITY OF MERGER WITH A PROXIMATE UTILITY PURSUANT TO KRS 74.361 OR ABANDONMENT PURSUANT TO KRS 278.020(6) AND KRS 278.021	)))))))	**Case No. 2024-00202**

RESPONSE OF FARMDALE WATER DISTRICT TO COMMISSION STAFF'S THIRD REQUEST FOR INFORMATION

Farmdale Water District ("Farmdale District" or the "District") submits its Response to Commission Staff's Third Request for Information.

/s/Tina C. Frederick
Tina C. Frederick
Stoll Keenon Ogden PLLC
300 West Vine Street, Suite 2100
Lexington, Kentucky 40507-1801
Telephone: (859) 231-3951
Fax: (859) 259-3597
tina.frederick@skofirm.com

Counsel for Farmdale Water District

CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8, and the Public Service Commission's Order of July 22, 2021 in Case No. 2020-00085, I certify that this document was transmitted to the Public Service Commission on October 28, 2026 and that there are currently no parties that the Public Service Commission has excused from participation by electronic means in this proceeding.

/s/Tina C. Frederick

Counsel for Farmdale Water District

SWORN CERTIFICATION AND VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF FRANKLIN)

The undersigned, Randall S. "Scottie" Wooldridge, being duly sworn, deposes and states that he, as Chairman of the Board of Commissioners for Farmdale Water District, has personal knowledge of the matters set forth in the items for which he is identified as the witness in Farmdale Water District's Response to Staff's Third Request for Information in Kentucky Public Service Commission Case No. 2024-00202, and the information contained therein is true and correct to the best of his information, knowledge, and belief. Further, he certifies that he has supervised the preparation of this Response as required by 807 KAR 5:001, Section 4(12)(d)(2)(b), and that the Response is true and accurate to the best of his knowledge, information, and belief formed after a reasonable inquiry.

Scottie Wooldridge

Scottie Wooldridge, Chairman
Farmdale Water District

Subscribed, sworn to, and acknowledged before me, a Notary Public in and for said county and state, this 28th day October of 2026.

Janice K Saunders

Notary Public

My Commission Expires: 12-14-26

Notary ID: KYNP62966

FARMDALE WATER DISTRICT

Case No. 2024-00202
Response to Commission Staff's Third Request for Information

Question No. 3-1

Responding Witness: Randall S. Wooldridge

Q 3-1. Provide Farmdale District's fixed asset register as of December 31, 2025.

A 3-1. The requested document is attached to this response as **Attachment 3-1**.

Attachment 3-1

2025 Fixed Asset Register

Tax Asset Detail 1/01/2025 - 12/31/2025

Asset	dt	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: AUTO												
2	d	FORD F150	12/15/2015	22,106.00	0.00	0.00	22,106.00	0.00	22,106.00	0.00	S/L	5.00
3		TOOL BOX	8/19/1982	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Memo	0.00
6		VAN	2/06/2014	900.00	0.00	0.00	900.00	0.00	900.00	0.00	S/L	5.00
211		TRUCK	8/02/2021	22,224.00	0.00	0.00	15,186.40	4,444.80	19,631.20	2,592.80	S/L	5.00
223		2011 FORD F250	8/16/2023	14,330.75	0.00	0.00	3,821.53	2,866.15	6,687.68	7,643.07	S/L	5.00
224		2014 FORD TRUCK	6/14/2024	12,156.00	0.00	0.00	1,418.20	2,431.20	3,849.40	8,306.60	S/L	5.00
240		2014 SUBARU FORESTER	8/20/2025	10,000.00	0.00c	0.00	0.00	476.19	476.19	9,523.81	S/L	7.00
241		2016 DODGE RAM 5500	12/03/2025	24,000.00	0.00c	0.00	0.00	285.71	285.71	23,714.29	S/L	7.00
		AUTO		105,716.75	0.00c	0.00	43,432.13	10,504.05	53,936.18	51,780.57		
		***Less: Dispositions and Transfers**		22,106.00	0.00	0.00	22,106.00	0.00	22,106.00	0.00		
		Net AUTO		83,610.75	0.00c	0.00	21,326.13	10,504.05	31,830.18	51,780.57		
Group: BUILDINGS												
7		BLDG PUMP	1/01/1967	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00	S/L	40.00
8		NEW OFFICE	1/01/1980	15,191.19	0.00	0.00	15,191.19	0.00	15,191.19	0.00	S/L	25.00
9		FINISH OFFICE	1/01/1980	1,524.38	0.00	0.00	1,524.38	0.00	1,524.38	0.00	S/L	25.00
10		H/AC	1/01/1980	2,375.00	0.00	0.00	2,375.00	0.00	2,375.00	0.00	S/L	10.00
11		PORCH	1/01/1984	1,340.00	0.00	0.00	1,340.00	0.00	1,340.00	0.00	S/L	25.00
12		GARAGE BUILDING	8/01/1997	7,734.86	0.00	0.00	5,301.56	193.37	5,494.93	2,239.93	S/L	40.00
13		BUILDING	4/16/1998	2,610.40	0.00	0.00	1,740.27	65.26	1,805.53	804.87	S/L	40.00
14		BUILDING IMPROVEMENTS	12/31/1999	1,568.49	0.00	0.00	1,568.49	0.00	1,568.49	0.00	S/L	10.00
15		BUILDING IMPROVEMENTS	12/31/2012	4,391.00	0.00	0.00	4,391.00	0.00	4,391.00	0.00	S/L	10.00
16		LEASE IMPROVEMENTS	2/12/2013	3,450.00	0.00	0.00	2,740.83	230.00	2,970.83	479.17	S/L	15.00
168		OFFICE REMODELING	1/07/2015	7,940.26	0.00	0.00	1,985.10	198.51	2,183.61	5,756.65	S/L	40.00
192		GATES	2/07/2019	4,800.00	0.00	0.00	2,840.00	480.00	3,320.00	1,480.00	S/L	10.00
196		OFFICE REMODELING	11/06/2019	5,540.00	0.00	0.00	715.58	138.50	854.08	4,685.92	S/L	40.00
197		FURNACE	11/01/2019	2,950.00	0.00	0.00	1,016.13	196.67	1,212.80	1,737.20	S/L	15.00
208		New Builiding	5/14/2021	10,000.00	0.00	0.00	940.17	256.41	1,196.58	8,803.42	S/L	39.00
		BUILDINGS		73,915.58	0.00c	0.00	46,169.70	1,758.72	47,928.42	25,987.16		
Group: DISTRIBUTION												
17		ENGINEERING	1/01/1978	6,159.40	0.00	0.00	6,159.40	0.00	6,159.40	0.00	S/L	40.00
18		NEW RESERVOUR	1/01/1979	158,549.32	0.00	0.00	158,549.32	0.00	158,549.32	0.00	S/L	40.00
19		FENCE	1/01/1979	2,296.00	0.00	0.00	2,296.00	0.00	2,296.00	0.00	S/L	10.00
20		REMOLDING	1/01/1979	18,909.50	0.00	0.00	18,909.50	0.00	18,909.50	0.00	S/L	20.00
21		OVERFLOW	1/01/1982	882.50	0.00	0.00	882.50	0.00	882.50	0.00	S/L	20.00
22		TANK IMPROVEMENT	8/31/1992	23,302.88	0.00	0.00	23,302.88	0.00	23,302.88	0.00	S/L	8.00
23		STORAGE TANK IMPROVEMEN	10/17/1995	16,930.00	0.00	0.00	16,930.00	0.00	16,930.00	0.00	S/L	8.00
24		RADIO CONTROL FO	4/03/1996	12,285.00	0.00	0.00	12,285.00	0.00	12,285.00	0.00	S/L	10.00
25		TANK REPAIR	12/02/1998	325.00	0.00	0.00	325.00	0.00	325.00	0.00	S/L	8.00
26		STANDPIPE	9/04/1998	900.00	0.00	0.00	590.63	22.50	613.13	286.87	S/L	40.00
27		STANDPIPE	9/04/1998	900.00	0.00	0.00	590.63	22.50	613.13	286.87	S/L	40.00
28		500,000 GAL RESERVOUR	11/02/2013	1,091,932.74	0.00	0.00	270,961.07	24,265.17	295,226.24	796,706.50	S/L	45.00
179		TANK IMPROVEMENTS	8/20/2018	45,480.00	0.00	0.00	6,400.91	1,010.67	7,411.58	38,068.42	S/L	45.00
218		PRESSURE REDUCING VALVE	3/01/2023	3,149.09	0.00	0.00	230.93	125.96	356.89	2,792.20	S/L	25.00

Asset	dt	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: DISTRIBUTION (continued)												
219		PRESSURE REDUCING VALVE	7/07/2023	3,149.09	0.00	0.00	188.94	125.96	314.90	2,834.19	S/L	25.00
220		ZURN WILKINS AUTO CONTRO	8/08/2023	4,079.37	0.00	0.00	231.16	163.17	394.33	3,685.04	S/L	25.00
225		ENGINEERING SERVICES - A/C	9/16/2024	185,840.00	0.00	0.00	929.20	3,716.80	4,646.00	181,194.00	S/L	50.00
226		A/C WATER LINE PROJECT	10/18/2024	86,883.20	0.00	0.00	289.61	1,737.66	2,027.27	84,855.93	S/L	50.00
227		A/C WATER LINE PROJECT	11/19/2024	161,139.47	0.00	0.00	268.57	3,222.79	3,491.36	157,648.11	S/L	50.00
228		A/C WATER LINE PROJECT	11/01/2025	431,193.71	0.00c	0.00	0.00	1,437.31	1,437.31	429,756.40	S/L	50.00
230		SOUTH BENSON PROJECT - MO	8/28/2025	24,451.42	0.00c	0.00	0.00	163.01	163.01	24,288.41	S/L	50.00
239		A/C WATER LINE PROJECT	11/01/2025	940,105.96	0.00c	0.00	0.00	3,133.69	3,133.69	936,972.27	S/L	50.00
		DISTRIBUTION		3,218,843.65	0.00c	0.00	520,321.25	39,147.19	559,468.44	2,659,375.21		
Group: FIRE HYDRA												
29		HYDRANTS	1/01/1970	4,087.00	0.00	0.00	4,087.00	0.00	4,087.00	0.00	S/L	50.00
30		HYDRANTS	1/01/1973	14,070.00	0.00	0.00	14,070.00	0.00	14,070.00	0.00	S/L	50.00
31		HYDRANTS	1/01/1982	450.00	0.00	0.00	450.00	0.00	450.00	0.00	S/L	50.00
32		HYDRANTS	1/01/1983	250.00	0.00	0.00	250.00	0.00	250.00	0.00	S/L	50.00
33		HYDRANTS	5/31/1990	593.80	0.00	0.00	593.80	0.00	593.80	0.00	S/L	50.00
34		HYDRANT AT TRIGO	5/15/1991	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	0.00	S/L	50.00
35		HYDRANTS	6/30/1993	1,037.52	0.00	0.00	1,037.52	0.00	1,037.52	0.00	S/L	50.00
36		8 FLUSH HYDRANTS	9/30/1995	1,744.39	0.00	0.00	1,744.39	0.00	1,744.39	0.00	S/L	50.00
37		FIRE HYDRANT	4/12/2002	325.31	0.00	0.00	257.09	6.51	263.60	61.71	S/L	50.00
38		FIRE HYDRANTS	4/24/2003	231.99	0.00	0.00	171.68	4.64	176.32	55.67	S/L	50.00
39		FIRE HYDRANTS	10/06/2003	833.00	0.00	0.00	616.42	16.66	633.08	199.92	S/L	50.00
40		FIRE HYDRANTS	9/01/2004	1,455.00	0.00	0.00	955.45	29.10	984.55	470.45	S/L	50.00
41		FIRE HYDRANTS	7/01/2005	809.30	0.00	0.00	497.80	16.19	513.99	295.31	S/L	50.00
42		FIRE HYDRANTS	12/31/2006	1,146.16	0.00	0.00	618.90	22.92	641.82	504.34	S/L	50.00
43		FIRE HYDRANTS AT	10/22/2009	578.00	0.00	0.00	230.24	11.56	241.80	336.20	S/L	50.00
171		HYDRANT ON SOUTH BENSON	9/04/2015	7,264.00	0.00	0.00	1,355.95	145.28	1,501.23	5,762.77	S/L	50.00
174		HYDRANTS	9/14/2016	3,262.19	0.00	0.00	543.67	65.24	608.91	2,653.28	S/L	50.00
214		HYDRANTS	4/30/2022	12,875.00	0.00	0.00	686.67	257.50	944.17	11,930.83	S/L	50.00
216		HYDRANTS	8/05/2022	9,183.10	0.00	0.00	443.85	183.66	627.51	8,555.59	S/L	50.00
217		HYDRANTS	10/17/2022	3,104.35	0.00	0.00	134.53	62.09	196.62	2,907.73	S/L	50.00
		FIRE HYDRA		64,500.11	0.00c	0.00	29,944.96	821.35	30,766.31	33,733.80		
Group: LAND												
44		LAND	1/01/2000	4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00	Land	0.00
		LAND		4,806.00	0.00c	0.00	0.00	0.00	0.00	4,806.00		
Group: MAINT EQUIPMENT												
45		PORTAPUMP	12/05/1991	630.00	0.00	0.00	630.00	0.00	630.00	0.00	S/L	8.00
47		GENERATOR	8/10/1996	585.40	0.00	0.00	585.40	0.00	585.40	0.00	S/L	10.00
48		WATER METER	7/23/1998	507.75	0.00	0.00	507.75	0.00	507.75	0.00	200DB	10.0
49		WATER METER	4/16/2002	340.20	0.00	0.00	340.20	0.00	340.20	0.00	S/L	10.00
50		BACKHOE	7/01/2003	217.90	0.00	0.00	217.90	0.00	217.90	0.00	S/L	10.00
51		LEAK DETECTOR	1/04/2012	6,540.00	0.00	0.00	6,540.00	0.00	6,540.00	0.00	S/L	7.00

Asset	dt	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: MAINT EQUIPMENT (continued)												
52		WATER PUMP	1/24/2014	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	0.00	S/L	10.00
53		GENERATOR	1/24/2014	537.20	0.00	0.00	537.20	0.00	537.20	0.00	S/L	10.00
54		DITCH WITCH	5/22/2014	3,825.15	0.00	0.00	3,825.15	0.00	3,825.15	0.00	S/L	10.00
191		BORING MACHINE	8/02/2019	2,000.00	0.00	0.00	1,083.33	200.00	1,283.33	716.67	S/L	10.00
198		FLUSHING DEVICES	12/11/2019	4,203.64	0.00	0.00	2,136.83	420.36	2,557.19	1,646.45	S/L	10.00
210		GPR Probe	10/18/2021	16,290.00	0.00	0.00	5,158.50	1,629.00	6,787.50	9,502.50	S/L	10.00
221		2024 LOAD TRAIL LLC TRAILEI	10/04/2023	7,100.00	0.00	0.00	1,775.00	1,420.00	3,195.00	3,905.00	S/L	5.00
222		CASE CX37C COMPACT EXCAV	10/05/2023	53,937.75	0.00	0.00	13,484.44	10,787.55	24,271.99	29,665.76	S/L	5.00
		MAINT EQUIPMENT		97,814.99	0.00c	0.00	37,921.70	14,456.91	52,378.61	45,436.38		
Group: METER INSTALLATION												
55	d	INSTALL METERS	1/01/1970	32,649.17	0.00	0.00	32,649.17	0.00	32,649.17	0.00	S/L	45.00
56	d	INSTALL METERS	1/01/1977	46,858.43	0.00	0.00	46,858.43	0.00	46,858.43	0.00	S/L	45.00
57	d	INSTALL METERS	1/01/1978	96.93	0.00	0.00	96.93	0.00	96.93	0.00	S/L	45.00
58	d	INSTALL METERS	1/01/1980	739.30	0.00	0.00	739.30	0.00	739.30	0.00	S/L	45.00
59	d	INSTALL METERS	1/01/1984	256.24	0.00	0.00	256.24	0.00	256.24	0.00	S/L	45.00
60	d	METER INSTALL 26	6/30/1990	6,832.30	0.00	0.00	6,832.30	0.00	6,832.30	0.00	S/L	45.00
61	d	METER INSTALL	6/30/1989	8,706.36	0.00	0.00	8,706.36	0.00	8,706.36	0.00	S/L	45.00
62	d	25 METER INSTALL	6/30/1991	6,512.75	0.00	0.00	6,512.75	0.00	6,512.75	0.00	S/L	45.00
63	d	METER INSTALLATION	6/30/1992	9,117.85	0.00	0.00	9,117.85	0.00	9,117.85	0.00	S/L	45.00
64	d	METER INSTALLATION	6/30/1993	7,294.28	0.00	0.00	7,294.28	0.00	7,294.28	0.00	S/L	45.00
65	d	METER INSTALLATION	6/30/1994	18,235.70	0.00	0.00	18,235.70	0.00	18,235.70	0.00	S/L	45.00
66	d	METER INSTALLATION	6/30/1995	10,941.42	0.00	0.00	10,941.42	0.00	10,941.42	0.00	S/L	45.00
67	d	1996 METER INSTALLATION	6/30/1996	7,033.77	0.00	0.00	7,033.77	0.00	7,033.77	0.00	S/L	45.00
68	d	19 METER INSTALLATIONS	7/01/1997	4,949.69	0.00	0.00	4,949.69	0.00	4,949.69	0.00	S/L	45.00
69	d	METER INSTALLATION	5/22/1997	300.00	0.00	0.00	300.00	0.00	300.00	0.00	S/L	45.00
70	d	METER INSTALLATION	6/30/1998	8,075.81	0.00	0.00	8,008.48	67.33	8,075.81	0.00	S/L	45.00
71	d	METER INSTALLATION	7/01/1999	7,033.77	0.00	0.00	6,623.54	156.31	6,779.85	253.92	S/L	45.00
72	d	METER INSTALLATION	7/01/2000	4,168.16	0.00	0.00	3,612.47	92.63	3,705.10	463.06	S/L	45.00
73	d	METER INSTALLATION	7/01/2001	5,210.20	0.00	0.00	4,515.48	115.78	4,631.26	578.94	S/L	45.00
74	d	METER INSTALLATION	7/01/2002	15,542.03	0.00	0.00	12,692.66	345.38	13,038.04	2,503.99	S/L	45.00
75	d	METER INSTALLATION	7/01/2003	8,201.84	0.00	0.00	6,288.02	182.26	6,470.28	1,731.56	S/L	45.00
76	d	METER INSTALLATION	7/01/2004	10,005.36	0.00	0.00	6,920.37	222.34	7,142.71	2,862.65	S/L	45.00
77	d	METER INSTALLATION	7/01/2005	11,709.89	0.00	0.00	7,513.82	260.22	7,774.04	3,935.85	S/L	45.00
78	d	2006 METER INSTALLATION	6/30/2006	12,402.79	0.00	0.00	7,338.35	275.62	7,613.97	4,788.82	S/L	45.00
79	d	2007 METER INSTALLATION	6/30/2007	12,044.35	0.00	0.00	6,524.01	267.65	6,791.66	5,252.69	S/L	45.00
80	d	METER INSTALLATION	6/30/2008	7,253.15	0.00	0.00	3,566.13	161.18	3,727.31	3,525.84	S/L	45.00
81	d	METER INSTALLATION	6/30/2009	6,158.62	0.00	0.00	2,720.08	136.86	2,856.94	3,301.68	S/L	45.00
177		BYPASS METER PROJECT #426	8/03/2017	35,300.00	0.00	0.00	5,817.93	784.44	6,602.37	28,697.63	S/L	45.00
194		HYDRANTS	2/01/2019	26,109.60	0.00	0.00	7,724.09	1,305.48	9,029.57	17,080.03	S/L	20.00
242		METER INSTALLATION LABOR	6/30/2025	74,805.52	0.00c	0.00	0.00	1,870.14	1,870.14	72,935.38	S/L	20.00
		METER INSTALLATION		404,545.28	0.00c	0.00	250,389.62	6,243.62	256,633.24	147,912.04		
		***Less: Dispositions and Transfers**		268,330.16	0.00	0.00	236,847.60	0.00	239,131.16	29,199.00		
		Net METER INSTALLATION		136,215.12	0.00c	0.00	13,542.02	6,243.62	17,502.08	118,713.04		

Tax Asset Detail 1/01/2025 - 12/31/2025

Asset	dt	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: METERS												
1		METERS	5/13/2015	1,456.00	0.00	0.00	351.87	36.40	388.27	1,067.73	S/L	40.00
82	d	METERS	6/30/1993	42,346.30	0.00	0.00	42,346.30	0.00	42,346.30	0.00	S/L	40.00
83	d	METERS	6/30/1994	73,029.27	0.00	0.00	73,029.27	0.00	73,029.27	0.00	S/L	40.00
84	d	METERS	6/30/1995	14,971.80	0.00	0.00	14,971.80	0.00	14,971.80	0.00	S/L	40.00
85	d	27 METERS @ $85	6/30/1996	2,376.00	0.00	0.00	2,376.00	0.00	2,376.00	0.00	S/L	40.00
86	d	REPLACEMENT METERS	6/30/1996	7,440.00	0.00	0.00	7,440.00	0.00	7,440.00	0.00	S/L	40.00
87	d	METER UPGRADES	7/01/1997	12,139.22	0.00	0.00	12,139.22	0.00	12,139.22	0.00	S/L	40.00
88	d	WATER METER	2/09/1998	1,260.00	0.00	0.00	1,260.00	0.00	1,260.00	0.00	S/L	40.00
89	d	METER	7/06/1998	3,920.00	0.00	0.00	3,920.00	0.00	3,920.00	0.00	S/L	40.00
90	d	METER	9/10/1998	1,802.89	0.00	0.00	1,802.89	0.00	1,802.89	0.00	S/L	40.00
91	d	93 METERS	6/30/1998	2,046.00	0.00	0.00	2,046.00	0.00	2,046.00	0.00	S/L	40.00
92	d	WATER METERS	7/01/1999	7,812.00	0.00	0.00	7,812.00	0.00	7,812.00	0.00	S/L	40.00
93	d	WATER METERS	7/01/1999	2,272.00	0.00	0.00	2,272.00	0.00	2,272.00	0.00	S/L	40.00
94	d	METER	3/07/2000	2,814.00	0.00	0.00	2,814.00	0.00	2,814.00	0.00	S/L	40.00
95	d	METERS	3/20/2000	649.20	0.00	0.00	649.20	0.00	649.20	0.00	S/L	40.00
96	d	METER	11/27/2000	2,385.86	0.00	0.00	2,385.86	0.00	2,385.86	0.00	S/L	40.00
97	d	METERS	1/30/2001	353.31	0.00	0.00	353.31	0.00	353.31	0.00	S/L	40.00
98	d	METERS	2/28/2001	227.80	0.00	0.00	227.80	0.00	227.80	0.00	S/L	40.00
99	d	WATER METERS	6/30/2001	1,116.00	0.00	0.00	1,116.00	0.00	1,116.00	0.00	S/L	40.00
100	d	WATER METERS	10/31/2001	2,338.20	0.00	0.00	2,338.20	0.00	2,338.20	0.00	S/L	40.00
101	d	METERS	2/15/2002	1,842.00	0.00	0.00	1,842.00	0.00	1,842.00	0.00	S/L	40.00
102	d	METERS	7/30/2002	2,365.92	0.00	0.00	2,365.92	0.00	2,365.92	0.00	S/L	40.00
103	d	21 METERS	8/15/2002	2,239.56	0.00	0.00	2,239.56	0.00	2,239.56	0.00	S/L	40.00
104	d	METERS	7/01/2003	6,630.75	0.00	0.00	6,630.75	0.00	6,630.75	0.00	S/L	40.00
105	d	METERS	7/01/2004	3,762.83	0.00	0.00	3,762.83	0.00	3,762.83	0.00	S/L	40.00
106	d	METERS	7/01/2005	8,968.96	0.00	0.00	8,968.96	0.00	8,968.96	0.00	S/L	40.00
107	d	2006 METERS	6/30/2006	3,080.02	0.00	0.00	2,926.00	77.00	3,003.00	77.02	S/L	40.00
108	d	2007 METERS	6/30/2007	2,870.84	0.00	0.00	2,440.18	71.77	2,511.95	358.89	S/L	40.00
109	d	2008 METERS	6/30/2008	2,081.18	0.00	0.00	1,560.90	52.03	1,612.93	468.25	S/L	40.00
110	d	METERS	6/30/2009	1,633.33	0.00	0.00	1,061.62	40.83	1,102.45	530.88	S/L	40.00
111	d	METERS	8/02/2010	1,754.38	0.00	0.00	950.30	43.86	994.16	760.22	S/L	40.00
112	d	METERS	10/22/2010	3,286.50	0.00	0.00	1,698.00	82.16	1,780.16	1,506.34	S/L	40.00
113	d	METERS	10/07/2010	1,314.60	0.00	0.00	690.23	32.87	723.10	591.50	S/L	40.00
114	d	METER	3/03/2011	2,132.00	0.00	0.00	959.40	53.30	1,012.70	1,119.30	S/L	40.00
115	d	METERS	6/20/2012	3,885.96	0.00	0.00	3,885.96	0.00	3,885.96	0.00	S/L	10.00
116	d	METERS 2013	12/11/2013	5,144.80	0.00	0.00	5,144.80	0.00	5,144.80	0.00	S/L	10.00
117	d	AMR METERS	11/02/2013	983,185.03	0.00	0.00	274,472.53	24,579.63	299,052.16	684,132.87	S/L	40.00
118	d	METERS	2/19/2014	3,763.20	0.00	0.00	1,019.20	94.08	1,113.28	2,649.92	S/L	40.00
119	d	METERS	5/14/2014	2,117.44	0.00	0.00	564.69	52.94	617.63	1,499.81	S/L	40.00
120	d	METERS	6/11/2014	432.40	0.00	0.00	114.41	10.81	125.22	307.18	S/L	40.00
121	d	METERS	7/17/2014	216.20	0.00	0.00	56.35	5.41	61.76	154.44	S/L	40.00
122	d	METERS	8/13/2014	137.00	0.00	0.00	35.73	3.43	39.16	97.84	S/L	40.00
123	d	METERS	9/24/2014	225.71	0.00	0.00	57.81	5.64	63.45	162.26	S/L	40.00
124	d	METERS	11/12/2014	432.40	0.00	0.00	109.90	10.81	120.71	311.69	S/L	40.00
125	d	3/4 ACCUSTREAM WATER MET	6/10/2014	4,704.00	0.00	0.00	1,244.60	117.60	1,362.20	3,341.80	S/L	40.00
126	d	1" ACCUSTREAM METER	6/10/2014	516.00	0.00	0.00	136.53	12.90	149.43	366.57	S/L	40.00
127	d	SENSUS MODEL SIN	6/10/2014	6,120.00	0.00	0.00	1,619.25	153.00	1,772.25	4,347.75	S/L	40.00
172		METERS	5/11/2016	650.00	0.00	0.00	140.83	16.25	157.08	492.92	S/L	40.00
173		METERS	7/13/2016	1,560.00	0.00	0.00	331.50	39.00	370.50	1,189.50	S/L	40.00

Asset	dt	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: METERS (continued)												
175		METERS	10/12/2016	5,016.00	0.00	0.00	1,034.55	125.40	1,159.95	3,856.05	S/L	40.00
176		METERS	2/08/2017	3,288.00	0.00	0.00	650.75	82.20	732.95	2,555.05	S/L	40.00
178		METERS	11/07/2018	3,690.00	0.00	0.00	568.88	92.25	661.13	3,028.87	S/L	40.00
193		METERS	4/10/2019	16,637.01	0.00	0.00	4,783.14	831.85	5,614.99	11,022.02	S/L	20.00
207		METERS	6/10/2020	28,754.93	0.00	0.00	3,294.82	718.87	4,013.69	24,741.24	S/L	40.00
215		METERS	6/23/2022	7,930.87	0.00	0.00	495.68	198.27	693.95	7,236.92	S/L	40.00
229		METERS	1/03/2025	2,520.00	0.00c	0.00	0.00	126.00	126.00	2,394.00	S/L	20.00
231		METERS	2/07/2025	24,084.00	0.00c	0.00	0.00	1,103.85	1,103.85	22,980.15	S/L	20.00
232		METERS	2/07/2025	26,091.00	0.00c	0.00	0.00	1,195.84	1,195.84	24,895.16	S/L	20.00
233		METERS	2/26/2025	50,175.00	0.00c	0.00	0.00	2,090.63	2,090.63	48,084.37	S/L	20.00
234		METERS	3/11/2025	66,900.00	0.00c	0.00	0.00	2,787.50	2,787.50	64,112.50	S/L	20.00
235		METERS	4/01/2025	100,350.00	0.00c	0.00	0.00	3,763.13	3,763.13	96,586.87	S/L	20.00
236		METERS	6/17/2025	2,090.00	0.00c	0.00	0.00	52.25	52.25	2,037.75	S/L	20.00
237		FPB SMART POINTS	9/19/2025	89,561.75	0.00c	0.00	0.00	1,119.52	1,119.52	88,442.23	S/L	20.00
238		METERS	10/10/2025	2,122.75	0.00c	0.00	0.00	26.53	26.53	2,096.22	S/L	20.00
		METERS		1,669,020.17	0.00c	0.00	519,510.28	39,905.81	559,416.09	1,109,604.08		
		***Less: Dispositions and Transfers**		1,236,142.86	0.00	0.00	507,858.26	0.00	533,358.33	702,784.53		
		Net METERS		432,877.31	0.00c	0.00	11,652.02	39,905.81	26,057.76	406,819.55		
Group: OFFICE												
128		OFFICE EQUIPMENT	1/01/1977	1,098.85	0.00	0.00	1,098.85	0.00	1,098.85	0.00	S/L	20.00
129		LAWN MOWER	9/30/1986	189.88	0.00	0.00	189.88	0.00	189.88	0.00	S/L	10.00
130		3 CHAIRS	6/30/1996	135.00	0.00	0.00	135.00	0.00	135.00	0.00	S/L	10.00
131		2006 NEW COPIER	6/30/2006	599.99	0.00	0.00	599.99	0.00	599.99	0.00	S/L	7.00
132		2006 NEW COMPUTER	6/30/2006	3,071.00	0.00	0.00	3,071.00	0.00	3,071.00	0.00	S/L	3.00
133		HAND-HELD UPDATE	12/09/2008	12,100.00	0.00	0.00	12,100.00	0.00	12,100.00	0.00	S/L	5.00
134		FAX MACHINE, INK	11/04/2009	99.99	0.00	0.00	99.99	0.00	99.99	0.00	S/L	8.00
135		2 DELL COMPUTERS	12/06/2012	1,503.30	0.00	0.00	1,503.30	0.00	1,503.30	0.00	S/L	5.00
136		PRINTER & TRAY	12/05/2012	643.94	0.00	0.00	643.94	0.00	643.94	0.00	S/L	7.00
137		SCADA SOFTWARE N	12/02/2013	84,412.76	0.00	0.00	84,412.76	0.00	84,412.76	0.00	S/L	5.00
166		NEW COMPUTERS	7/16/2015	6,933.32	0.00	0.00	6,933.32	0.00	6,933.32	0.00	S/L	5.00
185		SECURITY CAMERA'S	4/17/2019	1,621.69	0.00	0.00	1,621.69	0.00	1,621.69	0.00	S/L	5.00
202		HTI	1/08/2020	8,980.00	0.00	0.00	8,980.00	0.00	8,980.00	0.00	S/L	5.00
209		Server	9/30/2021	6,417.29	0.00	0.00	4,171.24	1,283.46	5,454.70	962.59	S/L	5.00
212		MAPPING SYSTEM	12/13/2022	5,274.85	0.00	0.00	2,197.85	1,054.97	3,252.82	2,022.03	S/L	5.00
		OFFICE		133,081.86	0.00c	0.00	127,758.81	2,338.43	130,097.24	2,984.62		
Group: PUMP EQUIPMENT												
138		PUMPING EQUIPMENT	1/01/1967	8,500.00	0.00	0.00	8,500.00	0.00	8,500.00	0.00	S/L	20.00
139		ALARM SYSTEM	1/01/1980	363.33	0.00	0.00	363.33	0.00	363.33	0.00	S/L	20.00
140		AUTOCON POWER SU	1/24/1994	216.27	0.00	0.00	216.27	0.00	216.27	0.00	S/L	20.00
141		PEERLESS BOOSTER	12/01/1994	10,390.29	0.00	0.00	10,390.29	0.00	10,390.29	0.00	S/L	20.00
142		GUAGE	1/08/1998	84.03	0.00	0.00	84.03	0.00	84.03	0.00	S/L	20.00
143		HWY 151 PUMP	2/25/1998	582.52	0.00	0.00	582.52	0.00	582.52	0.00	S/L	20.00
144		PUMP	6/02/1998	11,235.45	0.00	0.00	11,235.45	0.00	11,235.45	0.00	S/L	20.00

Asset	dt	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: PUMP EQUIPMENT (continued)												
145		PUMP	6/02/1998	1,650.00	0.00	0.00	1,650.00	0.00	1,650.00	0.00	S/L	20.00
146		PUMP REPAIR	12/02/1998	207.50	0.00	0.00	207.50	0.00	207.50	0.00	S/L	20.00
147		PUMPING STATION	11/06/2013	31,479.63	0.00	0.00	10,043.52	899.42	10,942.94	20,536.69	S/L	35.00
		PUMP EQUIPMENT		64,709.02	0.00c	0.00	43,272.91	899.42	44,172.33	20,536.69		
Group: TRANSMISSION												
148		LINES & MANES	1/01/1968	586,558.34	0.00	0.00	586,558.34	0.00	586,558.34	0.00	S/L	50.00
149		CUSTOMER CONTRI	1/01/1977	312,723.63	0.00	0.00	300,214.59	6,254.47	306,469.06	6,254.57	S/L	50.00
150		DOVE CREEK CONTR	1/01/1978	6,604.92	0.00	0.00	6,208.68	132.10	6,340.78	264.14	S/L	50.00
151		OLD LAW RD PROJECT	1/01/1980	17,173.35	0.00	0.00	15,284.39	343.47	15,627.86	1,545.49	S/L	50.00
152		ADDITION	1/01/1982	700.00	0.00	0.00	595.00	14.00	609.00	91.00	S/L	50.00
153		ADDITION	1/01/1983	50,571.66	0.00	0.00	41,974.36	1,011.43	42,985.79	7,585.87	S/L	50.00
154		ADDITION	1/01/1984	13,755.75	0.00	0.00	11,142.34	275.12	11,417.46	2,338.29	S/L	50.00
155		NEW BENTWOODS LI	1/01/1990	24,413.85	0.00	0.00	17,110.72	488.28	17,599.00	6,814.85	S/L	50.00
156		HWY 1472 LINE	8/15/1990	18,225.00	0.00	0.00	12,575.25	364.50	12,939.75	5,285.25	S/L	50.00
157		WATER MAINS-AVEN	10/31/1992	42,279.26	0.00	0.00	27,199.81	845.59	28,045.40	14,233.86	S/L	50.00
158		NINEVAH ROAD LINE	2/15/1995	14,830.81	0.00	0.00	8,873.88	296.62	9,170.50	5,660.31	S/L	50.00
159		ADDITIONS TO NINEVAH RD LI	1/15/1995	761.87	0.00	0.00	533.40	15.24	548.64	213.23	S/L	50.00
160		ADDITIONAL LINE	9/03/1997	13,725.00	0.00	0.00	7,503.00	274.50	7,777.50	5,947.50	S/L	50.00
161		BENSON VALLEY CO	7/01/2002	121,962.58	0.00	0.00	56,102.75	2,439.25	58,542.00	63,420.58	S/L	50.00
162		BENSON VALLEY CO	1/03/2003	5,770.00	0.00	0.00	2,538.80	115.40	2,654.20	3,115.80	S/L	50.00
163		NINEVAH WATER LINE	1/01/2005	10,513.10	0.00	0.00	4,205.20	210.26	4,415.46	6,097.64	S/L	50.00
164		MILLS LANE REPLACEMENT	10/30/2009	488,628.85	0.00	0.00	148,217.46	9,772.58	157,990.04	330,638.81	S/L	50.00
165		WATER LINES & MANES	11/02/2013	1,284,399.59	0.00	0.00	286,849.22	25,687.99	312,537.21	971,862.38	S/L	50.00
167		WATER LINES	10/07/2015	10,240.00	0.00	0.00	1,894.40	204.80	2,099.20	8,140.80	S/L	50.00
169		WATER LINES	5/15/2015	18,000.00	0.00	0.00	3,480.00	360.00	3,840.00	14,160.00	S/L	50.00
170		WATER LINES	6/10/2015	12,153.50	0.00	0.00	2,329.42	243.07	2,572.49	9,581.01	S/L	50.00
180		OLD LAWRENCEBURG ROAD	1/05/2018	34,828.16	0.00	0.00	4,875.92	696.56	5,572.48	29,255.68	S/L	50.00
181		STEWART HOME, GREASY CRE	7/13/2018	64,964.80	0.00	0.00	8,445.45	1,299.30	9,744.75	55,220.05	S/L	50.00
182		127 SOUTH	10/05/2018	70,785.00	0.00	0.00	8,848.13	1,415.70	10,263.83	60,521.17	S/L	50.00
183		EVERGREEN & CARDWELL LA	12/11/2018	39,752.00	0.00	0.00	4,836.49	795.04	5,631.53	34,120.47	S/L	50.00
184		PIPE IMPROVEMENTS	12/15/2018	34,287.50	0.00	0.00	4,171.65	685.75	4,857.40	29,430.10	S/L	50.00
187		WATER LINES	5/03/2019	58,240.00	0.00	0.00	6,600.53	1,164.80	7,765.33	50,474.67	S/L	50.00
195		TRAILER PARK WATER LINES	8/15/2019	31,793.19	0.00	0.00	3,444.24	635.86	4,080.10	27,713.09	S/L	50.00
199		GREEN WILSON	6/05/2019	19,372.00	0.00	0.00	2,163.21	387.44	2,550.65	16,821.35	S/L	50.00
200		ERIN WAY	7/02/2019	9,302.00	0.00	0.00	1,023.22	186.04	1,209.26	8,092.74	S/L	50.00
201		TRAILER PARK WATER LINES	11/13/2019	20,700.00	0.00	0.00	2,139.00	414.00	2,553.00	18,147.00	S/L	50.00
203		PIPELINE	8/19/2020	7,546.00	0.00	0.00	653.99	150.92	804.91	6,741.09	S/L	50.00
204		PIPELINE	6/10/2020	13,448.00	0.00	0.00	1,232.73	268.96	1,501.69	11,946.31	S/L	50.00
205		PIPELINE - MILLS LN, SCHOFIE	11/24/2020	16,120.00	0.00	0.00	1,316.47	322.40	1,638.87	14,481.13	S/L	50.00
213		PIPELINE (SOUTH BENSON PRC	8/25/2022	120,461.69	0.00	0.00	5,621.54	2,409.23	8,030.77	112,430.92	S/L	50.00
		TRANSMISSION		3,595,591.40	0.00c	0.00	1,596,763.58	60,180.67	1,656,944.25	1,938,647.15		

Tax Asset Detail 1/01/2025 - 12/31/2025

Asset	dt	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
		Grand Total		9,432,544.81	0.00c	0.00	3,215,484.94	176,256.17	3,391,741.11	6,040,803.70		
		Less: Dispositions and Transfers		1,526,579.02	0.00	0.00	766,811.86	0.00	794,595.49	731,983.53		
		Net Grand Total		7,905,965.79	0.00c	0.00	2,448,673.08	176,256.17	2,597,145.62	5,308,820.17		

FARMDALE WATER DISTRICT

Case No. 2024-00202
Response to Commission Staff's Third Request for Information

Question No. 3-2

Responding Witness: Randall S. Wooldridge

Q 3-2. Provide the asset depreciation life, and depreciation expense annually for Phase I of the line replacement project state if any of those amounts are included in the 2025 fixed asset register provided in response to Item 1.

A 3-2. In 2025 the AC line replacement annual depreciation expense was **$13,248.25**. The new lines are being depreciated over 50 years.

Distribution Assets Numbers 225, 226, 227, 228, and 239 were included on the 2025 Asset Register

FARMDALE WATER DISTRICT

Case No. 2024-00202
Response to Commission Staff's Third Request for Information

Question No. 3-3

Responding Witness: Randall S. Wooldridge

Q 3-3. Provide a depreciation forecast by year for 2027 through 2036 using assets currently in service and Phase I of the line replacement project (do not include other forecasted capital expenditures).

A 3-3. With the additions made in 2026, depreciation expense associated with the AC line replacement is expected to be **$41,291.90**. A preliminary 2026 Fixed Asset Register is attached to this response as **Attachment 3-3a**

For 2027 and onward the depreciation expense associated with the AC line replacement project (Phase I) is expected to be **$44,416.20**. Future depreciation reports for 2027-2036 are attached as **Attachment 3-3b.**

Attachment 3-3a

2026 Preliminary Fixed Asset Register

Asset	dt	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: AUTO												
3		TOOL BOX	8/19/1982	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Memo	0.00
6		VAN	2/06/2014	900.00	0.00	0.00	900.00	0.00	900.00	0.00	S/L	5.00
211		TRUCK	8/02/2021	22,224.00	0.00	0.00	19,631.20	2,592.80	22,224.00	0.00	S/L	5.00
223		2011 FORD F250	8/16/2023	14,330.75	0.00	0.00	6,687.68	2,866.15	9,553.83	4,776.92	S/L	5.00
224		2014 FORD TRUCK	6/14/2024	12,156.00	0.00	0.00	3,849.40	2,431.20	6,280.60	5,875.40	S/L	5.00
240		2014 SUBARU FORESTER	8/20/2025	10,000.00	0.00	0.00	476.19	1,428.57	1,904.76	8,095.24	S/L	7.00
241		2016 DODGE RAM 5500	12/03/2025	24,000.00	0.00	0.00	285.71	3,428.57	3,714.28	20,285.72	S/L	7.00
		AUTO		83,610.75	0.00c	0.00	31,830.18	12,747.29	44,577.47	39,033.28		
Group: BUILDINGS												
7		BLDG PUMP	1/01/1967	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00	S/L	40.00
8		NEW OFFICE	1/01/1980	15,191.19	0.00	0.00	15,191.19	0.00	15,191.19	0.00	S/L	25.00
9		FINISH OFFICE	1/01/1980	1,524.38	0.00	0.00	1,524.38	0.00	1,524.38	0.00	S/L	25.00
10		H/AC	1/01/1980	2,375.00	0.00	0.00	2,375.00	0.00	2,375.00	0.00	S/L	10.00
11		PORCH	1/01/1984	1,340.00	0.00	0.00	1,340.00	0.00	1,340.00	0.00	S/L	25.00
12		GARAGE BUILDING	8/01/1997	7,734.86	0.00	0.00	5,494.93	193.37	5,688.30	2,046.56	S/L	40.00
13		BUILDING	4/16/1998	2,610.40	0.00	0.00	1,805.53	65.26	1,870.79	739.61	S/L	40.00
14		BUILDING IMPROVEMENTS	12/31/1999	1,568.49	0.00	0.00	1,568.49	0.00	1,568.49	0.00	S/L	10.00
15		BUILDING IMPROVEMENTS	12/31/2012	4,391.00	0.00	0.00	4,391.00	0.00	4,391.00	0.00	S/L	10.00
16		LEASE IMPROVEMENTS	2/12/2013	3,450.00	0.00	0.00	2,970.83	230.00	3,200.83	249.17	S/L	15.00
168		OFFICE REMODELING	1/07/2015	7,940.26	0.00	0.00	2,183.61	198.51	2,382.12	5,558.14	S/L	40.00
192		GATES	2/07/2019	4,800.00	0.00	0.00	3,320.00	480.00	3,800.00	1,000.00	S/L	10.00
196		OFFICE REMODELING	11/06/2019	5,540.00	0.00	0.00	854.08	138.50	992.58	4,547.42	S/L	40.00
197		FURNACE	11/01/2019	2,950.00	0.00	0.00	1,212.80	196.67	1,409.47	1,540.53	S/L	15.00
208		New Builiding	5/14/2021	10,000.00	0.00	0.00	1,196.58	256.41	1,452.99	8,547.01	S/L	39.00
		BUILDINGS		73,915.58	0.00c	0.00	47,928.42	1,758.72	49,687.14	24,228.44		
Group: DISTRIBUTION												
17		ENGINEERING	1/01/1978	6,159.40	0.00	0.00	6,159.40	0.00	6,159.40	0.00	S/L	40.00
18		NEW RESERVOUR	1/01/1979	158,549.32	0.00	0.00	158,549.32	0.00	158,549.32	0.00	S/L	40.00
19		FENCE	1/01/1979	2,296.00	0.00	0.00	2,296.00	0.00	2,296.00	0.00	S/L	10.00
20		REMOLDING	1/01/1979	18,909.50	0.00	0.00	18,909.50	0.00	18,909.50	0.00	S/L	20.00
21		OVERFLOW	1/01/1982	882.50	0.00	0.00	882.50	0.00	882.50	0.00	S/L	20.00
22		TANK IMPROVEMENT	8/31/1992	23,302.88	0.00	0.00	23,302.88	0.00	23,302.88	0.00	S/L	8.00
23		STORAGE TANK IMPROVEMEN	10/17/1995	16,930.00	0.00	0.00	16,930.00	0.00	16,930.00	0.00	S/L	8.00
24		RADIO CONTROL FO	4/03/1996	12,285.00	0.00	0.00	12,285.00	0.00	12,285.00	0.00	S/L	10.00
25		TANK REPAIR	12/02/1998	325.00	0.00	0.00	325.00	0.00	325.00	0.00	S/L	8.00
26		STANDPIPE	9/04/1998	900.00	0.00	0.00	613.13	22.50	635.63	264.37	S/L	40.00
27		STANDPIPE	9/04/1998	900.00	0.00	0.00	613.13	22.50	635.63	264.37	S/L	40.00
28		500,000 GAL RESERVOUR	11/02/2013	1,091,932.74	0.00	0.00	295,226.24	24,265.17	319,491.41	772,441.33	S/L	45.00
179		TANK IMPROVEMENTS	8/20/2018	45,480.00	0.00	0.00	7,411.58	1,010.67	8,422.25	37,057.75	S/L	45.00
218		PRESSURE REDUCING VALVE	3/01/2023	3,149.09	0.00	0.00	356.89	125.96	482.85	2,666.24	S/L	25.00
219		PRESSURE REDUCING VALVE	7/07/2023	3,149.09	0.00	0.00	314.90	125.96	440.86	2,708.23	S/L	25.00
220		ZURN WILKINS AUTO CONTRO	8/08/2023	4,079.37	0.00	0.00	394.33	163.17	557.50	3,521.87	S/L	25.00
225		ENGINEERING SERVICES - A/C	9/16/2024	185,840.00	0.00	0.00	4,646.00	3,716.80	8,362.80	177,477.20	S/L	50.00

Asset	dt	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: DISTRIBUTION (continued)												
226		A/C WATER LINE PROJECT	10/18/2024	86,883.20	0.00	0.00	2,027.27	1,737.66	3,764.93	83,118.27	S/L	50.00
227		A/C WATER LINE PROJECT	11/19/2024	161,139.47	0.00	0.00	3,491.36	3,222.79	6,714.15	154,425.32	S/L	50.00
228		A/C WATER LINE PROJECT	11/01/2025	431,193.71	0.00	0.00	1,437.31	8,623.87	10,061.18	421,132.53	S/L	50.00
230		SOUTH BENSON PROJECT - MO	8/28/2025	24,451.42	0.00	0.00	163.01	489.03	652.04	23,799.38	S/L	50.00
239		A/C WATER LINE PROJECT	11/01/2025	940,105.96	0.00	0.00	3,133.69	18,802.12	21,935.81	918,170.15	S/L	50.00
243		A/C WATER LINE JANUARY	1/30/2026	37,780.00	0.00c	0.00	0.00	692.63	692.63	37,087.37	S/L	50.00
244		A/C WATER LINE FEB	2/28/2026	152,056.85	0.00c	0.00	0.00	2,534.28	2,534.28	149,522.57	S/L	50.00
245		A/C WATER LINE MARCH	3/31/2026	9,436.00	0.00c	0.00	0.00	141.54	141.54	9,294.46	S/L	50.00
246		A/C WATER LINE APRIL	4/30/2026	47,516.52	0.00c	0.00	0.00	633.55	633.55	46,882.97	S/L	50.00
247		A/C WATER LINE MAY	5/31/2026	51,354.97	0.00c	0.00	0.00	599.14	599.14	50,755.83	S/L	50.00
248		A/C WATER LINE SEPTEMBER	9/30/2026	117,503.25	0.00c	0.00	0.00	587.52	587.52	116,915.73	S/L	50.00
		DISTRIBUTION		3,634,491.24	0.00c	0.00	559,468.44	67,516.86	626,985.30	3,007,505.94		
Group: FIRE HYDRA												
29		HYDRANTS	1/01/1970	4,087.00	0.00	0.00	4,087.00	0.00	4,087.00	0.00	S/L	50.00
30		HYDRANTS	1/01/1973	14,070.00	0.00	0.00	14,070.00	0.00	14,070.00	0.00	S/L	50.00
31		HYDRANTS	1/01/1982	450.00	0.00	0.00	450.00	0.00	450.00	0.00	S/L	50.00
32		HYDRANTS	1/01/1983	250.00	0.00	0.00	250.00	0.00	250.00	0.00	S/L	50.00
33		HYDRANTS	5/31/1990	593.80	0.00	0.00	593.80	0.00	593.80	0.00	S/L	50.00
34		HYDRANT AT TRIGO	5/15/1991	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	0.00	S/L	50.00
35		HYDRANTS	6/30/1993	1,037.52	0.00	0.00	1,037.52	0.00	1,037.52	0.00	S/L	50.00
36		8 FLUSH HYDRANTS	9/30/1995	1,744.39	0.00	0.00	1,744.39	0.00	1,744.39	0.00	S/L	50.00
37		FIRE HYDRANT	4/12/2002	325.31	0.00	0.00	263.60	6.51	270.11	55.20	S/L	50.00
38		FIRE HYDRANTS	4/24/2003	231.99	0.00	0.00	176.32	4.64	180.96	51.03	S/L	50.00
39		FIRE HYDRANTS	10/06/2003	833.00	0.00	0.00	633.08	16.66	649.74	183.26	S/L	50.00
40		FIRE HYDRANTS	9/01/2004	1,455.00	0.00	0.00	984.55	29.10	1,013.65	441.35	S/L	50.00
41		FIRE HYDRANTS	7/01/2005	809.30	0.00	0.00	513.99	16.19	530.18	279.12	S/L	50.00
42		FIRE HYDRANTS	12/31/2006	1,146.16	0.00	0.00	641.82	22.92	664.74	481.42	S/L	50.00
43		FIRE HYDRANTS AT	10/22/2009	578.00	0.00	0.00	241.80	11.56	253.36	324.64	S/L	50.00
171		HYDRANT ON SOUTH BENSON	9/04/2015	7,264.00	0.00	0.00	1,501.23	145.28	1,646.51	5,617.49	S/L	50.00
174		HYDRANTS	9/14/2016	3,262.19	0.00	0.00	608.91	65.24	674.15	2,588.04	S/L	50.00
214		HYDRANTS	4/30/2022	12,875.00	0.00	0.00	944.17	257.50	1,201.67	11,673.33	S/L	50.00
216		HYDRANTS	8/05/2022	9,183.10	0.00	0.00	627.51	183.66	811.17	8,371.93	S/L	50.00
217		HYDRANTS	10/17/2022	3,104.35	0.00	0.00	196.62	62.09	258.71	2,845.64	S/L	50.00
		FIRE HYDRA		64,500.11	0.00c	0.00	30,766.31	821.35	31,587.66	32,912.45		
Group: LAND												
44		LAND	1/01/2000	4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00	Land	0.00
		LAND		4,806.00	0.00c	0.00	0.00	0.00	0.00	4,806.00		
Group: MAINT EQUIPMENT												
45		PORTAPUMP	12/05/1991	630.00	0.00	0.00	630.00	0.00	630.00	0.00	S/L	8.00
47		GENERATOR	8/10/1996	585.40	0.00	0.00	585.40	0.00	585.40	0.00	S/L	10.00
48		WATER METER	7/23/1998	507.75	0.00	0.00	507.75	0.00	507.75	0.00	200DB	10.0

Asset	dt	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: MAINT EQUIPMENT (continued)												
49		WATER METER	4/16/2002	340.20	0.00	0.00	340.20	0.00	340.20	0.00	S/L	10.00
50		BACKHOE	7/01/2003	217.90	0.00	0.00	217.90	0.00	217.90	0.00	S/L	10.00
51		LEAK DETECTOR	1/04/2012	6,540.00	0.00	0.00	6,540.00	0.00	6,540.00	0.00	S/L	7.00
52		WATER PUMP	1/24/2014	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	0.00	S/L	10.00
53		GENERATOR	1/24/2014	537.20	0.00	0.00	537.20	0.00	537.20	0.00	S/L	10.00
54		DITCH WITCH	5/22/2014	3,825.15	0.00	0.00	3,825.15	0.00	3,825.15	0.00	S/L	10.00
191		BORING MACHINE	8/02/2019	2,000.00	0.00	0.00	1,283.33	200.00	1,483.33	516.67	S/L	10.00
198		FLUSHING DEVICES	12/11/2019	4,203.64	0.00	0.00	2,557.19	420.36	2,977.55	1,226.09	S/L	10.00
210		GPR Probe	10/18/2021	16,290.00	0.00	0.00	6,787.50	1,629.00	8,416.50	7,873.50	S/L	10.00
221		2024 LOAD TRAIL LLC TRAILEI	10/04/2023	7,100.00	0.00	0.00	3,195.00	1,420.00	4,615.00	2,485.00	S/L	5.00
222		CASE CX37C COMPACT EXCAV	10/05/2023	53,937.75	0.00	0.00	24,271.99	10,787.55	35,059.54	18,878.21	S/L	5.00
		MAINT EQUIPMENT		97,814.99	0.00c	0.00	52,378.61	14,456.91	66,835.52	30,979.47		
Group: METER INSTALLATION												
177		BYPASS METER PROJECT #426	8/03/2017	35,300.00	0.00	0.00	6,602.37	784.44	7,386.81	27,913.19	S/L	45.00
194		HYDRANTS	2/01/2019	26,109.60	0.00	0.00	9,029.57	1,305.48	10,335.05	15,774.55	S/L	20.00
242		METER INSTALLATION LABOR	6/30/2025	74,805.52	0.00	0.00	1,870.14	3,740.28	5,610.42	69,195.10	S/L	20.00
		METER INSTALLATION		136,215.12	0.00c	0.00	17,502.08	5,830.20	23,332.28	112,882.84		
Group: METERS												
1		METERS	5/13/2015	1,456.00	0.00	0.00	388.27	36.40	424.67	1,031.33	S/L	40.00
172		METERS	5/11/2016	650.00	0.00	0.00	157.08	16.25	173.33	476.67	S/L	40.00
173		METERS	7/13/2016	1,560.00	0.00	0.00	370.50	39.00	409.50	1,150.50	S/L	40.00
175		METERS	10/12/2016	5,016.00	0.00	0.00	1,159.95	125.40	1,285.35	3,730.65	S/L	40.00
176		METERS	2/08/2017	3,288.00	0.00	0.00	732.95	82.20	815.15	2,472.85	S/L	40.00
178		METERS	11/07/2018	3,690.00	0.00	0.00	661.13	92.25	753.38	2,936.62	S/L	40.00
193		METERS	4/10/2019	16,637.01	0.00	0.00	5,614.99	831.85	6,446.84	10,190.17	S/L	20.00
207		METERS	6/10/2020	28,754.93	0.00	0.00	4,013.69	718.87	4,732.56	24,022.37	S/L	40.00
215		METERS	6/23/2022	7,930.87	0.00	0.00	693.95	198.27	892.22	7,038.65	S/L	40.00
229		METERS	1/03/2025	2,520.00	0.00	0.00	126.00	126.00	252.00	2,268.00	S/L	20.00
231		METERS	2/07/2025	24,084.00	0.00	0.00	1,103.85	1,204.20	2,308.05	21,775.95	S/L	20.00
232		METERS	2/07/2025	26,091.00	0.00	0.00	1,195.84	1,304.55	2,500.39	23,590.61	S/L	20.00
233		METERS	2/26/2025	50,175.00	0.00	0.00	2,090.63	2,508.75	4,599.38	45,575.62	S/L	20.00
234		METERS	3/11/2025	66,900.00	0.00	0.00	2,787.50	3,345.00	6,132.50	60,767.50	S/L	20.00
235		METERS	4/01/2025	100,350.00	0.00	0.00	3,763.13	5,017.50	8,780.63	91,569.37	S/L	20.00
236		METERS	6/17/2025	2,090.00	0.00	0.00	52.25	104.50	156.75	1,933.25	S/L	20.00
237		FPB SMART POINTS	9/19/2025	89,561.75	0.00	0.00	1,119.52	4,478.09	5,597.61	83,964.14	S/L	20.00
238		METERS	10/10/2025	2,122.75	0.00	0.00	26.53	106.14	132.67	1,990.08	S/L	20.00
		METERS		432,877.31	0.00c	0.00	26,057.76	20,335.22	46,392.98	386,484.33		
Group: OFFICE												
128		OFFICE EQUIPMENT	1/01/1977	1,098.85	0.00	0.00	1,098.85	0.00	1,098.85	0.00	S/L	20.00
129		LAWN MOWER	9/30/1986	189.88	0.00	0.00	189.88	0.00	189.88	0.00	S/L	10.00
130		3 CHAIRS	6/30/1996	135.00	0.00	0.00	135.00	0.00	135.00	0.00	S/L	10.00

Asset	dt	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: OFFICE (continued)												
131		2006 NEW COPIER	6/30/2006	599.99	0.00	0.00	599.99	0.00	599.99	0.00	S/L	7.00
132		2006 NEW COMPUTER	6/30/2006	3,071.00	0.00	0.00	3,071.00	0.00	3,071.00	0.00	S/L	3.00
133		HAND-HELD UPDATE	12/09/2008	12,100.00	0.00	0.00	12,100.00	0.00	12,100.00	0.00	S/L	5.00
134		FAX MACHINE, INK	11/04/2009	99.99	0.00	0.00	99.99	0.00	99.99	0.00	S/L	8.00
135		2 DELL COMPUTERS	12/06/2012	1,503.30	0.00	0.00	1,503.30	0.00	1,503.30	0.00	S/L	5.00
136		PRINTER & TRAY	12/05/2012	643.94	0.00	0.00	643.94	0.00	643.94	0.00	S/L	7.00
137		SCADA SOFTWARE N	12/02/2013	84,412.76	0.00	0.00	84,412.76	0.00	84,412.76	0.00	S/L	5.00
166		NEW COMPUTERS	7/16/2015	6,933.32	0.00	0.00	6,933.32	0.00	6,933.32	0.00	S/L	5.00
185		SECURITY CAMERA'S	4/17/2019	1,621.69	0.00	0.00	1,621.69	0.00	1,621.69	0.00	S/L	5.00
202		HTI	1/08/2020	8,980.00	0.00	0.00	8,980.00	0.00	8,980.00	0.00	S/L	5.00
209		Server	9/30/2021	6,417.29	0.00	0.00	5,454.70	962.59	6,417.29	0.00	S/L	5.00
212		MAPPING SYSTEM	12/13/2022	5,274.85	0.00	0.00	3,252.82	1,054.97	4,307.79	967.06	S/L	5.00
		OFFICE		133,081.86	0.00c	0.00	130,097.24	2,017.56	132,114.80	967.06		
Group: PUMP EQUIPMENT												
138		PUMPING EQUIPMENT	1/01/1967	8,500.00	0.00	0.00	8,500.00	0.00	8,500.00	0.00	S/L	20.00
139		ALARM SYSTEM	1/01/1980	363.33	0.00	0.00	363.33	0.00	363.33	0.00	S/L	20.00
140		AUTOCON POWER SU	1/24/1994	216.27	0.00	0.00	216.27	0.00	216.27	0.00	S/L	20.00
141		PEERLESS BOOSTER	12/01/1994	10,390.29	0.00	0.00	10,390.29	0.00	10,390.29	0.00	S/L	20.00
142		GUAGE	1/08/1998	84.03	0.00	0.00	84.03	0.00	84.03	0.00	S/L	20.00
143		HWY 151 PUMP	2/25/1998	582.52	0.00	0.00	582.52	0.00	582.52	0.00	S/L	20.00
144		PUMP	6/02/1998	11,235.45	0.00	0.00	11,235.45	0.00	11,235.45	0.00	S/L	20.00
145		PUMP	6/02/1998	1,650.00	0.00	0.00	1,650.00	0.00	1,650.00	0.00	S/L	20.00
146		PUMP REPAIR	12/02/1998	207.50	0.00	0.00	207.50	0.00	207.50	0.00	S/L	20.00
147		PUMPING STATION	11/06/2013	31,479.63	0.00	0.00	10,942.94	899.42	11,842.36	19,637.27	S/L	35.00
		PUMP EQUIPMENT		64,709.02	0.00c	0.00	44,172.33	899.42	45,071.75	19,637.27		
Group: TRANSMISSION												
148		LINES & MANES	1/01/1968	586,558.34	0.00	0.00	586,558.34	0.00	586,558.34	0.00	S/L	50.00
149		CUSTOMER CONTRI	1/01/1977	312,723.63	0.00	0.00	306,469.06	6,254.57	312,723.63	0.00	S/L	50.00
150		DOVE CREEK CONTR	1/01/1978	6,604.92	0.00	0.00	6,340.78	132.10	6,472.88	132.04	S/L	50.00
151		OLD LAW RD PROJECT	1/01/1980	17,173.35	0.00	0.00	15,627.86	343.47	15,971.33	1,202.02	S/L	50.00
152		ADDITION	1/01/1982	700.00	0.00	0.00	609.00	14.00	623.00	77.00	S/L	50.00
153		ADDITION	1/01/1983	50,571.66	0.00	0.00	42,985.79	1,011.43	43,997.22	6,574.44	S/L	50.00
154		ADDITION	1/01/1984	13,755.75	0.00	0.00	11,417.46	275.12	11,692.58	2,063.17	S/L	50.00
155		NEW BENTWOODS LI	1/01/1990	24,413.85	0.00	0.00	17,599.00	488.28	18,087.28	6,326.57	S/L	50.00
156		HWY 1472 LINE	8/15/1990	18,225.00	0.00	0.00	12,939.75	364.50	13,304.25	4,920.75	S/L	50.00
157		WATER MAINS-AVEN	10/31/1992	42,279.26	0.00	0.00	28,045.40	845.59	28,890.99	13,388.27	S/L	50.00
158		NINEVAH ROAD LINE	2/15/1995	14,830.81	0.00	0.00	9,170.50	296.62	9,467.12	5,363.69	S/L	50.00
159		ADDITIONS TO NINEVAH RD LI	1/15/1995	761.87	0.00	0.00	548.64	15.24	563.88	197.99	S/L	50.00
160		ADDITIONAL LINE	9/03/1997	13,725.00	0.00	0.00	7,777.50	274.50	8,052.00	5,673.00	S/L	50.00
161		BENSON VALLEY CO	7/01/2002	121,962.58	0.00	0.00	58,542.00	2,439.25	60,981.25	60,981.33	S/L	50.00
162		BENSON VALLEY CO	1/03/2003	5,770.00	0.00	0.00	2,654.20	115.40	2,769.60	3,000.40	S/L	50.00
163		NINEVAH WATER LINE	1/01/2005	10,513.10	0.00	0.00	4,415.46	210.26	4,625.72	5,887.38	S/L	50.00
164		MILLS LANE REPLACEMENT	10/30/2009	488,628.85	0.00	0.00	157,990.04	9,772.58	167,762.62	320,866.23	S/L	50.00
165		WATER LINES & MANES	11/02/2013	1,284,399.59	0.00	0.00	312,537.21	25,687.99	338,225.20	946,174.39	S/L	50.00

Asset	dt	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: TRANSMISSION (continued)												
167		WATER LINES	10/07/2015	10,240.00	0.00	0.00	2,099.20	204.80	2,304.00	7,936.00	S/L	50.00
169		WATER LINES	5/15/2015	18,000.00	0.00	0.00	3,840.00	360.00	4,200.00	13,800.00	S/L	50.00
170		WATER LINES	6/10/2015	12,153.50	0.00	0.00	2,572.49	243.07	2,815.56	9,337.94	S/L	50.00
180		OLD LAWRENCEBURG ROAD	1/05/2018	34,828.16	0.00	0.00	5,572.48	696.56	6,269.04	28,559.12	S/L	50.00
181		STEWART HOME, GREASY CRE	7/13/2018	64,964.80	0.00	0.00	9,744.75	1,299.30	11,044.05	53,920.75	S/L	50.00
182		127 SOUTH	10/05/2018	70,785.00	0.00	0.00	10,263.83	1,415.70	11,679.53	59,105.47	S/L	50.00
183		EVERGREEN & CARDWELL LA	12/11/2018	39,752.00	0.00	0.00	5,631.53	795.04	6,426.57	33,325.43	S/L	50.00
184		PIPE IMPROVEMENTS	12/15/2018	34,287.50	0.00	0.00	4,857.40	685.75	5,543.15	28,744.35	S/L	50.00
187		WATER LINES	5/03/2019	58,240.00	0.00	0.00	7,765.33	1,164.80	8,930.13	49,309.87	S/L	50.00
195		TRAILER PARK WATER LINES	8/15/2019	31,793.19	0.00	0.00	4,080.10	635.86	4,715.96	27,077.23	S/L	50.00
199		GREEN WILSON	6/05/2019	19,372.00	0.00	0.00	2,550.65	387.44	2,938.09	16,433.91	S/L	50.00
200		ERIN WAY	7/02/2019	9,302.00	0.00	0.00	1,209.26	186.04	1,395.30	7,906.70	S/L	50.00
201		TRAILER PARK WATER LINES	11/13/2019	20,700.00	0.00	0.00	2,553.00	414.00	2,967.00	17,733.00	S/L	50.00
203		PIPELINE	8/19/2020	7,546.00	0.00	0.00	804.91	150.92	955.83	6,590.17	S/L	50.00
204		PIPELINE	6/10/2020	13,448.00	0.00	0.00	1,501.69	268.96	1,770.65	11,677.35	S/L	50.00
205		PIPELINE - MILLS LN, SCHOFIE	11/24/2020	16,120.00	0.00	0.00	1,638.87	322.40	1,961.27	14,158.73	S/L	50.00
213		PIPELINE (SOUTH BENSON PRC	8/25/2022	120,461.69	0.00	0.00	8,030.77	2,409.23	10,440.00	110,021.69	S/L	50.00
		TRANSMISSION		3,595,591.40	0.00c	0.00	1,656,944.25	60,180.77	1,717,125.02	1,878,466.38		
		Grand Total		8,321,613.38	0.00c	0.00	2,597,145.62	186,564.30	2,783,709.92	5,537,903.46		

Attachment 3-3b

Depreciation Reports 2027-2036

Tax Future Depreciation FYE: 12/31/2027

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: AUTO											
3	TOOL BOX	8/19/1982	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Memo	0.00
6	VAN	2/06/2014	900.00	0.00	0.00	900.00	0.00	900.00	0.00	S/L	5.00
211	TRUCK	8/02/2021	22,224.00	0.00	0.00	22,224.00	0.00	22,224.00	0.00	S/L	5.00
223	2011 FORD F250	8/16/2023	14,330.75	0.00	0.00	9,553.83	2,866.15	12,419.98	1,910.77	S/L	5.00
224	2014 FORD TRUCK	6/14/2024	12,156.00	0.00	0.00	6,280.60	2,431.20	8,711.80	3,444.20	S/L	5.00
240	2014 SUBARU FORESTER	8/20/2025	10,000.00	0.00	0.00	1,904.76	1,428.57	3,333.33	6,666.67	S/L	7.00
241	2016 DODGE RAM 5500	12/03/2025	24,000.00	0.00	0.00	3,714.28	3,428.57	7,142.85	16,857.15	S/L	7.00
	AUTO		83,610.75	0.00	0.00	44,577.47	10,154.49	54,731.96	28,878.79		
Group: BUILDINGS											
7	BLDG PUMP	1/01/1967	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00	S/L	40.00
8	NEW OFFICE	1/01/1980	15,191.19	0.00	0.00	15,191.19	0.00	15,191.19	0.00	S/L	25.00
9	FINISH OFFICE	1/01/1980	1,524.38	0.00	0.00	1,524.38	0.00	1,524.38	0.00	S/L	25.00
10	H/AC	1/01/1980	2,375.00	0.00	0.00	2,375.00	0.00	2,375.00	0.00	S/L	10.00
11	PORCH	1/01/1984	1,340.00	0.00	0.00	1,340.00	0.00	1,340.00	0.00	S/L	25.00
12	GARAGE BUILDING	8/01/1997	7,734.86	0.00	0.00	5,688.30	193.37	5,881.67	1,853.19	S/L	40.00
13	BUILDING	4/16/1998	2,610.40	0.00	0.00	1,870.79	65.26	1,936.05	674.35	S/L	40.00
14	BUILDING IMPROVEMENTS	12/31/1999	1,568.49	0.00	0.00	1,568.49	0.00	1,568.49	0.00	S/L	10.00
15	BUILDING IMPROVEMENTS	12/31/2012	4,391.00	0.00	0.00	4,391.00	0.00	4,391.00	0.00	S/L	10.00
16	LEASE IMPROVEMENTS	2/12/2013	3,450.00	0.00	0.00	3,200.83	230.00	3,430.83	19.17	S/L	15.00
168	OFFICE REMODELING	1/07/2015	7,940.26	0.00	0.00	2,382.12	198.51	2,580.63	5,359.63	S/L	40.00
192	GATES	2/07/2019	4,800.00	0.00	0.00	3,800.00	480.00	4,280.00	520.00	S/L	10.00
196	OFFICE REMODELING	11/06/2019	5,540.00	0.00	0.00	992.58	138.50	1,131.08	4,408.92	S/L	40.00
197	FURNACE	11/01/2019	2,950.00	0.00	0.00	1,409.47	196.67	1,606.14	1,343.86	S/L	15.00
208	New Builiding	5/14/2021	10,000.00	0.00	0.00	1,452.99	256.41	1,709.40	8,290.60	S/L	39.00
	BUILDINGS		73,915.58	0.00	0.00	49,687.14	1,758.72	51,445.86	22,469.72		
Group: DISTRIBUTION											
17	ENGINEERING	1/01/1978	6,159.40	0.00	0.00	6,159.40	0.00	6,159.40	0.00	S/L	40.00
18	NEW RESERVOUR	1/01/1979	158,549.32	0.00	0.00	158,549.32	0.00	158,549.32	0.00	S/L	40.00
19	FENCE	1/01/1979	2,296.00	0.00	0.00	2,296.00	0.00	2,296.00	0.00	S/L	10.00
20	REMOLDING	1/01/1979	18,909.50	0.00	0.00	18,909.50	0.00	18,909.50	0.00	S/L	20.00
21	OVERFLOW	1/01/1982	882.50	0.00	0.00	882.50	0.00	882.50	0.00	S/L	20.00
22	TANK IMPROVEMENT	8/31/1992	23,302.88	0.00	0.00	23,302.88	0.00	23,302.88	0.00	S/L	8.00
23	STORAGE TANK IMPROVEMEN	10/17/1995	16,930.00	0.00	0.00	16,930.00	0.00	16,930.00	0.00	S/L	8.00
24	RADIO CONTROL FO	4/03/1996	12,285.00	0.00	0.00	12,285.00	0.00	12,285.00	0.00	S/L	10.00
25	TANK REPAIR	12/02/1998	325.00	0.00	0.00	325.00	0.00	325.00	0.00	S/L	8.00
26	STANDPIPE	9/04/1998	900.00	0.00	0.00	635.63	22.50	658.13	241.87	S/L	40.00
27	STANDPIPE	9/04/1998	900.00	0.00	0.00	635.63	22.50	658.13	241.87	S/L	40.00
28	500,000 GAL RESERVOUR	11/02/2013	1,091,932.74	0.00	0.00	319,491.41	24,265.17	343,756.58	748,176.16	S/L	45.00
179	TANK IMPROVEMENTS	8/20/2018	45,480.00	0.00	0.00	8,422.25	1,010.67	9,432.92	36,047.08	S/L	45.00
218	PRESSURE REDUCING VALVE	3/01/2023	3,149.09	0.00	0.00	482.85	125.96	608.81	2,540.28	S/L	25.00
219	PRESSURE REDUCING VALVE	7/07/2023	3,149.09	0.00	0.00	440.86	125.96	566.82	2,582.27	S/L	25.00
220	ZURN WILKINS AUTO CONTRO	8/08/2023	4,079.37	0.00	0.00	557.50	163.17	720.67	3,358.70	S/L	25.00
225	ENGINEERING SERVICES - A/C	9/16/2024	185,840.00	0.00	0.00	8,362.80	3,716.80	12,079.60	173,760.40	S/L	50.00

Tax Future Depreciation FYE: 12/31/2027

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: DISTRIBUTION (continued)											
226	A/C WATER LINE PROJECT	10/18/2024	86,883.20	0.00	0.00	3,764.93	1,737.66	5,502.59	81,380.61	S/L	50.00
227	A/C WATER LINE PROJECT	11/19/2024	161,139.47	0.00	0.00	6,714.15	3,222.79	9,936.94	151,202.53	S/L	50.00
228	A/C WATER LINE PROJECT	11/01/2025	431,193.71	0.00	0.00	10,061.18	8,623.87	18,685.05	412,508.66	S/L	50.00
230	SOUTH BENSON PROJECT - MO	8/28/2025	24,451.42	0.00	0.00	652.04	489.03	1,141.07	23,310.35	S/L	50.00
239	A/C WATER LINE PROJECT	11/01/2025	940,105.96	0.00	0.00	21,935.81	18,802.12	40,737.93	899,368.03	S/L	50.00
243	A/C WATER LINE JANUARY	1/30/2026	37,780.00	0.00	0.00	692.63	755.60	1,448.23	36,331.77	S/L	50.00
244	A/C WATER LINE FEB	2/28/2026	152,056.85	0.00	0.00	2,534.28	3,041.14	5,575.42	146,481.43	S/L	50.00
245	A/C WATER LINE MARCH	3/31/2026	9,436.00	0.00	0.00	141.54	188.72	330.26	9,105.74	S/L	50.00
246	A/C WATER LINE APRIL	4/30/2026	47,516.52	0.00	0.00	633.55	950.33	1,583.88	45,932.64	S/L	50.00
247	A/C WATER LINE MAY	5/31/2026	51,354.97	0.00	0.00	599.14	1,027.10	1,626.24	49,728.73	S/L	50.00
248	A/C WATER LINE SEPTEMBER	9/30/2026	117,503.25	0.00	0.00	587.52	2,350.07	2,937.59	114,565.66	S/L	50.00
	DISTRIBUTION		3,634,491.24	0.00	0.00	626,985.30	70,641.16	697,626.46	2,936,864.78		
Group: FIRE HYDRA											
29	HYDRANTS	1/01/1970	4,087.00	0.00	0.00	4,087.00	0.00	4,087.00	0.00	S/L	50.00
30	HYDRANTS	1/01/1973	14,070.00	0.00	0.00	14,070.00	0.00	14,070.00	0.00	S/L	50.00
31	HYDRANTS	1/01/1982	450.00	0.00	0.00	450.00	0.00	450.00	0.00	S/L	50.00
32	HYDRANTS	1/01/1983	250.00	0.00	0.00	250.00	0.00	250.00	0.00	S/L	50.00
33	HYDRANTS	5/31/1990	593.80	0.00	0.00	593.80	0.00	593.80	0.00	S/L	50.00
34	HYDRANT AT TRIGO	5/15/1991	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	0.00	S/L	50.00
35	HYDRANTS	6/30/1993	1,037.52	0.00	0.00	1,037.52	0.00	1,037.52	0.00	S/L	50.00
36	8 FLUSH HYDRANTS	9/30/1995	1,744.39	0.00	0.00	1,744.39	0.00	1,744.39	0.00	S/L	50.00
37	FIRE HYDRANT	4/12/2002	325.31	0.00	0.00	270.11	6.51	276.62	48.69	S/L	50.00
38	FIRE HYDRANTS	4/24/2003	231.99	0.00	0.00	180.96	4.64	185.60	46.39	S/L	50.00
39	FIRE HYDRANTS	10/06/2003	833.00	0.00	0.00	649.74	16.66	666.40	166.60	S/L	50.00
40	FIRE HYDRANTS	9/01/2004	1,455.00	0.00	0.00	1,013.65	29.10	1,042.75	412.25	S/L	50.00
41	FIRE HYDRANTS	7/01/2005	809.30	0.00	0.00	530.18	16.19	546.37	262.93	S/L	50.00
42	FIRE HYDRANTS	12/31/2006	1,146.16	0.00	0.00	664.74	22.92	687.66	458.50	S/L	50.00
43	FIRE HYDRANTS AT	10/22/2009	578.00	0.00	0.00	253.36	11.56	264.92	313.08	S/L	50.00
171	HYDRANT ON SOUTH BENSON	9/04/2015	7,264.00	0.00	0.00	1,646.51	145.28	1,791.79	5,472.21	S/L	50.00
174	HYDRANTS	9/14/2016	3,262.19	0.00	0.00	674.15	65.24	739.39	2,522.80	S/L	50.00
214	HYDRANTS	4/30/2022	12,875.00	0.00	0.00	1,201.67	257.50	1,459.17	11,415.83	S/L	50.00
216	HYDRANTS	8/05/2022	9,183.10	0.00	0.00	811.17	183.66	994.83	8,188.27	S/L	50.00
217	HYDRANTS	10/17/2022	3,104.35	0.00	0.00	258.71	62.09	320.80	2,783.55	S/L	50.00
	FIRE HYDRA		64,500.11	0.00	0.00	31,587.66	821.35	32,409.01	32,091.10		
Group: LAND											
44	LAND	1/01/2000	4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00	Land	0.00
	LAND		4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00		
Group: MAINT EQUIPMENT											
45	PORTAPUMP	12/05/1991	630.00	0.00	0.00	630.00	0.00	630.00	0.00	S/L	8.00
47	GENERATOR	8/10/1996	585.40	0.00	0.00	585.40	0.00	585.40	0.00	S/L	10.00
48	WATER METER	7/23/1998	507.75	0.00	0.00	507.75	0.00	507.75	0.00	200DB	10.0

Tax Future Depreciation FYE: 12/31/2027

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: MAINT EQUIPMENT (continued)											
49	WATER METER	4/16/2002	340.20	0.00	0.00	340.20	0.00	340.20	0.00	S/L	10.00
50	BACKHOE	7/01/2003	217.90	0.00	0.00	217.90	0.00	217.90	0.00	S/L	10.00
51	LEAK DETECTOR	1/04/2012	6,540.00	0.00	0.00	6,540.00	0.00	6,540.00	0.00	S/L	7.00
52	WATER PUMP	1/24/2014	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	0.00	S/L	10.00
53	GENERATOR	1/24/2014	537.20	0.00	0.00	537.20	0.00	537.20	0.00	S/L	10.00
54	DITCH WITCH	5/22/2014	3,825.15	0.00	0.00	3,825.15	0.00	3,825.15	0.00	S/L	10.00
191	BORING MACHINE	8/02/2019	2,000.00	0.00	0.00	1,483.33	200.00	1,683.33	316.67	S/L	10.00
198	FLUSHING DEVICES	12/11/2019	4,203.64	0.00	0.00	2,977.55	420.36	3,397.91	805.73	S/L	10.00
210	GPR Probe	10/18/2021	16,290.00	0.00	0.00	8,416.50	1,629.00	10,045.50	6,244.50	S/L	10.00
221	2024 LOAD TRAIL LLC TRAILEF	10/04/2023	7,100.00	0.00	0.00	4,615.00	1,420.00	6,035.00	1,065.00	S/L	5.00
222	CASE CX37C COMPACT EXCAV	10/05/2023	53,937.75	0.00	0.00	35,059.54	10,787.55	45,847.09	8,090.66	S/L	5.00
	MAINT EQUIPMENT		97,814.99	0.00	0.00	66,835.52	14,456.91	81,292.43	16,522.56		
Group: METER INSTALLATION											
177	BYPASS METER PROJECT #4265	8/03/2017	35,300.00	0.00	0.00	7,386.81	784.44	8,171.25	27,128.75	S/L	45.00
194	HYDRANTS	2/01/2019	26,109.60	0.00	0.00	10,335.05	1,305.48	11,640.53	14,469.07	S/L	20.00
242	METER INSTALLATION LABOR	6/30/2025	74,805.52	0.00	0.00	5,610.42	3,740.28	9,350.70	65,454.82	S/L	20.00
	METER INSTALLATION		136,215.12	0.00	0.00	23,332.28	5,830.20	29,162.48	107,052.64		
Group: METERS											
1	METERS	5/13/2015	1,456.00	0.00	0.00	424.67	36.40	461.07	994.93	S/L	40.00
172	METERS	5/11/2016	650.00	0.00	0.00	173.33	16.25	189.58	460.42	S/L	40.00
173	METERS	7/13/2016	1,560.00	0.00	0.00	409.50	39.00	448.50	1,111.50	S/L	40.00
175	METERS	10/12/2016	5,016.00	0.00	0.00	1,285.35	125.40	1,410.75	3,605.25	S/L	40.00
176	METERS	2/08/2017	3,288.00	0.00	0.00	815.15	82.20	897.35	2,390.65	S/L	40.00
178	METERS	11/07/2018	3,690.00	0.00	0.00	753.38	92.25	845.63	2,844.37	S/L	40.00
193	METERS	4/10/2019	16,637.01	0.00	0.00	6,446.84	831.85	7,278.69	9,358.32	S/L	20.00
207	METERS	6/10/2020	28,754.93	0.00	0.00	4,732.56	718.87	5,451.43	23,303.50	S/L	40.00
215	METERS	6/23/2022	7,930.87	0.00	0.00	892.22	198.27	1,090.49	6,840.38	S/L	40.00
229	METERS	1/03/2025	2,520.00	0.00	0.00	252.00	126.00	378.00	2,142.00	S/L	20.00
231	METERS	2/07/2025	24,084.00	0.00	0.00	2,308.05	1,204.20	3,512.25	20,571.75	S/L	20.00
232	METERS	2/07/2025	26,091.00	0.00	0.00	2,500.39	1,304.55	3,804.94	22,286.06	S/L	20.00
233	METERS	2/26/2025	50,175.00	0.00	0.00	4,599.38	2,508.75	7,108.13	43,066.87	S/L	20.00
234	METERS	3/11/2025	66,900.00	0.00	0.00	6,132.50	3,345.00	9,477.50	57,422.50	S/L	20.00
235	METERS	4/01/2025	100,350.00	0.00	0.00	8,780.63	5,017.50	13,798.13	86,551.87	S/L	20.00
236	METERS	6/17/2025	2,090.00	0.00	0.00	156.75	104.50	261.25	1,828.75	S/L	20.00
237	FPB SMART POINTS	9/19/2025	89,561.75	0.00	0.00	5,597.61	4,478.09	10,075.70	79,486.05	S/L	20.00
238	METERS	10/10/2025	2,122.75	0.00	0.00	132.67	106.14	238.81	1,883.94	S/L	20.00
	METERS		432,877.31	0.00	0.00	46,392.98	20,335.22	66,728.20	366,149.11		
Group: OFFICE											
128	OFFICE EQUIPMENT	1/01/1977	1,098.85	0.00	0.00	1,098.85	0.00	1,098.85	0.00	S/L	20.00
129	LAWN MOWER	9/30/1986	189.88	0.00	0.00	189.88	0.00	189.88	0.00	S/L	10.00
130	3 CHAIRS	6/30/1996	135.00	0.00	0.00	135.00	0.00	135.00	0.00	S/L	10.00

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: OFFICE (continued)											
131	2006 NEW COPIER	6/30/2006	599.99	0.00	0.00	599.99	0.00	599.99	0.00	S/L	7.00
132	2006 NEW COMPUTER	6/30/2006	3,071.00	0.00	0.00	3,071.00	0.00	3,071.00	0.00	S/L	3.00
133	HAND-HELD UPDATE	12/09/2008	12,100.00	0.00	0.00	12,100.00	0.00	12,100.00	0.00	S/L	5.00
134	FAX MACHINE, INK	11/04/2009	99.99	0.00	0.00	99.99	0.00	99.99	0.00	S/L	8.00
135	2 DELL COMPUTERS	12/06/2012	1,503.30	0.00	0.00	1,503.30	0.00	1,503.30	0.00	S/L	5.00
136	PRINTER & TRAY	12/05/2012	643.94	0.00	0.00	643.94	0.00	643.94	0.00	S/L	7.00
137	SCADA SOFTWARE N	12/02/2013	84,412.76	0.00	0.00	84,412.76	0.00	84,412.76	0.00	S/L	5.00
166	NEW COMPUTERS	7/16/2015	6,933.32	0.00	0.00	6,933.32	0.00	6,933.32	0.00	S/L	5.00
185	SECURITY CAMERA'S	4/17/2019	1,621.69	0.00	0.00	1,621.69	0.00	1,621.69	0.00	S/L	5.00
202	HTI	1/08/2020	8,980.00	0.00	0.00	8,980.00	0.00	8,980.00	0.00	S/L	5.00
209	Server	9/30/2021	6,417.29	0.00	0.00	6,417.29	0.00	6,417.29	0.00	S/L	5.00
212	MAPPING SYSTEM	12/13/2022	5,274.85	0.00	0.00	4,307.79	967.06	5,274.85	0.00	S/L	5.00
	OFFICE		133,081.86	0.00	0.00	132,114.80	967.06	133,081.86	0.00		
Group: PUMP EQUIPMENT											
138	PUMPING EQUIPMENT	1/01/1967	8,500.00	0.00	0.00	8,500.00	0.00	8,500.00	0.00	S/L	20.00
139	ALARM SYSTEM	1/01/1980	363.33	0.00	0.00	363.33	0.00	363.33	0.00	S/L	20.00
140	AUTOCON POWER SU	1/24/1994	216.27	0.00	0.00	216.27	0.00	216.27	0.00	S/L	20.00
141	PEERLESS BOOSTER	12/01/1994	10,390.29	0.00	0.00	10,390.29	0.00	10,390.29	0.00	S/L	20.00
142	GUAGE	1/08/1998	84.03	0.00	0.00	84.03	0.00	84.03	0.00	S/L	20.00
143	HWY 151 PUMP	2/25/1998	582.52	0.00	0.00	582.52	0.00	582.52	0.00	S/L	20.00
144	PUMP	6/02/1998	11,235.45	0.00	0.00	11,235.45	0.00	11,235.45	0.00	S/L	20.00
145	PUMP	6/02/1998	1,650.00	0.00	0.00	1,650.00	0.00	1,650.00	0.00	S/L	20.00
146	PUMP REPAIR	12/02/1998	207.50	0.00	0.00	207.50	0.00	207.50	0.00	S/L	20.00
147	PUMPING STATION	11/06/2013	31,479.63	0.00	0.00	11,842.36	899.42	12,741.78	18,737.85	S/L	35.00
	PUMP EQUIPMENT		64,709.02	0.00	0.00	45,071.75	899.42	45,971.17	18,737.85		
Group: TRANSMISSION											
148	LINES & MANES	1/01/1968	586,558.34	0.00	0.00	586,558.34	0.00	586,558.34	0.00	S/L	50.00
149	CUSTOMER CONTRI	1/01/1977	312,723.63	0.00	0.00	312,723.63	0.00	312,723.63	0.00	S/L	50.00
150	DOVE CREEK CONTR	1/01/1978	6,604.92	0.00	0.00	6,472.88	132.04	6,604.92	0.00	S/L	50.00
151	OLD LAW RD PROJECT	1/01/1980	17,173.35	0.00	0.00	15,971.33	343.47	16,314.80	858.55	S/L	50.00
152	ADDITION	1/01/1982	700.00	0.00	0.00	623.00	14.00	637.00	63.00	S/L	50.00
153	ADDITION	1/01/1983	50,571.66	0.00	0.00	43,997.22	1,011.43	45,008.65	5,563.01	S/L	50.00
154	ADDITION	1/01/1984	13,755.75	0.00	0.00	11,692.58	275.12	11,967.70	1,788.05	S/L	50.00
155	NEW BENTWOODS LI	1/01/1990	24,413.85	0.00	0.00	18,087.28	488.28	18,575.56	5,838.29	S/L	50.00
156	HWY 1472 LINE	8/15/1990	18,225.00	0.00	0.00	13,304.25	364.50	13,668.75	4,556.25	S/L	50.00
157	WATER MAINS-AVEN	10/31/1992	42,279.26	0.00	0.00	28,890.99	845.59	29,736.58	12,542.68	S/L	50.00
158	NINEVAH ROAD LINE	2/15/1995	14,830.81	0.00	0.00	9,467.12	296.62	9,763.74	5,067.07	S/L	50.00
159	ADDITIONS TO NINEVAH RD LI	1/15/1995	761.87	0.00	0.00	563.88	15.24	579.12	182.75	S/L	50.00
160	ADDITIONAL LINE	9/03/1997	13,725.00	0.00	0.00	8,052.00	274.50	8,326.50	5,398.50	S/L	50.00
161	BENSON VALLEY CO	7/01/2002	121,962.58	0.00	0.00	60,981.25	2,439.25	63,420.50	58,542.08	S/L	50.00
162	BENSON VALLEY CO	1/03/2003	5,770.00	0.00	0.00	2,769.60	115.40	2,885.00	2,885.00	S/L	50.00
163	NINEVAH WATER LINE	1/01/2005	10,513.10	0.00	0.00	4,625.72	210.26	4,835.98	5,677.12	S/L	50.00
164	MILLS LANE REPLACEMENT	10/30/2009	488,628.85	0.00	0.00	167,762.62	9,772.58	177,535.20	311,093.65	S/L	50.00
165	WATER LINES & MANES	11/02/2013	1,284,399.59	0.00	0.00	338,225.20	25,687.99	363,913.19	920,486.40	S/L	50.00

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: TRANSMISSION (continued)											
167	WATER LINES	10/07/2015	10,240.00	0.00	0.00	2,304.00	204.80	2,508.80	7,731.20	S/L	50.00
169	WATER LINES	5/15/2015	18,000.00	0.00	0.00	4,200.00	360.00	4,560.00	13,440.00	S/L	50.00
170	WATER LINES	6/10/2015	12,153.50	0.00	0.00	2,815.56	243.07	3,058.63	9,094.87	S/L	50.00
180	OLD LAWRENCEBURG ROAD	1/05/2018	34,828.16	0.00	0.00	6,269.04	696.56	6,965.60	27,862.56	S/L	50.00
181	STEWART HOME, GREASY CRE	7/13/2018	64,964.80	0.00	0.00	11,044.05	1,299.30	12,343.35	52,621.45	S/L	50.00
182	127 SOUTH	10/05/2018	70,785.00	0.00	0.00	11,679.53	1,415.70	13,095.23	57,689.77	S/L	50.00
183	EVERGREEN & CARDWELL LAI	12/11/2018	39,752.00	0.00	0.00	6,426.57	795.04	7,221.61	32,530.39	S/L	50.00
184	PIPE IMPROVEMENTS	12/15/2018	34,287.50	0.00	0.00	5,543.15	685.75	6,228.90	28,058.60	S/L	50.00
187	WATER LINES	5/03/2019	58,240.00	0.00	0.00	8,930.13	1,164.80	10,094.93	48,145.07	S/L	50.00
195	TRAILER PARK WATER LINES	8/15/2019	31,793.19	0.00	0.00	4,715.96	635.86	5,351.82	26,441.37	S/L	50.00
199	GREEN WILSON	6/05/2019	19,372.00	0.00	0.00	2,938.09	387.44	3,325.53	16,046.47	S/L	50.00
200	ERIN WAY	7/02/2019	9,302.00	0.00	0.00	1,395.30	186.04	1,581.34	7,720.66	S/L	50.00
201	TRAILER PARK WATER LINES	11/13/2019	20,700.00	0.00	0.00	2,967.00	414.00	3,381.00	17,319.00	S/L	50.00
203	PIPELINE	8/19/2020	7,546.00	0.00	0.00	955.83	150.92	1,106.75	6,439.25	S/L	50.00
204	PIPELINE	6/10/2020	13,448.00	0.00	0.00	1,770.65	268.96	2,039.61	11,408.39	S/L	50.00
205	PIPELINE - MILLS LN, SCHOFIE	11/24/2020	16,120.00	0.00	0.00	1,961.27	322.40	2,283.67	13,836.33	S/L	50.00
213	PIPELINE (SOUTH BENSON PRC	8/25/2022	120,461.69	0.00	0.00	10,440.00	2,409.23	12,849.23	107,612.46	S/L	50.00
	TRANSMISSION		3,595,591.40	0.00	0.00	1,717,125.02	53,926.14	1,771,051.16	1,824,540.24		
	Grand Total		8,321,613.38	0.00	0.00	2,783,709.92	179,790.67	2,963,500.59	5,358,112.79		

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: AUTO											
3	TOOL BOX	8/19/1982	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Memo	0.00
6	VAN	2/06/2014	900.00	0.00	0.00	900.00	0.00	900.00	0.00	S/L	5.00
211	TRUCK	8/02/2021	22,224.00	0.00	0.00	22,224.00	0.00	22,224.00	0.00	S/L	5.00
223	2011 FORD F250	8/16/2023	14,330.75	0.00	0.00	12,419.98	1,910.77	14,330.75	0.00	S/L	5.00
224	2014 FORD TRUCK	6/14/2024	12,156.00	0.00	0.00	8,711.80	2,431.20	11,143.00	1,013.00	S/L	5.00
240	2014 SUBARU FORESTER	8/20/2025	10,000.00	0.00	0.00	3,333.33	1,428.57	4,761.90	5,238.10	S/L	7.00
241	2016 DODGE RAM 5500	12/03/2025	24,000.00	0.00	0.00	7,142.85	3,428.57	10,571.42	13,428.58	S/L	7.00
	AUTO		83,610.75	0.00	0.00	54,731.96	9,199.11	63,931.07	19,679.68		
Group: BUILDINGS											
7	BLDG PUMP	1/01/1967	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00	S/L	40.00
8	NEW OFFICE	1/01/1980	15,191.19	0.00	0.00	15,191.19	0.00	15,191.19	0.00	S/L	25.00
9	FINISH OFFICE	1/01/1980	1,524.38	0.00	0.00	1,524.38	0.00	1,524.38	0.00	S/L	25.00
10	H/AC	1/01/1980	2,375.00	0.00	0.00	2,375.00	0.00	2,375.00	0.00	S/L	10.00
11	PORCH	1/01/1984	1,340.00	0.00	0.00	1,340.00	0.00	1,340.00	0.00	S/L	25.00
12	GARAGE BUILDING	8/01/1997	7,734.86	0.00	0.00	5,881.67	193.37	6,075.04	1,659.82	S/L	40.00
13	BUILDING	4/16/1998	2,610.40	0.00	0.00	1,936.05	65.26	2,001.31	609.09	S/L	40.00
14	BUILDING IMPROVEMENTS	12/31/1999	1,568.49	0.00	0.00	1,568.49	0.00	1,568.49	0.00	S/L	10.00
15	BUILDING IMPROVEMENTS	12/31/2012	4,391.00	0.00	0.00	4,391.00	0.00	4,391.00	0.00	S/L	10.00
16	LEASE IMPROVEMENTS	2/12/2013	3,450.00	0.00	0.00	3,430.83	19.17	3,450.00	0.00	S/L	15.00
168	OFFICE REMODELING	1/07/2015	7,940.26	0.00	0.00	2,580.63	198.51	2,779.14	5,161.12	S/L	40.00
192	GATES	2/07/2019	4,800.00	0.00	0.00	4,280.00	480.00	4,760.00	40.00	S/L	10.00
196	OFFICE REMODELING	11/06/2019	5,540.00	0.00	0.00	1,131.08	138.50	1,269.58	4,270.42	S/L	40.00
197	FURNACE	11/01/2019	2,950.00	0.00	0.00	1,606.14	196.67	1,802.81	1,147.19	S/L	15.00
208	New Builiding	5/14/2021	10,000.00	0.00	0.00	1,709.40	256.41	1,965.81	8,034.19	S/L	39.00
	BUILDINGS		73,915.58	0.00	0.00	51,445.86	1,547.89	52,993.75	20,921.83		
Group: DISTRIBUTION											
17	ENGINEERING	1/01/1978	6,159.40	0.00	0.00	6,159.40	0.00	6,159.40	0.00	S/L	40.00
18	NEW RESERVOUR	1/01/1979	158,549.32	0.00	0.00	158,549.32	0.00	158,549.32	0.00	S/L	40.00
19	FENCE	1/01/1979	2,296.00	0.00	0.00	2,296.00	0.00	2,296.00	0.00	S/L	10.00
20	REMOLDING	1/01/1979	18,909.50	0.00	0.00	18,909.50	0.00	18,909.50	0.00	S/L	20.00
21	OVERFLOW	1/01/1982	882.50	0.00	0.00	882.50	0.00	882.50	0.00	S/L	20.00
22	TANK IMPROVEMENT	8/31/1992	23,302.88	0.00	0.00	23,302.88	0.00	23,302.88	0.00	S/L	8.00
23	STORAGE TANK IMPROVEMEN	10/17/1995	16,930.00	0.00	0.00	16,930.00	0.00	16,930.00	0.00	S/L	8.00
24	RADIO CONTROL FO	4/03/1996	12,285.00	0.00	0.00	12,285.00	0.00	12,285.00	0.00	S/L	10.00
25	TANK REPAIR	12/02/1998	325.00	0.00	0.00	325.00	0.00	325.00	0.00	S/L	8.00
26	STANDPIPE	9/04/1998	900.00	0.00	0.00	658.13	22.50	680.63	219.37	S/L	40.00
27	STANDPIPE	9/04/1998	900.00	0.00	0.00	658.13	22.50	680.63	219.37	S/L	40.00
28	500,000 GAL RESERVOUR	11/02/2013	1,091,932.74	0.00	0.00	343,756.58	24,265.17	368,021.75	723,910.99	S/L	45.00
179	TANK IMPROVEMENTS	8/20/2018	45,480.00	0.00	0.00	9,432.92	1,010.67	10,443.59	35,036.41	S/L	45.00
218	PRESSURE REDUCING VALVE	3/01/2023	3,149.09	0.00	0.00	608.81	125.96	734.77	2,414.32	S/L	25.00
219	PRESSURE REDUCING VALVE	7/07/2023	3,149.09	0.00	0.00	566.82	125.96	692.78	2,456.31	S/L	25.00
220	ZURN WILKINS AUTO CONTRO	8/08/2023	4,079.37	0.00	0.00	720.67	163.17	883.84	3,195.53	S/L	25.00
225	ENGINEERING SERVICES - A/C	9/16/2024	185,840.00	0.00	0.00	12,079.60	3,716.80	15,796.40	170,043.60	S/L	50.00

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: DISTRIBUTION (continued)											
226	A/C WATER LINE PROJECT	10/18/2024	86,883.20	0.00	0.00	5,502.59	1,737.66	7,240.25	79,642.95	S/L	50.00
227	A/C WATER LINE PROJECT	11/19/2024	161,139.47	0.00	0.00	9,936.94	3,222.79	13,159.73	147,979.74	S/L	50.00
228	A/C WATER LINE PROJECT	11/01/2025	431,193.71	0.00	0.00	18,685.05	8,623.87	27,308.92	403,884.79	S/L	50.00
230	SOUTH BENSON PROJECT - MO	8/28/2025	24,451.42	0.00	0.00	1,141.07	489.03	1,630.10	22,821.32	S/L	50.00
239	A/C WATER LINE PROJECT	11/01/2025	940,105.96	0.00	0.00	40,737.93	18,802.12	59,540.05	880,565.91	S/L	50.00
243	A/C WATER LINE JANUARY	1/30/2026	37,780.00	0.00	0.00	1,448.23	755.60	2,203.83	35,576.17	S/L	50.00
244	A/C WATER LINE FEB	2/28/2026	152,056.85	0.00	0.00	5,575.42	3,041.14	8,616.56	143,440.29	S/L	50.00
245	A/C WATER LINE MARCH	3/31/2026	9,436.00	0.00	0.00	330.26	188.72	518.98	8,917.02	S/L	50.00
246	A/C WATER LINE APRIL	4/30/2026	47,516.52	0.00	0.00	1,583.88	950.33	2,534.21	44,982.31	S/L	50.00
247	A/C WATER LINE MAY	5/31/2026	51,354.97	0.00	0.00	1,626.24	1,027.10	2,653.34	48,701.63	S/L	50.00
248	A/C WATER LINE SEPTEMBER	9/30/2026	117,503.25	0.00	0.00	2,937.59	2,350.07	5,287.66	112,215.59	S/L	50.00
	DISTRIBUTION		3,634,491.24	0.00	0.00	697,626.46	70,641.16	768,267.62	2,866,223.62		
Group: FIRE HYDRA											
29	HYDRANTS	1/01/1970	4,087.00	0.00	0.00	4,087.00	0.00	4,087.00	0.00	S/L	50.00
30	HYDRANTS	1/01/1973	14,070.00	0.00	0.00	14,070.00	0.00	14,070.00	0.00	S/L	50.00
31	HYDRANTS	1/01/1982	450.00	0.00	0.00	450.00	0.00	450.00	0.00	S/L	50.00
32	HYDRANTS	1/01/1983	250.00	0.00	0.00	250.00	0.00	250.00	0.00	S/L	50.00
33	HYDRANTS	5/31/1990	593.80	0.00	0.00	593.80	0.00	593.80	0.00	S/L	50.00
34	HYDRANT AT TRIGO	5/15/1991	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	0.00	S/L	50.00
35	HYDRANTS	6/30/1993	1,037.52	0.00	0.00	1,037.52	0.00	1,037.52	0.00	S/L	50.00
36	8 FLUSH HYDRANTS	9/30/1995	1,744.39	0.00	0.00	1,744.39	0.00	1,744.39	0.00	S/L	50.00
37	FIRE HYDRANT	4/12/2002	325.31	0.00	0.00	276.62	6.51	283.13	42.18	S/L	50.00
38	FIRE HYDRANTS	4/24/2003	231.99	0.00	0.00	185.60	4.64	190.24	41.75	S/L	50.00
39	FIRE HYDRANTS	10/06/2003	833.00	0.00	0.00	666.40	16.66	683.06	149.94	S/L	50.00
40	FIRE HYDRANTS	9/01/2004	1,455.00	0.00	0.00	1,042.75	29.10	1,071.85	383.15	S/L	50.00
41	FIRE HYDRANTS	7/01/2005	809.30	0.00	0.00	546.37	16.19	562.56	246.74	S/L	50.00
42	FIRE HYDRANTS	12/31/2006	1,146.16	0.00	0.00	687.66	22.92	710.58	435.58	S/L	50.00
43	FIRE HYDRANTS AT	10/22/2009	578.00	0.00	0.00	264.92	11.56	276.48	301.52	S/L	50.00
171	HYDRANT ON SOUTH BENSON	9/04/2015	7,264.00	0.00	0.00	1,791.79	145.28	1,937.07	5,326.93	S/L	50.00
174	HYDRANTS	9/14/2016	3,262.19	0.00	0.00	739.39	65.24	804.63	2,457.56	S/L	50.00
214	HYDRANTS	4/30/2022	12,875.00	0.00	0.00	1,459.17	257.50	1,716.67	11,158.33	S/L	50.00
216	HYDRANTS	8/05/2022	9,183.10	0.00	0.00	994.83	183.66	1,178.49	8,004.61	S/L	50.00
217	HYDRANTS	10/17/2022	3,104.35	0.00	0.00	320.80	62.09	382.89	2,721.46	S/L	50.00
	FIRE HYDRA		64,500.11	0.00	0.00	32,409.01	821.35	33,230.36	31,269.75		
Group: LAND											
44	LAND	1/01/2000	4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00	Land	0.00
	LAND		4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00		
Group: MAINT EQUIPMENT											
45	PORTAPUMP	12/05/1991	630.00	0.00	0.00	630.00	0.00	630.00	0.00	S/L	8.00
47	GENERATOR	8/10/1996	585.40	0.00	0.00	585.40	0.00	585.40	0.00	S/L	10.00
48	WATER METER	7/23/1998	507.75	0.00	0.00	507.75	0.00	507.75	0.00	200DB	10.0

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: MAINT EQUIPMENT (continued)											
49	WATER METER	4/16/2002	340.20	0.00	0.00	340.20	0.00	340.20	0.00	S/L	10.00
50	BACKHOE	7/01/2003	217.90	0.00	0.00	217.90	0.00	217.90	0.00	S/L	10.00
51	LEAK DETECTOR	1/04/2012	6,540.00	0.00	0.00	6,540.00	0.00	6,540.00	0.00	S/L	7.00
52	WATER PUMP	1/24/2014	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	0.00	S/L	10.00
53	GENERATOR	1/24/2014	537.20	0.00	0.00	537.20	0.00	537.20	0.00	S/L	10.00
54	DITCH WITCH	5/22/2014	3,825.15	0.00	0.00	3,825.15	0.00	3,825.15	0.00	S/L	10.00
191	BORING MACHINE	8/02/2019	2,000.00	0.00	0.00	1,683.33	200.00	1,883.33	116.67	S/L	10.00
198	FLUSHING DEVICES	12/11/2019	4,203.64	0.00	0.00	3,397.91	420.36	3,818.27	385.37	S/L	10.00
210	GPR Probe	10/18/2021	16,290.00	0.00	0.00	10,045.50	1,629.00	11,674.50	4,615.50	S/L	10.00
221	2024 LOAD TRAIL LLC TRAILEF	10/04/2023	7,100.00	0.00	0.00	6,035.00	1,065.00	7,100.00	0.00	S/L	5.00
222	CASE CX37C COMPACT EXCAV	10/05/2023	53,937.75	0.00	0.00	45,847.09	8,090.66	53,937.75	0.00	S/L	5.00
	MAINT EQUIPMENT		97,814.99	0.00	0.00	81,292.43	11,405.02	92,697.45	5,117.54		
Group: METER INSTALLATION											
177	BYPASS METER PROJECT #4265	8/03/2017	35,300.00	0.00	0.00	8,171.25	784.44	8,955.69	26,344.31	S/L	45.00
194	HYDRANTS	2/01/2019	26,109.60	0.00	0.00	11,640.53	1,305.48	12,946.01	13,163.59	S/L	20.00
242	METER INSTALLATION LABOR	6/30/2025	74,805.52	0.00	0.00	9,350.70	3,740.28	13,090.98	61,714.54	S/L	20.00
	METER INSTALLATION		136,215.12	0.00	0.00	29,162.48	5,830.20	34,992.68	101,222.44		
Group: METERS											
1	METERS	5/13/2015	1,456.00	0.00	0.00	461.07	36.40	497.47	958.53	S/L	40.00
172	METERS	5/11/2016	650.00	0.00	0.00	189.58	16.25	205.83	444.17	S/L	40.00
173	METERS	7/13/2016	1,560.00	0.00	0.00	448.50	39.00	487.50	1,072.50	S/L	40.00
175	METERS	10/12/2016	5,016.00	0.00	0.00	1,410.75	125.40	1,536.15	3,479.85	S/L	40.00
176	METERS	2/08/2017	3,288.00	0.00	0.00	897.35	82.20	979.55	2,308.45	S/L	40.00
178	METERS	11/07/2018	3,690.00	0.00	0.00	845.63	92.25	937.88	2,752.12	S/L	40.00
193	METERS	4/10/2019	16,637.01	0.00	0.00	7,278.69	831.85	8,110.54	8,526.47	S/L	20.00
207	METERS	6/10/2020	28,754.93	0.00	0.00	5,451.43	718.87	6,170.30	22,584.63	S/L	40.00
215	METERS	6/23/2022	7,930.87	0.00	0.00	1,090.49	198.27	1,288.76	6,642.11	S/L	40.00
229	METERS	1/03/2025	2,520.00	0.00	0.00	378.00	126.00	504.00	2,016.00	S/L	20.00
231	METERS	2/07/2025	24,084.00	0.00	0.00	3,512.25	1,204.20	4,716.45	19,367.55	S/L	20.00
232	METERS	2/07/2025	26,091.00	0.00	0.00	3,804.94	1,304.55	5,109.49	20,981.51	S/L	20.00
233	METERS	2/26/2025	50,175.00	0.00	0.00	7,108.13	2,508.75	9,616.88	40,558.12	S/L	20.00
234	METERS	3/11/2025	66,900.00	0.00	0.00	9,477.50	3,345.00	12,822.50	54,077.50	S/L	20.00
235	METERS	4/01/2025	100,350.00	0.00	0.00	13,798.13	5,017.50	18,815.63	81,534.37	S/L	20.00
236	METERS	6/17/2025	2,090.00	0.00	0.00	261.25	104.50	365.75	1,724.25	S/L	20.00
237	FPB SMART POINTS	9/19/2025	89,561.75	0.00	0.00	10,075.70	4,478.09	14,553.79	75,007.96	S/L	20.00
238	METERS	10/10/2025	2,122.75	0.00	0.00	238.81	106.14	344.95	1,777.80	S/L	20.00
	METERS		432,877.31	0.00	0.00	66,728.20	20,335.22	87,063.42	345,813.89		
Group: OFFICE											
128	OFFICE EQUIPMENT	1/01/1977	1,098.85	0.00	0.00	1,098.85	0.00	1,098.85	0.00	S/L	20.00
129	LAWN MOWER	9/30/1986	189.88	0.00	0.00	189.88	0.00	189.88	0.00	S/L	10.00
130	3 CHAIRS	6/30/1996	135.00	0.00	0.00	135.00	0.00	135.00	0.00	S/L	10.00

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: OFFICE (continued)											
131	2006 NEW COPIER	6/30/2006	599.99	0.00	0.00	599.99	0.00	599.99	0.00	S/L	7.00
132	2006 NEW COMPUTER	6/30/2006	3,071.00	0.00	0.00	3,071.00	0.00	3,071.00	0.00	S/L	3.00
133	HAND-HELD UPDATE	12/09/2008	12,100.00	0.00	0.00	12,100.00	0.00	12,100.00	0.00	S/L	5.00
134	FAX MACHINE, INK	11/04/2009	99.99	0.00	0.00	99.99	0.00	99.99	0.00	S/L	8.00
135	2 DELL COMPUTERS	12/06/2012	1,503.30	0.00	0.00	1,503.30	0.00	1,503.30	0.00	S/L	5.00
136	PRINTER & TRAY	12/05/2012	643.94	0.00	0.00	643.94	0.00	643.94	0.00	S/L	7.00
137	SCADA SOFTWARE N	12/02/2013	84,412.76	0.00	0.00	84,412.76	0.00	84,412.76	0.00	S/L	5.00
166	NEW COMPUTERS	7/16/2015	6,933.32	0.00	0.00	6,933.32	0.00	6,933.32	0.00	S/L	5.00
185	SECURITY CAMERA'S	4/17/2019	1,621.69	0.00	0.00	1,621.69	0.00	1,621.69	0.00	S/L	5.00
202	HTI	1/08/2020	8,980.00	0.00	0.00	8,980.00	0.00	8,980.00	0.00	S/L	5.00
209	Server	9/30/2021	6,417.29	0.00	0.00	6,417.29	0.00	6,417.29	0.00	S/L	5.00
212	MAPPING SYSTEM	12/13/2022	5,274.85	0.00	0.00	5,274.85	0.00	5,274.85	0.00	S/L	5.00
	OFFICE		133,081.86	0.00	0.00	133,081.86	0.00	133,081.86	0.00		
Group: PUMP EQUIPMENT											
138	PUMPING EQUIPMENT	1/01/1967	8,500.00	0.00	0.00	8,500.00	0.00	8,500.00	0.00	S/L	20.00
139	ALARM SYSTEM	1/01/1980	363.33	0.00	0.00	363.33	0.00	363.33	0.00	S/L	20.00
140	AUTOCON POWER SU	1/24/1994	216.27	0.00	0.00	216.27	0.00	216.27	0.00	S/L	20.00
141	PEERLESS BOOSTER	12/01/1994	10,390.29	0.00	0.00	10,390.29	0.00	10,390.29	0.00	S/L	20.00
142	GUAGE	1/08/1998	84.03	0.00	0.00	84.03	0.00	84.03	0.00	S/L	20.00
143	HWY 151 PUMP	2/25/1998	582.52	0.00	0.00	582.52	0.00	582.52	0.00	S/L	20.00
144	PUMP	6/02/1998	11,235.45	0.00	0.00	11,235.45	0.00	11,235.45	0.00	S/L	20.00
145	PUMP	6/02/1998	1,650.00	0.00	0.00	1,650.00	0.00	1,650.00	0.00	S/L	20.00
146	PUMP REPAIR	12/02/1998	207.50	0.00	0.00	207.50	0.00	207.50	0.00	S/L	20.00
147	PUMPING STATION	11/06/2013	31,479.63	0.00	0.00	12,741.78	899.42	13,641.20	17,838.43	S/L	35.00
	PUMP EQUIPMENT		64,709.02	0.00	0.00	45,971.17	899.42	46,870.59	17,838.43		
Group: TRANSMISSION											
148	LINES & MANES	1/01/1968	586,558.34	0.00	0.00	586,558.34	0.00	586,558.34	0.00	S/L	50.00
149	CUSTOMER CONTRI	1/01/1977	312,723.63	0.00	0.00	312,723.63	0.00	312,723.63	0.00	S/L	50.00
150	DOVE CREEK CONTR	1/01/1978	6,604.92	0.00	0.00	6,604.92	0.00	6,604.92	0.00	S/L	50.00
151	OLD LAW RD PROJECT	1/01/1980	17,173.35	0.00	0.00	16,314.80	343.47	16,658.27	515.08	S/L	50.00
152	ADDITION	1/01/1982	700.00	0.00	0.00	637.00	14.00	651.00	49.00	S/L	50.00
153	ADDITION	1/01/1983	50,571.66	0.00	0.00	45,008.65	1,011.43	46,020.08	4,551.58	S/L	50.00
154	ADDITION	1/01/1984	13,755.75	0.00	0.00	11,967.70	275.12	12,242.82	1,512.93	S/L	50.00
155	NEW BENTWOODS LI	1/01/1990	24,413.85	0.00	0.00	18,575.56	488.28	19,063.84	5,350.01	S/L	50.00
156	HWY 1472 LINE	8/15/1990	18,225.00	0.00	0.00	13,668.75	364.50	14,033.25	4,191.75	S/L	50.00
157	WATER MAINS-AVEN	10/31/1992	42,279.26	0.00	0.00	29,736.58	845.59	30,582.17	11,697.09	S/L	50.00
158	NINEVAH ROAD LINE	2/15/1995	14,830.81	0.00	0.00	9,763.74	296.62	10,060.36	4,770.45	S/L	50.00
159	ADDITIONS TO NINEVAH RD LI	1/15/1995	761.87	0.00	0.00	579.12	15.24	594.36	167.51	S/L	50.00
160	ADDITIONAL LINE	9/03/1997	13,725.00	0.00	0.00	8,326.50	274.50	8,601.00	5,124.00	S/L	50.00
161	BENSON VALLEY CO	7/01/2002	121,962.58	0.00	0.00	63,420.50	2,439.25	65,859.75	56,102.83	S/L	50.00
162	BENSON VALLEY CO	1/03/2003	5,770.00	0.00	0.00	2,885.00	115.40	3,000.40	2,769.60	S/L	50.00
163	NINEVAH WATER LINE	1/01/2005	10,513.10	0.00	0.00	4,835.98	210.26	5,046.24	5,466.86	S/L	50.00
164	MILLS LANE REPLACEMENT	10/30/2009	488,628.85	0.00	0.00	177,535.20	9,772.58	187,307.78	301,321.07	S/L	50.00
165	WATER LINES & MANES	11/02/2013	1,284,399.59	0.00	0.00	363,913.19	25,687.99	389,601.18	894,798.41	S/L	50.00

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Group: TRANSMISSION (continued)											
167	WATER LINES	10/07/2015	10,240.00	0.00	0.00	2,508.80	204.80	2,713.60	7,526.40	S/L	50.00
169	WATER LINES	5/15/2015	18,000.00	0.00	0.00	4,560.00	360.00	4,920.00	13,080.00	S/L	50.00
170	WATER LINES	6/10/2015	12,153.50	0.00	0.00	3,058.63	243.07	3,301.70	8,851.80	S/L	50.00
180	OLD LAWRENCEBURG ROAD	1/05/2018	34,828.16	0.00	0.00	6,965.60	696.56	7,662.16	27,166.00	S/L	50.00
181	STEWART HOME, GREASY CRE	7/13/2018	64,964.80	0.00	0.00	12,343.35	1,299.30	13,642.65	51,322.15	S/L	50.00
182	127 SOUTH	10/05/2018	70,785.00	0.00	0.00	13,095.23	1,415.70	14,510.93	56,274.07	S/L	50.00
183	EVERGREEN & CARDWELL LAI	12/11/2018	39,752.00	0.00	0.00	7,221.61	795.04	8,016.65	31,735.35	S/L	50.00
184	PIPE IMPROVEMENTS	12/15/2018	34,287.50	0.00	0.00	6,228.90	685.75	6,914.65	27,372.85	S/L	50.00
187	WATER LINES	5/03/2019	58,240.00	0.00	0.00	10,094.93	1,164.80	11,259.73	46,980.27	S/L	50.00
195	TRAILER PARK WATER LINES	8/15/2019	31,793.19	0.00	0.00	5,351.82	635.86	5,987.68	25,805.51	S/L	50.00
199	GREEN WILSON	6/05/2019	19,372.00	0.00	0.00	3,325.53	387.44	3,712.97	15,659.03	S/L	50.00
200	ERIN WAY	7/02/2019	9,302.00	0.00	0.00	1,581.34	186.04	1,767.38	7,534.62	S/L	50.00
201	TRAILER PARK WATER LINES	11/13/2019	20,700.00	0.00	0.00	3,381.00	414.00	3,795.00	16,905.00	S/L	50.00
203	PIPELINE	8/19/2020	7,546.00	0.00	0.00	1,106.75	150.92	1,257.67	6,288.33	S/L	50.00
204	PIPELINE	6/10/2020	13,448.00	0.00	0.00	2,039.61	268.96	2,308.57	11,139.43	S/L	50.00
205	PIPELINE - MILLS LN, SCHOFIE	11/24/2020	16,120.00	0.00	0.00	2,283.67	322.40	2,606.07	13,513.93	S/L	50.00
213	PIPELINE (SOUTH BENSON PRC	8/25/2022	120,461.69	0.00	0.00	12,849.23	2,409.23	15,258.46	105,203.23	S/L	50.00
	TRANSMISSION		3,595,591.40	0.00	0.00	1,771,051.16	53,794.10	1,824,845.26	1,770,746.14		
	Grand Total		8,321,613.38	0.00	0.00	2,963,500.59	174,473.47	3,137,974.06	5,183,639.32		

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: AUTO											
3	TOOL BOX	8/19/1982	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Memo	0.00
6	VAN	2/06/2014	900.00	0.00	0.00	900.00	0.00	900.00	0.00	S/L	5.00
211	TRUCK	8/02/2021	22,224.00	0.00	0.00	22,224.00	0.00	22,224.00	0.00	S/L	5.00
223	2011 FORD F250	8/16/2023	14,330.75	0.00	0.00	14,330.75	0.00	14,330.75	0.00	S/L	5.00
224	2014 FORD TRUCK	6/14/2024	12,156.00	0.00	0.00	11,143.00	1,013.00	12,156.00	0.00	S/L	5.00
240	2014 SUBARU FORESTER	8/20/2025	10,000.00	0.00	0.00	4,761.90	1,428.57	6,190.47	3,809.53	S/L	7.00
241	2016 DODGE RAM 5500	12/03/2025	24,000.00	0.00	0.00	10,571.42	3,428.57	13,999.99	10,000.01	S/L	7.00
		AUTO	83,610.75	0.00	0.00	63,931.07	5,870.14	69,801.21	13,809.54		
Group: BUILDINGS											
7	BLDG PUMP	1/01/1967	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00	S/L	40.00
8	NEW OFFICE	1/01/1980	15,191.19	0.00	0.00	15,191.19	0.00	15,191.19	0.00	S/L	25.00
9	FINISH OFFICE	1/01/1980	1,524.38	0.00	0.00	1,524.38	0.00	1,524.38	0.00	S/L	25.00
10	H/AC	1/01/1980	2,375.00	0.00	0.00	2,375.00	0.00	2,375.00	0.00	S/L	10.00
11	PORCH	1/01/1984	1,340.00	0.00	0.00	1,340.00	0.00	1,340.00	0.00	S/L	25.00
12	GARAGE BUILDING	8/01/1997	7,734.86	0.00	0.00	6,075.04	193.37	6,268.41	1,466.45	S/L	40.00
13	BUILDING	4/16/1998	2,610.40	0.00	0.00	2,001.31	65.26	2,066.57	543.83	S/L	40.00
14	BUILDING IMPROVEMENTS	12/31/1999	1,568.49	0.00	0.00	1,568.49	0.00	1,568.49	0.00	S/L	10.00
15	BUILDING IMPROVEMENTS	12/31/2012	4,391.00	0.00	0.00	4,391.00	0.00	4,391.00	0.00	S/L	10.00
16	LEASE IMPROVEMENTS	2/12/2013	3,450.00	0.00	0.00	3,450.00	0.00	3,450.00	0.00	S/L	15.00
168	OFFICE REMODELING	1/07/2015	7,940.26	0.00	0.00	2,779.14	198.51	2,977.65	4,962.61	S/L	40.00
192	GATES	2/07/2019	4,800.00	0.00	0.00	4,760.00	40.00	4,800.00	0.00	S/L	10.00
196	OFFICE REMODELING	11/06/2019	5,540.00	0.00	0.00	1,269.58	138.50	1,408.08	4,131.92	S/L	40.00
197	FURNACE	11/01/2019	2,950.00	0.00	0.00	1,802.81	196.67	1,999.48	950.52	S/L	15.00
208	New Builiding	5/14/2021	10,000.00	0.00	0.00	1,965.81	256.41	2,222.22	7,777.78	S/L	39.00
		BUILDINGS	73,915.58	0.00	0.00	52,993.75	1,088.72	54,082.47	19,833.11		
Group: DISTRIBUTION											
17	ENGINEERING	1/01/1978	6,159.40	0.00	0.00	6,159.40	0.00	6,159.40	0.00	S/L	40.00
18	NEW RESERVOUR	1/01/1979	158,549.32	0.00	0.00	158,549.32	0.00	158,549.32	0.00	S/L	40.00
19	FENCE	1/01/1979	2,296.00	0.00	0.00	2,296.00	0.00	2,296.00	0.00	S/L	10.00
20	REMOLDING	1/01/1979	18,909.50	0.00	0.00	18,909.50	0.00	18,909.50	0.00	S/L	20.00
21	OVERFLOW	1/01/1982	882.50	0.00	0.00	882.50	0.00	882.50	0.00	S/L	20.00
22	TANK IMPROVEMENT	8/31/1992	23,302.88	0.00	0.00	23,302.88	0.00	23,302.88	0.00	S/L	8.00
23	STORAGE TANK IMPROVEMEN	10/17/1995	16,930.00	0.00	0.00	16,930.00	0.00	16,930.00	0.00	S/L	8.00
24	RADIO CONTROL FO	4/03/1996	12,285.00	0.00	0.00	12,285.00	0.00	12,285.00	0.00	S/L	10.00
25	TANK REPAIR	12/02/1998	325.00	0.00	0.00	325.00	0.00	325.00	0.00	S/L	8.00
26	STANDPIPE	9/04/1998	900.00	0.00	0.00	680.63	22.50	703.13	196.87	S/L	40.00
27	STANDPIPE	9/04/1998	900.00	0.00	0.00	680.63	22.50	703.13	196.87	S/L	40.00
28	500,000 GAL RESERVOUR	11/02/2013	1,091,932.74	0.00	0.00	368,021.75	24,265.17	392,286.92	699,645.82	S/L	45.00
179	TANK IMPROVEMENTS	8/20/2018	45,480.00	0.00	0.00	10,443.59	1,010.67	11,454.26	34,025.74	S/L	45.00
218	PRESSURE REDUCING VALVE	3/01/2023	3,149.09	0.00	0.00	734.77	125.96	860.73	2,288.36	S/L	25.00
219	PRESSURE REDUCING VALVE	7/07/2023	3,149.09	0.00	0.00	692.78	125.96	818.74	2,330.35	S/L	25.00
220	ZURN WILKINS AUTO CONTRO	8/08/2023	4,079.37	0.00	0.00	883.84	163.17	1,047.01	3,032.36	S/L	25.00
225	ENGINEERING SERVICES - A/C	9/16/2024	185,840.00	0.00	0.00	15,796.40	3,716.80	19,513.20	166,326.80	S/L	50.00

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: DISTRIBUTION (continued)											
226	A/C WATER LINE PROJECT	10/18/2024	86,883.20	0.00	0.00	7,240.25	1,737.66	8,977.91	77,905.29	S/L	50.00
227	A/C WATER LINE PROJECT	11/19/2024	161,139.47	0.00	0.00	13,159.73	3,222.79	16,382.52	144,756.95	S/L	50.00
228	A/C WATER LINE PROJECT	11/01/2025	431,193.71	0.00	0.00	27,308.92	8,623.87	35,932.79	395,260.92	S/L	50.00
230	SOUTH BENSON PROJECT - MO	8/28/2025	24,451.42	0.00	0.00	1,630.10	489.03	2,119.13	22,332.29	S/L	50.00
239	A/C WATER LINE PROJECT	11/01/2025	940,105.96	0.00	0.00	59,540.05	18,802.12	78,342.17	861,763.79	S/L	50.00
243	A/C WATER LINE JANUARY	1/30/2026	37,780.00	0.00	0.00	2,203.83	755.60	2,959.43	34,820.57	S/L	50.00
244	A/C WATER LINE FEB	2/28/2026	152,056.85	0.00	0.00	8,616.56	3,041.14	11,657.70	140,399.15	S/L	50.00
245	A/C WATER LINE MARCH	3/31/2026	9,436.00	0.00	0.00	518.98	188.72	707.70	8,728.30	S/L	50.00
246	A/C WATER LINE APRIL	4/30/2026	47,516.52	0.00	0.00	2,534.21	950.33	3,484.54	44,031.98	S/L	50.00
247	A/C WATER LINE MAY	5/31/2026	51,354.97	0.00	0.00	2,653.34	1,027.10	3,680.44	47,674.53	S/L	50.00
248	A/C WATER LINE SEPTEMBER	9/30/2026	117,503.25	0.00	0.00	5,287.66	2,350.07	7,637.73	109,865.52	S/L	50.00
	DISTRIBUTION		3,634,491.24	0.00	0.00	768,267.62	70,641.16	838,908.78	2,795,582.46		
Group: FIRE HYDRA											
29	HYDRANTS	1/01/1970	4,087.00	0.00	0.00	4,087.00	0.00	4,087.00	0.00	S/L	50.00
30	HYDRANTS	1/01/1973	14,070.00	0.00	0.00	14,070.00	0.00	14,070.00	0.00	S/L	50.00
31	HYDRANTS	1/01/1982	450.00	0.00	0.00	450.00	0.00	450.00	0.00	S/L	50.00
32	HYDRANTS	1/01/1983	250.00	0.00	0.00	250.00	0.00	250.00	0.00	S/L	50.00
33	HYDRANTS	5/31/1990	593.80	0.00	0.00	593.80	0.00	593.80	0.00	S/L	50.00
34	HYDRANT AT TRIGO	5/15/1991	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	0.00	S/L	50.00
35	HYDRANTS	6/30/1993	1,037.52	0.00	0.00	1,037.52	0.00	1,037.52	0.00	S/L	50.00
36	8 FLUSH HYDRANTS	9/30/1995	1,744.39	0.00	0.00	1,744.39	0.00	1,744.39	0.00	S/L	50.00
37	FIRE HYDRANT	4/12/2002	325.31	0.00	0.00	283.13	6.51	289.64	35.67	S/L	50.00
38	FIRE HYDRANTS	4/24/2003	231.99	0.00	0.00	190.24	4.64	194.88	37.11	S/L	50.00
39	FIRE HYDRANTS	10/06/2003	833.00	0.00	0.00	683.06	16.66	699.72	133.28	S/L	50.00
40	FIRE HYDRANTS	9/01/2004	1,455.00	0.00	0.00	1,071.85	29.10	1,100.95	354.05	S/L	50.00
41	FIRE HYDRANTS	7/01/2005	809.30	0.00	0.00	562.56	16.19	578.75	230.55	S/L	50.00
42	FIRE HYDRANTS	12/31/2006	1,146.16	0.00	0.00	710.58	22.92	733.50	412.66	S/L	50.00
43	FIRE HYDRANTS AT	10/22/2009	578.00	0.00	0.00	276.48	11.56	288.04	289.96	S/L	50.00
171	HYDRANT ON SOUTH BENSON	9/04/2015	7,264.00	0.00	0.00	1,937.07	145.28	2,082.35	5,181.65	S/L	50.00
174	HYDRANTS	9/14/2016	3,262.19	0.00	0.00	804.63	65.24	869.87	2,392.32	S/L	50.00
214	HYDRANTS	4/30/2022	12,875.00	0.00	0.00	1,716.67	257.50	1,974.17	10,900.83	S/L	50.00
216	HYDRANTS	8/05/2022	9,183.10	0.00	0.00	1,178.49	183.66	1,362.15	7,820.95	S/L	50.00
217	HYDRANTS	10/17/2022	3,104.35	0.00	0.00	382.89	62.09	444.98	2,659.37	S/L	50.00
	FIRE HYDRA		64,500.11	0.00	0.00	33,230.36	821.35	34,051.71	30,448.40		
Group: LAND											
44	LAND	1/01/2000	4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00	Land	0.00
	LAND		4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00		
Group: MAINT EQUIPMENT											
45	PORTAPUMP	12/05/1991	630.00	0.00	0.00	630.00	0.00	630.00	0.00	S/L	8.00
47	GENERATOR	8/10/1996	585.40	0.00	0.00	585.40	0.00	585.40	0.00	S/L	10.00
48	WATER METER	7/23/1998	507.75	0.00	0.00	507.75	0.00	507.75	0.00	200DB	10.0

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: MAINT EQUIPMENT (continued)											
49	WATER METER	4/16/2002	340.20	0.00	0.00	340.20	0.00	340.20	0.00	S/L	10.00
50	BACKHOE	7/01/2003	217.90	0.00	0.00	217.90	0.00	217.90	0.00	S/L	10.00
51	LEAK DETECTOR	1/04/2012	6,540.00	0.00	0.00	6,540.00	0.00	6,540.00	0.00	S/L	7.00
52	WATER PUMP	1/24/2014	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	0.00	S/L	10.00
53	GENERATOR	1/24/2014	537.20	0.00	0.00	537.20	0.00	537.20	0.00	S/L	10.00
54	DITCH WITCH	5/22/2014	3,825.15	0.00	0.00	3,825.15	0.00	3,825.15	0.00	S/L	10.00
191	BORING MACHINE	8/02/2019	2,000.00	0.00	0.00	1,883.33	116.67	2,000.00	0.00	S/L	10.00
198	FLUSHING DEVICES	12/11/2019	4,203.64	0.00	0.00	3,818.27	385.37	4,203.64	0.00	S/L	10.00
210	GPR Probe	10/18/2021	16,290.00	0.00	0.00	11,674.50	1,629.00	13,303.50	2,986.50	S/L	10.00
221	2024 LOAD TRAIL LLC TRAILEF	10/04/2023	7,100.00	0.00	0.00	7,100.00	0.00	7,100.00	0.00	S/L	5.00
222	CASE CX37C COMPACT EXCAV	10/05/2023	53,937.75	0.00	0.00	53,937.75	0.00	53,937.75	0.00	S/L	5.00
	MAINT EQUIPMENT		97,814.99	0.00	0.00	92,697.45	2,131.04	94,828.49	2,986.50		
Group: METER INSTALLATION											
177	BYPASS METER PROJECT #426	8/03/2017	35,300.00	0.00	0.00	8,955.69	784.44	9,740.13	25,559.87	S/L	45.00
194	HYDRANTS	2/01/2019	26,109.60	0.00	0.00	12,946.01	1,305.48	14,251.49	11,858.11	S/L	20.00
242	METER INSTALLATION LABOR	6/30/2025	74,805.52	0.00	0.00	13,090.98	3,740.28	16,831.26	57,974.26	S/L	20.00
	METER INSTALLATION		136,215.12	0.00	0.00	34,992.68	5,830.20	40,822.88	95,392.24		
Group: METERS											
1	METERS	5/13/2015	1,456.00	0.00	0.00	497.47	36.40	533.87	922.13	S/L	40.00
172	METERS	5/11/2016	650.00	0.00	0.00	205.83	16.25	222.08	427.92	S/L	40.00
173	METERS	7/13/2016	1,560.00	0.00	0.00	487.50	39.00	526.50	1,033.50	S/L	40.00
175	METERS	10/12/2016	5,016.00	0.00	0.00	1,536.15	125.40	1,661.55	3,354.45	S/L	40.00
176	METERS	2/08/2017	3,288.00	0.00	0.00	979.55	82.20	1,061.75	2,226.25	S/L	40.00
178	METERS	11/07/2018	3,690.00	0.00	0.00	937.88	92.25	1,030.13	2,659.87	S/L	40.00
193	METERS	4/10/2019	16,637.01	0.00	0.00	8,110.54	831.85	8,942.39	7,694.62	S/L	20.00
207	METERS	6/10/2020	28,754.93	0.00	0.00	6,170.30	718.87	6,889.17	21,865.76	S/L	40.00
215	METERS	6/23/2022	7,930.87	0.00	0.00	1,288.76	198.27	1,487.03	6,443.84	S/L	40.00
229	METERS	1/03/2025	2,520.00	0.00	0.00	504.00	126.00	630.00	1,890.00	S/L	20.00
231	METERS	2/07/2025	24,084.00	0.00	0.00	4,716.45	1,204.20	5,920.65	18,163.35	S/L	20.00
232	METERS	2/07/2025	26,091.00	0.00	0.00	5,109.49	1,304.55	6,414.04	19,676.96	S/L	20.00
233	METERS	2/26/2025	50,175.00	0.00	0.00	9,616.88	2,508.75	12,125.63	38,049.37	S/L	20.00
234	METERS	3/11/2025	66,900.00	0.00	0.00	12,822.50	3,345.00	16,167.50	50,732.50	S/L	20.00
235	METERS	4/01/2025	100,350.00	0.00	0.00	18,815.63	5,017.50	23,833.13	76,516.87	S/L	20.00
236	METERS	6/17/2025	2,090.00	0.00	0.00	365.75	104.50	470.25	1,619.75	S/L	20.00
237	FPB SMART POINTS	9/19/2025	89,561.75	0.00	0.00	14,553.79	4,478.09	19,031.88	70,529.87	S/L	20.00
238	METERS	10/10/2025	2,122.75	0.00	0.00	344.95	106.14	451.09	1,671.66	S/L	20.00
	METERS		432,877.31	0.00	0.00	87,063.42	20,335.22	107,398.64	325,478.67		
Group: OFFICE											
128	OFFICE EQUIPMENT	1/01/1977	1,098.85	0.00	0.00	1,098.85	0.00	1,098.85	0.00	S/L	20.00
129	LAWN MOWER	9/30/1986	189.88	0.00	0.00	189.88	0.00	189.88	0.00	S/L	10.00
130	3 CHAIRS	6/30/1996	135.00	0.00	0.00	135.00	0.00	135.00	0.00	S/L	10.00

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: OFFICE (continued)											
131	2006 NEW COPIER	6/30/2006	599.99	0.00	0.00	599.99	0.00	599.99	0.00	S/L	7.00
132	2006 NEW COMPUTER	6/30/2006	3,071.00	0.00	0.00	3,071.00	0.00	3,071.00	0.00	S/L	3.00
133	HAND-HELD UPDATE	12/09/2008	12,100.00	0.00	0.00	12,100.00	0.00	12,100.00	0.00	S/L	5.00
134	FAX MACHINE, INK	11/04/2009	99.99	0.00	0.00	99.99	0.00	99.99	0.00	S/L	8.00
135	2 DELL COMPUTERS	12/06/2012	1,503.30	0.00	0.00	1,503.30	0.00	1,503.30	0.00	S/L	5.00
136	PRINTER & TRAY	12/05/2012	643.94	0.00	0.00	643.94	0.00	643.94	0.00	S/L	7.00
137	SCADA SOFTWARE N	12/02/2013	84,412.76	0.00	0.00	84,412.76	0.00	84,412.76	0.00	S/L	5.00
166	NEW COMPUTERS	7/16/2015	6,933.32	0.00	0.00	6,933.32	0.00	6,933.32	0.00	S/L	5.00
185	SECURITY CAMERA'S	4/17/2019	1,621.69	0.00	0.00	1,621.69	0.00	1,621.69	0.00	S/L	5.00
202	HTI	1/08/2020	8,980.00	0.00	0.00	8,980.00	0.00	8,980.00	0.00	S/L	5.00
209	Server	9/30/2021	6,417.29	0.00	0.00	6,417.29	0.00	6,417.29	0.00	S/L	5.00
212	MAPPING SYSTEM	12/13/2022	5,274.85	0.00	0.00	5,274.85	0.00	5,274.85	0.00	S/L	5.00
	OFFICE		133,081.86	0.00	0.00	133,081.86	0.00	133,081.86	0.00		
Group: PUMP EQUIPMENT											
138	PUMPING EQUIPMENT	1/01/1967	8,500.00	0.00	0.00	8,500.00	0.00	8,500.00	0.00	S/L	20.00
139	ALARM SYSTEM	1/01/1980	363.33	0.00	0.00	363.33	0.00	363.33	0.00	S/L	20.00
140	AUTOCON POWER SU	1/24/1994	216.27	0.00	0.00	216.27	0.00	216.27	0.00	S/L	20.00
141	PEERLESS BOOSTER	12/01/1994	10,390.29	0.00	0.00	10,390.29	0.00	10,390.29	0.00	S/L	20.00
142	GUAGE	1/08/1998	84.03	0.00	0.00	84.03	0.00	84.03	0.00	S/L	20.00
143	HWY 151 PUMP	2/25/1998	582.52	0.00	0.00	582.52	0.00	582.52	0.00	S/L	20.00
144	PUMP	6/02/1998	11,235.45	0.00	0.00	11,235.45	0.00	11,235.45	0.00	S/L	20.00
145	PUMP	6/02/1998	1,650.00	0.00	0.00	1,650.00	0.00	1,650.00	0.00	S/L	20.00
146	PUMP REPAIR	12/02/1998	207.50	0.00	0.00	207.50	0.00	207.50	0.00	S/L	20.00
147	PUMPING STATION	11/06/2013	31,479.63	0.00	0.00	13,641.20	899.42	14,540.62	16,939.01	S/L	35.00
	PUMP EQUIPMENT		64,709.02	0.00	0.00	46,870.59	899.42	47,770.01	16,939.01		
Group: TRANSMISSION											
148	LINES & MANES	1/01/1968	586,558.34	0.00	0.00	586,558.34	0.00	586,558.34	0.00	S/L	50.00
149	CUSTOMER CONTRI	1/01/1977	312,723.63	0.00	0.00	312,723.63	0.00	312,723.63	0.00	S/L	50.00
150	DOVE CREEK CONTR	1/01/1978	6,604.92	0.00	0.00	6,604.92	0.00	6,604.92	0.00	S/L	50.00
151	OLD LAW RD PROJECT	1/01/1980	17,173.35	0.00	0.00	16,658.27	343.47	17,001.74	171.61	S/L	50.00
152	ADDITION	1/01/1982	700.00	0.00	0.00	651.00	14.00	665.00	35.00	S/L	50.00
153	ADDITION	1/01/1983	50,571.66	0.00	0.00	46,020.08	1,011.43	47,031.51	3,540.15	S/L	50.00
154	ADDITION	1/01/1984	13,755.75	0.00	0.00	12,242.82	275.12	12,517.94	1,237.81	S/L	50.00
155	NEW BENTWOODS LI	1/01/1990	24,413.85	0.00	0.00	19,063.84	488.28	19,552.12	4,861.73	S/L	50.00
156	HWY 1472 LINE	8/15/1990	18,225.00	0.00	0.00	14,033.25	364.50	14,397.75	3,827.25	S/L	50.00
157	WATER MAINS-AVEN	10/31/1992	42,279.26	0.00	0.00	30,582.17	845.59	31,427.76	10,851.50	S/L	50.00
158	NINEVAH ROAD LINE	2/15/1995	14,830.81	0.00	0.00	10,060.36	296.62	10,356.98	4,473.83	S/L	50.00
159	ADDITIONS TO NINEVAH RD LI	1/15/1995	761.87	0.00	0.00	594.36	15.24	609.60	152.27	S/L	50.00
160	ADDITIONAL LINE	9/03/1997	13,725.00	0.00	0.00	8,601.00	274.50	8,875.50	4,849.50	S/L	50.00
161	BENSON VALLEY CO	7/01/2002	121,962.58	0.00	0.00	65,859.75	2,439.25	68,299.00	53,663.58	S/L	50.00
162	BENSON VALLEY CO	1/03/2003	5,770.00	0.00	0.00	3,000.40	115.40	3,115.80	2,654.20	S/L	50.00
163	NINEVAH WATER LINE	1/01/2005	10,513.10	0.00	0.00	5,046.24	210.26	5,256.50	5,256.60	S/L	50.00
164	MILLS LANE REPLACEMENT	10/30/2009	488,628.85	0.00	0.00	187,307.78	9,772.58	197,080.36	291,548.49	S/L	50.00
165	WATER LINES & MANES	11/02/2013	1,284,399.59	0.00	0.00	389,601.18	25,687.99	415,289.17	869,110.42	S/L	50.00

Tax Future Depreciation FYE: 12/31/2029

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: TRANSMISSION (continued)											
167	WATER LINES	10/07/2015	10,240.00	0.00	0.00	2,713.60	204.80	2,918.40	7,321.60	S/L	50.00
169	WATER LINES	5/15/2015	18,000.00	0.00	0.00	4,920.00	360.00	5,280.00	12,720.00	S/L	50.00
170	WATER LINES	6/10/2015	12,153.50	0.00	0.00	3,301.70	243.07	3,544.77	8,608.73	S/L	50.00
180	OLD LAWRENCEBURG ROAD	1/05/2018	34,828.16	0.00	0.00	7,662.16	696.56	8,358.72	26,469.44	S/L	50.00
181	STEWART HOME, GREASY CRE	7/13/2018	64,964.80	0.00	0.00	13,642.65	1,299.30	14,941.95	50,022.85	S/L	50.00
182	127 SOUTH	10/05/2018	70,785.00	0.00	0.00	14,510.93	1,415.70	15,926.63	54,858.37	S/L	50.00
183	EVERGREEN & CARDWELL LAI	12/11/2018	39,752.00	0.00	0.00	8,016.65	795.04	8,811.69	30,940.31	S/L	50.00
184	PIPE IMPROVEMENTS	12/15/2018	34,287.50	0.00	0.00	6,914.65	685.75	7,600.40	26,687.10	S/L	50.00
187	WATER LINES	5/03/2019	58,240.00	0.00	0.00	11,259.73	1,164.80	12,424.53	45,815.47	S/L	50.00
195	TRAILER PARK WATER LINES	8/15/2019	31,793.19	0.00	0.00	5,987.68	635.86	6,623.54	25,169.65	S/L	50.00
199	GREEN WILSON	6/05/2019	19,372.00	0.00	0.00	3,712.97	387.44	4,100.41	15,271.59	S/L	50.00
200	ERIN WAY	7/02/2019	9,302.00	0.00	0.00	1,767.38	186.04	1,953.42	7,348.58	S/L	50.00
201	TRAILER PARK WATER LINES	11/13/2019	20,700.00	0.00	0.00	3,795.00	414.00	4,209.00	16,491.00	S/L	50.00
203	PIPELINE	8/19/2020	7,546.00	0.00	0.00	1,257.67	150.92	1,408.59	6,137.41	S/L	50.00
204	PIPELINE	6/10/2020	13,448.00	0.00	0.00	2,308.57	268.96	2,577.53	10,870.47	S/L	50.00
205	PIPELINE - MILLS LN, SCHOFIE	11/24/2020	16,120.00	0.00	0.00	2,606.07	322.40	2,928.47	13,191.53	S/L	50.00
213	PIPELINE (SOUTH BENSON PRC	8/25/2022	120,461.69	0.00	0.00	15,258.46	2,409.23	17,667.69	102,794.00	S/L	50.00
	TRANSMISSION		3,595,591.40	0.00	0.00	1,824,845.26	53,794.10	1,878,639.36	1,716,952.04		
	Grand Total		8,321,613.38	0.00	0.00	3,137,974.06	161,411.35	3,299,385.41	5,022,227.97		

Tax Future Depreciation FYE: 12/31/2030

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: AUTO											
3	TOOL BOX	8/19/1982	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Memo	0.00
6	VAN	2/06/2014	900.00	0.00	0.00	900.00	0.00	900.00	0.00	S/L	5.00
211	TRUCK	8/02/2021	22,224.00	0.00	0.00	22,224.00	0.00	22,224.00	0.00	S/L	5.00
223	2011 FORD F250	8/16/2023	14,330.75	0.00	0.00	14,330.75	0.00	14,330.75	0.00	S/L	5.00
224	2014 FORD TRUCK	6/14/2024	12,156.00	0.00	0.00	12,156.00	0.00	12,156.00	0.00	S/L	5.00
240	2014 SUBARU FORESTER	8/20/2025	10,000.00	0.00	0.00	6,190.47	1,428.57	7,619.04	2,380.96	S/L	7.00
241	2016 DODGE RAM 5500	12/03/2025	24,000.00	0.00	0.00	13,999.99	3,428.57	17,428.56	6,571.44	S/L	7.00
		AUTO	83,610.75	0.00	0.00	69,801.21	4,857.14	74,658.35	8,952.40		
Group: BUILDINGS											
7	BLDG PUMP	1/01/1967	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00	S/L	40.00
8	NEW OFFICE	1/01/1980	15,191.19	0.00	0.00	15,191.19	0.00	15,191.19	0.00	S/L	25.00
9	FINISH OFFICE	1/01/1980	1,524.38	0.00	0.00	1,524.38	0.00	1,524.38	0.00	S/L	25.00
10	H/AC	1/01/1980	2,375.00	0.00	0.00	2,375.00	0.00	2,375.00	0.00	S/L	10.00
11	PORCH	1/01/1984	1,340.00	0.00	0.00	1,340.00	0.00	1,340.00	0.00	S/L	25.00
12	GARAGE BUILDING	8/01/1997	7,734.86	0.00	0.00	6,268.41	193.37	6,461.78	1,273.08	S/L	40.00
13	BUILDING	4/16/1998	2,610.40	0.00	0.00	2,066.57	65.26	2,131.83	478.57	S/L	40.00
14	BUILDING IMPROVEMENTS	12/31/1999	1,568.49	0.00	0.00	1,568.49	0.00	1,568.49	0.00	S/L	10.00
15	BUILDING IMPROVEMENTS	12/31/2012	4,391.00	0.00	0.00	4,391.00	0.00	4,391.00	0.00	S/L	10.00
16	LEASE IMPROVEMENTS	2/12/2013	3,450.00	0.00	0.00	3,450.00	0.00	3,450.00	0.00	S/L	15.00
168	OFFICE REMODELING	1/07/2015	7,940.26	0.00	0.00	2,977.65	198.51	3,176.16	4,764.10	S/L	40.00
192	GATES	2/07/2019	4,800.00	0.00	0.00	4,800.00	0.00	4,800.00	0.00	S/L	10.00
196	OFFICE REMODELING	11/06/2019	5,540.00	0.00	0.00	1,408.08	138.50	1,546.58	3,993.42	S/L	40.00
197	FURNACE	11/01/2019	2,950.00	0.00	0.00	1,999.48	196.67	2,196.15	753.85	S/L	15.00
208	New Builiding	5/14/2021	10,000.00	0.00	0.00	2,222.22	256.41	2,478.63	7,521.37	S/L	39.00
		BUILDINGS	73,915.58	0.00	0.00	54,082.47	1,048.72	55,131.19	18,784.39		
Group: DISTRIBUTION											
17	ENGINEERING	1/01/1978	6,159.40	0.00	0.00	6,159.40	0.00	6,159.40	0.00	S/L	40.00
18	NEW RESERVOUR	1/01/1979	158,549.32	0.00	0.00	158,549.32	0.00	158,549.32	0.00	S/L	40.00
19	FENCE	1/01/1979	2,296.00	0.00	0.00	2,296.00	0.00	2,296.00	0.00	S/L	10.00
20	REMOLDING	1/01/1979	18,909.50	0.00	0.00	18,909.50	0.00	18,909.50	0.00	S/L	20.00
21	OVERFLOW	1/01/1982	882.50	0.00	0.00	882.50	0.00	882.50	0.00	S/L	20.00
22	TANK IMPROVEMENT	8/31/1992	23,302.88	0.00	0.00	23,302.88	0.00	23,302.88	0.00	S/L	8.00
23	STORAGE TANK IMPROVEMEN	10/17/1995	16,930.00	0.00	0.00	16,930.00	0.00	16,930.00	0.00	S/L	8.00
24	RADIO CONTROL FO	4/03/1996	12,285.00	0.00	0.00	12,285.00	0.00	12,285.00	0.00	S/L	10.00
25	TANK REPAIR	12/02/1998	325.00	0.00	0.00	325.00	0.00	325.00	0.00	S/L	8.00
26	STANDPIPE	9/04/1998	900.00	0.00	0.00	703.13	22.50	725.63	174.37	S/L	40.00
27	STANDPIPE	9/04/1998	900.00	0.00	0.00	703.13	22.50	725.63	174.37	S/L	40.00
28	500,000 GAL RESERVOUR	11/02/2013	1,091,932.74	0.00	0.00	392,286.92	24,265.17	416,552.09	675,380.65	S/L	45.00
179	TANK IMPROVEMENTS	8/20/2018	45,480.00	0.00	0.00	11,454.26	1,010.67	12,464.93	33,015.07	S/L	45.00
218	PRESSURE REDUCING VALVE	3/01/2023	3,149.09	0.00	0.00	860.73	125.96	986.69	2,162.40	S/L	25.00
219	PRESSURE REDUCING VALVE	7/07/2023	3,149.09	0.00	0.00	818.74	125.96	944.70	2,204.39	S/L	25.00
220	ZURN WILKINS AUTO CONTRO	8/08/2023	4,079.37	0.00	0.00	1,047.01	163.17	1,210.18	2,869.19	S/L	25.00
225	ENGINEERING SERVICES - A/C	9/16/2024	185,840.00	0.00	0.00	19,513.20	3,716.80	23,230.00	162,610.00	S/L	50.00

Tax Future Depreciation FYE: 12/31/2030

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: DISTRIBUTION (continued)											
226	A/C WATER LINE PROJECT	10/18/2024	86,883.20	0.00	0.00	8,977.91	1,737.66	10,715.57	76,167.63	S/L	50.00
227	A/C WATER LINE PROJECT	11/19/2024	161,139.47	0.00	0.00	16,382.52	3,222.79	19,605.31	141,534.16	S/L	50.00
228	A/C WATER LINE PROJECT	11/01/2025	431,193.71	0.00	0.00	35,932.79	8,623.87	44,556.66	386,637.05	S/L	50.00
230	SOUTH BENSON PROJECT - MO	8/28/2025	24,451.42	0.00	0.00	2,119.13	489.03	2,608.16	21,843.26	S/L	50.00
239	A/C WATER LINE PROJECT	11/01/2025	940,105.96	0.00	0.00	78,342.17	18,802.12	97,144.29	842,961.67	S/L	50.00
243	A/C WATER LINE JANUARY	1/30/2026	37,780.00	0.00	0.00	2,959.43	755.60	3,715.03	34,064.97	S/L	50.00
244	A/C WATER LINE FEB	2/28/2026	152,056.85	0.00	0.00	11,657.70	3,041.14	14,698.84	137,358.01	S/L	50.00
245	A/C WATER LINE MARCH	3/31/2026	9,436.00	0.00	0.00	707.70	188.72	896.42	8,539.58	S/L	50.00
246	A/C WATER LINE APRIL	4/30/2026	47,516.52	0.00	0.00	3,484.54	950.33	4,434.87	43,081.65	S/L	50.00
247	A/C WATER LINE MAY	5/31/2026	51,354.97	0.00	0.00	3,680.44	1,027.10	4,707.54	46,647.43	S/L	50.00
248	A/C WATER LINE SEPTEMBER	9/30/2026	117,503.25	0.00	0.00	7,637.73	2,350.07	9,987.80	107,515.45	S/L	50.00
	DISTRIBUTION		3,634,491.24	0.00	0.00	838,908.78	70,641.16	909,549.94	2,724,941.30		
Group: FIRE HYDRA											
29	HYDRANTS	1/01/1970	4,087.00	0.00	0.00	4,087.00	0.00	4,087.00	0.00	S/L	50.00
30	HYDRANTS	1/01/1973	14,070.00	0.00	0.00	14,070.00	0.00	14,070.00	0.00	S/L	50.00
31	HYDRANTS	1/01/1982	450.00	0.00	0.00	450.00	0.00	450.00	0.00	S/L	50.00
32	HYDRANTS	1/01/1983	250.00	0.00	0.00	250.00	0.00	250.00	0.00	S/L	50.00
33	HYDRANTS	5/31/1990	593.80	0.00	0.00	593.80	0.00	593.80	0.00	S/L	50.00
34	HYDRANT AT TRIGO	5/15/1991	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	0.00	S/L	50.00
35	HYDRANTS	6/30/1993	1,037.52	0.00	0.00	1,037.52	0.00	1,037.52	0.00	S/L	50.00
36	8 FLUSH HYDRANTS	9/30/1995	1,744.39	0.00	0.00	1,744.39	0.00	1,744.39	0.00	S/L	50.00
37	FIRE HYDRANT	4/12/2002	325.31	0.00	0.00	289.64	6.51	296.15	29.16	S/L	50.00
38	FIRE HYDRANTS	4/24/2003	231.99	0.00	0.00	194.88	4.64	199.52	32.47	S/L	50.00
39	FIRE HYDRANTS	10/06/2003	833.00	0.00	0.00	699.72	16.66	716.38	116.62	S/L	50.00
40	FIRE HYDRANTS	9/01/2004	1,455.00	0.00	0.00	1,100.95	29.10	1,130.05	324.95	S/L	50.00
41	FIRE HYDRANTS	7/01/2005	809.30	0.00	0.00	578.75	16.19	594.94	214.36	S/L	50.00
42	FIRE HYDRANTS	12/31/2006	1,146.16	0.00	0.00	733.50	22.92	756.42	389.74	S/L	50.00
43	FIRE HYDRANTS AT	10/22/2009	578.00	0.00	0.00	288.04	11.56	299.60	278.40	S/L	50.00
171	HYDRANT ON SOUTH BENSON	9/04/2015	7,264.00	0.00	0.00	2,082.35	145.28	2,227.63	5,036.37	S/L	50.00
174	HYDRANTS	9/14/2016	3,262.19	0.00	0.00	869.87	65.24	935.11	2,327.08	S/L	50.00
214	HYDRANTS	4/30/2022	12,875.00	0.00	0.00	1,974.17	257.50	2,231.67	10,643.33	S/L	50.00
216	HYDRANTS	8/05/2022	9,183.10	0.00	0.00	1,362.15	183.66	1,545.81	7,637.29	S/L	50.00
217	HYDRANTS	10/17/2022	3,104.35	0.00	0.00	444.98	62.09	507.07	2,597.28	S/L	50.00
	FIRE HYDRA		64,500.11	0.00	0.00	34,051.71	821.35	34,873.06	29,627.05		
Group: LAND											
44	LAND	1/01/2000	4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00	Land	0.00
	LAND		4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00		
Group: MAINT EQUIPMENT											
45	PORTAPUMP	12/05/1991	630.00	0.00	0.00	630.00	0.00	630.00	0.00	S/L	8.00
47	GENERATOR	8/10/1996	585.40	0.00	0.00	585.40	0.00	585.40	0.00	S/L	10.00
48	WATER METER	7/23/1998	507.75	0.00	0.00	507.75	0.00	507.75	0.00	200DB	10.0

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: MAINT EQUIPMENT (continued)											
49	WATER METER	4/16/2002	340.20	0.00	0.00	340.20	0.00	340.20	0.00	S/L	10.00
50	BACKHOE	7/01/2003	217.90	0.00	0.00	217.90	0.00	217.90	0.00	S/L	10.00
51	LEAK DETECTOR	1/04/2012	6,540.00	0.00	0.00	6,540.00	0.00	6,540.00	0.00	S/L	7.00
52	WATER PUMP	1/24/2014	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	0.00	S/L	10.00
53	GENERATOR	1/24/2014	537.20	0.00	0.00	537.20	0.00	537.20	0.00	S/L	10.00
54	DITCH WITCH	5/22/2014	3,825.15	0.00	0.00	3,825.15	0.00	3,825.15	0.00	S/L	10.00
191	BORING MACHINE	8/02/2019	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	S/L	10.00
198	FLUSHING DEVICES	12/11/2019	4,203.64	0.00	0.00	4,203.64	0.00	4,203.64	0.00	S/L	10.00
210	GPR Probe	10/18/2021	16,290.00	0.00	0.00	13,303.50	1,629.00	14,932.50	1,357.50	S/L	10.00
221	2024 LOAD TRAIL LLC TRAILEF	10/04/2023	7,100.00	0.00	0.00	7,100.00	0.00	7,100.00	0.00	S/L	5.00
222	CASE CX37C COMPACT EXCAV	10/05/2023	53,937.75	0.00	0.00	53,937.75	0.00	53,937.75	0.00	S/L	5.00
	MAINT EQUIPMENT		97,814.99	0.00	0.00	94,828.49	1,629.00	96,457.49	1,357.50		
Group: METER INSTALLATION											
177	BYPASS METER PROJECT #4265	8/03/2017	35,300.00	0.00	0.00	9,740.13	784.44	10,524.57	24,775.43	S/L	45.00
194	HYDRANTS	2/01/2019	26,109.60	0.00	0.00	14,251.49	1,305.48	15,556.97	10,552.63	S/L	20.00
242	METER INSTALLATION LABOR	6/30/2025	74,805.52	0.00	0.00	16,831.26	3,740.28	20,571.54	54,233.98	S/L	20.00
	METER INSTALLATION		136,215.12	0.00	0.00	40,822.88	5,830.20	46,653.08	89,562.04		
Group: METERS											
1	METERS	5/13/2015	1,456.00	0.00	0.00	533.87	36.40	570.27	885.73	S/L	40.00
172	METERS	5/11/2016	650.00	0.00	0.00	222.08	16.25	238.33	411.67	S/L	40.00
173	METERS	7/13/2016	1,560.00	0.00	0.00	526.50	39.00	565.50	994.50	S/L	40.00
175	METERS	10/12/2016	5,016.00	0.00	0.00	1,661.55	125.40	1,786.95	3,229.05	S/L	40.00
176	METERS	2/08/2017	3,288.00	0.00	0.00	1,061.75	82.20	1,143.95	2,144.05	S/L	40.00
178	METERS	11/07/2018	3,690.00	0.00	0.00	1,030.13	92.25	1,122.38	2,567.62	S/L	40.00
193	METERS	4/10/2019	16,637.01	0.00	0.00	8,942.39	831.85	9,774.24	6,862.77	S/L	20.00
207	METERS	6/10/2020	28,754.93	0.00	0.00	6,889.17	718.87	7,608.04	21,146.89	S/L	40.00
215	METERS	6/23/2022	7,930.87	0.00	0.00	1,487.03	198.27	1,685.30	6,245.57	S/L	40.00
229	METERS	1/03/2025	2,520.00	0.00	0.00	630.00	126.00	756.00	1,764.00	S/L	20.00
231	METERS	2/07/2025	24,084.00	0.00	0.00	5,920.65	1,204.20	7,124.85	16,959.15	S/L	20.00
232	METERS	2/07/2025	26,091.00	0.00	0.00	6,414.04	1,304.55	7,718.59	18,372.41	S/L	20.00
233	METERS	2/26/2025	50,175.00	0.00	0.00	12,125.63	2,508.75	14,634.38	35,540.62	S/L	20.00
234	METERS	3/11/2025	66,900.00	0.00	0.00	16,167.50	3,345.00	19,512.50	47,387.50	S/L	20.00
235	METERS	4/01/2025	100,350.00	0.00	0.00	23,833.13	5,017.50	28,850.63	71,499.37	S/L	20.00
236	METERS	6/17/2025	2,090.00	0.00	0.00	470.25	104.50	574.75	1,515.25	S/L	20.00
237	FPB SMART POINTS	9/19/2025	89,561.75	0.00	0.00	19,031.88	4,478.09	23,509.97	66,051.78	S/L	20.00
238	METERS	10/10/2025	2,122.75	0.00	0.00	451.09	106.14	557.23	1,565.52	S/L	20.00
	METERS		432,877.31	0.00	0.00	107,398.64	20,335.22	127,733.86	305,143.45		
Group: OFFICE											
128	OFFICE EQUIPMENT	1/01/1977	1,098.85	0.00	0.00	1,098.85	0.00	1,098.85	0.00	S/L	20.00
129	LAWN MOWER	9/30/1986	189.88	0.00	0.00	189.88	0.00	189.88	0.00	S/L	10.00
130	3 CHAIRS	6/30/1996	135.00	0.00	0.00	135.00	0.00	135.00	0.00	S/L	10.00

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: OFFICE (continued)											
131	2006 NEW COPIER	6/30/2006	599.99	0.00	0.00	599.99	0.00	599.99	0.00	S/L	7.00
132	2006 NEW COMPUTER	6/30/2006	3,071.00	0.00	0.00	3,071.00	0.00	3,071.00	0.00	S/L	3.00
133	HAND-HELD UPDATE	12/09/2008	12,100.00	0.00	0.00	12,100.00	0.00	12,100.00	0.00	S/L	5.00
134	FAX MACHINE, INK	11/04/2009	99.99	0.00	0.00	99.99	0.00	99.99	0.00	S/L	8.00
135	2 DELL COMPUTERS	12/06/2012	1,503.30	0.00	0.00	1,503.30	0.00	1,503.30	0.00	S/L	5.00
136	PRINTER & TRAY	12/05/2012	643.94	0.00	0.00	643.94	0.00	643.94	0.00	S/L	7.00
137	SCADA SOFTWARE N	12/02/2013	84,412.76	0.00	0.00	84,412.76	0.00	84,412.76	0.00	S/L	5.00
166	NEW COMPUTERS	7/16/2015	6,933.32	0.00	0.00	6,933.32	0.00	6,933.32	0.00	S/L	5.00
185	SECURITY CAMERA'S	4/17/2019	1,621.69	0.00	0.00	1,621.69	0.00	1,621.69	0.00	S/L	5.00
202	HTI	1/08/2020	8,980.00	0.00	0.00	8,980.00	0.00	8,980.00	0.00	S/L	5.00
209	Server	9/30/2021	6,417.29	0.00	0.00	6,417.29	0.00	6,417.29	0.00	S/L	5.00
212	MAPPING SYSTEM	12/13/2022	5,274.85	0.00	0.00	5,274.85	0.00	5,274.85	0.00	S/L	5.00
	OFFICE		133,081.86	0.00	0.00	133,081.86	0.00	133,081.86	0.00		
Group: PUMP EQUIPMENT											
138	PUMPING EQUIPMENT	1/01/1967	8,500.00	0.00	0.00	8,500.00	0.00	8,500.00	0.00	S/L	20.00
139	ALARM SYSTEM	1/01/1980	363.33	0.00	0.00	363.33	0.00	363.33	0.00	S/L	20.00
140	AUTOCON POWER SU	1/24/1994	216.27	0.00	0.00	216.27	0.00	216.27	0.00	S/L	20.00
141	PEERLESS BOOSTER	12/01/1994	10,390.29	0.00	0.00	10,390.29	0.00	10,390.29	0.00	S/L	20.00
142	GUAGE	1/08/1998	84.03	0.00	0.00	84.03	0.00	84.03	0.00	S/L	20.00
143	HWY 151 PUMP	2/25/1998	582.52	0.00	0.00	582.52	0.00	582.52	0.00	S/L	20.00
144	PUMP	6/02/1998	11,235.45	0.00	0.00	11,235.45	0.00	11,235.45	0.00	S/L	20.00
145	PUMP	6/02/1998	1,650.00	0.00	0.00	1,650.00	0.00	1,650.00	0.00	S/L	20.00
146	PUMP REPAIR	12/02/1998	207.50	0.00	0.00	207.50	0.00	207.50	0.00	S/L	20.00
147	PUMPING STATION	11/06/2013	31,479.63	0.00	0.00	14,540.62	899.42	15,440.04	16,039.59	S/L	35.00
	PUMP EQUIPMENT		64,709.02	0.00	0.00	47,770.01	899.42	48,669.43	16,039.59		
Group: TRANSMISSION											
148	LINES & MANES	1/01/1968	586,558.34	0.00	0.00	586,558.34	0.00	586,558.34	0.00	S/L	50.00
149	CUSTOMER CONTRI	1/01/1977	312,723.63	0.00	0.00	312,723.63	0.00	312,723.63	0.00	S/L	50.00
150	DOVE CREEK CONTR	1/01/1978	6,604.92	0.00	0.00	6,604.92	0.00	6,604.92	0.00	S/L	50.00
151	OLD LAW RD PROJECT	1/01/1980	17,173.35	0.00	0.00	17,001.74	171.61	17,173.35	0.00	S/L	50.00
152	ADDITION	1/01/1982	700.00	0.00	0.00	665.00	14.00	679.00	21.00	S/L	50.00
153	ADDITION	1/01/1983	50,571.66	0.00	0.00	47,031.51	1,011.43	48,042.94	2,528.72	S/L	50.00
154	ADDITION	1/01/1984	13,755.75	0.00	0.00	12,517.94	275.12	12,793.06	962.69	S/L	50.00
155	NEW BENTWOODS LI	1/01/1990	24,413.85	0.00	0.00	19,552.12	488.28	20,040.40	4,373.45	S/L	50.00
156	HWY 1472 LINE	8/15/1990	18,225.00	0.00	0.00	14,397.75	364.50	14,762.25	3,462.75	S/L	50.00
157	WATER MAINS-AVEN	10/31/1992	42,279.26	0.00	0.00	31,427.76	845.59	32,273.35	10,005.91	S/L	50.00
158	NINEVAH ROAD LINE	2/15/1995	14,830.81	0.00	0.00	10,356.98	296.62	10,653.60	4,177.21	S/L	50.00
159	ADDITIONS TO NINEVAH RD LI	1/15/1995	761.87	0.00	0.00	609.60	15.24	624.84	137.03	S/L	50.00
160	ADDITIONAL LINE	9/03/1997	13,725.00	0.00	0.00	8,875.50	274.50	9,150.00	4,575.00	S/L	50.00
161	BENSON VALLEY CO	7/01/2002	121,962.58	0.00	0.00	68,299.00	2,439.25	70,738.25	51,224.33	S/L	50.00
162	BENSON VALLEY CO	1/03/2003	5,770.00	0.00	0.00	3,115.80	115.40	3,231.20	2,538.80	S/L	50.00
163	NINEVAH WATER LINE	1/01/2005	10,513.10	0.00	0.00	5,256.50	210.26	5,466.76	5,046.34	S/L	50.00
164	MILLS LANE REPLACEMENT	10/30/2009	488,628.85	0.00	0.00	197,080.36	9,772.58	206,852.94	281,775.91	S/L	50.00
165	WATER LINES & MANES	11/02/2013	1,284,399.59	0.00	0.00	415,289.17	25,687.99	440,977.16	843,422.43	S/L	50.00

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: TRANSMISSION (continued)											
167	WATER LINES	10/07/2015	10,240.00	0.00	0.00	2,918.40	204.80	3,123.20	7,116.80	S/L	50.00
169	WATER LINES	5/15/2015	18,000.00	0.00	0.00	5,280.00	360.00	5,640.00	12,360.00	S/L	50.00
170	WATER LINES	6/10/2015	12,153.50	0.00	0.00	3,544.77	243.07	3,787.84	8,365.66	S/L	50.00
180	OLD LAWRENCEBURG ROAD	1/05/2018	34,828.16	0.00	0.00	8,358.72	696.56	9,055.28	25,772.88	S/L	50.00
181	STEWART HOME, GREASY CRE	7/13/2018	64,964.80	0.00	0.00	14,941.95	1,299.30	16,241.25	48,723.55	S/L	50.00
182	127 SOUTH	10/05/2018	70,785.00	0.00	0.00	15,926.63	1,415.70	17,342.33	53,442.67	S/L	50.00
183	EVERGREEN & CARDWELL LAI	12/11/2018	39,752.00	0.00	0.00	8,811.69	795.04	9,606.73	30,145.27	S/L	50.00
184	PIPE IMPROVEMENTS	12/15/2018	34,287.50	0.00	0.00	7,600.40	685.75	8,286.15	26,001.35	S/L	50.00
187	WATER LINES	5/03/2019	58,240.00	0.00	0.00	12,424.53	1,164.80	13,589.33	44,650.67	S/L	50.00
195	TRAILER PARK WATER LINES	8/15/2019	31,793.19	0.00	0.00	6,623.54	635.86	7,259.40	24,533.79	S/L	50.00
199	GREEN WILSON	6/05/2019	19,372.00	0.00	0.00	4,100.41	387.44	4,487.85	14,884.15	S/L	50.00
200	ERIN WAY	7/02/2019	9,302.00	0.00	0.00	1,953.42	186.04	2,139.46	7,162.54	S/L	50.00
201	TRAILER PARK WATER LINES	11/13/2019	20,700.00	0.00	0.00	4,209.00	414.00	4,623.00	16,077.00	S/L	50.00
203	PIPELINE	8/19/2020	7,546.00	0.00	0.00	1,408.59	150.92	1,559.51	5,986.49	S/L	50.00
204	PIPELINE	6/10/2020	13,448.00	0.00	0.00	2,577.53	268.96	2,846.49	10,601.51	S/L	50.00
205	PIPELINE - MILLS LN, SCHOFIE	11/24/2020	16,120.00	0.00	0.00	2,928.47	322.40	3,250.87	12,869.13	S/L	50.00
213	PIPELINE (SOUTH BENSON PRC	8/25/2022	120,461.69	0.00	0.00	17,667.69	2,409.23	20,076.92	100,384.77	S/L	50.00
	TRANSMISSION		3,595,591.40	0.00	0.00	1,878,639.36	53,622.24	1,932,261.60	1,663,329.80		
	Grand Total		8,321,613.38	0.00	0.00	3,299,385.41	159,684.45	3,459,069.86	4,862,543.52		

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: AUTO											
3	TOOL BOX	8/19/1982	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Memo	0.00
6	VAN	2/06/2014	900.00	0.00	0.00	900.00	0.00	900.00	0.00	S/L	5.00
211	TRUCK	8/02/2021	22,224.00	0.00	0.00	22,224.00	0.00	22,224.00	0.00	S/L	5.00
223	2011 FORD F250	8/16/2023	14,330.75	0.00	0.00	14,330.75	0.00	14,330.75	0.00	S/L	5.00
224	2014 FORD TRUCK	6/14/2024	12,156.00	0.00	0.00	12,156.00	0.00	12,156.00	0.00	S/L	5.00
240	2014 SUBARU FORESTER	8/20/2025	10,000.00	0.00	0.00	7,619.04	1,428.57	9,047.61	952.39	S/L	7.00
241	2016 DODGE RAM 5500	12/03/2025	24,000.00	0.00	0.00	17,428.56	3,428.57	20,857.13	3,142.87	S/L	7.00
		AUTO	83,610.75	0.00	0.00	74,658.35	4,857.14	79,515.49	4,095.26		
Group: BUILDINGS											
7	BLDG PUMP	1/01/1967	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00	S/L	40.00
8	NEW OFFICE	1/01/1980	15,191.19	0.00	0.00	15,191.19	0.00	15,191.19	0.00	S/L	25.00
9	FINISH OFFICE	1/01/1980	1,524.38	0.00	0.00	1,524.38	0.00	1,524.38	0.00	S/L	25.00
10	H/AC	1/01/1980	2,375.00	0.00	0.00	2,375.00	0.00	2,375.00	0.00	S/L	10.00
11	PORCH	1/01/1984	1,340.00	0.00	0.00	1,340.00	0.00	1,340.00	0.00	S/L	25.00
12	GARAGE BUILDING	8/01/1997	7,734.86	0.00	0.00	6,461.78	193.37	6,655.15	1,079.71	S/L	40.00
13	BUILDING	4/16/1998	2,610.40	0.00	0.00	2,131.83	65.26	2,197.09	413.31	S/L	40.00
14	BUILDING IMPROVEMENTS	12/31/1999	1,568.49	0.00	0.00	1,568.49	0.00	1,568.49	0.00	S/L	10.00
15	BUILDING IMPROVEMENTS	12/31/2012	4,391.00	0.00	0.00	4,391.00	0.00	4,391.00	0.00	S/L	10.00
16	LEASE IMPROVEMENTS	2/12/2013	3,450.00	0.00	0.00	3,450.00	0.00	3,450.00	0.00	S/L	15.00
168	OFFICE REMODELING	1/07/2015	7,940.26	0.00	0.00	3,176.16	198.51	3,374.67	4,565.59	S/L	40.00
192	GATES	2/07/2019	4,800.00	0.00	0.00	4,800.00	0.00	4,800.00	0.00	S/L	10.00
196	OFFICE REMODELING	11/06/2019	5,540.00	0.00	0.00	1,546.58	138.50	1,685.08	3,854.92	S/L	40.00
197	FURNACE	11/01/2019	2,950.00	0.00	0.00	2,196.15	196.67	2,392.82	557.18	S/L	15.00
208	New Builiding	5/14/2021	10,000.00	0.00	0.00	2,478.63	256.41	2,735.04	7,264.96	S/L	39.00
		BUILDINGS	73,915.58	0.00	0.00	55,131.19	1,048.72	56,179.91	17,735.67		
Group: DISTRIBUTION											
17	ENGINEERING	1/01/1978	6,159.40	0.00	0.00	6,159.40	0.00	6,159.40	0.00	S/L	40.00
18	NEW RESERVOUR	1/01/1979	158,549.32	0.00	0.00	158,549.32	0.00	158,549.32	0.00	S/L	40.00
19	FENCE	1/01/1979	2,296.00	0.00	0.00	2,296.00	0.00	2,296.00	0.00	S/L	10.00
20	REMOLDING	1/01/1979	18,909.50	0.00	0.00	18,909.50	0.00	18,909.50	0.00	S/L	20.00
21	OVERFLOW	1/01/1982	882.50	0.00	0.00	882.50	0.00	882.50	0.00	S/L	20.00
22	TANK IMPROVEMENT	8/31/1992	23,302.88	0.00	0.00	23,302.88	0.00	23,302.88	0.00	S/L	8.00
23	STORAGE TANK IMPROVEMEN	10/17/1995	16,930.00	0.00	0.00	16,930.00	0.00	16,930.00	0.00	S/L	8.00
24	RADIO CONTROL FO	4/03/1996	12,285.00	0.00	0.00	12,285.00	0.00	12,285.00	0.00	S/L	10.00
25	TANK REPAIR	12/02/1998	325.00	0.00	0.00	325.00	0.00	325.00	0.00	S/L	8.00
26	STANDPIPE	9/04/1998	900.00	0.00	0.00	725.63	22.50	748.13	151.87	S/L	40.00
27	STANDPIPE	9/04/1998	900.00	0.00	0.00	725.63	22.50	748.13	151.87	S/L	40.00
28	500,000 GAL RESERVOUR	11/02/2013	1,091,932.74	0.00	0.00	416,552.09	24,265.17	440,817.26	651,115.48	S/L	45.00
179	TANK IMPROVEMENTS	8/20/2018	45,480.00	0.00	0.00	12,464.93	1,010.67	13,475.60	32,004.40	S/L	45.00
218	PRESSURE REDUCING VALVE	3/01/2023	3,149.09	0.00	0.00	986.69	125.96	1,112.65	2,036.44	S/L	25.00
219	PRESSURE REDUCING VALVE	7/07/2023	3,149.09	0.00	0.00	944.70	125.96	1,070.66	2,078.43	S/L	25.00
220	ZURN WILKINS AUTO CONTRO	8/08/2023	4,079.37	0.00	0.00	1,210.18	163.17	1,373.35	2,706.02	S/L	25.00
225	ENGINEERING SERVICES - A/C	9/16/2024	185,840.00	0.00	0.00	23,230.00	3,716.80	26,946.80	158,893.20	S/L	50.00

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: DISTRIBUTION (continued)											
226	A/C WATER LINE PROJECT	10/18/2024	86,883.20	0.00	0.00	10,715.57	1,737.66	12,453.23	74,429.97	S/L	50.00
227	A/C WATER LINE PROJECT	11/19/2024	161,139.47	0.00	0.00	19,605.31	3,222.79	22,828.10	138,311.37	S/L	50.00
228	A/C WATER LINE PROJECT	11/01/2025	431,193.71	0.00	0.00	44,556.66	8,623.87	53,180.53	378,013.18	S/L	50.00
230	SOUTH BENSON PROJECT - MO	8/28/2025	24,451.42	0.00	0.00	2,608.16	489.03	3,097.19	21,354.23	S/L	50.00
239	A/C WATER LINE PROJECT	11/01/2025	940,105.96	0.00	0.00	97,144.29	18,802.12	115,946.41	824,159.55	S/L	50.00
243	A/C WATER LINE JANUARY	1/30/2026	37,780.00	0.00	0.00	3,715.03	755.60	4,470.63	33,309.37	S/L	50.00
244	A/C WATER LINE FEB	2/28/2026	152,056.85	0.00	0.00	14,698.84	3,041.14	17,739.98	134,316.87	S/L	50.00
245	A/C WATER LINE MARCH	3/31/2026	9,436.00	0.00	0.00	896.42	188.72	1,085.14	8,350.86	S/L	50.00
246	A/C WATER LINE APRIL	4/30/2026	47,516.52	0.00	0.00	4,434.87	950.33	5,385.20	42,131.32	S/L	50.00
247	A/C WATER LINE MAY	5/31/2026	51,354.97	0.00	0.00	4,707.54	1,027.10	5,734.64	45,620.33	S/L	50.00
248	A/C WATER LINE SEPTEMBER	9/30/2026	117,503.25	0.00	0.00	9,987.80	2,350.07	12,337.87	105,165.38	S/L	50.00
	DISTRIBUTION		3,634,491.24	0.00	0.00	909,549.94	70,641.16	980,191.10	2,654,300.14		
Group: FIRE HYDRA											
29	HYDRANTS	1/01/1970	4,087.00	0.00	0.00	4,087.00	0.00	4,087.00	0.00	S/L	50.00
30	HYDRANTS	1/01/1973	14,070.00	0.00	0.00	14,070.00	0.00	14,070.00	0.00	S/L	50.00
31	HYDRANTS	1/01/1982	450.00	0.00	0.00	450.00	0.00	450.00	0.00	S/L	50.00
32	HYDRANTS	1/01/1983	250.00	0.00	0.00	250.00	0.00	250.00	0.00	S/L	50.00
33	HYDRANTS	5/31/1990	593.80	0.00	0.00	593.80	0.00	593.80	0.00	S/L	50.00
34	HYDRANT AT TRIGO	5/15/1991	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	0.00	S/L	50.00
35	HYDRANTS	6/30/1993	1,037.52	0.00	0.00	1,037.52	0.00	1,037.52	0.00	S/L	50.00
36	8 FLUSH HYDRANTS	9/30/1995	1,744.39	0.00	0.00	1,744.39	0.00	1,744.39	0.00	S/L	50.00
37	FIRE HYDRANT	4/12/2002	325.31	0.00	0.00	296.15	6.51	302.66	22.65	S/L	50.00
38	FIRE HYDRANTS	4/24/2003	231.99	0.00	0.00	199.52	4.64	204.16	27.83	S/L	50.00
39	FIRE HYDRANTS	10/06/2003	833.00	0.00	0.00	716.38	16.66	733.04	99.96	S/L	50.00
40	FIRE HYDRANTS	9/01/2004	1,455.00	0.00	0.00	1,130.05	29.10	1,159.15	295.85	S/L	50.00
41	FIRE HYDRANTS	7/01/2005	809.30	0.00	0.00	594.94	16.19	611.13	198.17	S/L	50.00
42	FIRE HYDRANTS	12/31/2006	1,146.16	0.00	0.00	756.42	22.92	779.34	366.82	S/L	50.00
43	FIRE HYDRANTS AT	10/22/2009	578.00	0.00	0.00	299.60	11.56	311.16	266.84	S/L	50.00
171	HYDRANT ON SOUTH BENSON	9/04/2015	7,264.00	0.00	0.00	2,227.63	145.28	2,372.91	4,891.09	S/L	50.00
174	HYDRANTS	9/14/2016	3,262.19	0.00	0.00	935.11	65.24	1,000.35	2,261.84	S/L	50.00
214	HYDRANTS	4/30/2022	12,875.00	0.00	0.00	2,231.67	257.50	2,489.17	10,385.83	S/L	50.00
216	HYDRANTS	8/05/2022	9,183.10	0.00	0.00	1,545.81	183.66	1,729.47	7,453.63	S/L	50.00
217	HYDRANTS	10/17/2022	3,104.35	0.00	0.00	507.07	62.09	569.16	2,535.19	S/L	50.00
	FIRE HYDRA		64,500.11	0.00	0.00	34,873.06	821.35	35,694.41	28,805.70		
Group: LAND											
44	LAND	1/01/2000	4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00	Land	0.00
	LAND		4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00		
Group: MAINT EQUIPMENT											
45	PORTAPUMP	12/05/1991	630.00	0.00	0.00	630.00	0.00	630.00	0.00	S/L	8.00
47	GENERATOR	8/10/1996	585.40	0.00	0.00	585.40	0.00	585.40	0.00	S/L	10.00
48	WATER METER	7/23/1998	507.75	0.00	0.00	507.75	0.00	507.75	0.00	200DB	10.0

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Group: MAINT EQUIPMENT (continued)											
49	WATER METER	4/16/2002	340.20	0.00	0.00	340.20	0.00	340.20	0.00	S/L	10.00
50	BACKHOE	7/01/2003	217.90	0.00	0.00	217.90	0.00	217.90	0.00	S/L	10.00
51	LEAK DETECTOR	1/04/2012	6,540.00	0.00	0.00	6,540.00	0.00	6,540.00	0.00	S/L	7.00
52	WATER PUMP	1/24/2014	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	0.00	S/L	10.00
53	GENERATOR	1/24/2014	537.20	0.00	0.00	537.20	0.00	537.20	0.00	S/L	10.00
54	DITCH WITCH	5/22/2014	3,825.15	0.00	0.00	3,825.15	0.00	3,825.15	0.00	S/L	10.00
191	BORING MACHINE	8/02/2019	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	S/L	10.00
198	FLUSHING DEVICES	12/11/2019	4,203.64	0.00	0.00	4,203.64	0.00	4,203.64	0.00	S/L	10.00
210	GPR Probe	10/18/2021	16,290.00	0.00	0.00	14,932.50	1,357.50	16,290.00	0.00	S/L	10.00
221	2024 LOAD TRAIL LLC TRAILEF	10/04/2023	7,100.00	0.00	0.00	7,100.00	0.00	7,100.00	0.00	S/L	5.00
222	CASE CX37C COMPACT EXCAV	10/05/2023	53,937.75	0.00	0.00	53,937.75	0.00	53,937.75	0.00	S/L	5.00
	MAINT EQUIPMENT		97,814.99	0.00	0.00	96,457.49	1,357.50	97,814.99	0.00		
Group: METER INSTALLATION											
177	BYPASS METER PROJECT #426	8/03/2017	35,300.00	0.00	0.00	10,524.57	784.44	11,309.01	23,990.99	S/L	45.00
194	HYDRANTS	2/01/2019	26,109.60	0.00	0.00	15,556.97	1,305.48	16,862.45	9,247.15	S/L	20.00
242	METER INSTALLATION LABOR	6/30/2025	74,805.52	0.00	0.00	20,571.54	3,740.28	24,311.82	50,493.70	S/L	20.00
	METER INSTALLATION		136,215.12	0.00	0.00	46,653.08	5,830.20	52,483.28	83,731.84		
Group: METERS											
1	METERS	5/13/2015	1,456.00	0.00	0.00	570.27	36.40	606.67	849.33	S/L	40.00
172	METERS	5/11/2016	650.00	0.00	0.00	238.33	16.25	254.58	395.42	S/L	40.00
173	METERS	7/13/2016	1,560.00	0.00	0.00	565.50	39.00	604.50	955.50	S/L	40.00
175	METERS	10/12/2016	5,016.00	0.00	0.00	1,786.95	125.40	1,912.35	3,103.65	S/L	40.00
176	METERS	2/08/2017	3,288.00	0.00	0.00	1,143.95	82.20	1,226.15	2,061.85	S/L	40.00
178	METERS	11/07/2018	3,690.00	0.00	0.00	1,122.38	92.25	1,214.63	2,475.37	S/L	40.00
193	METERS	4/10/2019	16,637.01	0.00	0.00	9,774.24	831.85	10,606.09	6,030.92	S/L	20.00
207	METERS	6/10/2020	28,754.93	0.00	0.00	7,608.04	718.87	8,326.91	20,428.02	S/L	40.00
215	METERS	6/23/2022	7,930.87	0.00	0.00	1,685.30	198.27	1,883.57	6,047.30	S/L	40.00
229	METERS	1/03/2025	2,520.00	0.00	0.00	756.00	126.00	882.00	1,638.00	S/L	20.00
231	METERS	2/07/2025	24,084.00	0.00	0.00	7,124.85	1,204.20	8,329.05	15,754.95	S/L	20.00
232	METERS	2/07/2025	26,091.00	0.00	0.00	7,718.59	1,304.55	9,023.14	17,067.86	S/L	20.00
233	METERS	2/26/2025	50,175.00	0.00	0.00	14,634.38	2,508.75	17,143.13	33,031.87	S/L	20.00
234	METERS	3/11/2025	66,900.00	0.00	0.00	19,512.50	3,345.00	22,857.50	44,042.50	S/L	20.00
235	METERS	4/01/2025	100,350.00	0.00	0.00	28,850.63	5,017.50	33,868.13	66,481.87	S/L	20.00
236	METERS	6/17/2025	2,090.00	0.00	0.00	574.75	104.50	679.25	1,410.75	S/L	20.00
237	FPB SMART POINTS	9/19/2025	89,561.75	0.00	0.00	23,509.97	4,478.09	27,988.06	61,573.69	S/L	20.00
238	METERS	10/10/2025	2,122.75	0.00	0.00	557.23	106.14	663.37	1,459.38	S/L	20.00
	METERS		432,877.31	0.00	0.00	127,733.86	20,335.22	148,069.08	284,808.23		
Group: OFFICE											
128	OFFICE EQUIPMENT	1/01/1977	1,098.85	0.00	0.00	1,098.85	0.00	1,098.85	0.00	S/L	20.00
129	LAWN MOWER	9/30/1986	189.88	0.00	0.00	189.88	0.00	189.88	0.00	S/L	10.00
130	3 CHAIRS	6/30/1996	135.00	0.00	0.00	135.00	0.00	135.00	0.00	S/L	10.00

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: OFFICE (continued)											
131	2006 NEW COPIER	6/30/2006	599.99	0.00	0.00	599.99	0.00	599.99	0.00	S/L	7.00
132	2006 NEW COMPUTER	6/30/2006	3,071.00	0.00	0.00	3,071.00	0.00	3,071.00	0.00	S/L	3.00
133	HAND-HELD UPDATE	12/09/2008	12,100.00	0.00	0.00	12,100.00	0.00	12,100.00	0.00	S/L	5.00
134	FAX MACHINE, INK	11/04/2009	99.99	0.00	0.00	99.99	0.00	99.99	0.00	S/L	8.00
135	2 DELL COMPUTERS	12/06/2012	1,503.30	0.00	0.00	1,503.30	0.00	1,503.30	0.00	S/L	5.00
136	PRINTER & TRAY	12/05/2012	643.94	0.00	0.00	643.94	0.00	643.94	0.00	S/L	7.00
137	SCADA SOFTWARE N	12/02/2013	84,412.76	0.00	0.00	84,412.76	0.00	84,412.76	0.00	S/L	5.00
166	NEW COMPUTERS	7/16/2015	6,933.32	0.00	0.00	6,933.32	0.00	6,933.32	0.00	S/L	5.00
185	SECURITY CAMERA'S	4/17/2019	1,621.69	0.00	0.00	1,621.69	0.00	1,621.69	0.00	S/L	5.00
202	HTI	1/08/2020	8,980.00	0.00	0.00	8,980.00	0.00	8,980.00	0.00	S/L	5.00
209	Server	9/30/2021	6,417.29	0.00	0.00	6,417.29	0.00	6,417.29	0.00	S/L	5.00
212	MAPPING SYSTEM	12/13/2022	5,274.85	0.00	0.00	5,274.85	0.00	5,274.85	0.00	S/L	5.00
	OFFICE		133,081.86	0.00	0.00	133,081.86	0.00	133,081.86	0.00		
Group: PUMP EQUIPMENT											
138	PUMPING EQUIPMENT	1/01/1967	8,500.00	0.00	0.00	8,500.00	0.00	8,500.00	0.00	S/L	20.00
139	ALARM SYSTEM	1/01/1980	363.33	0.00	0.00	363.33	0.00	363.33	0.00	S/L	20.00
140	AUTOCON POWER SU	1/24/1994	216.27	0.00	0.00	216.27	0.00	216.27	0.00	S/L	20.00
141	PEERLESS BOOSTER	12/01/1994	10,390.29	0.00	0.00	10,390.29	0.00	10,390.29	0.00	S/L	20.00
142	GUAGE	1/08/1998	84.03	0.00	0.00	84.03	0.00	84.03	0.00	S/L	20.00
143	HWY 151 PUMP	2/25/1998	582.52	0.00	0.00	582.52	0.00	582.52	0.00	S/L	20.00
144	PUMP	6/02/1998	11,235.45	0.00	0.00	11,235.45	0.00	11,235.45	0.00	S/L	20.00
145	PUMP	6/02/1998	1,650.00	0.00	0.00	1,650.00	0.00	1,650.00	0.00	S/L	20.00
146	PUMP REPAIR	12/02/1998	207.50	0.00	0.00	207.50	0.00	207.50	0.00	S/L	20.00
147	PUMPING STATION	11/06/2013	31,479.63	0.00	0.00	15,440.04	899.42	16,339.46	15,140.17	S/L	35.00
	PUMP EQUIPMENT		64,709.02	0.00	0.00	48,669.43	899.42	49,568.85	15,140.17		
Group: TRANSMISSION											
148	LINES & MANES	1/01/1968	586,558.34	0.00	0.00	586,558.34	0.00	586,558.34	0.00	S/L	50.00
149	CUSTOMER CONTRI	1/01/1977	312,723.63	0.00	0.00	312,723.63	0.00	312,723.63	0.00	S/L	50.00
150	DOVE CREEK CONTR	1/01/1978	6,604.92	0.00	0.00	6,604.92	0.00	6,604.92	0.00	S/L	50.00
151	OLD LAW RD PROJECT	1/01/1980	17,173.35	0.00	0.00	17,173.35	0.00	17,173.35	0.00	S/L	50.00
152	ADDITION	1/01/1982	700.00	0.00	0.00	679.00	14.00	693.00	7.00	S/L	50.00
153	ADDITION	1/01/1983	50,571.66	0.00	0.00	48,042.94	1,011.43	49,054.37	1,517.29	S/L	50.00
154	ADDITION	1/01/1984	13,755.75	0.00	0.00	12,793.06	275.12	13,068.18	687.57	S/L	50.00
155	NEW BENTWOODS LI	1/01/1990	24,413.85	0.00	0.00	20,040.40	488.28	20,528.68	3,885.17	S/L	50.00
156	HWY 1472 LINE	8/15/1990	18,225.00	0.00	0.00	14,762.25	364.50	15,126.75	3,098.25	S/L	50.00
157	WATER MAINS-AVEN	10/31/1992	42,279.26	0.00	0.00	32,273.35	845.59	33,118.94	9,160.32	S/L	50.00
158	NINEVAH ROAD LINE	2/15/1995	14,830.81	0.00	0.00	10,653.60	296.62	10,950.22	3,880.59	S/L	50.00
159	ADDITIONS TO NINEVAH RD LI	1/15/1995	761.87	0.00	0.00	624.84	15.24	640.08	121.79	S/L	50.00
160	ADDITIONAL LINE	9/03/1997	13,725.00	0.00	0.00	9,150.00	274.50	9,424.50	4,300.50	S/L	50.00
161	BENSON VALLEY CO	7/01/2002	121,962.58	0.00	0.00	70,738.25	2,439.25	73,177.50	48,785.08	S/L	50.00
162	BENSON VALLEY CO	1/03/2003	5,770.00	0.00	0.00	3,231.20	115.40	3,346.60	2,423.40	S/L	50.00
163	NINEVAH WATER LINE	1/01/2005	10,513.10	0.00	0.00	5,466.76	210.26	5,677.02	4,836.08	S/L	50.00
164	MILLS LANE REPLACEMENT	10/30/2009	488,628.85	0.00	0.00	206,852.94	9,772.58	216,625.52	272,003.33	S/L	50.00
165	WATER LINES & MANES	11/02/2013	1,284,399.59	0.00	0.00	440,977.16	25,687.99	466,665.15	817,734.44	S/L	50.00

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: TRANSMISSION (continued)											
167	WATER LINES	10/07/2015	10,240.00	0.00	0.00	3,123.20	204.80	3,328.00	6,912.00	S/L	50.00
169	WATER LINES	5/15/2015	18,000.00	0.00	0.00	5,640.00	360.00	6,000.00	12,000.00	S/L	50.00
170	WATER LINES	6/10/2015	12,153.50	0.00	0.00	3,787.84	243.07	4,030.91	8,122.59	S/L	50.00
180	OLD LAWRENCEBURG ROAD	1/05/2018	34,828.16	0.00	0.00	9,055.28	696.56	9,751.84	25,076.32	S/L	50.00
181	STEWART HOME, GREASY CRE	7/13/2018	64,964.80	0.00	0.00	16,241.25	1,299.30	17,540.55	47,424.25	S/L	50.00
182	127 SOUTH	10/05/2018	70,785.00	0.00	0.00	17,342.33	1,415.70	18,758.03	52,026.97	S/L	50.00
183	EVERGREEN & CARDWELL LAI	12/11/2018	39,752.00	0.00	0.00	9,606.73	795.04	10,401.77	29,350.23	S/L	50.00
184	PIPE IMPROVEMENTS	12/15/2018	34,287.50	0.00	0.00	8,286.15	685.75	8,971.90	25,315.60	S/L	50.00
187	WATER LINES	5/03/2019	58,240.00	0.00	0.00	13,589.33	1,164.80	14,754.13	43,485.87	S/L	50.00
195	TRAILER PARK WATER LINES	8/15/2019	31,793.19	0.00	0.00	7,259.40	635.86	7,895.26	23,897.93	S/L	50.00
199	GREEN WILSON	6/05/2019	19,372.00	0.00	0.00	4,487.85	387.44	4,875.29	14,496.71	S/L	50.00
200	ERIN WAY	7/02/2019	9,302.00	0.00	0.00	2,139.46	186.04	2,325.50	6,976.50	S/L	50.00
201	TRAILER PARK WATER LINES	11/13/2019	20,700.00	0.00	0.00	4,623.00	414.00	5,037.00	15,663.00	S/L	50.00
203	PIPELINE	8/19/2020	7,546.00	0.00	0.00	1,559.51	150.92	1,710.43	5,835.57	S/L	50.00
204	PIPELINE	6/10/2020	13,448.00	0.00	0.00	2,846.49	268.96	3,115.45	10,332.55	S/L	50.00
205	PIPELINE - MILLS LN, SCHOFIE	11/24/2020	16,120.00	0.00	0.00	3,250.87	322.40	3,573.27	12,546.73	S/L	50.00
213	PIPELINE (SOUTH BENSON PRC	8/25/2022	120,461.69	0.00	0.00	20,076.92	2,409.23	22,486.15	97,975.54	S/L	50.00
	TRANSMISSION		3,595,591.40	0.00	0.00	1,932,261.60	53,450.63	1,985,712.23	1,609,879.17		
	Grand Total		8,321,613.38	0.00	0.00	3,459,069.86	159,241.34	3,618,311.20	4,703,302.18		

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: AUTO											
3	TOOL BOX	8/19/1982	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Memo	0.00
6	VAN	2/06/2014	900.00	0.00	0.00	900.00	0.00	900.00	0.00	S/L	5.00
211	TRUCK	8/02/2021	22,224.00	0.00	0.00	22,224.00	0.00	22,224.00	0.00	S/L	5.00
223	2011 FORD F250	8/16/2023	14,330.75	0.00	0.00	14,330.75	0.00	14,330.75	0.00	S/L	5.00
224	2014 FORD TRUCK	6/14/2024	12,156.00	0.00	0.00	12,156.00	0.00	12,156.00	0.00	S/L	5.00
240	2014 SUBARU FORESTER	8/20/2025	10,000.00	0.00	0.00	9,047.61	952.39	10,000.00	0.00	S/L	7.00
241	2016 DODGE RAM 5500	12/03/2025	24,000.00	0.00	0.00	20,857.13	3,142.87	24,000.00	0.00	S/L	7.00
		AUTO	83,610.75	0.00	0.00	79,515.49	4,095.26	83,610.75	0.00		
Group: BUILDINGS											
7	BLDG PUMP	1/01/1967	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00	S/L	40.00
8	NEW OFFICE	1/01/1980	15,191.19	0.00	0.00	15,191.19	0.00	15,191.19	0.00	S/L	25.00
9	FINISH OFFICE	1/01/1980	1,524.38	0.00	0.00	1,524.38	0.00	1,524.38	0.00	S/L	25.00
10	H/AC	1/01/1980	2,375.00	0.00	0.00	2,375.00	0.00	2,375.00	0.00	S/L	10.00
11	PORCH	1/01/1984	1,340.00	0.00	0.00	1,340.00	0.00	1,340.00	0.00	S/L	25.00
12	GARAGE BUILDING	8/01/1997	7,734.86	0.00	0.00	6,655.15	193.37	6,848.52	886.34	S/L	40.00
13	BUILDING	4/16/1998	2,610.40	0.00	0.00	2,197.09	65.26	2,262.35	348.05	S/L	40.00
14	BUILDING IMPROVEMENTS	12/31/1999	1,568.49	0.00	0.00	1,568.49	0.00	1,568.49	0.00	S/L	10.00
15	BUILDING IMPROVEMENTS	12/31/2012	4,391.00	0.00	0.00	4,391.00	0.00	4,391.00	0.00	S/L	10.00
16	LEASE IMPROVEMENTS	2/12/2013	3,450.00	0.00	0.00	3,450.00	0.00	3,450.00	0.00	S/L	15.00
168	OFFICE REMODELING	1/07/2015	7,940.26	0.00	0.00	3,374.67	198.51	3,573.18	4,367.08	S/L	40.00
192	GATES	2/07/2019	4,800.00	0.00	0.00	4,800.00	0.00	4,800.00	0.00	S/L	10.00
196	OFFICE REMODELING	11/06/2019	5,540.00	0.00	0.00	1,685.08	138.50	1,823.58	3,716.42	S/L	40.00
197	FURNACE	11/01/2019	2,950.00	0.00	0.00	2,392.82	196.67	2,589.49	360.51	S/L	15.00
208	New Builiding	5/14/2021	10,000.00	0.00	0.00	2,735.04	256.41	2,991.45	7,008.55	S/L	39.00
		BUILDINGS	73,915.58	0.00	0.00	56,179.91	1,048.72	57,228.63	16,686.95		
Group: DISTRIBUTION											
17	ENGINEERING	1/01/1978	6,159.40	0.00	0.00	6,159.40	0.00	6,159.40	0.00	S/L	40.00
18	NEW RESERVOUR	1/01/1979	158,549.32	0.00	0.00	158,549.32	0.00	158,549.32	0.00	S/L	40.00
19	FENCE	1/01/1979	2,296.00	0.00	0.00	2,296.00	0.00	2,296.00	0.00	S/L	10.00
20	REMOLDING	1/01/1979	18,909.50	0.00	0.00	18,909.50	0.00	18,909.50	0.00	S/L	20.00
21	OVERFLOW	1/01/1982	882.50	0.00	0.00	882.50	0.00	882.50	0.00	S/L	20.00
22	TANK IMPROVEMENT	8/31/1992	23,302.88	0.00	0.00	23,302.88	0.00	23,302.88	0.00	S/L	8.00
23	STORAGE TANK IMPROVEMEN	10/17/1995	16,930.00	0.00	0.00	16,930.00	0.00	16,930.00	0.00	S/L	8.00
24	RADIO CONTROL FO	4/03/1996	12,285.00	0.00	0.00	12,285.00	0.00	12,285.00	0.00	S/L	10.00
25	TANK REPAIR	12/02/1998	325.00	0.00	0.00	325.00	0.00	325.00	0.00	S/L	8.00
26	STANDPIPE	9/04/1998	900.00	0.00	0.00	748.13	22.50	770.63	129.37	S/L	40.00
27	STANDPIPE	9/04/1998	900.00	0.00	0.00	748.13	22.50	770.63	129.37	S/L	40.00
28	500,000 GAL RESERVOUR	11/02/2013	1,091,932.74	0.00	0.00	440,817.26	24,265.17	465,082.43	626,850.31	S/L	45.00
179	TANK IMPROVEMENTS	8/20/2018	45,480.00	0.00	0.00	13,475.60	1,010.67	14,486.27	30,993.73	S/L	45.00
218	PRESSURE REDUCING VALVE	3/01/2023	3,149.09	0.00	0.00	1,112.65	125.96	1,238.61	1,910.48	S/L	25.00
219	PRESSURE REDUCING VALVE	7/07/2023	3,149.09	0.00	0.00	1,070.66	125.96	1,196.62	1,952.47	S/L	25.00
220	ZURN WILKINS AUTO CONTRO	8/08/2023	4,079.37	0.00	0.00	1,373.35	163.17	1,536.52	2,542.85	S/L	25.00
225	ENGINEERING SERVICES - A/C	9/16/2024	185,840.00	0.00	0.00	26,946.80	3,716.80	30,663.60	155,176.40	S/L	50.00

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: DISTRIBUTION (continued)											
226	A/C WATER LINE PROJECT	10/18/2024	86,883.20	0.00	0.00	12,453.23	1,737.66	14,190.89	72,692.31	S/L	50.00
227	A/C WATER LINE PROJECT	11/19/2024	161,139.47	0.00	0.00	22,828.10	3,222.79	26,050.89	135,088.58	S/L	50.00
228	A/C WATER LINE PROJECT	11/01/2025	431,193.71	0.00	0.00	53,180.53	8,623.87	61,804.40	369,389.31	S/L	50.00
230	SOUTH BENSON PROJECT - MO	8/28/2025	24,451.42	0.00	0.00	3,097.19	489.03	3,586.22	20,865.20	S/L	50.00
239	A/C WATER LINE PROJECT	11/01/2025	940,105.96	0.00	0.00	115,946.41	18,802.12	134,748.53	805,357.43	S/L	50.00
243	A/C WATER LINE JANUARY	1/30/2026	37,780.00	0.00	0.00	4,470.63	755.60	5,226.23	32,553.77	S/L	50.00
244	A/C WATER LINE FEB	2/28/2026	152,056.85	0.00	0.00	17,739.98	3,041.14	20,781.12	131,275.73	S/L	50.00
245	A/C WATER LINE MARCH	3/31/2026	9,436.00	0.00	0.00	1,085.14	188.72	1,273.86	8,162.14	S/L	50.00
246	A/C WATER LINE APRIL	4/30/2026	47,516.52	0.00	0.00	5,385.20	950.33	6,335.53	41,180.99	S/L	50.00
247	A/C WATER LINE MAY	5/31/2026	51,354.97	0.00	0.00	5,734.64	1,027.10	6,761.74	44,593.23	S/L	50.00
248	A/C WATER LINE SEPTEMBER	9/30/2026	117,503.25	0.00	0.00	12,337.87	2,350.07	14,687.94	102,815.31	S/L	50.00
	DISTRIBUTION		3,634,491.24	0.00	0.00	980,191.10	70,641.16	1,050,832.26	2,583,658.98		
Group: FIRE HYDRA											
29	HYDRANTS	1/01/1970	4,087.00	0.00	0.00	4,087.00	0.00	4,087.00	0.00	S/L	50.00
30	HYDRANTS	1/01/1973	14,070.00	0.00	0.00	14,070.00	0.00	14,070.00	0.00	S/L	50.00
31	HYDRANTS	1/01/1982	450.00	0.00	0.00	450.00	0.00	450.00	0.00	S/L	50.00
32	HYDRANTS	1/01/1983	250.00	0.00	0.00	250.00	0.00	250.00	0.00	S/L	50.00
33	HYDRANTS	5/31/1990	593.80	0.00	0.00	593.80	0.00	593.80	0.00	S/L	50.00
34	HYDRANT AT TRIGO	5/15/1991	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	0.00	S/L	50.00
35	HYDRANTS	6/30/1993	1,037.52	0.00	0.00	1,037.52	0.00	1,037.52	0.00	S/L	50.00
36	8 FLUSH HYDRANTS	9/30/1995	1,744.39	0.00	0.00	1,744.39	0.00	1,744.39	0.00	S/L	50.00
37	FIRE HYDRANT	4/12/2002	325.31	0.00	0.00	302.66	6.51	309.17	16.14	S/L	50.00
38	FIRE HYDRANTS	4/24/2003	231.99	0.00	0.00	204.16	4.64	208.80	23.19	S/L	50.00
39	FIRE HYDRANTS	10/06/2003	833.00	0.00	0.00	733.04	16.66	749.70	83.30	S/L	50.00
40	FIRE HYDRANTS	9/01/2004	1,455.00	0.00	0.00	1,159.15	29.10	1,188.25	266.75	S/L	50.00
41	FIRE HYDRANTS	7/01/2005	809.30	0.00	0.00	611.13	16.19	627.32	181.98	S/L	50.00
42	FIRE HYDRANTS	12/31/2006	1,146.16	0.00	0.00	779.34	22.92	802.26	343.90	S/L	50.00
43	FIRE HYDRANTS AT	10/22/2009	578.00	0.00	0.00	311.16	11.56	322.72	255.28	S/L	50.00
171	HYDRANT ON SOUTH BENSON	9/04/2015	7,264.00	0.00	0.00	2,372.91	145.28	2,518.19	4,745.81	S/L	50.00
174	HYDRANTS	9/14/2016	3,262.19	0.00	0.00	1,000.35	65.24	1,065.59	2,196.60	S/L	50.00
214	HYDRANTS	4/30/2022	12,875.00	0.00	0.00	2,489.17	257.50	2,746.67	10,128.33	S/L	50.00
216	HYDRANTS	8/05/2022	9,183.10	0.00	0.00	1,729.47	183.66	1,913.13	7,269.97	S/L	50.00
217	HYDRANTS	10/17/2022	3,104.35	0.00	0.00	569.16	62.09	631.25	2,473.10	S/L	50.00
	FIRE HYDRA		64,500.11	0.00	0.00	35,694.41	821.35	36,515.76	27,984.35		
Group: LAND											
44	LAND	1/01/2000	4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00	Land	0.00
	LAND		4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00		
Group: MAINT EQUIPMENT											
45	PORTAPUMP	12/05/1991	630.00	0.00	0.00	630.00	0.00	630.00	0.00	S/L	8.00
47	GENERATOR	8/10/1996	585.40	0.00	0.00	585.40	0.00	585.40	0.00	S/L	10.00
48	WATER METER	7/23/1998	507.75	0.00	0.00	507.75	0.00	507.75	0.00	200DB	10.0

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: MAINT EQUIPMENT (continued)											
49	WATER METER	4/16/2002	340.20	0.00	0.00	340.20	0.00	340.20	0.00	S/L	10.00
50	BACKHOE	7/01/2003	217.90	0.00	0.00	217.90	0.00	217.90	0.00	S/L	10.00
51	LEAK DETECTOR	1/04/2012	6,540.00	0.00	0.00	6,540.00	0.00	6,540.00	0.00	S/L	7.00
52	WATER PUMP	1/24/2014	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	0.00	S/L	10.00
53	GENERATOR	1/24/2014	537.20	0.00	0.00	537.20	0.00	537.20	0.00	S/L	10.00
54	DITCH WITCH	5/22/2014	3,825.15	0.00	0.00	3,825.15	0.00	3,825.15	0.00	S/L	10.00
191	BORING MACHINE	8/02/2019	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	S/L	10.00
198	FLUSHING DEVICES	12/11/2019	4,203.64	0.00	0.00	4,203.64	0.00	4,203.64	0.00	S/L	10.00
210	GPR Probe	10/18/2021	16,290.00	0.00	0.00	16,290.00	0.00	16,290.00	0.00	S/L	10.00
221	2024 LOAD TRAIL LLC TRAILEF	10/04/2023	7,100.00	0.00	0.00	7,100.00	0.00	7,100.00	0.00	S/L	5.00
222	CASE CX37C COMPACT EXCAV	10/05/2023	53,937.75	0.00	0.00	53,937.75	0.00	53,937.75	0.00	S/L	5.00
	MAINT EQUIPMENT		97,814.99	0.00	0.00	97,814.99	0.00	97,814.99	0.00		
Group: METER INSTALLATION											
177	BYPASS METER PROJECT #426	8/03/2017	35,300.00	0.00	0.00	11,309.01	784.44	12,093.45	23,206.55	S/L	45.00
194	HYDRANTS	2/01/2019	26,109.60	0.00	0.00	16,862.45	1,305.48	18,167.93	7,941.67	S/L	20.00
242	METER INSTALLATION LABOR	6/30/2025	74,805.52	0.00	0.00	24,311.82	3,740.28	28,052.10	46,753.42	S/L	20.00
	METER INSTALLATION		136,215.12	0.00	0.00	52,483.28	5,830.20	58,313.48	77,901.64		
Group: METERS											
1	METERS	5/13/2015	1,456.00	0.00	0.00	606.67	36.40	643.07	812.93	S/L	40.00
172	METERS	5/11/2016	650.00	0.00	0.00	254.58	16.25	270.83	379.17	S/L	40.00
173	METERS	7/13/2016	1,560.00	0.00	0.00	604.50	39.00	643.50	916.50	S/L	40.00
175	METERS	10/12/2016	5,016.00	0.00	0.00	1,912.35	125.40	2,037.75	2,978.25	S/L	40.00
176	METERS	2/08/2017	3,288.00	0.00	0.00	1,226.15	82.20	1,308.35	1,979.65	S/L	40.00
178	METERS	11/07/2018	3,690.00	0.00	0.00	1,214.63	92.25	1,306.88	2,383.12	S/L	40.00
193	METERS	4/10/2019	16,637.01	0.00	0.00	10,606.09	831.85	11,437.94	5,199.07	S/L	20.00
207	METERS	6/10/2020	28,754.93	0.00	0.00	8,326.91	718.87	9,045.78	19,709.15	S/L	40.00
215	METERS	6/23/2022	7,930.87	0.00	0.00	1,883.57	198.27	2,081.84	5,849.03	S/L	40.00
229	METERS	1/03/2025	2,520.00	0.00	0.00	882.00	126.00	1,008.00	1,512.00	S/L	20.00
231	METERS	2/07/2025	24,084.00	0.00	0.00	8,329.05	1,204.20	9,533.25	14,550.75	S/L	20.00
232	METERS	2/07/2025	26,091.00	0.00	0.00	9,023.14	1,304.55	10,327.69	15,763.31	S/L	20.00
233	METERS	2/26/2025	50,175.00	0.00	0.00	17,143.13	2,508.75	19,651.88	30,523.12	S/L	20.00
234	METERS	3/11/2025	66,900.00	0.00	0.00	22,857.50	3,345.00	26,202.50	40,697.50	S/L	20.00
235	METERS	4/01/2025	100,350.00	0.00	0.00	33,868.13	5,017.50	38,885.63	61,464.37	S/L	20.00
236	METERS	6/17/2025	2,090.00	0.00	0.00	679.25	104.50	783.75	1,306.25	S/L	20.00
237	FPB SMART POINTS	9/19/2025	89,561.75	0.00	0.00	27,988.06	4,478.09	32,466.15	57,095.60	S/L	20.00
238	METERS	10/10/2025	2,122.75	0.00	0.00	663.37	106.14	769.51	1,353.24	S/L	20.00
	METERS		432,877.31	0.00	0.00	148,069.08	20,335.22	168,404.30	264,473.01		
Group: OFFICE											
128	OFFICE EQUIPMENT	1/01/1977	1,098.85	0.00	0.00	1,098.85	0.00	1,098.85	0.00	S/L	20.00
129	LAWN MOWER	9/30/1986	189.88	0.00	0.00	189.88	0.00	189.88	0.00	S/L	10.00
130	3 CHAIRS	6/30/1996	135.00	0.00	0.00	135.00	0.00	135.00	0.00	S/L	10.00

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: OFFICE (continued)											
131	2006 NEW COPIER	6/30/2006	599.99	0.00	0.00	599.99	0.00	599.99	0.00	S/L	7.00
132	2006 NEW COMPUTER	6/30/2006	3,071.00	0.00	0.00	3,071.00	0.00	3,071.00	0.00	S/L	3.00
133	HAND-HELD UPDATE	12/09/2008	12,100.00	0.00	0.00	12,100.00	0.00	12,100.00	0.00	S/L	5.00
134	FAX MACHINE, INK	11/04/2009	99.99	0.00	0.00	99.99	0.00	99.99	0.00	S/L	8.00
135	2 DELL COMPUTERS	12/06/2012	1,503.30	0.00	0.00	1,503.30	0.00	1,503.30	0.00	S/L	5.00
136	PRINTER & TRAY	12/05/2012	643.94	0.00	0.00	643.94	0.00	643.94	0.00	S/L	7.00
137	SCADA SOFTWARE N	12/02/2013	84,412.76	0.00	0.00	84,412.76	0.00	84,412.76	0.00	S/L	5.00
166	NEW COMPUTERS	7/16/2015	6,933.32	0.00	0.00	6,933.32	0.00	6,933.32	0.00	S/L	5.00
185	SECURITY CAMERA'S	4/17/2019	1,621.69	0.00	0.00	1,621.69	0.00	1,621.69	0.00	S/L	5.00
202	HTI	1/08/2020	8,980.00	0.00	0.00	8,980.00	0.00	8,980.00	0.00	S/L	5.00
209	Server	9/30/2021	6,417.29	0.00	0.00	6,417.29	0.00	6,417.29	0.00	S/L	5.00
212	MAPPING SYSTEM	12/13/2022	5,274.85	0.00	0.00	5,274.85	0.00	5,274.85	0.00	S/L	5.00
	OFFICE		133,081.86	0.00	0.00	133,081.86	0.00	133,081.86	0.00		
Group: PUMP EQUIPMENT											
138	PUMPING EQUIPMENT	1/01/1967	8,500.00	0.00	0.00	8,500.00	0.00	8,500.00	0.00	S/L	20.00
139	ALARM SYSTEM	1/01/1980	363.33	0.00	0.00	363.33	0.00	363.33	0.00	S/L	20.00
140	AUTOCON POWER SU	1/24/1994	216.27	0.00	0.00	216.27	0.00	216.27	0.00	S/L	20.00
141	PEERLESS BOOSTER	12/01/1994	10,390.29	0.00	0.00	10,390.29	0.00	10,390.29	0.00	S/L	20.00
142	GUAGE	1/08/1998	84.03	0.00	0.00	84.03	0.00	84.03	0.00	S/L	20.00
143	HWY 151 PUMP	2/25/1998	582.52	0.00	0.00	582.52	0.00	582.52	0.00	S/L	20.00
144	PUMP	6/02/1998	11,235.45	0.00	0.00	11,235.45	0.00	11,235.45	0.00	S/L	20.00
145	PUMP	6/02/1998	1,650.00	0.00	0.00	1,650.00	0.00	1,650.00	0.00	S/L	20.00
146	PUMP REPAIR	12/02/1998	207.50	0.00	0.00	207.50	0.00	207.50	0.00	S/L	20.00
147	PUMPING STATION	11/06/2013	31,479.63	0.00	0.00	16,339.46	899.42	17,238.88	14,240.75	S/L	35.00
	PUMP EQUIPMENT		64,709.02	0.00	0.00	49,568.85	899.42	50,468.27	14,240.75		
Group: TRANSMISSION											
148	LINES & MANES	1/01/1968	586,558.34	0.00	0.00	586,558.34	0.00	586,558.34	0.00	S/L	50.00
149	CUSTOMER CONTRI	1/01/1977	312,723.63	0.00	0.00	312,723.63	0.00	312,723.63	0.00	S/L	50.00
150	DOVE CREEK CONTR	1/01/1978	6,604.92	0.00	0.00	6,604.92	0.00	6,604.92	0.00	S/L	50.00
151	OLD LAW RD PROJECT	1/01/1980	17,173.35	0.00	0.00	17,173.35	0.00	17,173.35	0.00	S/L	50.00
152	ADDITION	1/01/1982	700.00	0.00	0.00	693.00	7.00	700.00	0.00	S/L	50.00
153	ADDITION	1/01/1983	50,571.66	0.00	0.00	49,054.37	1,011.43	50,065.80	505.86	S/L	50.00
154	ADDITION	1/01/1984	13,755.75	0.00	0.00	13,068.18	275.12	13,343.30	412.45	S/L	50.00
155	NEW BENTWOODS LI	1/01/1990	24,413.85	0.00	0.00	20,528.68	488.28	21,016.96	3,396.89	S/L	50.00
156	HWY 1472 LINE	8/15/1990	18,225.00	0.00	0.00	15,126.75	364.50	15,491.25	2,733.75	S/L	50.00
157	WATER MAINS-AVEN	10/31/1992	42,279.26	0.00	0.00	33,118.94	845.59	33,964.53	8,314.73	S/L	50.00
158	NINEVAH ROAD LINE	2/15/1995	14,830.81	0.00	0.00	10,950.22	296.62	11,246.84	3,583.97	S/L	50.00
159	ADDITIONS TO NINEVAH RD LI	1/15/1995	761.87	0.00	0.00	640.08	15.24	655.32	106.55	S/L	50.00
160	ADDITIONAL LINE	9/03/1997	13,725.00	0.00	0.00	9,424.50	274.50	9,699.00	4,026.00	S/L	50.00
161	BENSON VALLEY CO	7/01/2002	121,962.58	0.00	0.00	73,177.50	2,439.25	75,616.75	46,345.83	S/L	50.00
162	BENSON VALLEY CO	1/03/2003	5,770.00	0.00	0.00	3,346.60	115.40	3,462.00	2,308.00	S/L	50.00
163	NINEVAH WATER LINE	1/01/2005	10,513.10	0.00	0.00	5,677.02	210.26	5,887.28	4,625.82	S/L	50.00
164	MILLS LANE REPLACEMENT	10/30/2009	488,628.85	0.00	0.00	216,625.52	9,772.58	226,398.10	262,230.75	S/L	50.00
165	WATER LINES & MANES	11/02/2013	1,284,399.59	0.00	0.00	466,665.15	25,687.99	492,353.14	792,046.45	S/L	50.00

Tax Future Depreciation FYE: 12/31/2032

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: TRANSMISSION (continued)											
167	WATER LINES	10/07/2015	10,240.00	0.00	0.00	3,328.00	204.80	3,532.80	6,707.20	S/L	50.00
169	WATER LINES	5/15/2015	18,000.00	0.00	0.00	6,000.00	360.00	6,360.00	11,640.00	S/L	50.00
170	WATER LINES	6/10/2015	12,153.50	0.00	0.00	4,030.91	243.07	4,273.98	7,879.52	S/L	50.00
180	OLD LAWRENCEBURG ROAD	1/05/2018	34,828.16	0.00	0.00	9,751.84	696.56	10,448.40	24,379.76	S/L	50.00
181	STEWART HOME, GREASY CRE	7/13/2018	64,964.80	0.00	0.00	17,540.55	1,299.30	18,839.85	46,124.95	S/L	50.00
182	127 SOUTH	10/05/2018	70,785.00	0.00	0.00	18,758.03	1,415.70	20,173.73	50,611.27	S/L	50.00
183	EVERGREEN & CARDWELL LAI	12/11/2018	39,752.00	0.00	0.00	10,401.77	795.04	11,196.81	28,555.19	S/L	50.00
184	PIPE IMPROVEMENTS	12/15/2018	34,287.50	0.00	0.00	8,971.90	685.75	9,657.65	24,629.85	S/L	50.00
187	WATER LINES	5/03/2019	58,240.00	0.00	0.00	14,754.13	1,164.80	15,918.93	42,321.07	S/L	50.00
195	TRAILER PARK WATER LINES	8/15/2019	31,793.19	0.00	0.00	7,895.26	635.86	8,531.12	23,262.07	S/L	50.00
199	GREEN WILSON	6/05/2019	19,372.00	0.00	0.00	4,875.29	387.44	5,262.73	14,109.27	S/L	50.00
200	ERIN WAY	7/02/2019	9,302.00	0.00	0.00	2,325.50	186.04	2,511.54	6,790.46	S/L	50.00
201	TRAILER PARK WATER LINES	11/13/2019	20,700.00	0.00	0.00	5,037.00	414.00	5,451.00	15,249.00	S/L	50.00
203	PIPELINE	8/19/2020	7,546.00	0.00	0.00	1,710.43	150.92	1,861.35	5,684.65	S/L	50.00
204	PIPELINE	6/10/2020	13,448.00	0.00	0.00	3,115.45	268.96	3,384.41	10,063.59	S/L	50.00
205	PIPELINE - MILLS LN, SCHOFIE	11/24/2020	16,120.00	0.00	0.00	3,573.27	322.40	3,895.67	12,224.33	S/L	50.00
213	PIPELINE (SOUTH BENSON PRC	8/25/2022	120,461.69	0.00	0.00	22,486.15	2,409.23	24,895.38	95,566.31	S/L	50.00
	TRANSMISSION		3,595,591.40	0.00	0.00	1,985,712.23	53,443.63	2,039,155.86	1,556,435.54		
	Grand Total		8,321,613.38	0.00	0.00	3,618,311.20	157,114.96	3,775,426.16	4,546,187.22		

Tax Future Depreciation FYE: 12/31/2033

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: AUTO											
3	TOOL BOX	8/19/1982	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Memo	0.00
6	VAN	2/06/2014	900.00	0.00	0.00	900.00	0.00	900.00	0.00	S/L	5.00
211	TRUCK	8/02/2021	22,224.00	0.00	0.00	22,224.00	0.00	22,224.00	0.00	S/L	5.00
223	2011 FORD F250	8/16/2023	14,330.75	0.00	0.00	14,330.75	0.00	14,330.75	0.00	S/L	5.00
224	2014 FORD TRUCK	6/14/2024	12,156.00	0.00	0.00	12,156.00	0.00	12,156.00	0.00	S/L	5.00
240	2014 SUBARU FORESTER	8/20/2025	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00	S/L	7.00
241	2016 DODGE RAM 5500	12/03/2025	24,000.00	0.00	0.00	24,000.00	0.00	24,000.00	0.00	S/L	7.00
		AUTO	83,610.75	0.00	0.00	83,610.75	0.00	83,610.75	0.00		
Group: BUILDINGS											
7	BLDG PUMP	1/01/1967	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00	S/L	40.00
8	NEW OFFICE	1/01/1980	15,191.19	0.00	0.00	15,191.19	0.00	15,191.19	0.00	S/L	25.00
9	FINISH OFFICE	1/01/1980	1,524.38	0.00	0.00	1,524.38	0.00	1,524.38	0.00	S/L	25.00
10	H/AC	1/01/1980	2,375.00	0.00	0.00	2,375.00	0.00	2,375.00	0.00	S/L	10.00
11	PORCH	1/01/1984	1,340.00	0.00	0.00	1,340.00	0.00	1,340.00	0.00	S/L	25.00
12	GARAGE BUILDING	8/01/1997	7,734.86	0.00	0.00	6,848.52	193.37	7,041.89	692.97	S/L	40.00
13	BUILDING	4/16/1998	2,610.40	0.00	0.00	2,262.35	65.26	2,327.61	282.79	S/L	40.00
14	BUILDING IMPROVEMENTS	12/31/1999	1,568.49	0.00	0.00	1,568.49	0.00	1,568.49	0.00	S/L	10.00
15	BUILDING IMPROVEMENTS	12/31/2012	4,391.00	0.00	0.00	4,391.00	0.00	4,391.00	0.00	S/L	10.00
16	LEASE IMPROVEMENTS	2/12/2013	3,450.00	0.00	0.00	3,450.00	0.00	3,450.00	0.00	S/L	15.00
168	OFFICE REMODELING	1/07/2015	7,940.26	0.00	0.00	3,573.18	198.51	3,771.69	4,168.57	S/L	40.00
192	GATES	2/07/2019	4,800.00	0.00	0.00	4,800.00	0.00	4,800.00	0.00	S/L	10.00
196	OFFICE REMODELING	11/06/2019	5,540.00	0.00	0.00	1,823.58	138.50	1,962.08	3,577.92	S/L	40.00
197	FURNACE	11/01/2019	2,950.00	0.00	0.00	2,589.49	196.67	2,786.16	163.84	S/L	15.00
208	New Builiding	5/14/2021	10,000.00	0.00	0.00	2,991.45	256.41	3,247.86	6,752.14	S/L	39.00
		BUILDINGS	73,915.58	0.00	0.00	57,228.63	1,048.72	58,277.35	15,638.23		
Group: DISTRIBUTION											
17	ENGINEERING	1/01/1978	6,159.40	0.00	0.00	6,159.40	0.00	6,159.40	0.00	S/L	40.00
18	NEW RESERVOUR	1/01/1979	158,549.32	0.00	0.00	158,549.32	0.00	158,549.32	0.00	S/L	40.00
19	FENCE	1/01/1979	2,296.00	0.00	0.00	2,296.00	0.00	2,296.00	0.00	S/L	10.00
20	REMOLDING	1/01/1979	18,909.50	0.00	0.00	18,909.50	0.00	18,909.50	0.00	S/L	20.00
21	OVERFLOW	1/01/1982	882.50	0.00	0.00	882.50	0.00	882.50	0.00	S/L	20.00
22	TANK IMPROVEMENT	8/31/1992	23,302.88	0.00	0.00	23,302.88	0.00	23,302.88	0.00	S/L	8.00
23	STORAGE TANK IMPROVEMEN	10/17/1995	16,930.00	0.00	0.00	16,930.00	0.00	16,930.00	0.00	S/L	8.00
24	RADIO CONTROL FO	4/03/1996	12,285.00	0.00	0.00	12,285.00	0.00	12,285.00	0.00	S/L	10.00
25	TANK REPAIR	12/02/1998	325.00	0.00	0.00	325.00	0.00	325.00	0.00	S/L	8.00
26	STANDPIPE	9/04/1998	900.00	0.00	0.00	770.63	22.50	793.13	106.87	S/L	40.00
27	STANDPIPE	9/04/1998	900.00	0.00	0.00	770.63	22.50	793.13	106.87	S/L	40.00
28	500,000 GAL RESERVOUR	11/02/2013	1,091,932.74	0.00	0.00	465,082.43	24,265.17	489,347.60	602,585.14	S/L	45.00
179	TANK IMPROVEMENTS	8/20/2018	45,480.00	0.00	0.00	14,486.27	1,010.67	15,496.94	29,983.06	S/L	45.00
218	PRESSURE REDUCING VALVE	3/01/2023	3,149.09	0.00	0.00	1,238.61	125.96	1,364.57	1,784.52	S/L	25.00
219	PRESSURE REDUCING VALVE	7/07/2023	3,149.09	0.00	0.00	1,196.62	125.96	1,322.58	1,826.51	S/L	25.00
220	ZURN WILKINS AUTO CONTRO	8/08/2023	4,079.37	0.00	0.00	1,536.52	163.17	1,699.69	2,379.68	S/L	25.00
225	ENGINEERING SERVICES - A/C	9/16/2024	185,840.00	0.00	0.00	30,663.60	3,716.80	34,380.40	151,459.60	S/L	50.00

Tax Future Depreciation FYE: 12/31/2033

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: DISTRIBUTION (continued)											
226	A/C WATER LINE PROJECT	10/18/2024	86,883.20	0.00	0.00	14,190.89	1,737.66	15,928.55	70,954.65	S/L	50.00
227	A/C WATER LINE PROJECT	11/19/2024	161,139.47	0.00	0.00	26,050.89	3,222.79	29,273.68	131,865.79	S/L	50.00
228	A/C WATER LINE PROJECT	11/01/2025	431,193.71	0.00	0.00	61,804.40	8,623.87	70,428.27	360,765.44	S/L	50.00
230	SOUTH BENSON PROJECT - MO	8/28/2025	24,451.42	0.00	0.00	3,586.22	489.03	4,075.25	20,376.17	S/L	50.00
239	A/C WATER LINE PROJECT	11/01/2025	940,105.96	0.00	0.00	134,748.53	18,802.12	153,550.65	786,555.31	S/L	50.00
243	A/C WATER LINE JANUARY	1/30/2026	37,780.00	0.00	0.00	5,226.23	755.60	5,981.83	31,798.17	S/L	50.00
244	A/C WATER LINE FEB	2/28/2026	152,056.85	0.00	0.00	20,781.12	3,041.14	23,822.26	128,234.59	S/L	50.00
245	A/C WATER LINE MARCH	3/31/2026	9,436.00	0.00	0.00	1,273.86	188.72	1,462.58	7,973.42	S/L	50.00
246	A/C WATER LINE APRIL	4/30/2026	47,516.52	0.00	0.00	6,335.53	950.33	7,285.86	40,230.66	S/L	50.00
247	A/C WATER LINE MAY	5/31/2026	51,354.97	0.00	0.00	6,761.74	1,027.10	7,788.84	43,566.13	S/L	50.00
248	A/C WATER LINE SEPTEMBER	9/30/2026	117,503.25	0.00	0.00	14,687.94	2,350.07	17,038.01	100,465.24	S/L	50.00
	DISTRIBUTION		3,634,491.24	0.00	0.00	1,050,832.26	70,641.16	1,121,473.42	2,513,017.82		
Group: FIRE HYDRA											
29	HYDRANTS	1/01/1970	4,087.00	0.00	0.00	4,087.00	0.00	4,087.00	0.00	S/L	50.00
30	HYDRANTS	1/01/1973	14,070.00	0.00	0.00	14,070.00	0.00	14,070.00	0.00	S/L	50.00
31	HYDRANTS	1/01/1982	450.00	0.00	0.00	450.00	0.00	450.00	0.00	S/L	50.00
32	HYDRANTS	1/01/1983	250.00	0.00	0.00	250.00	0.00	250.00	0.00	S/L	50.00
33	HYDRANTS	5/31/1990	593.80	0.00	0.00	593.80	0.00	593.80	0.00	S/L	50.00
34	HYDRANT AT TRIGO	5/15/1991	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	0.00	S/L	50.00
35	HYDRANTS	6/30/1993	1,037.52	0.00	0.00	1,037.52	0.00	1,037.52	0.00	S/L	50.00
36	8 FLUSH HYDRANTS	9/30/1995	1,744.39	0.00	0.00	1,744.39	0.00	1,744.39	0.00	S/L	50.00
37	FIRE HYDRANT	4/12/2002	325.31	0.00	0.00	309.17	6.51	315.68	9.63	S/L	50.00
38	FIRE HYDRANTS	4/24/2003	231.99	0.00	0.00	208.80	4.64	213.44	18.55	S/L	50.00
39	FIRE HYDRANTS	10/06/2003	833.00	0.00	0.00	749.70	16.66	766.36	66.64	S/L	50.00
40	FIRE HYDRANTS	9/01/2004	1,455.00	0.00	0.00	1,188.25	29.10	1,217.35	237.65	S/L	50.00
41	FIRE HYDRANTS	7/01/2005	809.30	0.00	0.00	627.32	16.19	643.51	165.79	S/L	50.00
42	FIRE HYDRANTS	12/31/2006	1,146.16	0.00	0.00	802.26	22.92	825.18	320.98	S/L	50.00
43	FIRE HYDRANTS AT	10/22/2009	578.00	0.00	0.00	322.72	11.56	334.28	243.72	S/L	50.00
171	HYDRANT ON SOUTH BENSON	9/04/2015	7,264.00	0.00	0.00	2,518.19	145.28	2,663.47	4,600.53	S/L	50.00
174	HYDRANTS	9/14/2016	3,262.19	0.00	0.00	1,065.59	65.24	1,130.83	2,131.36	S/L	50.00
214	HYDRANTS	4/30/2022	12,875.00	0.00	0.00	2,746.67	257.50	3,004.17	9,870.83	S/L	50.00
216	HYDRANTS	8/05/2022	9,183.10	0.00	0.00	1,913.13	183.66	2,096.79	7,086.31	S/L	50.00
217	HYDRANTS	10/17/2022	3,104.35	0.00	0.00	631.25	62.09	693.34	2,411.01	S/L	50.00
	FIRE HYDRA		64,500.11	0.00	0.00	36,515.76	821.35	37,337.11	27,163.00		
Group: LAND											
44	LAND	1/01/2000	4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00	Land	0.00
	LAND		4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00		
Group: MAINT EQUIPMENT											
45	PORTAPUMP	12/05/1991	630.00	0.00	0.00	630.00	0.00	630.00	0.00	S/L	8.00
47	GENERATOR	8/10/1996	585.40	0.00	0.00	585.40	0.00	585.40	0.00	S/L	10.00
48	WATER METER	7/23/1998	507.75	0.00	0.00	507.75	0.00	507.75	0.00	200DB	10.0

Tax Future Depreciation FYE: 12/31/2033

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: MAINT EQUIPMENT (continued)											
49	WATER METER	4/16/2002	340.20	0.00	0.00	340.20	0.00	340.20	0.00	S/L	10.00
50	BACKHOE	7/01/2003	217.90	0.00	0.00	217.90	0.00	217.90	0.00	S/L	10.00
51	LEAK DETECTOR	1/04/2012	6,540.00	0.00	0.00	6,540.00	0.00	6,540.00	0.00	S/L	7.00
52	WATER PUMP	1/24/2014	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	0.00	S/L	10.00
53	GENERATOR	1/24/2014	537.20	0.00	0.00	537.20	0.00	537.20	0.00	S/L	10.00
54	DITCH WITCH	5/22/2014	3,825.15	0.00	0.00	3,825.15	0.00	3,825.15	0.00	S/L	10.00
191	BORING MACHINE	8/02/2019	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	S/L	10.00
198	FLUSHING DEVICES	12/11/2019	4,203.64	0.00	0.00	4,203.64	0.00	4,203.64	0.00	S/L	10.00
210	GPR Probe	10/18/2021	16,290.00	0.00	0.00	16,290.00	0.00	16,290.00	0.00	S/L	10.00
221	2024 LOAD TRAIL LLC TRAILEF	10/04/2023	7,100.00	0.00	0.00	7,100.00	0.00	7,100.00	0.00	S/L	5.00
222	CASE CX37C COMPACT EXCAV	10/05/2023	53,937.75	0.00	0.00	53,937.75	0.00	53,937.75	0.00	S/L	5.00
	MAINT EQUIPMENT		97,814.99	0.00	0.00	97,814.99	0.00	97,814.99	0.00		
Group: METER INSTALLATION											
177	BYPASS METER PROJECT #426:	8/03/2017	35,300.00	0.00	0.00	12,093.45	784.44	12,877.89	22,422.11	S/L	45.00
194	HYDRANTS	2/01/2019	26,109.60	0.00	0.00	18,167.93	1,305.48	19,473.41	6,636.19	S/L	20.00
242	METER INSTALLATION LABOR	6/30/2025	74,805.52	0.00	0.00	28,052.10	3,740.28	31,792.38	43,013.14	S/L	20.00
	METER INSTALLATION		136,215.12	0.00	0.00	58,313.48	5,830.20	64,143.68	72,071.44		
Group: METERS											
1	METERS	5/13/2015	1,456.00	0.00	0.00	643.07	36.40	679.47	776.53	S/L	40.00
172	METERS	5/11/2016	650.00	0.00	0.00	270.83	16.25	287.08	362.92	S/L	40.00
173	METERS	7/13/2016	1,560.00	0.00	0.00	643.50	39.00	682.50	877.50	S/L	40.00
175	METERS	10/12/2016	5,016.00	0.00	0.00	2,037.75	125.40	2,163.15	2,852.85	S/L	40.00
176	METERS	2/08/2017	3,288.00	0.00	0.00	1,308.35	82.20	1,390.55	1,897.45	S/L	40.00
178	METERS	11/07/2018	3,690.00	0.00	0.00	1,306.88	92.25	1,399.13	2,290.87	S/L	40.00
193	METERS	4/10/2019	16,637.01	0.00	0.00	11,437.94	831.85	12,269.79	4,367.22	S/L	20.00
207	METERS	6/10/2020	28,754.93	0.00	0.00	9,045.78	718.87	9,764.65	18,990.28	S/L	40.00
215	METERS	6/23/2022	7,930.87	0.00	0.00	2,081.84	198.27	2,280.11	5,650.76	S/L	40.00
229	METERS	1/03/2025	2,520.00	0.00	0.00	1,008.00	126.00	1,134.00	1,386.00	S/L	20.00
231	METERS	2/07/2025	24,084.00	0.00	0.00	9,533.25	1,204.20	10,737.45	13,346.55	S/L	20.00
232	METERS	2/07/2025	26,091.00	0.00	0.00	10,327.69	1,304.55	11,632.24	14,458.76	S/L	20.00
233	METERS	2/26/2025	50,175.00	0.00	0.00	19,651.88	2,508.75	22,160.63	28,014.37	S/L	20.00
234	METERS	3/11/2025	66,900.00	0.00	0.00	26,202.50	3,345.00	29,547.50	37,352.50	S/L	20.00
235	METERS	4/01/2025	100,350.00	0.00	0.00	38,885.63	5,017.50	43,903.13	56,446.87	S/L	20.00
236	METERS	6/17/2025	2,090.00	0.00	0.00	783.75	104.50	888.25	1,201.75	S/L	20.00
237	FPB SMART POINTS	9/19/2025	89,561.75	0.00	0.00	32,466.15	4,478.09	36,944.24	52,617.51	S/L	20.00
238	METERS	10/10/2025	2,122.75	0.00	0.00	769.51	106.14	875.65	1,247.10	S/L	20.00
	METERS		432,877.31	0.00	0.00	168,404.30	20,335.22	188,739.52	244,137.79		
Group: OFFICE											
128	OFFICE EQUIPMENT	1/01/1977	1,098.85	0.00	0.00	1,098.85	0.00	1,098.85	0.00	S/L	20.00
129	LAWN MOWER	9/30/1986	189.88	0.00	0.00	189.88	0.00	189.88	0.00	S/L	10.00
130	3 CHAIRS	6/30/1996	135.00	0.00	0.00	135.00	0.00	135.00	0.00	S/L	10.00

Tax Future Depreciation FYE: 12/31/2033

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: OFFICE (continued)											
131	2006 NEW COPIER	6/30/2006	599.99	0.00	0.00	599.99	0.00	599.99	0.00	S/L	7.00
132	2006 NEW COMPUTER	6/30/2006	3,071.00	0.00	0.00	3,071.00	0.00	3,071.00	0.00	S/L	3.00
133	HAND-HELD UPDATE	12/09/2008	12,100.00	0.00	0.00	12,100.00	0.00	12,100.00	0.00	S/L	5.00
134	FAX MACHINE, INK	11/04/2009	99.99	0.00	0.00	99.99	0.00	99.99	0.00	S/L	8.00
135	2 DELL COMPUTERS	12/06/2012	1,503.30	0.00	0.00	1,503.30	0.00	1,503.30	0.00	S/L	5.00
136	PRINTER & TRAY	12/05/2012	643.94	0.00	0.00	643.94	0.00	643.94	0.00	S/L	7.00
137	SCADA SOFTWARE N	12/02/2013	84,412.76	0.00	0.00	84,412.76	0.00	84,412.76	0.00	S/L	5.00
166	NEW COMPUTERS	7/16/2015	6,933.32	0.00	0.00	6,933.32	0.00	6,933.32	0.00	S/L	5.00
185	SECURITY CAMERA'S	4/17/2019	1,621.69	0.00	0.00	1,621.69	0.00	1,621.69	0.00	S/L	5.00
202	HTI	1/08/2020	8,980.00	0.00	0.00	8,980.00	0.00	8,980.00	0.00	S/L	5.00
209	Server	9/30/2021	6,417.29	0.00	0.00	6,417.29	0.00	6,417.29	0.00	S/L	5.00
212	MAPPING SYSTEM	12/13/2022	5,274.85	0.00	0.00	5,274.85	0.00	5,274.85	0.00	S/L	5.00
	OFFICE		133,081.86	0.00	0.00	133,081.86	0.00	133,081.86	0.00		
Group: PUMP EQUIPMENT											
138	PUMPING EQUIPMENT	1/01/1967	8,500.00	0.00	0.00	8,500.00	0.00	8,500.00	0.00	S/L	20.00
139	ALARM SYSTEM	1/01/1980	363.33	0.00	0.00	363.33	0.00	363.33	0.00	S/L	20.00
140	AUTOCON POWER SU	1/24/1994	216.27	0.00	0.00	216.27	0.00	216.27	0.00	S/L	20.00
141	PEERLESS BOOSTER	12/01/1994	10,390.29	0.00	0.00	10,390.29	0.00	10,390.29	0.00	S/L	20.00
142	GUAGE	1/08/1998	84.03	0.00	0.00	84.03	0.00	84.03	0.00	S/L	20.00
143	HWY 151 PUMP	2/25/1998	582.52	0.00	0.00	582.52	0.00	582.52	0.00	S/L	20.00
144	PUMP	6/02/1998	11,235.45	0.00	0.00	11,235.45	0.00	11,235.45	0.00	S/L	20.00
145	PUMP	6/02/1998	1,650.00	0.00	0.00	1,650.00	0.00	1,650.00	0.00	S/L	20.00
146	PUMP REPAIR	12/02/1998	207.50	0.00	0.00	207.50	0.00	207.50	0.00	S/L	20.00
147	PUMPING STATION	11/06/2013	31,479.63	0.00	0.00	17,238.88	899.42	18,138.30	13,341.33	S/L	35.00
	PUMP EQUIPMENT		64,709.02	0.00	0.00	50,468.27	899.42	51,367.69	13,341.33		
Group: TRANSMISSION											
148	LINES & MANES	1/01/1968	586,558.34	0.00	0.00	586,558.34	0.00	586,558.34	0.00	S/L	50.00
149	CUSTOMER CONTRI	1/01/1977	312,723.63	0.00	0.00	312,723.63	0.00	312,723.63	0.00	S/L	50.00
150	DOVE CREEK CONTR	1/01/1978	6,604.92	0.00	0.00	6,604.92	0.00	6,604.92	0.00	S/L	50.00
151	OLD LAW RD PROJECT	1/01/1980	17,173.35	0.00	0.00	17,173.35	0.00	17,173.35	0.00	S/L	50.00
152	ADDITION	1/01/1982	700.00	0.00	0.00	700.00	0.00	700.00	0.00	S/L	50.00
153	ADDITION	1/01/1983	50,571.66	0.00	0.00	50,065.80	505.86	50,571.66	0.00	S/L	50.00
154	ADDITION	1/01/1984	13,755.75	0.00	0.00	13,343.30	275.12	13,618.42	137.33	S/L	50.00
155	NEW BENTWOODS LI	1/01/1990	24,413.85	0.00	0.00	21,016.96	488.28	21,505.24	2,908.61	S/L	50.00
156	HWY 1472 LINE	8/15/1990	18,225.00	0.00	0.00	15,491.25	364.50	15,855.75	2,369.25	S/L	50.00
157	WATER MAINS-AVEN	10/31/1992	42,279.26	0.00	0.00	33,964.53	845.59	34,810.12	7,469.14	S/L	50.00
158	NINEVAH ROAD LINE	2/15/1995	14,830.81	0.00	0.00	11,246.84	296.62	11,543.46	3,287.35	S/L	50.00
159	ADDITIONS TO NINEVAH RD LI	1/15/1995	761.87	0.00	0.00	655.32	15.24	670.56	91.31	S/L	50.00
160	ADDITIONAL LINE	9/03/1997	13,725.00	0.00	0.00	9,699.00	274.50	9,973.50	3,751.50	S/L	50.00
161	BENSON VALLEY CO	7/01/2002	121,962.58	0.00	0.00	75,616.75	2,439.25	78,056.00	43,906.58	S/L	50.00
162	BENSON VALLEY CO	1/03/2003	5,770.00	0.00	0.00	3,462.00	115.40	3,577.40	2,192.60	S/L	50.00
163	NINEVAH WATER LINE	1/01/2005	10,513.10	0.00	0.00	5,887.28	210.26	6,097.54	4,415.56	S/L	50.00
164	MILLS LANE REPLACEMENT	10/30/2009	488,628.85	0.00	0.00	226,398.10	9,772.58	236,170.68	252,458.17	S/L	50.00
165	WATER LINES & MANES	11/02/2013	1,284,399.59	0.00	0.00	492,353.14	25,687.99	518,041.13	766,358.46	S/L	50.00

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: TRANSMISSION (continued)											
167	WATER LINES	10/07/2015	10,240.00	0.00	0.00	3,532.80	204.80	3,737.60	6,502.40	S/L	50.00
169	WATER LINES	5/15/2015	18,000.00	0.00	0.00	6,360.00	360.00	6,720.00	11,280.00	S/L	50.00
170	WATER LINES	6/10/2015	12,153.50	0.00	0.00	4,273.98	243.07	4,517.05	7,636.45	S/L	50.00
180	OLD LAWRENCEBURG ROAD	1/05/2018	34,828.16	0.00	0.00	10,448.40	696.56	11,144.96	23,683.20	S/L	50.00
181	STEWART HOME, GREASY CRE	7/13/2018	64,964.80	0.00	0.00	18,839.85	1,299.30	20,139.15	44,825.65	S/L	50.00
182	127 SOUTH	10/05/2018	70,785.00	0.00	0.00	20,173.73	1,415.70	21,589.43	49,195.57	S/L	50.00
183	EVERGREEN & CARDWELL LAI	12/11/2018	39,752.00	0.00	0.00	11,196.81	795.04	11,991.85	27,760.15	S/L	50.00
184	PIPE IMPROVEMENTS	12/15/2018	34,287.50	0.00	0.00	9,657.65	685.75	10,343.40	23,944.10	S/L	50.00
187	WATER LINES	5/03/2019	58,240.00	0.00	0.00	15,918.93	1,164.80	17,083.73	41,156.27	S/L	50.00
195	TRAILER PARK WATER LINES	8/15/2019	31,793.19	0.00	0.00	8,531.12	635.86	9,166.98	22,626.21	S/L	50.00
199	GREEN WILSON	6/05/2019	19,372.00	0.00	0.00	5,262.73	387.44	5,650.17	13,721.83	S/L	50.00
200	ERIN WAY	7/02/2019	9,302.00	0.00	0.00	2,511.54	186.04	2,697.58	6,604.42	S/L	50.00
201	TRAILER PARK WATER LINES	11/13/2019	20,700.00	0.00	0.00	5,451.00	414.00	5,865.00	14,835.00	S/L	50.00
203	PIPELINE	8/19/2020	7,546.00	0.00	0.00	1,861.35	150.92	2,012.27	5,533.73	S/L	50.00
204	PIPELINE	6/10/2020	13,448.00	0.00	0.00	3,384.41	268.96	3,653.37	9,794.63	S/L	50.00
205	PIPELINE - MILLS LN, SCHOFIE	11/24/2020	16,120.00	0.00	0.00	3,895.67	322.40	4,218.07	11,901.93	S/L	50.00
213	PIPELINE (SOUTH BENSON PRC	8/25/2022	120,461.69	0.00	0.00	24,895.38	2,409.23	27,304.61	93,157.08	S/L	50.00
	TRANSMISSION		3,595,591.40	0.00	0.00	2,039,155.86	52,931.06	2,092,086.92	1,503,504.48		
	Grand Total		8,321,613.38	0.00	0.00	3,775,426.16	152,507.13	3,927,933.29	4,393,680.09		

Tax Future Depreciation FYE: 12/31/2034

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: AUTO											
3	TOOL BOX	8/19/1982	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Memo	0.00
6	VAN	2/06/2014	900.00	0.00	0.00	900.00	0.00	900.00	0.00	S/L	5.00
211	TRUCK	8/02/2021	22,224.00	0.00	0.00	22,224.00	0.00	22,224.00	0.00	S/L	5.00
223	2011 FORD F250	8/16/2023	14,330.75	0.00	0.00	14,330.75	0.00	14,330.75	0.00	S/L	5.00
224	2014 FORD TRUCK	6/14/2024	12,156.00	0.00	0.00	12,156.00	0.00	12,156.00	0.00	S/L	5.00
240	2014 SUBARU FORESTER	8/20/2025	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00	S/L	7.00
241	2016 DODGE RAM 5500	12/03/2025	24,000.00	0.00	0.00	24,000.00	0.00	24,000.00	0.00	S/L	7.00
		AUTO	83,610.75	0.00	0.00	83,610.75	0.00	83,610.75	0.00		
Group: BUILDINGS											
7	BLDG PUMP	1/01/1967	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00	S/L	40.00
8	NEW OFFICE	1/01/1980	15,191.19	0.00	0.00	15,191.19	0.00	15,191.19	0.00	S/L	25.00
9	FINISH OFFICE	1/01/1980	1,524.38	0.00	0.00	1,524.38	0.00	1,524.38	0.00	S/L	25.00
10	H/AC	1/01/1980	2,375.00	0.00	0.00	2,375.00	0.00	2,375.00	0.00	S/L	10.00
11	PORCH	1/01/1984	1,340.00	0.00	0.00	1,340.00	0.00	1,340.00	0.00	S/L	25.00
12	GARAGE BUILDING	8/01/1997	7,734.86	0.00	0.00	7,041.89	193.37	7,235.26	499.60	S/L	40.00
13	BUILDING	4/16/1998	2,610.40	0.00	0.00	2,327.61	65.26	2,392.87	217.53	S/L	40.00
14	BUILDING IMPROVEMENTS	12/31/1999	1,568.49	0.00	0.00	1,568.49	0.00	1,568.49	0.00	S/L	10.00
15	BUILDING IMPROVEMENTS	12/31/2012	4,391.00	0.00	0.00	4,391.00	0.00	4,391.00	0.00	S/L	10.00
16	LEASE IMPROVEMENTS	2/12/2013	3,450.00	0.00	0.00	3,450.00	0.00	3,450.00	0.00	S/L	15.00
168	OFFICE REMODELING	1/07/2015	7,940.26	0.00	0.00	3,771.69	198.51	3,970.20	3,970.06	S/L	40.00
192	GATES	2/07/2019	4,800.00	0.00	0.00	4,800.00	0.00	4,800.00	0.00	S/L	10.00
196	OFFICE REMODELING	11/06/2019	5,540.00	0.00	0.00	1,962.08	138.50	2,100.58	3,439.42	S/L	40.00
197	FURNACE	11/01/2019	2,950.00	0.00	0.00	2,786.16	163.84	2,950.00	0.00	S/L	15.00
208	New Builiding	5/14/2021	10,000.00	0.00	0.00	3,247.86	256.41	3,504.27	6,495.73	S/L	39.00
		BUILDINGS	73,915.58	0.00	0.00	58,277.35	1,015.89	59,293.24	14,622.34		
Group: DISTRIBUTION											
17	ENGINEERING	1/01/1978	6,159.40	0.00	0.00	6,159.40	0.00	6,159.40	0.00	S/L	40.00
18	NEW RESERVOUR	1/01/1979	158,549.32	0.00	0.00	158,549.32	0.00	158,549.32	0.00	S/L	40.00
19	FENCE	1/01/1979	2,296.00	0.00	0.00	2,296.00	0.00	2,296.00	0.00	S/L	10.00
20	REMOLDING	1/01/1979	18,909.50	0.00	0.00	18,909.50	0.00	18,909.50	0.00	S/L	20.00
21	OVERFLOW	1/01/1982	882.50	0.00	0.00	882.50	0.00	882.50	0.00	S/L	20.00
22	TANK IMPROVEMENT	8/31/1992	23,302.88	0.00	0.00	23,302.88	0.00	23,302.88	0.00	S/L	8.00
23	STORAGE TANK IMPROVEMEN	10/17/1995	16,930.00	0.00	0.00	16,930.00	0.00	16,930.00	0.00	S/L	8.00
24	RADIO CONTROL FO	4/03/1996	12,285.00	0.00	0.00	12,285.00	0.00	12,285.00	0.00	S/L	10.00
25	TANK REPAIR	12/02/1998	325.00	0.00	0.00	325.00	0.00	325.00	0.00	S/L	8.00
26	STANDPIPE	9/04/1998	900.00	0.00	0.00	793.13	22.50	815.63	84.37	S/L	40.00
27	STANDPIPE	9/04/1998	900.00	0.00	0.00	793.13	22.50	815.63	84.37	S/L	40.00
28	500,000 GAL RESERVOUR	11/02/2013	1,091,932.74	0.00	0.00	489,347.60	24,265.17	513,612.77	578,319.97	S/L	45.00
179	TANK IMPROVEMENTS	8/20/2018	45,480.00	0.00	0.00	15,496.94	1,010.67	16,507.61	28,972.39	S/L	45.00
218	PRESSURE REDUCING VALVE	3/01/2023	3,149.09	0.00	0.00	1,364.57	125.96	1,490.53	1,658.56	S/L	25.00
219	PRESSURE REDUCING VALVE	7/07/2023	3,149.09	0.00	0.00	1,322.58	125.96	1,448.54	1,700.55	S/L	25.00
220	ZURN WILKINS AUTO CONTRO	8/08/2023	4,079.37	0.00	0.00	1,699.69	163.17	1,862.86	2,216.51	S/L	25.00
225	ENGINEERING SERVICES - A/C	9/16/2024	185,840.00	0.00	0.00	34,380.40	3,716.80	38,097.20	147,742.80	S/L	50.00

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: DISTRIBUTION (continued)											
226	A/C WATER LINE PROJECT	10/18/2024	86,883.20	0.00	0.00	15,928.55	1,737.66	17,666.21	69,216.99	S/L	50.00
227	A/C WATER LINE PROJECT	11/19/2024	161,139.47	0.00	0.00	29,273.68	3,222.79	32,496.47	128,643.00	S/L	50.00
228	A/C WATER LINE PROJECT	11/01/2025	431,193.71	0.00	0.00	70,428.27	8,623.87	79,052.14	352,141.57	S/L	50.00
230	SOUTH BENSON PROJECT - MO	8/28/2025	24,451.42	0.00	0.00	4,075.25	489.03	4,564.28	19,887.14	S/L	50.00
239	A/C WATER LINE PROJECT	11/01/2025	940,105.96	0.00	0.00	153,550.65	18,802.12	172,352.77	767,753.19	S/L	50.00
243	A/C WATER LINE JANUARY	1/30/2026	37,780.00	0.00	0.00	5,981.83	755.60	6,737.43	31,042.57	S/L	50.00
244	A/C WATER LINE FEB	2/28/2026	152,056.85	0.00	0.00	23,822.26	3,041.14	26,863.40	125,193.45	S/L	50.00
245	A/C WATER LINE MARCH	3/31/2026	9,436.00	0.00	0.00	1,462.58	188.72	1,651.30	7,784.70	S/L	50.00
246	A/C WATER LINE APRIL	4/30/2026	47,516.52	0.00	0.00	7,285.86	950.33	8,236.19	39,280.33	S/L	50.00
247	A/C WATER LINE MAY	5/31/2026	51,354.97	0.00	0.00	7,788.84	1,027.10	8,815.94	42,539.03	S/L	50.00
248	A/C WATER LINE SEPTEMBER	9/30/2026	117,503.25	0.00	0.00	17,038.01	2,350.07	19,388.08	98,115.17	S/L	50.00
	DISTRIBUTION		3,634,491.24	0.00	0.00	1,121,473.42	70,641.16	1,192,114.58	2,442,376.66		
Group: FIRE HYDRA											
29	HYDRANTS	1/01/1970	4,087.00	0.00	0.00	4,087.00	0.00	4,087.00	0.00	S/L	50.00
30	HYDRANTS	1/01/1973	14,070.00	0.00	0.00	14,070.00	0.00	14,070.00	0.00	S/L	50.00
31	HYDRANTS	1/01/1982	450.00	0.00	0.00	450.00	0.00	450.00	0.00	S/L	50.00
32	HYDRANTS	1/01/1983	250.00	0.00	0.00	250.00	0.00	250.00	0.00	S/L	50.00
33	HYDRANTS	5/31/1990	593.80	0.00	0.00	593.80	0.00	593.80	0.00	S/L	50.00
34	HYDRANT AT TRIGO	5/15/1991	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	0.00	S/L	50.00
35	HYDRANTS	6/30/1993	1,037.52	0.00	0.00	1,037.52	0.00	1,037.52	0.00	S/L	50.00
36	8 FLUSH HYDRANTS	9/30/1995	1,744.39	0.00	0.00	1,744.39	0.00	1,744.39	0.00	S/L	50.00
37	FIRE HYDRANT	4/12/2002	325.31	0.00	0.00	315.68	6.51	322.19	3.12	S/L	50.00
38	FIRE HYDRANTS	4/24/2003	231.99	0.00	0.00	213.44	4.64	218.08	13.91	S/L	50.00
39	FIRE HYDRANTS	10/06/2003	833.00	0.00	0.00	766.36	16.66	783.02	49.98	S/L	50.00
40	FIRE HYDRANTS	9/01/2004	1,455.00	0.00	0.00	1,217.35	29.10	1,246.45	208.55	S/L	50.00
41	FIRE HYDRANTS	7/01/2005	809.30	0.00	0.00	643.51	16.19	659.70	149.60	S/L	50.00
42	FIRE HYDRANTS	12/31/2006	1,146.16	0.00	0.00	825.18	22.92	848.10	298.06	S/L	50.00
43	FIRE HYDRANTS AT	10/22/2009	578.00	0.00	0.00	334.28	11.56	345.84	232.16	S/L	50.00
171	HYDRANT ON SOUTH BENSON	9/04/2015	7,264.00	0.00	0.00	2,663.47	145.28	2,808.75	4,455.25	S/L	50.00
174	HYDRANTS	9/14/2016	3,262.19	0.00	0.00	1,130.83	65.24	1,196.07	2,066.12	S/L	50.00
214	HYDRANTS	4/30/2022	12,875.00	0.00	0.00	3,004.17	257.50	3,261.67	9,613.33	S/L	50.00
216	HYDRANTS	8/05/2022	9,183.10	0.00	0.00	2,096.79	183.66	2,280.45	6,902.65	S/L	50.00
217	HYDRANTS	10/17/2022	3,104.35	0.00	0.00	693.34	62.09	755.43	2,348.92	S/L	50.00
	FIRE HYDRA		64,500.11	0.00	0.00	37,337.11	821.35	38,158.46	26,341.65		
Group: LAND											
44	LAND	1/01/2000	4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00	Land	0.00
	LAND		4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00		
Group: MAINT EQUIPMENT											
45	PORTAPUMP	12/05/1991	630.00	0.00	0.00	630.00	0.00	630.00	0.00	S/L	8.00
47	GENERATOR	8/10/1996	585.40	0.00	0.00	585.40	0.00	585.40	0.00	S/L	10.00
48	WATER METER	7/23/1998	507.75	0.00	0.00	507.75	0.00	507.75	0.00	200DB	10.0

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: MAINT EQUIPMENT (continued)											
49	WATER METER	4/16/2002	340.20	0.00	0.00	340.20	0.00	340.20	0.00	S/L	10.00
50	BACKHOE	7/01/2003	217.90	0.00	0.00	217.90	0.00	217.90	0.00	S/L	10.00
51	LEAK DETECTOR	1/04/2012	6,540.00	0.00	0.00	6,540.00	0.00	6,540.00	0.00	S/L	7.00
52	WATER PUMP	1/24/2014	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	0.00	S/L	10.00
53	GENERATOR	1/24/2014	537.20	0.00	0.00	537.20	0.00	537.20	0.00	S/L	10.00
54	DITCH WITCH	5/22/2014	3,825.15	0.00	0.00	3,825.15	0.00	3,825.15	0.00	S/L	10.00
191	BORING MACHINE	8/02/2019	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	S/L	10.00
198	FLUSHING DEVICES	12/11/2019	4,203.64	0.00	0.00	4,203.64	0.00	4,203.64	0.00	S/L	10.00
210	GPR Probe	10/18/2021	16,290.00	0.00	0.00	16,290.00	0.00	16,290.00	0.00	S/L	10.00
221	2024 LOAD TRAIL LLC TRAILEF	10/04/2023	7,100.00	0.00	0.00	7,100.00	0.00	7,100.00	0.00	S/L	5.00
222	CASE CX37C COMPACT EXCAV	10/05/2023	53,937.75	0.00	0.00	53,937.75	0.00	53,937.75	0.00	S/L	5.00
	MAINT EQUIPMENT		97,814.99	0.00	0.00	97,814.99	0.00	97,814.99	0.00		
Group: METER INSTALLATION											
177	BYPASS METER PROJECT #426	8/03/2017	35,300.00	0.00	0.00	12,877.89	784.44	13,662.33	21,637.67	S/L	45.00
194	HYDRANTS	2/01/2019	26,109.60	0.00	0.00	19,473.41	1,305.48	20,778.89	5,330.71	S/L	20.00
242	METER INSTALLATION LABOR	6/30/2025	74,805.52	0.00	0.00	31,792.38	3,740.28	35,532.66	39,272.86	S/L	20.00
	METER INSTALLATION		136,215.12	0.00	0.00	64,143.68	5,830.20	69,973.88	66,241.24		
Group: METERS											
1	METERS	5/13/2015	1,456.00	0.00	0.00	679.47	36.40	715.87	740.13	S/L	40.00
172	METERS	5/11/2016	650.00	0.00	0.00	287.08	16.25	303.33	346.67	S/L	40.00
173	METERS	7/13/2016	1,560.00	0.00	0.00	682.50	39.00	721.50	838.50	S/L	40.00
175	METERS	10/12/2016	5,016.00	0.00	0.00	2,163.15	125.40	2,288.55	2,727.45	S/L	40.00
176	METERS	2/08/2017	3,288.00	0.00	0.00	1,390.55	82.20	1,472.75	1,815.25	S/L	40.00
178	METERS	11/07/2018	3,690.00	0.00	0.00	1,399.13	92.25	1,491.38	2,198.62	S/L	40.00
193	METERS	4/10/2019	16,637.01	0.00	0.00	12,269.79	831.85	13,101.64	3,535.37	S/L	20.00
207	METERS	6/10/2020	28,754.93	0.00	0.00	9,764.65	718.87	10,483.52	18,271.41	S/L	40.00
215	METERS	6/23/2022	7,930.87	0.00	0.00	2,280.11	198.27	2,478.38	5,452.49	S/L	40.00
229	METERS	1/03/2025	2,520.00	0.00	0.00	1,134.00	126.00	1,260.00	1,260.00	S/L	20.00
231	METERS	2/07/2025	24,084.00	0.00	0.00	10,737.45	1,204.20	11,941.65	12,142.35	S/L	20.00
232	METERS	2/07/2025	26,091.00	0.00	0.00	11,632.24	1,304.55	12,936.79	13,154.21	S/L	20.00
233	METERS	2/26/2025	50,175.00	0.00	0.00	22,160.63	2,508.75	24,669.38	25,505.62	S/L	20.00
234	METERS	3/11/2025	66,900.00	0.00	0.00	29,547.50	3,345.00	32,892.50	34,007.50	S/L	20.00
235	METERS	4/01/2025	100,350.00	0.00	0.00	43,903.13	5,017.50	48,920.63	51,429.37	S/L	20.00
236	METERS	6/17/2025	2,090.00	0.00	0.00	888.25	104.50	992.75	1,097.25	S/L	20.00
237	FPB SMART POINTS	9/19/2025	89,561.75	0.00	0.00	36,944.24	4,478.09	41,422.33	48,139.42	S/L	20.00
238	METERS	10/10/2025	2,122.75	0.00	0.00	875.65	106.14	981.79	1,140.96	S/L	20.00
	METERS		432,877.31	0.00	0.00	188,739.52	20,335.22	209,074.74	223,802.57		
Group: OFFICE											
128	OFFICE EQUIPMENT	1/01/1977	1,098.85	0.00	0.00	1,098.85	0.00	1,098.85	0.00	S/L	20.00
129	LAWN MOWER	9/30/1986	189.88	0.00	0.00	189.88	0.00	189.88	0.00	S/L	10.00
130	3 CHAIRS	6/30/1996	135.00	0.00	0.00	135.00	0.00	135.00	0.00	S/L	10.00

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: OFFICE (continued)											
131	2006 NEW COPIER	6/30/2006	599.99	0.00	0.00	599.99	0.00	599.99	0.00	S/L	7.00
132	2006 NEW COMPUTER	6/30/2006	3,071.00	0.00	0.00	3,071.00	0.00	3,071.00	0.00	S/L	3.00
133	HAND-HELD UPDATE	12/09/2008	12,100.00	0.00	0.00	12,100.00	0.00	12,100.00	0.00	S/L	5.00
134	FAX MACHINE, INK	11/04/2009	99.99	0.00	0.00	99.99	0.00	99.99	0.00	S/L	8.00
135	2 DELL COMPUTERS	12/06/2012	1,503.30	0.00	0.00	1,503.30	0.00	1,503.30	0.00	S/L	5.00
136	PRINTER & TRAY	12/05/2012	643.94	0.00	0.00	643.94	0.00	643.94	0.00	S/L	7.00
137	SCADA SOFTWARE N	12/02/2013	84,412.76	0.00	0.00	84,412.76	0.00	84,412.76	0.00	S/L	5.00
166	NEW COMPUTERS	7/16/2015	6,933.32	0.00	0.00	6,933.32	0.00	6,933.32	0.00	S/L	5.00
185	SECURITY CAMERA'S	4/17/2019	1,621.69	0.00	0.00	1,621.69	0.00	1,621.69	0.00	S/L	5.00
202	HTI	1/08/2020	8,980.00	0.00	0.00	8,980.00	0.00	8,980.00	0.00	S/L	5.00
209	Server	9/30/2021	6,417.29	0.00	0.00	6,417.29	0.00	6,417.29	0.00	S/L	5.00
212	MAPPING SYSTEM	12/13/2022	5,274.85	0.00	0.00	5,274.85	0.00	5,274.85	0.00	S/L	5.00
	OFFICE		133,081.86	0.00	0.00	133,081.86	0.00	133,081.86	0.00		
Group: PUMP EQUIPMENT											
138	PUMPING EQUIPMENT	1/01/1967	8,500.00	0.00	0.00	8,500.00	0.00	8,500.00	0.00	S/L	20.00
139	ALARM SYSTEM	1/01/1980	363.33	0.00	0.00	363.33	0.00	363.33	0.00	S/L	20.00
140	AUTOCON POWER SU	1/24/1994	216.27	0.00	0.00	216.27	0.00	216.27	0.00	S/L	20.00
141	PEERLESS BOOSTER	12/01/1994	10,390.29	0.00	0.00	10,390.29	0.00	10,390.29	0.00	S/L	20.00
142	GUAGE	1/08/1998	84.03	0.00	0.00	84.03	0.00	84.03	0.00	S/L	20.00
143	HWY 151 PUMP	2/25/1998	582.52	0.00	0.00	582.52	0.00	582.52	0.00	S/L	20.00
144	PUMP	6/02/1998	11,235.45	0.00	0.00	11,235.45	0.00	11,235.45	0.00	S/L	20.00
145	PUMP	6/02/1998	1,650.00	0.00	0.00	1,650.00	0.00	1,650.00	0.00	S/L	20.00
146	PUMP REPAIR	12/02/1998	207.50	0.00	0.00	207.50	0.00	207.50	0.00	S/L	20.00
147	PUMPING STATION	11/06/2013	31,479.63	0.00	0.00	18,138.30	899.42	19,037.72	12,441.91	S/L	35.00
	PUMP EQUIPMENT		64,709.02	0.00	0.00	51,367.69	899.42	52,267.11	12,441.91		
Group: TRANSMISSION											
148	LINES & MANES	1/01/1968	586,558.34	0.00	0.00	586,558.34	0.00	586,558.34	0.00	S/L	50.00
149	CUSTOMER CONTRI	1/01/1977	312,723.63	0.00	0.00	312,723.63	0.00	312,723.63	0.00	S/L	50.00
150	DOVE CREEK CONTR	1/01/1978	6,604.92	0.00	0.00	6,604.92	0.00	6,604.92	0.00	S/L	50.00
151	OLD LAW RD PROJECT	1/01/1980	17,173.35	0.00	0.00	17,173.35	0.00	17,173.35	0.00	S/L	50.00
152	ADDITION	1/01/1982	700.00	0.00	0.00	700.00	0.00	700.00	0.00	S/L	50.00
153	ADDITION	1/01/1983	50,571.66	0.00	0.00	50,571.66	0.00	50,571.66	0.00	S/L	50.00
154	ADDITION	1/01/1984	13,755.75	0.00	0.00	13,618.42	137.33	13,755.75	0.00	S/L	50.00
155	NEW BENTWOODS LI	1/01/1990	24,413.85	0.00	0.00	21,505.24	488.28	21,993.52	2,420.33	S/L	50.00
156	HWY 1472 LINE	8/15/1990	18,225.00	0.00	0.00	15,855.75	364.50	16,220.25	2,004.75	S/L	50.00
157	WATER MAINS-AVEN	10/31/1992	42,279.26	0.00	0.00	34,810.12	845.59	35,655.71	6,623.55	S/L	50.00
158	NINEVAH ROAD LINE	2/15/1995	14,830.81	0.00	0.00	11,543.46	296.62	11,840.08	2,990.73	S/L	50.00
159	ADDITIONS TO NINEVAH RD LI	1/15/1995	761.87	0.00	0.00	670.56	15.24	685.80	76.07	S/L	50.00
160	ADDITIONAL LINE	9/03/1997	13,725.00	0.00	0.00	9,973.50	274.50	10,248.00	3,477.00	S/L	50.00
161	BENSON VALLEY CO	7/01/2002	121,962.58	0.00	0.00	78,056.00	2,439.25	80,495.25	41,467.33	S/L	50.00
162	BENSON VALLEY CO	1/03/2003	5,770.00	0.00	0.00	3,577.40	115.40	3,692.80	2,077.20	S/L	50.00
163	NINEVAH WATER LINE	1/01/2005	10,513.10	0.00	0.00	6,097.54	210.26	6,307.80	4,205.30	S/L	50.00
164	MILLS LANE REPLACEMENT	10/30/2009	488,628.85	0.00	0.00	236,170.68	9,772.58	245,943.26	242,685.59	S/L	50.00
165	WATER LINES & MANES	11/02/2013	1,284,399.59	0.00	0.00	518,041.13	25,687.99	543,729.12	740,670.47	S/L	50.00

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: TRANSMISSION (continued)											
167	WATER LINES	10/07/2015	10,240.00	0.00	0.00	3,737.60	204.80	3,942.40	6,297.60	S/L	50.00
169	WATER LINES	5/15/2015	18,000.00	0.00	0.00	6,720.00	360.00	7,080.00	10,920.00	S/L	50.00
170	WATER LINES	6/10/2015	12,153.50	0.00	0.00	4,517.05	243.07	4,760.12	7,393.38	S/L	50.00
180	OLD LAWRENCEBURG ROAD	1/05/2018	34,828.16	0.00	0.00	11,144.96	696.56	11,841.52	22,986.64	S/L	50.00
181	STEWART HOME, GREASY CRE	7/13/2018	64,964.80	0.00	0.00	20,139.15	1,299.30	21,438.45	43,526.35	S/L	50.00
182	127 SOUTH	10/05/2018	70,785.00	0.00	0.00	21,589.43	1,415.70	23,005.13	47,779.87	S/L	50.00
183	EVERGREEN & CARDWELL LAI	12/11/2018	39,752.00	0.00	0.00	11,991.85	795.04	12,786.89	26,965.11	S/L	50.00
184	PIPE IMPROVEMENTS	12/15/2018	34,287.50	0.00	0.00	10,343.40	685.75	11,029.15	23,258.35	S/L	50.00
187	WATER LINES	5/03/2019	58,240.00	0.00	0.00	17,083.73	1,164.80	18,248.53	39,991.47	S/L	50.00
195	TRAILER PARK WATER LINES	8/15/2019	31,793.19	0.00	0.00	9,166.98	635.86	9,802.84	21,990.35	S/L	50.00
199	GREEN WILSON	6/05/2019	19,372.00	0.00	0.00	5,650.17	387.44	6,037.61	13,334.39	S/L	50.00
200	ERIN WAY	7/02/2019	9,302.00	0.00	0.00	2,697.58	186.04	2,883.62	6,418.38	S/L	50.00
201	TRAILER PARK WATER LINES	11/13/2019	20,700.00	0.00	0.00	5,865.00	414.00	6,279.00	14,421.00	S/L	50.00
203	PIPELINE	8/19/2020	7,546.00	0.00	0.00	2,012.27	150.92	2,163.19	5,382.81	S/L	50.00
204	PIPELINE	6/10/2020	13,448.00	0.00	0.00	3,653.37	268.96	3,922.33	9,525.67	S/L	50.00
205	PIPELINE - MILLS LN, SCHOFIE	11/24/2020	16,120.00	0.00	0.00	4,218.07	322.40	4,540.47	11,579.53	S/L	50.00
213	PIPELINE (SOUTH BENSON PRC	8/25/2022	120,461.69	0.00	0.00	27,304.61	2,409.23	29,713.84	90,747.85	S/L	50.00
	TRANSMISSION		3,595,591.40	0.00	0.00	2,092,086.92	52,287.41	2,144,374.33	1,451,217.07		
	Grand Total		8,321,613.38	0.00	0.00	3,927,933.29	151,830.65	4,079,763.94	4,241,849.44		

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: AUTO											
3	TOOL BOX	8/19/1982	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Memo	0.00
6	VAN	2/06/2014	900.00	0.00	0.00	900.00	0.00	900.00	0.00	S/L	5.00
211	TRUCK	8/02/2021	22,224.00	0.00	0.00	22,224.00	0.00	22,224.00	0.00	S/L	5.00
223	2011 FORD F250	8/16/2023	14,330.75	0.00	0.00	14,330.75	0.00	14,330.75	0.00	S/L	5.00
224	2014 FORD TRUCK	6/14/2024	12,156.00	0.00	0.00	12,156.00	0.00	12,156.00	0.00	S/L	5.00
240	2014 SUBARU FORESTER	8/20/2025	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00	S/L	7.00
241	2016 DODGE RAM 5500	12/03/2025	24,000.00	0.00	0.00	24,000.00	0.00	24,000.00	0.00	S/L	7.00
	AUTO		83,610.75	0.00	0.00	83,610.75	0.00	83,610.75	0.00		
Group: BUILDINGS											
7	BLDG PUMP	1/01/1967	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00	S/L	40.00
8	NEW OFFICE	1/01/1980	15,191.19	0.00	0.00	15,191.19	0.00	15,191.19	0.00	S/L	25.00
9	FINISH OFFICE	1/01/1980	1,524.38	0.00	0.00	1,524.38	0.00	1,524.38	0.00	S/L	25.00
10	H/AC	1/01/1980	2,375.00	0.00	0.00	2,375.00	0.00	2,375.00	0.00	S/L	10.00
11	PORCH	1/01/1984	1,340.00	0.00	0.00	1,340.00	0.00	1,340.00	0.00	S/L	25.00
12	GARAGE BUILDING	8/01/1997	7,734.86	0.00	0.00	7,235.26	193.37	7,428.63	306.23	S/L	40.00
13	BUILDING	4/16/1998	2,610.40	0.00	0.00	2,392.87	65.26	2,458.13	152.27	S/L	40.00
14	BUILDING IMPROVEMENTS	12/31/1999	1,568.49	0.00	0.00	1,568.49	0.00	1,568.49	0.00	S/L	10.00
15	BUILDING IMPROVEMENTS	12/31/2012	4,391.00	0.00	0.00	4,391.00	0.00	4,391.00	0.00	S/L	10.00
16	LEASE IMPROVEMENTS	2/12/2013	3,450.00	0.00	0.00	3,450.00	0.00	3,450.00	0.00	S/L	15.00
168	OFFICE REMODELING	1/07/2015	7,940.26	0.00	0.00	3,970.20	198.51	4,168.71	3,771.55	S/L	40.00
192	GATES	2/07/2019	4,800.00	0.00	0.00	4,800.00	0.00	4,800.00	0.00	S/L	10.00
196	OFFICE REMODELING	11/06/2019	5,540.00	0.00	0.00	2,100.58	138.50	2,239.08	3,300.92	S/L	40.00
197	FURNACE	11/01/2019	2,950.00	0.00	0.00	2,950.00	0.00	2,950.00	0.00	S/L	15.00
208	New Builiding	5/14/2021	10,000.00	0.00	0.00	3,504.27	256.41	3,760.68	6,239.32	S/L	39.00
	BUILDINGS		73,915.58	0.00	0.00	59,293.24	852.05	60,145.29	13,770.29		
Group: DISTRIBUTION											
17	ENGINEERING	1/01/1978	6,159.40	0.00	0.00	6,159.40	0.00	6,159.40	0.00	S/L	40.00
18	NEW RESERVOUR	1/01/1979	158,549.32	0.00	0.00	158,549.32	0.00	158,549.32	0.00	S/L	40.00
19	FENCE	1/01/1979	2,296.00	0.00	0.00	2,296.00	0.00	2,296.00	0.00	S/L	10.00
20	REMOLDING	1/01/1979	18,909.50	0.00	0.00	18,909.50	0.00	18,909.50	0.00	S/L	20.00
21	OVERFLOW	1/01/1982	882.50	0.00	0.00	882.50	0.00	882.50	0.00	S/L	20.00
22	TANK IMPROVEMENT	8/31/1992	23,302.88	0.00	0.00	23,302.88	0.00	23,302.88	0.00	S/L	8.00
23	STORAGE TANK IMPROVEMEN	10/17/1995	16,930.00	0.00	0.00	16,930.00	0.00	16,930.00	0.00	S/L	8.00
24	RADIO CONTROL FO	4/03/1996	12,285.00	0.00	0.00	12,285.00	0.00	12,285.00	0.00	S/L	10.00
25	TANK REPAIR	12/02/1998	325.00	0.00	0.00	325.00	0.00	325.00	0.00	S/L	8.00
26	STANDPIPE	9/04/1998	900.00	0.00	0.00	815.63	22.50	838.13	61.87	S/L	40.00
27	STANDPIPE	9/04/1998	900.00	0.00	0.00	815.63	22.50	838.13	61.87	S/L	40.00
28	500,000 GAL RESERVOUR	11/02/2013	1,091,932.74	0.00	0.00	513,612.77	24,265.17	537,877.94	554,054.80	S/L	45.00
179	TANK IMPROVEMENTS	8/20/2018	45,480.00	0.00	0.00	16,507.61	1,010.67	17,518.28	27,961.72	S/L	45.00
218	PRESSURE REDUCING VALVE	3/01/2023	3,149.09	0.00	0.00	1,490.53	125.96	1,616.49	1,532.60	S/L	25.00
219	PRESSURE REDUCING VALVE	7/07/2023	3,149.09	0.00	0.00	1,448.54	125.96	1,574.50	1,574.59	S/L	25.00
220	ZURN WILKINS AUTO CONTRO	8/08/2023	4,079.37	0.00	0.00	1,862.86	163.17	2,026.03	2,053.34	S/L	25.00
225	ENGINEERING SERVICES - A/C	9/16/2024	185,840.00	0.00	0.00	38,097.20	3,716.80	41,814.00	144,026.00	S/L	50.00

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: DISTRIBUTION (continued)											
226	A/C WATER LINE PROJECT	10/18/2024	86,883.20	0.00	0.00	17,666.21	1,737.66	19,403.87	67,479.33	S/L	50.00
227	A/C WATER LINE PROJECT	11/19/2024	161,139.47	0.00	0.00	32,496.47	3,222.79	35,719.26	125,420.21	S/L	50.00
228	A/C WATER LINE PROJECT	11/01/2025	431,193.71	0.00	0.00	79,052.14	8,623.87	87,676.01	343,517.70	S/L	50.00
230	SOUTH BENSON PROJECT - MO	8/28/2025	24,451.42	0.00	0.00	4,564.28	489.03	5,053.31	19,398.11	S/L	50.00
239	A/C WATER LINE PROJECT	11/01/2025	940,105.96	0.00	0.00	172,352.77	18,802.12	191,154.89	748,951.07	S/L	50.00
243	A/C WATER LINE JANUARY	1/30/2026	37,780.00	0.00	0.00	6,737.43	755.60	7,493.03	30,286.97	S/L	50.00
244	A/C WATER LINE FEB	2/28/2026	152,056.85	0.00	0.00	26,863.40	3,041.14	29,904.54	122,152.31	S/L	50.00
245	A/C WATER LINE MARCH	3/31/2026	9,436.00	0.00	0.00	1,651.30	188.72	1,840.02	7,595.98	S/L	50.00
246	A/C WATER LINE APRIL	4/30/2026	47,516.52	0.00	0.00	8,236.19	950.33	9,186.52	38,330.00	S/L	50.00
247	A/C WATER LINE MAY	5/31/2026	51,354.97	0.00	0.00	8,815.94	1,027.10	9,843.04	41,511.93	S/L	50.00
248	A/C WATER LINE SEPTEMBER	9/30/2026	117,503.25	0.00	0.00	19,388.08	2,350.07	21,738.15	95,765.10	S/L	50.00
	DISTRIBUTION		3,634,491.24	0.00	0.00	1,192,114.58	70,641.16	1,262,755.74	2,371,735.50		
Group: FIRE HYDRA											
29	HYDRANTS	1/01/1970	4,087.00	0.00	0.00	4,087.00	0.00	4,087.00	0.00	S/L	50.00
30	HYDRANTS	1/01/1973	14,070.00	0.00	0.00	14,070.00	0.00	14,070.00	0.00	S/L	50.00
31	HYDRANTS	1/01/1982	450.00	0.00	0.00	450.00	0.00	450.00	0.00	S/L	50.00
32	HYDRANTS	1/01/1983	250.00	0.00	0.00	250.00	0.00	250.00	0.00	S/L	50.00
33	HYDRANTS	5/31/1990	593.80	0.00	0.00	593.80	0.00	593.80	0.00	S/L	50.00
34	HYDRANT AT TRIGO	5/15/1991	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	0.00	S/L	50.00
35	HYDRANTS	6/30/1993	1,037.52	0.00	0.00	1,037.52	0.00	1,037.52	0.00	S/L	50.00
36	8 FLUSH HYDRANTS	9/30/1995	1,744.39	0.00	0.00	1,744.39	0.00	1,744.39	0.00	S/L	50.00
37	FIRE HYDRANT	4/12/2002	325.31	0.00	0.00	322.19	3.12	325.31	0.00	S/L	50.00
38	FIRE HYDRANTS	4/24/2003	231.99	0.00	0.00	218.08	4.64	222.72	9.27	S/L	50.00
39	FIRE HYDRANTS	10/06/2003	833.00	0.00	0.00	783.02	16.66	799.68	33.32	S/L	50.00
40	FIRE HYDRANTS	9/01/2004	1,455.00	0.00	0.00	1,246.45	29.10	1,275.55	179.45	S/L	50.00
41	FIRE HYDRANTS	7/01/2005	809.30	0.00	0.00	659.70	16.19	675.89	133.41	S/L	50.00
42	FIRE HYDRANTS	12/31/2006	1,146.16	0.00	0.00	848.10	22.92	871.02	275.14	S/L	50.00
43	FIRE HYDRANTS AT	10/22/2009	578.00	0.00	0.00	345.84	11.56	357.40	220.60	S/L	50.00
171	HYDRANT ON SOUTH BENSON	9/04/2015	7,264.00	0.00	0.00	2,808.75	145.28	2,954.03	4,309.97	S/L	50.00
174	HYDRANTS	9/14/2016	3,262.19	0.00	0.00	1,196.07	65.24	1,261.31	2,000.88	S/L	50.00
214	HYDRANTS	4/30/2022	12,875.00	0.00	0.00	3,261.67	257.50	3,519.17	9,355.83	S/L	50.00
216	HYDRANTS	8/05/2022	9,183.10	0.00	0.00	2,280.45	183.66	2,464.11	6,718.99	S/L	50.00
217	HYDRANTS	10/17/2022	3,104.35	0.00	0.00	755.43	62.09	817.52	2,286.83	S/L	50.00
	FIRE HYDRA		64,500.11	0.00	0.00	38,158.46	817.96	38,976.42	25,523.69		
Group: LAND											
44	LAND	1/01/2000	4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00	Land	0.00
	LAND		4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00		
Group: MAINT EQUIPMENT											
45	PORTAPUMP	12/05/1991	630.00	0.00	0.00	630.00	0.00	630.00	0.00	S/L	8.00
47	GENERATOR	8/10/1996	585.40	0.00	0.00	585.40	0.00	585.40	0.00	S/L	10.00
48	WATER METER	7/23/1998	507.75	0.00	0.00	507.75	0.00	507.75	0.00	200DB	10.0

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: MAINT EQUIPMENT (continued)											
49	WATER METER	4/16/2002	340.20	0.00	0.00	340.20	0.00	340.20	0.00	S/L	10.00
50	BACKHOE	7/01/2003	217.90	0.00	0.00	217.90	0.00	217.90	0.00	S/L	10.00
51	LEAK DETECTOR	1/04/2012	6,540.00	0.00	0.00	6,540.00	0.00	6,540.00	0.00	S/L	7.00
52	WATER PUMP	1/24/2014	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	0.00	S/L	10.00
53	GENERATOR	1/24/2014	537.20	0.00	0.00	537.20	0.00	537.20	0.00	S/L	10.00
54	DITCH WITCH	5/22/2014	3,825.15	0.00	0.00	3,825.15	0.00	3,825.15	0.00	S/L	10.00
191	BORING MACHINE	8/02/2019	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	S/L	10.00
198	FLUSHING DEVICES	12/11/2019	4,203.64	0.00	0.00	4,203.64	0.00	4,203.64	0.00	S/L	10.00
210	GPR Probe	10/18/2021	16,290.00	0.00	0.00	16,290.00	0.00	16,290.00	0.00	S/L	10.00
221	2024 LOAD TRAIL LLC TRAILEF	10/04/2023	7,100.00	0.00	0.00	7,100.00	0.00	7,100.00	0.00	S/L	5.00
222	CASE CX37C COMPACT EXCAV	10/05/2023	53,937.75	0.00	0.00	53,937.75	0.00	53,937.75	0.00	S/L	5.00
	MAINT EQUIPMENT		97,814.99	0.00	0.00	97,814.99	0.00	97,814.99	0.00		
Group: METER INSTALLATION											
177	BYPASS METER PROJECT #4265	8/03/2017	35,300.00	0.00	0.00	13,662.33	784.44	14,446.77	20,853.23	S/L	45.00
194	HYDRANTS	2/01/2019	26,109.60	0.00	0.00	20,778.89	1,305.48	22,084.37	4,025.23	S/L	20.00
242	METER INSTALLATION LABOR	6/30/2025	74,805.52	0.00	0.00	35,532.66	3,740.28	39,272.94	35,532.58	S/L	20.00
	METER INSTALLATION		136,215.12	0.00	0.00	69,973.88	5,830.20	75,804.08	60,411.04		
Group: METERS											
1	METERS	5/13/2015	1,456.00	0.00	0.00	715.87	36.40	752.27	703.73	S/L	40.00
172	METERS	5/11/2016	650.00	0.00	0.00	303.33	16.25	319.58	330.42	S/L	40.00
173	METERS	7/13/2016	1,560.00	0.00	0.00	721.50	39.00	760.50	799.50	S/L	40.00
175	METERS	10/12/2016	5,016.00	0.00	0.00	2,288.55	125.40	2,413.95	2,602.05	S/L	40.00
176	METERS	2/08/2017	3,288.00	0.00	0.00	1,472.75	82.20	1,554.95	1,733.05	S/L	40.00
178	METERS	11/07/2018	3,690.00	0.00	0.00	1,491.38	92.25	1,583.63	2,106.37	S/L	40.00
193	METERS	4/10/2019	16,637.01	0.00	0.00	13,101.64	831.85	13,933.49	2,703.52	S/L	20.00
207	METERS	6/10/2020	28,754.93	0.00	0.00	10,483.52	718.87	11,202.39	17,552.54	S/L	40.00
215	METERS	6/23/2022	7,930.87	0.00	0.00	2,478.38	198.27	2,676.65	5,254.22	S/L	40.00
229	METERS	1/03/2025	2,520.00	0.00	0.00	1,260.00	126.00	1,386.00	1,134.00	S/L	20.00
231	METERS	2/07/2025	24,084.00	0.00	0.00	11,941.65	1,204.20	13,145.85	10,938.15	S/L	20.00
232	METERS	2/07/2025	26,091.00	0.00	0.00	12,936.79	1,304.55	14,241.34	11,849.66	S/L	20.00
233	METERS	2/26/2025	50,175.00	0.00	0.00	24,669.38	2,508.75	27,178.13	22,996.87	S/L	20.00
234	METERS	3/11/2025	66,900.00	0.00	0.00	32,892.50	3,345.00	36,237.50	30,662.50	S/L	20.00
235	METERS	4/01/2025	100,350.00	0.00	0.00	48,920.63	5,017.50	53,938.13	46,411.87	S/L	20.00
236	METERS	6/17/2025	2,090.00	0.00	0.00	992.75	104.50	1,097.25	992.75	S/L	20.00
237	FPB SMART POINTS	9/19/2025	89,561.75	0.00	0.00	41,422.33	4,478.09	45,900.42	43,661.33	S/L	20.00
238	METERS	10/10/2025	2,122.75	0.00	0.00	981.79	106.14	1,087.93	1,034.82	S/L	20.00
	METERS		432,877.31	0.00	0.00	209,074.74	20,335.22	229,409.96	203,467.35		
Group: OFFICE											
128	OFFICE EQUIPMENT	1/01/1977	1,098.85	0.00	0.00	1,098.85	0.00	1,098.85	0.00	S/L	20.00
129	LAWN MOWER	9/30/1986	189.88	0.00	0.00	189.88	0.00	189.88	0.00	S/L	10.00
130	3 CHAIRS	6/30/1996	135.00	0.00	0.00	135.00	0.00	135.00	0.00	S/L	10.00

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: OFFICE (continued)											
131	2006 NEW COPIER	6/30/2006	599.99	0.00	0.00	599.99	0.00	599.99	0.00	S/L	7.00
132	2006 NEW COMPUTER	6/30/2006	3,071.00	0.00	0.00	3,071.00	0.00	3,071.00	0.00	S/L	3.00
133	HAND-HELD UPDATE	12/09/2008	12,100.00	0.00	0.00	12,100.00	0.00	12,100.00	0.00	S/L	5.00
134	FAX MACHINE, INK	11/04/2009	99.99	0.00	0.00	99.99	0.00	99.99	0.00	S/L	8.00
135	2 DELL COMPUTERS	12/06/2012	1,503.30	0.00	0.00	1,503.30	0.00	1,503.30	0.00	S/L	5.00
136	PRINTER & TRAY	12/05/2012	643.94	0.00	0.00	643.94	0.00	643.94	0.00	S/L	7.00
137	SCADA SOFTWARE N	12/02/2013	84,412.76	0.00	0.00	84,412.76	0.00	84,412.76	0.00	S/L	5.00
166	NEW COMPUTERS	7/16/2015	6,933.32	0.00	0.00	6,933.32	0.00	6,933.32	0.00	S/L	5.00
185	SECURITY CAMERA'S	4/17/2019	1,621.69	0.00	0.00	1,621.69	0.00	1,621.69	0.00	S/L	5.00
202	HTI	1/08/2020	8,980.00	0.00	0.00	8,980.00	0.00	8,980.00	0.00	S/L	5.00
209	Server	9/30/2021	6,417.29	0.00	0.00	6,417.29	0.00	6,417.29	0.00	S/L	5.00
212	MAPPING SYSTEM	12/13/2022	5,274.85	0.00	0.00	5,274.85	0.00	5,274.85	0.00	S/L	5.00
	OFFICE		133,081.86	0.00	0.00	133,081.86	0.00	133,081.86	0.00		
Group: PUMP EQUIPMENT											
138	PUMPING EQUIPMENT	1/01/1967	8,500.00	0.00	0.00	8,500.00	0.00	8,500.00	0.00	S/L	20.00
139	ALARM SYSTEM	1/01/1980	363.33	0.00	0.00	363.33	0.00	363.33	0.00	S/L	20.00
140	AUTOCON POWER SU	1/24/1994	216.27	0.00	0.00	216.27	0.00	216.27	0.00	S/L	20.00
141	PEERLESS BOOSTER	12/01/1994	10,390.29	0.00	0.00	10,390.29	0.00	10,390.29	0.00	S/L	20.00
142	GUAGE	1/08/1998	84.03	0.00	0.00	84.03	0.00	84.03	0.00	S/L	20.00
143	HWY 151 PUMP	2/25/1998	582.52	0.00	0.00	582.52	0.00	582.52	0.00	S/L	20.00
144	PUMP	6/02/1998	11,235.45	0.00	0.00	11,235.45	0.00	11,235.45	0.00	S/L	20.00
145	PUMP	6/02/1998	1,650.00	0.00	0.00	1,650.00	0.00	1,650.00	0.00	S/L	20.00
146	PUMP REPAIR	12/02/1998	207.50	0.00	0.00	207.50	0.00	207.50	0.00	S/L	20.00
147	PUMPING STATION	11/06/2013	31,479.63	0.00	0.00	19,037.72	899.42	19,937.14	11,542.49	S/L	35.00
	PUMP EQUIPMENT		64,709.02	0.00	0.00	52,267.11	899.42	53,166.53	11,542.49		
Group: TRANSMISSION											
148	LINES & MANES	1/01/1968	586,558.34	0.00	0.00	586,558.34	0.00	586,558.34	0.00	S/L	50.00
149	CUSTOMER CONTRI	1/01/1977	312,723.63	0.00	0.00	312,723.63	0.00	312,723.63	0.00	S/L	50.00
150	DOVE CREEK CONTR	1/01/1978	6,604.92	0.00	0.00	6,604.92	0.00	6,604.92	0.00	S/L	50.00
151	OLD LAW RD PROJECT	1/01/1980	17,173.35	0.00	0.00	17,173.35	0.00	17,173.35	0.00	S/L	50.00
152	ADDITION	1/01/1982	700.00	0.00	0.00	700.00	0.00	700.00	0.00	S/L	50.00
153	ADDITION	1/01/1983	50,571.66	0.00	0.00	50,571.66	0.00	50,571.66	0.00	S/L	50.00
154	ADDITION	1/01/1984	13,755.75	0.00	0.00	13,755.75	0.00	13,755.75	0.00	S/L	50.00
155	NEW BENTWOODS LI	1/01/1990	24,413.85	0.00	0.00	21,993.52	488.28	22,481.80	1,932.05	S/L	50.00
156	HWY 1472 LINE	8/15/1990	18,225.00	0.00	0.00	16,220.25	364.50	16,584.75	1,640.25	S/L	50.00
157	WATER MAINS-AVEN	10/31/1992	42,279.26	0.00	0.00	35,655.71	845.59	36,501.30	5,777.96	S/L	50.00
158	NINEVAH ROAD LINE	2/15/1995	14,830.81	0.00	0.00	11,840.08	296.62	12,136.70	2,694.11	S/L	50.00
159	ADDITIONS TO NINEVAH RD LI	1/15/1995	761.87	0.00	0.00	685.80	15.24	701.04	60.83	S/L	50.00
160	ADDITIONAL LINE	9/03/1997	13,725.00	0.00	0.00	10,248.00	274.50	10,522.50	3,202.50	S/L	50.00
161	BENSON VALLEY CO	7/01/2002	121,962.58	0.00	0.00	80,495.25	2,439.25	82,934.50	39,028.08	S/L	50.00
162	BENSON VALLEY CO	1/03/2003	5,770.00	0.00	0.00	3,692.80	115.40	3,808.20	1,961.80	S/L	50.00
163	NINEVAH WATER LINE	1/01/2005	10,513.10	0.00	0.00	6,307.80	210.26	6,518.06	3,995.04	S/L	50.00
164	MILLS LANE REPLACEMENT	10/30/2009	488,628.85	0.00	0.00	245,943.26	9,772.58	255,715.84	232,913.01	S/L	50.00
165	WATER LINES & MANES	11/02/2013	1,284,399.59	0.00	0.00	543,729.12	25,687.99	569,417.11	714,982.48	S/L	50.00

Tax Future Depreciation FYE: 12/31/2035

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: TRANSMISSION (continued)											
167	WATER LINES	10/07/2015	10,240.00	0.00	0.00	3,942.40	204.80	4,147.20	6,092.80	S/L	50.00
169	WATER LINES	5/15/2015	18,000.00	0.00	0.00	7,080.00	360.00	7,440.00	10,560.00	S/L	50.00
170	WATER LINES	6/10/2015	12,153.50	0.00	0.00	4,760.12	243.07	5,003.19	7,150.31	S/L	50.00
180	OLD LAWRENCEBURG ROAD	1/05/2018	34,828.16	0.00	0.00	11,841.52	696.56	12,538.08	22,290.08	S/L	50.00
181	STEWART HOME, GREASY CRE	7/13/2018	64,964.80	0.00	0.00	21,438.45	1,299.30	22,737.75	42,227.05	S/L	50.00
182	127 SOUTH	10/05/2018	70,785.00	0.00	0.00	23,005.13	1,415.70	24,420.83	46,364.17	S/L	50.00
183	EVERGREEN & CARDWELL LAI	12/11/2018	39,752.00	0.00	0.00	12,786.89	795.04	13,581.93	26,170.07	S/L	50.00
184	PIPE IMPROVEMENTS	12/15/2018	34,287.50	0.00	0.00	11,029.15	685.75	11,714.90	22,572.60	S/L	50.00
187	WATER LINES	5/03/2019	58,240.00	0.00	0.00	18,248.53	1,164.80	19,413.33	38,826.67	S/L	50.00
195	TRAILER PARK WATER LINES	8/15/2019	31,793.19	0.00	0.00	9,802.84	635.86	10,438.70	21,354.49	S/L	50.00
199	GREEN WILSON	6/05/2019	19,372.00	0.00	0.00	6,037.61	387.44	6,425.05	12,946.95	S/L	50.00
200	ERIN WAY	7/02/2019	9,302.00	0.00	0.00	2,883.62	186.04	3,069.66	6,232.34	S/L	50.00
201	TRAILER PARK WATER LINES	11/13/2019	20,700.00	0.00	0.00	6,279.00	414.00	6,693.00	14,007.00	S/L	50.00
203	PIPELINE	8/19/2020	7,546.00	0.00	0.00	2,163.19	150.92	2,314.11	5,231.89	S/L	50.00
204	PIPELINE	6/10/2020	13,448.00	0.00	0.00	3,922.33	268.96	4,191.29	9,256.71	S/L	50.00
205	PIPELINE - MILLS LN, SCHOFIE	11/24/2020	16,120.00	0.00	0.00	4,540.47	322.40	4,862.87	11,257.13	S/L	50.00
213	PIPELINE (SOUTH BENSON PRC	8/25/2022	120,461.69	0.00	0.00	29,713.84	2,409.23	32,123.07	88,338.62	S/L	50.00
	TRANSMISSION		3,595,591.40	0.00	0.00	2,144,374.33	52,150.08	2,196,524.41	1,399,066.99		
	Grand Total		8,321,613.38	0.00	0.00	4,079,763.94	151,526.09	4,231,290.03	4,090,323.35		

Tax Future Depreciation FYE: 12/31/2036

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: AUTO											
3	TOOL BOX	8/19/1982	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Memo	0.00
6	VAN	2/06/2014	900.00	0.00	0.00	900.00	0.00	900.00	0.00	S/L	5.00
211	TRUCK	8/02/2021	22,224.00	0.00	0.00	22,224.00	0.00	22,224.00	0.00	S/L	5.00
223	2011 FORD F250	8/16/2023	14,330.75	0.00	0.00	14,330.75	0.00	14,330.75	0.00	S/L	5.00
224	2014 FORD TRUCK	6/14/2024	12,156.00	0.00	0.00	12,156.00	0.00	12,156.00	0.00	S/L	5.00
240	2014 SUBARU FORESTER	8/20/2025	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00	S/L	7.00
241	2016 DODGE RAM 5500	12/03/2025	24,000.00	0.00	0.00	24,000.00	0.00	24,000.00	0.00	S/L	7.00
		AUTO	83,610.75	0.00	0.00	83,610.75	0.00	83,610.75	0.00		
Group: BUILDINGS											
7	BLDG PUMP	1/01/1967	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00	S/L	40.00
8	NEW OFFICE	1/01/1980	15,191.19	0.00	0.00	15,191.19	0.00	15,191.19	0.00	S/L	25.00
9	FINISH OFFICE	1/01/1980	1,524.38	0.00	0.00	1,524.38	0.00	1,524.38	0.00	S/L	25.00
10	H/AC	1/01/1980	2,375.00	0.00	0.00	2,375.00	0.00	2,375.00	0.00	S/L	10.00
11	PORCH	1/01/1984	1,340.00	0.00	0.00	1,340.00	0.00	1,340.00	0.00	S/L	25.00
12	GARAGE BUILDING	8/01/1997	7,734.86	0.00	0.00	7,428.63	193.37	7,622.00	112.86	S/L	40.00
13	BUILDING	4/16/1998	2,610.40	0.00	0.00	2,458.13	65.26	2,523.39	87.01	S/L	40.00
14	BUILDING IMPROVEMENTS	12/31/1999	1,568.49	0.00	0.00	1,568.49	0.00	1,568.49	0.00	S/L	10.00
15	BUILDING IMPROVEMENTS	12/31/2012	4,391.00	0.00	0.00	4,391.00	0.00	4,391.00	0.00	S/L	10.00
16	LEASE IMPROVEMENTS	2/12/2013	3,450.00	0.00	0.00	3,450.00	0.00	3,450.00	0.00	S/L	15.00
168	OFFICE REMODELING	1/07/2015	7,940.26	0.00	0.00	4,168.71	198.51	4,367.22	3,573.04	S/L	40.00
192	GATES	2/07/2019	4,800.00	0.00	0.00	4,800.00	0.00	4,800.00	0.00	S/L	10.00
196	OFFICE REMODELING	11/06/2019	5,540.00	0.00	0.00	2,239.08	138.50	2,377.58	3,162.42	S/L	40.00
197	FURNACE	11/01/2019	2,950.00	0.00	0.00	2,950.00	0.00	2,950.00	0.00	S/L	15.00
208	New Builiding	5/14/2021	10,000.00	0.00	0.00	3,760.68	256.41	4,017.09	5,982.91	S/L	39.00
		BUILDINGS	73,915.58	0.00	0.00	60,145.29	852.05	60,997.34	12,918.24		
Group: DISTRIBUTION											
17	ENGINEERING	1/01/1978	6,159.40	0.00	0.00	6,159.40	0.00	6,159.40	0.00	S/L	40.00
18	NEW RESERVOUR	1/01/1979	158,549.32	0.00	0.00	158,549.32	0.00	158,549.32	0.00	S/L	40.00
19	FENCE	1/01/1979	2,296.00	0.00	0.00	2,296.00	0.00	2,296.00	0.00	S/L	10.00
20	REMOLDING	1/01/1979	18,909.50	0.00	0.00	18,909.50	0.00	18,909.50	0.00	S/L	20.00
21	OVERFLOW	1/01/1982	882.50	0.00	0.00	882.50	0.00	882.50	0.00	S/L	20.00
22	TANK IMPROVEMENT	8/31/1992	23,302.88	0.00	0.00	23,302.88	0.00	23,302.88	0.00	S/L	8.00
23	STORAGE TANK IMPROVEMEN	10/17/1995	16,930.00	0.00	0.00	16,930.00	0.00	16,930.00	0.00	S/L	8.00
24	RADIO CONTROL FO	4/03/1996	12,285.00	0.00	0.00	12,285.00	0.00	12,285.00	0.00	S/L	10.00
25	TANK REPAIR	12/02/1998	325.00	0.00	0.00	325.00	0.00	325.00	0.00	S/L	8.00
26	STANDPIPE	9/04/1998	900.00	0.00	0.00	838.13	22.50	860.63	39.37	S/L	40.00
27	STANDPIPE	9/04/1998	900.00	0.00	0.00	838.13	22.50	860.63	39.37	S/L	40.00
28	500,000 GAL RESERVOUR	11/02/2013	1,091,932.74	0.00	0.00	537,877.94	24,265.17	562,143.11	529,789.63	S/L	45.00
179	TANK IMPROVEMENTS	8/20/2018	45,480.00	0.00	0.00	17,518.28	1,010.67	18,528.95	26,951.05	S/L	45.00
218	PRESSURE REDUCING VALVE	3/01/2023	3,149.09	0.00	0.00	1,616.49	125.96	1,742.45	1,406.64	S/L	25.00
219	PRESSURE REDUCING VALVE	7/07/2023	3,149.09	0.00	0.00	1,574.50	125.96	1,700.46	1,448.63	S/L	25.00
220	ZURN WILKINS AUTO CONTRO	8/08/2023	4,079.37	0.00	0.00	2,026.03	163.17	2,189.20	1,890.17	S/L	25.00
225	ENGINEERING SERVICES - A/C	9/16/2024	185,840.00	0.00	0.00	41,814.00	3,716.80	45,530.80	140,309.20	S/L	50.00

Tax Future Depreciation FYE: 12/31/2036

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: DISTRIBUTION (continued)											
226	A/C WATER LINE PROJECT	10/18/2024	86,883.20	0.00	0.00	19,403.87	1,737.66	21,141.53	65,741.67	S/L	50.00
227	A/C WATER LINE PROJECT	11/19/2024	161,139.47	0.00	0.00	35,719.26	3,222.79	38,942.05	122,197.42	S/L	50.00
228	A/C WATER LINE PROJECT	11/01/2025	431,193.71	0.00	0.00	87,676.01	8,623.87	96,299.88	334,893.83	S/L	50.00
230	SOUTH BENSON PROJECT - MO	8/28/2025	24,451.42	0.00	0.00	5,053.31	489.03	5,542.34	18,909.08	S/L	50.00
239	A/C WATER LINE PROJECT	11/01/2025	940,105.96	0.00	0.00	191,154.89	18,802.12	209,957.01	730,148.95	S/L	50.00
243	A/C WATER LINE JANUARY	1/30/2026	37,780.00	0.00	0.00	7,493.03	755.60	8,248.63	29,531.37	S/L	50.00
244	A/C WATER LINE FEB	2/28/2026	152,056.85	0.00	0.00	29,904.54	3,041.14	32,945.68	119,111.17	S/L	50.00
245	A/C WATER LINE MARCH	3/31/2026	9,436.00	0.00	0.00	1,840.02	188.72	2,028.74	7,407.26	S/L	50.00
246	A/C WATER LINE APRIL	4/30/2026	47,516.52	0.00	0.00	9,186.52	950.33	10,136.85	37,379.67	S/L	50.00
247	A/C WATER LINE MAY	5/31/2026	51,354.97	0.00	0.00	9,843.04	1,027.10	10,870.14	40,484.83	S/L	50.00
248	A/C WATER LINE SEPTEMBER	9/30/2026	117,503.25	0.00	0.00	21,738.15	2,350.07	24,088.22	93,415.03	S/L	50.00
	DISTRIBUTION		3,634,491.24	0.00	0.00	1,262,755.74	70,641.16	1,333,396.90	2,301,094.34		
Group: FIRE HYDRA											
29	HYDRANTS	1/01/1970	4,087.00	0.00	0.00	4,087.00	0.00	4,087.00	0.00	S/L	50.00
30	HYDRANTS	1/01/1973	14,070.00	0.00	0.00	14,070.00	0.00	14,070.00	0.00	S/L	50.00
31	HYDRANTS	1/01/1982	450.00	0.00	0.00	450.00	0.00	450.00	0.00	S/L	50.00
32	HYDRANTS	1/01/1983	250.00	0.00	0.00	250.00	0.00	250.00	0.00	S/L	50.00
33	HYDRANTS	5/31/1990	593.80	0.00	0.00	593.80	0.00	593.80	0.00	S/L	50.00
34	HYDRANT AT TRIGO	5/15/1991	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	0.00	S/L	50.00
35	HYDRANTS	6/30/1993	1,037.52	0.00	0.00	1,037.52	0.00	1,037.52	0.00	S/L	50.00
36	8 FLUSH HYDRANTS	9/30/1995	1,744.39	0.00	0.00	1,744.39	0.00	1,744.39	0.00	S/L	50.00
37	FIRE HYDRANT	4/12/2002	325.31	0.00	0.00	325.31	0.00	325.31	0.00	S/L	50.00
38	FIRE HYDRANTS	4/24/2003	231.99	0.00	0.00	222.72	4.64	227.36	4.63	S/L	50.00
39	FIRE HYDRANTS	10/06/2003	833.00	0.00	0.00	799.68	16.66	816.34	16.66	S/L	50.00
40	FIRE HYDRANTS	9/01/2004	1,455.00	0.00	0.00	1,275.55	29.10	1,304.65	150.35	S/L	50.00
41	FIRE HYDRANTS	7/01/2005	809.30	0.00	0.00	675.89	16.19	692.08	117.22	S/L	50.00
42	FIRE HYDRANTS	12/31/2006	1,146.16	0.00	0.00	871.02	22.92	893.94	252.22	S/L	50.00
43	FIRE HYDRANTS AT	10/22/2009	578.00	0.00	0.00	357.40	11.56	368.96	209.04	S/L	50.00
171	HYDRANT ON SOUTH BENSON	9/04/2015	7,264.00	0.00	0.00	2,954.03	145.28	3,099.31	4,164.69	S/L	50.00
174	HYDRANTS	9/14/2016	3,262.19	0.00	0.00	1,261.31	65.24	1,326.55	1,935.64	S/L	50.00
214	HYDRANTS	4/30/2022	12,875.00	0.00	0.00	3,519.17	257.50	3,776.67	9,098.33	S/L	50.00
216	HYDRANTS	8/05/2022	9,183.10	0.00	0.00	2,464.11	183.66	2,647.77	6,535.33	S/L	50.00
217	HYDRANTS	10/17/2022	3,104.35	0.00	0.00	817.52	62.09	879.61	2,224.74	S/L	50.00
	FIRE HYDRA		64,500.11	0.00	0.00	38,976.42	814.84	39,791.26	24,708.85		
Group: LAND											
44	LAND	1/01/2000	4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00	Land	0.00
	LAND		4,806.00	0.00	0.00	0.00	0.00	0.00	4,806.00		
Group: MAINT EQUIPMENT											
45	PORTAPUMP	12/05/1991	630.00	0.00	0.00	630.00	0.00	630.00	0.00	S/L	8.00
47	GENERATOR	8/10/1996	585.40	0.00	0.00	585.40	0.00	585.40	0.00	S/L	10.00
48	WATER METER	7/23/1998	507.75	0.00	0.00	507.75	0.00	507.75	0.00	200DB	10.0

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Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: MAINT EQUIPMENT (continued)											
49	WATER METER	4/16/2002	340.20	0.00	0.00	340.20	0.00	340.20	0.00	S/L	10.00
50	BACKHOE	7/01/2003	217.90	0.00	0.00	217.90	0.00	217.90	0.00	S/L	10.00
51	LEAK DETECTOR	1/04/2012	6,540.00	0.00	0.00	6,540.00	0.00	6,540.00	0.00	S/L	7.00
52	WATER PUMP	1/24/2014	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	0.00	S/L	10.00
53	GENERATOR	1/24/2014	537.20	0.00	0.00	537.20	0.00	537.20	0.00	S/L	10.00
54	DITCH WITCH	5/22/2014	3,825.15	0.00	0.00	3,825.15	0.00	3,825.15	0.00	S/L	10.00
191	BORING MACHINE	8/02/2019	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	S/L	10.00
198	FLUSHING DEVICES	12/11/2019	4,203.64	0.00	0.00	4,203.64	0.00	4,203.64	0.00	S/L	10.00
210	GPR Probe	10/18/2021	16,290.00	0.00	0.00	16,290.00	0.00	16,290.00	0.00	S/L	10.00
221	2024 LOAD TRAIL LLC TRAILEF	10/04/2023	7,100.00	0.00	0.00	7,100.00	0.00	7,100.00	0.00	S/L	5.00
222	CASE CX37C COMPACT EXCAV	10/05/2023	53,937.75	0.00	0.00	53,937.75	0.00	53,937.75	0.00	S/L	5.00
	MAINT EQUIPMENT		97,814.99	0.00	0.00	97,814.99	0.00	97,814.99	0.00		
Group: METER INSTALLATION											
177	BYPASS METER PROJECT #4265	8/03/2017	35,300.00	0.00	0.00	14,446.77	784.44	15,231.21	20,068.79	S/L	45.00
194	HYDRANTS	2/01/2019	26,109.60	0.00	0.00	22,084.37	1,305.48	23,389.85	2,719.75	S/L	20.00
242	METER INSTALLATION LABOR	6/30/2025	74,805.52	0.00	0.00	39,272.94	3,740.28	43,013.22	31,792.30	S/L	20.00
	METER INSTALLATION		136,215.12	0.00	0.00	75,804.08	5,830.20	81,634.28	54,580.84		
Group: METERS											
1	METERS	5/13/2015	1,456.00	0.00	0.00	752.27	36.40	788.67	667.33	S/L	40.00
172	METERS	5/11/2016	650.00	0.00	0.00	319.58	16.25	335.83	314.17	S/L	40.00
173	METERS	7/13/2016	1,560.00	0.00	0.00	760.50	39.00	799.50	760.50	S/L	40.00
175	METERS	10/12/2016	5,016.00	0.00	0.00	2,413.95	125.40	2,539.35	2,476.65	S/L	40.00
176	METERS	2/08/2017	3,288.00	0.00	0.00	1,554.95	82.20	1,637.15	1,650.85	S/L	40.00
178	METERS	11/07/2018	3,690.00	0.00	0.00	1,583.63	92.25	1,675.88	2,014.12	S/L	40.00
193	METERS	4/10/2019	16,637.01	0.00	0.00	13,933.49	831.85	14,765.34	1,871.67	S/L	20.00
207	METERS	6/10/2020	28,754.93	0.00	0.00	11,202.39	718.87	11,921.26	16,833.67	S/L	40.00
215	METERS	6/23/2022	7,930.87	0.00	0.00	2,676.65	198.27	2,874.92	5,055.95	S/L	40.00
229	METERS	1/03/2025	2,520.00	0.00	0.00	1,386.00	126.00	1,512.00	1,008.00	S/L	20.00
231	METERS	2/07/2025	24,084.00	0.00	0.00	13,145.85	1,204.20	14,350.05	9,733.95	S/L	20.00
232	METERS	2/07/2025	26,091.00	0.00	0.00	14,241.34	1,304.55	15,545.89	10,545.11	S/L	20.00
233	METERS	2/26/2025	50,175.00	0.00	0.00	27,178.13	2,508.75	29,686.88	20,488.12	S/L	20.00
234	METERS	3/11/2025	66,900.00	0.00	0.00	36,237.50	3,345.00	39,582.50	27,317.50	S/L	20.00
235	METERS	4/01/2025	100,350.00	0.00	0.00	53,938.13	5,017.50	58,955.63	41,394.37	S/L	20.00
236	METERS	6/17/2025	2,090.00	0.00	0.00	1,097.25	104.50	1,201.75	888.25	S/L	20.00
237	FPB SMART POINTS	9/19/2025	89,561.75	0.00	0.00	45,900.42	4,478.09	50,378.51	39,183.24	S/L	20.00
238	METERS	10/10/2025	2,122.75	0.00	0.00	1,087.93	106.14	1,194.07	928.68	S/L	20.00
	METERS		432,877.31	0.00	0.00	229,409.96	20,335.22	249,745.18	183,132.13		
Group: OFFICE											
128	OFFICE EQUIPMENT	1/01/1977	1,098.85	0.00	0.00	1,098.85	0.00	1,098.85	0.00	S/L	20.00
129	LAWN MOWER	9/30/1986	189.88	0.00	0.00	189.88	0.00	189.88	0.00	S/L	10.00
130	3 CHAIRS	6/30/1996	135.00	0.00	0.00	135.00	0.00	135.00	0.00	S/L	10.00

Tax Future Depreciation FYE: 12/31/2036

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: OFFICE (continued)											
131	2006 NEW COPIER	6/30/2006	599.99	0.00	0.00	599.99	0.00	599.99	0.00	S/L	7.00
132	2006 NEW COMPUTER	6/30/2006	3,071.00	0.00	0.00	3,071.00	0.00	3,071.00	0.00	S/L	3.00
133	HAND-HELD UPDATE	12/09/2008	12,100.00	0.00	0.00	12,100.00	0.00	12,100.00	0.00	S/L	5.00
134	FAX MACHINE, INK	11/04/2009	99.99	0.00	0.00	99.99	0.00	99.99	0.00	S/L	8.00
135	2 DELL COMPUTERS	12/06/2012	1,503.30	0.00	0.00	1,503.30	0.00	1,503.30	0.00	S/L	5.00
136	PRINTER & TRAY	12/05/2012	643.94	0.00	0.00	643.94	0.00	643.94	0.00	S/L	7.00
137	SCADA SOFTWARE N	12/02/2013	84,412.76	0.00	0.00	84,412.76	0.00	84,412.76	0.00	S/L	5.00
166	NEW COMPUTERS	7/16/2015	6,933.32	0.00	0.00	6,933.32	0.00	6,933.32	0.00	S/L	5.00
185	SECURITY CAMERA'S	4/17/2019	1,621.69	0.00	0.00	1,621.69	0.00	1,621.69	0.00	S/L	5.00
202	HTI	1/08/2020	8,980.00	0.00	0.00	8,980.00	0.00	8,980.00	0.00	S/L	5.00
209	Server	9/30/2021	6,417.29	0.00	0.00	6,417.29	0.00	6,417.29	0.00	S/L	5.00
212	MAPPING SYSTEM	12/13/2022	5,274.85	0.00	0.00	5,274.85	0.00	5,274.85	0.00	S/L	5.00
	OFFICE		133,081.86	0.00	0.00	133,081.86	0.00	133,081.86	0.00		
Group: PUMP EQUIPMENT											
138	PUMPING EQUIPMENT	1/01/1967	8,500.00	0.00	0.00	8,500.00	0.00	8,500.00	0.00	S/L	20.00
139	ALARM SYSTEM	1/01/1980	363.33	0.00	0.00	363.33	0.00	363.33	0.00	S/L	20.00
140	AUTOCON POWER SU	1/24/1994	216.27	0.00	0.00	216.27	0.00	216.27	0.00	S/L	20.00
141	PEERLESS BOOSTER	12/01/1994	10,390.29	0.00	0.00	10,390.29	0.00	10,390.29	0.00	S/L	20.00
142	GUAGE	1/08/1998	84.03	0.00	0.00	84.03	0.00	84.03	0.00	S/L	20.00
143	HWY 151 PUMP	2/25/1998	582.52	0.00	0.00	582.52	0.00	582.52	0.00	S/L	20.00
144	PUMP	6/02/1998	11,235.45	0.00	0.00	11,235.45	0.00	11,235.45	0.00	S/L	20.00
145	PUMP	6/02/1998	1,650.00	0.00	0.00	1,650.00	0.00	1,650.00	0.00	S/L	20.00
146	PUMP REPAIR	12/02/1998	207.50	0.00	0.00	207.50	0.00	207.50	0.00	S/L	20.00
147	PUMPING STATION	11/06/2013	31,479.63	0.00	0.00	19,937.14	899.42	20,836.56	10,643.07	S/L	35.00
	PUMP EQUIPMENT		64,709.02	0.00	0.00	53,166.53	899.42	54,065.95	10,643.07		
Group: TRANSMISSION											
148	LINES & MANES	1/01/1968	586,558.34	0.00	0.00	586,558.34	0.00	586,558.34	0.00	S/L	50.00
149	CUSTOMER CONTRI	1/01/1977	312,723.63	0.00	0.00	312,723.63	0.00	312,723.63	0.00	S/L	50.00
150	DOVE CREEK CONTR	1/01/1978	6,604.92	0.00	0.00	6,604.92	0.00	6,604.92	0.00	S/L	50.00
151	OLD LAW RD PROJECT	1/01/1980	17,173.35	0.00	0.00	17,173.35	0.00	17,173.35	0.00	S/L	50.00
152	ADDITION	1/01/1982	700.00	0.00	0.00	700.00	0.00	700.00	0.00	S/L	50.00
153	ADDITION	1/01/1983	50,571.66	0.00	0.00	50,571.66	0.00	50,571.66	0.00	S/L	50.00
154	ADDITION	1/01/1984	13,755.75	0.00	0.00	13,755.75	0.00	13,755.75	0.00	S/L	50.00
155	NEW BENTWOODS LI	1/01/1990	24,413.85	0.00	0.00	22,481.80	488.28	22,970.08	1,443.77	S/L	50.00
156	HWY 1472 LINE	8/15/1990	18,225.00	0.00	0.00	16,584.75	364.50	16,949.25	1,275.75	S/L	50.00
157	WATER MAINS-AVEN	10/31/1992	42,279.26	0.00	0.00	36,501.30	845.59	37,346.89	4,932.37	S/L	50.00
158	NINEVAH ROAD LINE	2/15/1995	14,830.81	0.00	0.00	12,136.70	296.62	12,433.32	2,397.49	S/L	50.00
159	ADDITIONS TO NINEVAH RD LI	1/15/1995	761.87	0.00	0.00	701.04	15.24	716.28	45.59	S/L	50.00
160	ADDITIONAL LINE	9/03/1997	13,725.00	0.00	0.00	10,522.50	274.50	10,797.00	2,928.00	S/L	50.00
161	BENSON VALLEY CO	7/01/2002	121,962.58	0.00	0.00	82,934.50	2,439.25	85,373.75	36,588.83	S/L	50.00
162	BENSON VALLEY CO	1/03/2003	5,770.00	0.00	0.00	3,808.20	115.40	3,923.60	1,846.40	S/L	50.00
163	NINEVAH WATER LINE	1/01/2005	10,513.10	0.00	0.00	6,518.06	210.26	6,728.32	3,784.78	S/L	50.00
164	MILLS LANE REPLACEMENT	10/30/2009	488,628.85	0.00	0.00	255,715.84	9,772.58	265,488.42	223,140.43	S/L	50.00
165	WATER LINES & MANES	11/02/2013	1,284,399.59	0.00	0.00	569,417.11	25,687.99	595,105.10	689,294.49	S/L	50.00

Tax Future Depreciation FYE: 12/31/2036

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: TRANSMISSION (continued)											
167	WATER LINES	10/07/2015	10,240.00	0.00	0.00	4,147.20	204.80	4,352.00	5,888.00	S/L	50.00
169	WATER LINES	5/15/2015	18,000.00	0.00	0.00	7,440.00	360.00	7,800.00	10,200.00	S/L	50.00
170	WATER LINES	6/10/2015	12,153.50	0.00	0.00	5,003.19	243.07	5,246.26	6,907.24	S/L	50.00
180	OLD LAWRENCEBURG ROAD	1/05/2018	34,828.16	0.00	0.00	12,538.08	696.56	13,234.64	21,593.52	S/L	50.00
181	STEWART HOME, GREASY CRE	7/13/2018	64,964.80	0.00	0.00	22,737.75	1,299.30	24,037.05	40,927.75	S/L	50.00
182	127 SOUTH	10/05/2018	70,785.00	0.00	0.00	24,420.83	1,415.70	25,836.53	44,948.47	S/L	50.00
183	EVERGREEN & CARDWELL LA	12/11/2018	39,752.00	0.00	0.00	13,581.93	795.04	14,376.97	25,375.03	S/L	50.00
184	PIPE IMPROVEMENTS	12/15/2018	34,287.50	0.00	0.00	11,714.90	685.75	12,400.65	21,886.85	S/L	50.00
187	WATER LINES	5/03/2019	58,240.00	0.00	0.00	19,413.33	1,164.80	20,578.13	37,661.87	S/L	50.00
195	TRAILER PARK WATER LINES	8/15/2019	31,793.19	0.00	0.00	10,438.70	635.86	11,074.56	20,718.63	S/L	50.00
199	GREEN WILSON	6/05/2019	19,372.00	0.00	0.00	6,425.05	387.44	6,812.49	12,559.51	S/L	50.00
200	ERIN WAY	7/02/2019	9,302.00	0.00	0.00	3,069.66	186.04	3,255.70	6,046.30	S/L	50.00
201	TRAILER PARK WATER LINES	11/13/2019	20,700.00	0.00	0.00	6,693.00	414.00	7,107.00	13,593.00	S/L	50.00
203	PIPELINE	8/19/2020	7,546.00	0.00	0.00	2,314.11	150.92	2,465.03	5,080.97	S/L	50.00
204	PIPELINE	6/10/2020	13,448.00	0.00	0.00	4,191.29	268.96	4,460.25	8,987.75	S/L	50.00
205	PIPELINE - MILLS LN, SCHOFIE	11/24/2020	16,120.00	0.00	0.00	4,862.87	322.40	5,185.27	10,934.73	S/L	50.00
213	PIPELINE (SOUTH BENSON PRC	8/25/2022	120,461.69	0.00	0.00	32,123.07	2,409.23	34,532.30	85,929.39	S/L	50.00
	TRANSMISSION		3,595,591.40	0.00	0.00	2,196,524.41	52,150.08	2,248,674.49	1,346,916.91		
	Grand Total		8,321,613.38	0.00	0.00	4,231,290.03	151,522.97	4,382,813.00	3,938,800.38		

FARMDALE WATER DISTRICT

Case No. 2024-00202
Response to Commission Staff's Third Request for Information

Question No. 3-4

Responding Witness: Randall S. Wooldridge

Q 3-4. **Provide a schedule of debt service for 2027 through 2036 by loan, split between principal and interest for each debt item.**

A 3-4. The requested document has been filed separately as **Exhibit 3-4**.

FARMDALE WATER DISTRICT

Case No. 2024-00202
Response to Commission Staff's Third Request for Information

Question No. 3-5

Responding Witness: Randall S. Wooldridge

Q 3-5. Provide the annual payment of Phase II of the line replacement project borrowing at 2.75 percent for 20 years.

A 3-5. Farmdale District identified a KIA Fund B loan with a 2.75 percent interest rate as a possible means to finance Phase II of its **meter replacement**, not Phase II of its AC line replacement. The estimated cost to construct Phase II of the AC line replacement far exceeds the amount of funds that would have been available to Farmdale District through the identified Fund B Loan. Farmdale District **has not identified** a source of funds for Phase II of the AC line replacement. Additionally, the Board of Commissioners has recently decided it is not in the best interest of the District or its customers to borrow additional funds at this time.

Attached to this response as **Attachment 3-5** is an updated Project Cost Estimate for the Phase II AC line replacement prepared by HMB Professional Engineers, Inc. ("HMB"). HMB estimates that the cost to construct Phase II of the AC line replacement is approximately **$3,920,000**. HMB has provided individual estimated construction costs for each road

included in Phase II. As can be seen by examining the individual estimates, Green Wilson Road is the costliest area of the project and Demerson Lane is the least costly. Although no decision has been made to date, Farmdale District may explore the possibility of constructing some of the least costly sections of the project if grant funds become available to do so. However, Farmdale District is not anticipating applying for a loan to construct Phase II in the foreseeable future. The Board of Commissioners believes this would necessitate another rate increase, which would be burdensome on the District's customers who have experienced two rate increases since 2024.[1]

[1] *See Electronic Application of the Farmdale Water District for a Certificate of Public Convenience and Necessity to Construct a System Improvements Project and an Order Approving a Change in Rates and Authorizing the Issuance of Securities Pursuant to KRS 278.023,* Case No. 2024-00223 (Ky. PSC Aug. 15, 2024). A 20 percent increase to residential customers was required in connection with the RD loan obtained to construct Phase I of the AC line replacement. *Electronic Application of Farmdale Water District for a Rate Adjustment Pursuant to 807 KAR 5:076,* Case No. 2025-00192 (Ky. PSC Jan. 29, 2026) The Commission approved a 16.2 percent rate increase.

Attachment 3-5

Estimated Cost to Replace Remaining AC Line

HMB PROFESSIONAL ENGINEERS, INC	**Water/Wastewater**	**Project:**	
	Transportation	**Date:**	10/21/2026
	Engineers	**Engineer:**	JR
	Environmental	**Page:**	

Project Cost Estimate
for
Remaining AC Water Line Replacement
Farmdale Water District

Construction Cost			$3,152,000
Engineering			$367,000
	Preliminary	$15,000	
	Design/Bidding	$182,000	
	Construction Admin	$45,000	
	Inspection	$125,000	
Environmental			$15,000
Legal			$30,000
Admin			$25,000
Land/Rights			$15,000
Contingencies			$316,000
Total Estimated Project Cost			**$3,920,000**

HMB PROFESSIONAL ENGINEERS, INC

Water/Wastewater
Transportation
Engineers
Environmental

Project:	4290.00
Date:	10/21/2026
Engineer:	JR
Page:	

Construction Cost Estimate
for
Green Wilson Water Line Upgrade
Farmdale Water District

Item	Quantity	Unit Price	Total
8" Water Line (SDR-21)	13,100	$75	$982,500
8" DI Water Line w/Nitrile Gaskets	300	$200	$60,000
8" HDPE By Directional Bore	1,000	$250	$250,000
14" Road Bore	180	$400	$72,000
8" Open Bore	525	$125	$65,625
Fire Hydrant Assembly (Every 1000')	14	$7,500	$105,000
Connection to Existing Water Line	10	$3,500	$35,000
New Service Connection (Opposite Side)	27	$2,500	$67,500
New Service Connection (Same Side)	22	$2,200	$48,400
Cust. Reconnect (Opposite Side)	27	$1,800	$48,600
Cust. Reconnect (Same Side)	22	$1,500	$33,000
Additional Service Line	500	$18	$9,000
Air Release Valve (Every 4,000')	3	$4,000	$12,000
8" Gate Valve	8	$4,000	$32,000
6" Gate Valve	3	$3,000	$9,000
4" Gate Valve	2	$2,500	$5,000
3" Gate Valve	3	$2,000	$6,000
8" Creek Crossing	50	$200	$10,000
Crushed Stone	500	$20	$10,000
Bit. Replacement	200	$75	$15,000
Reconnect Master Meter	1	$10,000	$10,000
Misc. Items	1	$100,000	$100,000
Total Estimated Construction Cost			$1,985,625
		USE	**$1,985,000**

Notes:
Assumed half of the meter connection would be new and half would be reconnects.
Assumed existing meter would be used.

HMB PROFESSIONAL ENGINEERS, INC

Water/Wastewater
Transportation
Engineers
Environmental

Project:	4290.00
Date:	10/21/2026
Engineer:	JR
Page:	

Construction Cost Estimate
for
KY 151
Farmdale Water District

Item	Quantity	Unit Price	Total
6" Water Line (SDR-21)	15,600	$35	$546,000
6" DI Water Line w/Nitrile Gaskets	400	$150	$60,000
12" Road Bore	160	$350	$56,000
6" Open Bore	80	$125	$10,000
Fire Hydrant Assembly	4	$7,000	$28,000
Connection to Existing Water Line	4	$3,000	$12,000
New Service Connection (Opposite Side)	7	$2,500	$17,500
New Service Connection (Same Side)	8	$2,200	$17,600
Cust. Reconnect (Opposite Side)	6	$1,800	$10,800
Cust. Reconnect (Same Side)	8	$1,500	$12,000
Additional Service Line	600	$18	$10,800
Air Release Valve (Every 4,000')	4	$4,000	$16,000
6" Gate Valve	9	$3,000	$27,000
6" Creek Crossing By Directional Bore	150	$350	$52,500
Crushed Stone	500	$20	$10,000
Misc. Items	1	$50,000	$50,000
Total Estimated Construction Cost			$936,200
		USE	**$936,000**

Notes:
Assumed half of the meter connection would be new and half would be reconnects.
Assumed existing meter would be used.

HMB PROFESSIONAL ENGINEERS, INC

Water/Wastewater
Transportation
Engineers
Environmental

Project:	4290.00
Date:	10/21/2026
Engineer:	JR
Page:	

Construction Cost Estimate
for
Demerson Lane
Farmdale Water District

Item	Quantity	Unit Price	Total
4" Water Line (SDR-21)	4,700	$25	$117,500
4" Open Bore	200	$125	$25,000
Blowoff Hydrant	1	$5,000	$5,000
Connection to Existing Water Line	2	$3,500	$7,000
New Service Connection (Opposite Side)	0	$2,500	$0
New Service Connection (Same Side)	9	$2,200	$19,800
Cust. Reconnect (Opposite Side)	0	$1,800	$0
Cust. Reconnect (Same Side)	9	$1,500	$13,500
Additional Service Line	250	$18	$4,500
Air Release Valve (Every 4,000')	1	$4,000	$4,000
4" Gate Valve	3	$2,500	$7,500
Crushed Stone	100	$20	$2,000
Bit. Replacement	0	$75	$0
Reconnect Master Meter	0	$7,500	$0
Misc. Items	1	$25,000	$25,000
Total Estimated Construction Cost			$230,800
		USE	**$231,000**

Notes:
Assumed half of the meter connection would be new and half would be reconnects.
Assumed existing meter would be used.
Assumed bore not required under US 127.

FARMDALE WATER DISTRICT

Case No. 2024-00202
Response to Commission Staff's Third Request for Information

Question No. 3-6

Responding Witness: Randall S. Wooldridge

Q 3-6. **Provide the following updates about the status of Phase II of the line replacement project:**

a. Describe expected key dates that are needed for executing the Phase II improvements (including but not limited to plans and specification approvals, environmental review, bid advertisement/opening, construction start).

b. Provide status and timeline for KIA Fund B financing approval.

c. Provide calculations of alternative bond funds at 15, 20, and 30 years.

A 3-6a. For the reasons stated in the response to Item 3-5 above, Farmdale District has no active plans to construct Phase II of its AC line replacement at this time.

A3-6b. The KIA Fund B Loan was identified as a possible source of funding for Phase II of meter replacement, not Phase II of AC line replacement. Farmdale District's Board of Commissioners has decided not to apply for the KIA Fund B loan. This is because the Board does not believe the District can afford to incur any additional debt at this time. Incurring additional debt would very likely necessitate another

rate increase, which would be burdensome on the District's customers who have experienced two rate increases since 2024.[2]

A3-6c Farmdale District is not a large enough entity to issue Revenue Bonds on its own. However, it is possible for Farmdale District to borrow funds through Rural Water Financing Agency's ("RWFA") Flex Term Program. Currently RWFA's interest rate for a 30-year fixed-rate loan is 5.50 percent and the interest rate for a 15-year fixed rate loan is 4.80 percent. Attached as **Attachment 3-6c** is RWFA's most recent interest rate update.

[2] Id.

Attachment 3-6c

RWFA Current Interest Rates

Rural Water
FINANCING AGENCY

RURAL WATER FINANCING AGENCY

Interim Loan Rates*

Interim Loan Rate Estimate:

5.15% (2-year fixed rate)

If the current variable investment rate of 3.81% remains stable for the 2-year loan and assuming a level draw schedule, the cost of funds to the borrower would be **3.27%**.

Flex Term Loan Rates*

Flex Term Loan Rate Estimate:

4.80% (True Interest Cost - 15-year fixed rate)

5.50% (True Interest Cost - 30-year fixed rate)

Costs of issuance vary. A tailored set of sources and uses and terms can be provided upon request.

*Based on MMD market data as of October 19, 2026

Interim Loan Program

- Construction financing with a USDA Takeout
- Streamlined and efficient application and documentation
- Fixed rate for the term of construction
- All costs included in the loan rate
- Interest is capitalized until the end of construction

Finance Team History:
1,200+ loans for $3.7+ billion

Flex Term Program

- AA- rated tax-exempt program
- No debt service reserve requirement
- Fixed rates, 1-30 years
- Variety of project types and uses
- Funding can be provided in 60-120 days
- BABAA, AIS, Davis-Bacon do not apply to this Program

Finance Team History:
385+ loans for $965+ million

Raymond James serves as underwriter to the Interim Loan Program and municipal advisor to the Flex Term Program. This summary may not be representative of the experience of other clients and is not a guarantee of future performance or success. Past performance is not indicative of future results. The information contained herein has been obtained from sources considered to be reliable, but we do not guarantee the forgoing material is accurate or complete. It is not to be construed as an offer or the solicitation of an offer to sell or buy securities. Any securities and other investment products described herein are: 1) Not insured by the FDIC, 2) Subject to investment risks, including possible loss of the principal amount invested, 3) Not deposits or other obligations of, nor guaranteed by Raymond James or any of their affiliates. Thomson Reuters Municipal Market Data (MMD) is a proprietary yield curve which provides the offer-side of AAA rated state general obligation bonds as determined by the MMD analyst team. © 2026 Raymond James & Associates, Inc., member New York Stock Exchange/SIPC.

FARMDALE WATER DISTRICT

Case No. 2024-00202
Response to Commission Staff's Third Request for Information

Question No. 3-7

Responding Witness: Randall S. Wooldridge

Q 3-7. **Provide the estimated percentage improvement in water loss as shown in the table below.**

Description	% Point
New Meters Installed with Surcharge Funds	
Projected Impact for Replacing Remaining Meters	
Phase I Line Replacements	
Phase II Line Replacements	
Other Impacts	
Total Percentage Reduction	

A 3-7. Because the contractor that replaced the District's AC lines hit the District's lines 47 times from the time the project began in late 2024 until its recent completion, it is premature to estimate the actual impact of any of Farmdale District's line replacement or meter replacement activities on water loss. This is because water is lost each time a line is hit. The repair to the line also results in the need to flush the line, which increases system use. However, Farmdale District is not aware of any current leaks in its

existing AC lines. When leaks are discovered, the District makes every effort to repair them as soon as possible to reduce water lost due to leaks. Now that the risk of continued construction-related waster loss is over, the District will be able to more accurately assess the sources of its water loss and the efficacy of its recent projects in addressing water loss.

FARMDALE WATER DISTRICT

Case No. 2024-00202
Response to Commission Staff's Third Request for Information

Question No. 3-8

Responding Witness: Randall S. Wooldridge

Q 3-8. Refer to the Annual Reports for the years 2020 through 2025 filed with the Commission, specifically related to water loss. As shown in the table below, system use increased from less than 1 percent for 2020 through 2023 to 3.92 percent in 2024 and 6.61 percent in 2025.

Description	2020	2021	2022	2023	2024	2025
Customer Count	2,728	2,730	2,747	2,763	2,777	2,780
Gallons Purchased	229,143	233,603	249,535	265,039	223,453	224,955
Gallons Sold	145,174	140,728	138,834	152,519	150,659	143,930
System Use Gallons	537	2,423	2,502	689	8,756	14,877
Water Loss Gallons	83,432	90,452	108,199	111,831	64,038	66,148
System Use Percentage	0.23%	1.04%	1.00%	0.26%	3.92%	6.61%
Water Loss Percentage	36.4105%	38.7204%	43.3603%	42.1942%	28.6584%	29.4050%

a. Explain the reasons for the increase in system use.

b. State the percent that system use increased in 2024 and 2025 due to changes in classification of water used from water loss to system use.

A3-8a. Farmdale District maintains that there was **no actual** increase in system use in 2024 and 2025, rather the way that system use was reported prior to 2023 did not include all water used in line flushing but improperly included those amounts in unaccounted-for water loss. The primary reason for this difference is that in mid-2023 Farmdale District

experienced a change in Field Managers. It is the Field Manager's responsibility to keep records of system use of water.

It appears that Mr. Roberts, who was the Field Manager in 2020, 2021, 2022, and until the end of June 2023, did not include amounts used in the system flushing that is required following a line break as system use. Rather, he recorded it as water lost **to** a line break or a line leak and included those amounts on lines 26 and 27 of Reference Page 30 of the Annual Report.[3] Additionally, Mr. Roberts accounted for all water lost as either a line leak or a line break. He did not record any amount on line 30, "Other Loss."

Mr. Ralph was the Field Manager from July 2023 until October 8, 2026. Mr. Ralph began assisting the auditor in preparing the Annual Report in 2023. He recorded the water used to flush a line following the repair of a break or leak on line 21 "Other Usage" and provided the explanation "Various Flushing." He also only included amounts that could be directly attributed to specific leaks or breaks on lines 26 and 27. For water that was purchased, but not sold, not used in flushing, or directly attributable to a specific break or leak, Mr. Ralph recorded these

[3] Annual Report Reference Page 30 is actual page 57 on all of Farmdale District's annual reports from 2020 through 2025.

amounts on line 30, "Other Loss." And provided the explanation "Unknown Loss." This reporting pattern was used in 2023, 2024, and 2025, the years that Mr. Ralph assisted in preparing the Annual Report.

A3-8b. The 2,785,000 gallons reported as "Other Use, Various Flushing in 2024 was 31.8 percent of total system use in 2024, which was 8,756,000 gallons. Therefore, including "Various Flushing" in total system use resulted in an approximate 46.64 percent change in total system use.[4]

The 5,566,000 gallons reported as "Other Use, Various Flushing" in 2025 was 37.4 percent of total system use in 2025, which was 14,877,000 gallons. Therefore, including "Various Flushing" in total system use resulted in an approximate 59.8 percent change in total system use.[5]

[4] (8,756,000 gallons total system use including various flushing – 5,971,000 gallons used in the system before including various flushing = 2,785,000) 2,785,000 ÷ 5,971,000 = 0.466421035 x 100 = 46.6421035% change.

[5] (14,877,000 gallons total system use including various flushing – 9,311,000 gallons used in the system before including various flushing = 5,566,000) 5,566000 ÷ 9,311,000 = 0.5977875631x 100 = 59.77875631% change.