

Attachment 1
2023 Depreciation Schedule

Book Asset Detail 1/01/23 - 12/31/23

FYE: 12/31/2023

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|---|--------|---------------------------------------|--------------------|-------------------|-----------------------|-------------------|----------------------------|------------------------------|-------------------|------------------------|----------------|----------------|
| Group: 1800-Land & Land Rights | | | | | | | | | | | | |
| 1 | | Land & Land Rights | 11/20/01 | 11,389.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,389.06 | Land | 0.00 |
| 11 | | Additional Land | 1/01/02 | 1,380.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,380.00 | Land | 0.00 |
| 16 | | Additional Land | 1/01/03 | 4,200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,200.00 | Land | 0.00 |
| 29 | | Additional Land | 3/07/05 | 7,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,500.00 | Land | 0.00 |
| 57 | | Land Improvements & Retaining W | 9/01/09 | 12,250.00 | 0.00 | 0.00 | 8,166.67 | 612.50 | 8,779.17 | 3,470.83 | S/L | 20.00 |
| 181 | | Land for New Office (W Gallatin St | 7/27/20 | 12,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,500.00 | Land | 0.00 |
| | | 1800-Land & Land Rights | | <u>49,219.06</u> | <u>0.00c</u> | <u>0.00</u> | <u>8,166.67</u> | <u>612.50</u> | <u>8,779.17</u> | <u>40,439.89</u> | | |
| Group: 1801-Pumping Equipment | | | | | | | | | | | | |
| 2 | | Pumping Equipment | 1/01/01 | 41,055.06 | 0.00 | 0.00 | 41,055.06 | 0.00 | 41,055.06 | 0.00 | S/L | 5.00 |
| 12 | | Additional Pumping Equipment | 1/01/02 | 3,572.00 | 0.00 | 0.00 | 3,572.00 | 0.00 | 3,572.00 | 0.00 | S/L | 5.00 |
| 162 | | Pentair Electric Actuator 6" - Hall S | 2/28/18 | 3,931.61 | 0.00 | 0.00 | 3,800.55 | 131.06 | 3,931.61 | 0.00 | S/L | 5.00 |
| 163 | | 2 - 1 1/2' 12 VDC Submersible Pum | 9/17/18 | 2,203.74 | 0.00 | 0.00 | 1,873.19 | 330.55 | 2,203.74 | 0.00 | S/L | 5.00 |
| 202 | | Hall Store Pump Station SCADA U | 4/21/22 | 6,447.80 | 0.00 | 0.00 | 429.85 | 644.78 | 1,074.63 | 5,373.17 | S/L | 10.00 |
| | | 1801-Pumping Equipment | | <u>57,210.21</u> | <u>0.00c</u> | <u>0.00</u> | <u>50,730.65</u> | <u>1,106.39</u> | <u>51,837.04</u> | <u>5,373.17</u> | | |
| Group: 1802-Distribution Reservo | | | | | | | | | | | | |
| 3 | | Distribution Reservoir | 1/01/01 | 263,426.92 | 0.00 | 0.00 | 167,003.16 | 5,268.54 | 172,271.70 | 91,155.22 | S/L | 50.00 |
| 13 | | Additional Distribution Reservoirs | 1/01/02 | 8,700.00 | 0.00 | 0.00 | 3,654.00 | 174.00 | 3,828.00 | 4,872.00 | S/L | 50.00 |
| 43 | | Schochoh Tank Addition | 10/24/06 | 357,950.00 | 0.00 | 0.00 | 115,737.17 | 7,159.00 | 122,896.17 | 235,053.83 | S/L | 50.00 |
| 159 | | Mortimer Tank Paint, Seal & Repai | 11/26/18 | 82,764.00 | 0.00 | 0.00 | 16,897.65 | 4,138.20 | 21,035.85 | 61,728.15 | S/L | 20.00 |
| 203 | | Mortimer Tank SCADA Upgrade | 7/12/22 | 3,597.00 | 0.00 | 0.00 | 179.85 | 359.70 | 539.55 | 3,057.45 | S/L | 10.00 |
| 204 | | Kirby Station Flow Meter/SCADA | 10/14/22 | 4,140.00 | 0.00 | 0.00 | 103.50 | 414.00 | 517.50 | 3,622.50 | S/L | 10.00 |
| 207 | | CIAC- Schochoh Tank Painting & I | 11/07/23 | 200,000.00 | 0.00c | 0.00 | 0.00 | 1,666.67 | 1,666.67 | 198,333.33 | S/L | 20.00 |
| 210 | | Schochoh Tank Painting & Repairs | 11/07/23 | 7,000.00 | 0.00c | 0.00 | 0.00 | 58.33 | 58.33 | 6,941.67 | S/L | 20.00 |
| | | 1802-Distribution Reservo | | <u>927,577.92</u> | <u>0.00c</u> | <u>0.00</u> | <u>303,575.33</u> | <u>19,238.44</u> | <u>322,813.77</u> | <u>604,764.15</u> | | |
| Group: 1803-Transmission & Distr | | | | | | | | | | | | |
| 4 | | Transmission & Distribution Mains | 1/01/01 | 2,260,210.21 | 0.00 | 0.00 | 1,584,229.01 | 45,204.20 | 1,629,433.21 | 630,777.00 | S/L | 50.00 |
| 14 | | Additional Transmission & Distribu | 1/01/02 | 12,516.00 | 0.00 | 0.00 | 5,256.72 | 250.32 | 5,507.04 | 7,008.96 | S/L | 50.00 |
| 45 | | System Extension Project | 7/18/06 | 257,000.57 | 0.00 | 0.00 | 84,381.84 | 5,140.01 | 89,521.85 | 167,478.72 | S/L | 50.00 |
| 46 | | Watermelon & Licksillet Road Lin | 9/01/06 | 67,090.00 | 0.00 | 0.00 | 21,916.07 | 1,341.80 | 23,257.87 | 43,832.13 | S/L | 50.00 |
| 47 | | Wilhelm & Talbott Lane Extensions: | 2/21/07 | 7,751.00 | 0.00 | 0.00 | 2,454.48 | 155.02 | 2,609.50 | 5,141.50 | S/L | 50.00 |
| 48 | | Rogers Rd, Halcomb Rd & Clay Dc | 8/14/07 | 71,494.38 | 0.00 | 0.00 | 22,044.14 | 1,429.89 | 23,474.03 | 48,020.35 | S/L | 50.00 |
| 50 | | Line Extensions - D Rogers Rd-Hal | 5/23/08 | 6,818.12 | 0.00 | 0.00 | 1,988.58 | 136.36 | 2,124.94 | 4,693.18 | S/L | 50.00 |
| 54 | | Line Extensions - Benson Dr-HWY | 12/12/08 | 14,446.06 | 0.00 | 0.00 | 4,068.96 | 288.92 | 4,357.88 | 10,088.18 | S/L | 50.00 |
| 58 | | Line Extensions - Cedar Grove-Moi | 5/31/09 | 41,803.46 | 0.00 | 0.00 | 11,356.62 | 836.07 | 12,192.69 | 29,610.77 | S/L | 50.00 |
| 67 | | 2010 System Upgrade Project | 8/26/10 | 47,549.80 | 0.00 | 0.00 | 11,729.00 | 951.00 | 12,680.00 | 34,869.80 | S/L | 50.00 |
| 79 | | 6" and 8" Valves for Hospital | 10/26/12 | 28,272.00 | 0.00 | 0.00 | 5,748.64 | 565.44 | 6,314.08 | 21,957.92 | S/L | 50.00 |
| 114 | | Scada System Upgrade for Add'l M | 8/06/14 | 92,209.25 | 0.00 | 0.00 | 77,609.49 | 9,220.93 | 86,830.42 | 5,378.83 | S/L | 10.00 |
| 115 | | System Line Upgrades (District 1, F | 10/31/14 | 1,252,771.28 | 0.00 | 0.00 | 204,619.34 | 25,055.43 | 229,674.77 | 1,023,096.51 | S/L | 50.00 |
| 129 | | CIAC-Transmission & Distribution | 1/01/01 | 757,237.58 | 0.00 | 0.00 | 530,763.79 | 15,144.75 | 545,908.54 | 211,329.04 | S/L | 50.00 |
| 130 | | CIAC-System Extension Project | 7/18/06 | 810,548.00 | 0.00 | 0.00 | 266,129.92 | 16,210.96 | 282,340.88 | 528,207.12 | S/L | 50.00 |

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|---|--------|--------------------------------------|--------------------|---------------------|-----------------------|-------------------|----------------------------|------------------------------|---------------------|------------------------|----------------|----------------|
| Group: 1803-Transmission & Distr (continued) | | | | | | | | | | | | |
| 132 | | CIAC-Line Extensions - Benson Dr | 12/12/08 | 101,954.01 | 0.00 | 0.00 | 28,717.04 | 2,039.08 | 30,756.12 | 71,197.89 | S/L | 50.00 |
| 133 | | CIAC-System Line Upgrades (Distr | 10/31/14 | 391,544.47 | 0.00 | 0.00 | 63,952.27 | 7,830.89 | 71,783.16 | 319,761.31 | S/L | 50.00 |
| 142 | | SCADA System Upgrades | 1/04/16 | 15,944.20 | 0.00 | 0.00 | 11,160.94 | 1,594.42 | 12,755.36 | 3,188.84 | S/L | 10.00 |
| 143 | | Licksillet & Paul Young Rd Line U | 8/20/16 | 121,184.90 | 0.00 | 0.00 | 15,350.10 | 2,423.70 | 17,773.80 | 103,411.10 | S/L | 50.00 |
| 157 | | J Gainus Rd Main Extension | 7/27/17 | 2,713.50 | 0.00 | 0.00 | 293.96 | 54.27 | 348.23 | 2,365.27 | S/L | 50.00 |
| 158 | | CIAC - J Gainous Rd Main Extensio | 7/27/17 | 2,713.50 | 0.00 | 0.00 | 293.96 | 54.27 | 348.23 | 2,365.27 | S/L | 50.00 |
| 170 | | Line Extension- Paul Young Rd Job | 12/31/19 | 750.00 | 0.00 | 0.00 | 45.00 | 15.00 | 60.00 | 690.00 | S/L | 50.00 |
| 172 | | Line Extension- Bypass | 2/28/19 | 7,000.00 | 0.00 | 0.00 | 536.67 | 140.00 | 676.67 | 6,323.33 | S/L | 50.00 |
| 184 | | Line Replacement - Roy Orndorff R | 4/09/21 | 47,650.00 | 0.00 | 0.00 | 1,667.75 | 953.00 | 2,620.75 | 45,029.25 | S/L | 50.00 |
| 195 | | Hwy 79 Bridge Project | 7/05/22 | 15,272.54 | 0.00 | 0.00 | 152.73 | 305.45 | 458.18 | 14,814.36 | S/L | 50.00 |
| 196 | | CIAC- Hwy 79 Bridge Project | 7/05/22 | 35,543.65 | 0.00 | 0.00 | 355.44 | 710.87 | 1,066.31 | 34,477.34 | S/L | 50.00 |
| 205 | | ByPass Project | 12/21/22 | 800,876.85 | 0.00 | 0.00 | 0.00 | 16,017.54 | 16,017.54 | 784,859.31 | S/L | 50.00 |
| 206 | | CIAC- ByPass Project Additions | 4/21/23 | 78,590.95 | 0.00c | 0.00 | 0.00 | 1,047.88 | 1,047.88 | 77,543.07 | S/L | 50.00 |
| 208 | | CIAC- CIP Conn Rd Red River Cro | 12/31/23 | 5,000.00 | 0.00c | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | Memo | 0.00 |
| 209 | | ByPass Project Additions | 4/21/23 | 1,582.65 | 0.00c | 0.00 | 0.00 | 21.10 | 21.10 | 1,561.55 | S/L | 50.00 |
| 213 | | Line Replacement- Nashville Street | 11/07/23 | 7,200.00 | 0.00c | 0.00 | 0.00 | 24.00 | 24.00 | 7,176.00 | S/L | 50.00 |
| | | 1803-Transmission & Distr | | <u>7,363,238.93</u> | <u>0.00c</u> | <u>0.00</u> | <u>2,956,822.46</u> | <u>155,162.57</u> | <u>3,111,985.03</u> | <u>4,251,253.90</u> | | |
| Group: 1804-Services | | | | | | | | | | | | |
| 5 | | Services | 1/01/01 | 42,701.00 | 0.00 | 0.00 | 42,701.00 | 0.00 | 42,701.00 | 0.00 | S/L | 5.00 |
| | | 1804-Services | | <u>42,701.00</u> | <u>0.00c</u> | <u>0.00</u> | <u>42,701.00</u> | <u>0.00</u> | <u>42,701.00</u> | <u>0.00</u> | | |
| Group: 1805-Meters | | | | | | | | | | | | |
| 49 | | Meters | 4/16/07 | 85,380.16 | 0.00 | 0.00 | 85,380.16 | 0.00 | 85,380.16 | 0.00 | S/L | 10.00 |
| 64 | | 2 - 2" Omni Meters | 12/20/10 | 1,827.12 | 0.00 | 0.00 | 1,827.12 | 0.00 | 1,827.12 | 0.00 | S/L | 10.00 |
| 68 | | Portable Transit Time Flow Meter | 11/29/11 | 8,981.00 | 0.00 | 0.00 | 8,981.00 | 0.00 | 8,981.00 | 0.00 | S/L | 10.00 |
| 82 | | 2" Sensus Omni Meter | 1/17/13 | 1,298.57 | 0.00 | 0.00 | 1,298.57 | 0.00 | 1,298.57 | 0.00 | S/L | 10.00 |
| 83 | | 5/8 x 3/4 Iperl Meters | 2/12/13 | 900.00 | 0.00 | 0.00 | 892.50 | 7.50 | 900.00 | 0.00 | S/L | 10.00 |
| 84 | | 2" Sensus Omni Meter | 2/26/13 | 1,331.00 | 0.00 | 0.00 | 1,319.91 | 11.09 | 1,331.00 | 0.00 | S/L | 10.00 |
| 85 | | 5/8 x 3/4 Water Meters (2) | 3/21/13 | 900.00 | 0.00 | 0.00 | 885.00 | 15.00 | 900.00 | 0.00 | S/L | 10.00 |
| 86 | | (2) 2" Omni Meters | 5/07/13 | 2,662.00 | 0.00 | 0.00 | 2,573.27 | 88.73 | 2,662.00 | 0.00 | S/L | 10.00 |
| 87 | | (2) 1-1/2" Omni Meters | 5/07/13 | 2,307.14 | 0.00 | 0.00 | 2,230.20 | 76.94 | 2,307.14 | 0.00 | S/L | 10.00 |
| 88 | | (3) 1-1/2" Omni Meters | 5/10/13 | 3,460.71 | 0.00 | 0.00 | 3,345.34 | 115.37 | 3,460.71 | 0.00 | S/L | 10.00 |
| 89 | | 2" Sensus Omni Metes (4) | 6/04/13 | 5,324.00 | 0.00 | 0.00 | 5,102.17 | 221.83 | 5,324.00 | 0.00 | S/L | 10.00 |
| 90 | | 5/8 x 3/4 Iperl Meters (8) | 7/23/13 | 900.00 | 0.00 | 0.00 | 855.00 | 45.00 | 900.00 | 0.00 | S/L | 10.00 |
| 91 | | 1" Iperl Meter (2) | 8/16/13 | 370.70 | 0.00 | 0.00 | 349.08 | 21.62 | 370.70 | 0.00 | S/L | 10.00 |
| 92 | | (8) 5/8 x 3/4 Meters, (4) 1" Meters | 10/22/13 | 1,641.40 | 0.00 | 0.00 | 1,518.30 | 123.10 | 1,641.40 | 0.00 | S/L | 10.00 |
| 102 | | 16 5/8 x 3/4 Iperl Meters | 1/17/14 | 1,833.42 | 0.00 | 0.00 | 1,634.78 | 183.34 | 1,818.12 | 15.30 | S/L | 10.00 |
| 103 | | 8 5/8 x 3/4 Iperl Meters | 3/19/14 | 900.00 | 0.00 | 0.00 | 877.50 | 90.00 | 877.50 | 22.50 | S/L | 10.00 |
| 104 | | 2 - 1" Iperl Meters | 5/13/14 | 370.70 | 0.00 | 0.00 | 321.27 | 37.07 | 358.34 | 12.36 | S/L | 10.00 |
| 105 | | 8 5/8 x 3/4 Iperl Meters | 6/11/14 | 912.42 | 0.00 | 0.00 | 783.14 | 91.24 | 874.38 | 38.04 | S/L | 10.00 |
| 106 | | 2 -2" Omni Meters | 7/30/14 | 2,917.02 | 0.00 | 0.00 | 2,455.14 | 291.70 | 2,746.84 | 170.18 | S/L | 10.00 |
| 107 | | 16 5/8 x 3/4 Iperl Meters | 8/12/14 | 2,015.35 | 0.00 | 0.00 | 1,696.29 | 201.54 | 1,897.83 | 117.52 | S/L | 10.00 |
| 108 | | 3" Omni Meter | 8/27/14 | 1,196.10 | 0.00 | 0.00 | 996.75 | 119.61 | 1,116.36 | 79.74 | S/L | 10.00 |
| 109 | | 8 5/8 x 3/4 Iperl Meters | 9/30/14 | 944.00 | 0.00 | 0.00 | 778.80 | 94.40 | 873.20 | 70.80 | S/L | 10.00 |
| 110 | | 16 - 5/8 x 3/4 Iperl Meters | 11/19/14 | 1,926.39 | 0.00 | 0.00 | 1,557.17 | 192.64 | 1,749.81 | 176.58 | S/L | 10.00 |

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| Group: 1805-Meters (continued) | | | | | | | | | | | | |
| 120 | | 80 5/8x3/4" Iperl Meters | 11/19/15 | 9,440.00 | 0.00 | 0.00 | 6,686.67 | 944.00 | 7,630.67 | 1,809.33 | S/L | 10.00 |
| 123 | | 1 1/2 Omni Meter | 7/06/15 | 1,200.73 | 0.00 | 0.00 | 900.53 | 120.07 | 1,020.60 | 180.13 | S/L | 10.00 |
| 124 | | 6 - 5/8x3/4" Meters | 9/08/15 | 564.00 | 0.00 | 0.00 | 413.60 | 56.40 | 470.00 | 94.00 | S/L | 10.00 |
| 125 | | 8 - 5/8x3/4" Meters | 6/30/15 | 944.00 | 0.00 | 0.00 | 708.00 | 94.40 | 802.40 | 141.60 | S/L | 10.00 |
| 126 | | 1" Iperl Meter | 1/12/15 | 741.40 | 0.00 | 0.00 | 593.12 | 74.14 | 667.26 | 74.14 | S/L | 10.00 |
| 127 | | 2" Omni Meter | 5/01/15 | 700.00 | 0.00 | 0.00 | 536.67 | 70.00 | 606.67 | 93.33 | S/L | 10.00 |
| 128 | | 4" Omni Meter | 1/20/15 | 2,309.00 | 0.00 | 0.00 | 1,827.96 | 230.90 | 2,058.86 | 250.14 | S/L | 10.00 |
| 136 | | 3" Omni Meter | 4/05/16 | 1,200.00 | 0.00 | 0.00 | 810.00 | 120.00 | 930.00 | 270.00 | S/L | 10.00 |
| 137 | | 166 - 5/8x3/4" Meters | 7/07/16 | 20,130.37 | 0.00 | 0.00 | 13,084.76 | 2,013.04 | 15,097.80 | 5,032.57 | S/L | 10.00 |
| 138 | | 16 - 1" Iperl Meters | 7/07/16 | 2,965.60 | 0.00 | 0.00 | 1,927.64 | 296.56 | 2,224.20 | 741.40 | S/L | 10.00 |
| 141 | | Meters | 1/01/01 | 125,268.61 | 0.00 | 0.00 | 125,268.61 | 0.00 | 125,268.61 | 0.00 | S/L | 10.00 |
| 147 | | Flow Meter | 3/08/17 | 6,433.02 | 0.00 | 0.00 | 3,752.59 | 643.30 | 4,395.89 | 2,037.13 | S/L | 10.00 |
| 148 | | (18) 1" Iperl Meters | 4/12/17 | 3,336.30 | 0.00 | 0.00 | 1,918.37 | 333.63 | 2,252.00 | 1,084.30 | S/L | 10.00 |
| 149 | | (96) 5/8" Iperl Meters | 4/12/17 | 11,808.00 | 0.00 | 0.00 | 6,789.60 | 1,180.80 | 7,970.40 | 3,837.60 | S/L | 10.00 |
| 150 | | (32) 5/8" Iperl Meters | 5/03/17 | 3,936.00 | 0.00 | 0.00 | 2,230.40 | 393.60 | 2,624.00 | 1,312.00 | S/L | 10.00 |
| 151 | | (128) 5/8" Iperl Meters | 6/21/17 | 14,744.48 | 0.00 | 0.00 | 8,109.47 | 1,474.45 | 9,583.92 | 5,160.56 | S/L | 10.00 |
| 152 | | (200) 5/8" Iperl Meters | 8/02/17 | 24,600.00 | 0.00 | 0.00 | 13,325.00 | 2,460.00 | 15,785.00 | 8,815.00 | S/L | 10.00 |
| 153 | | (24) 5/8" Iperl Meters | 6/01/17 | 2,937.56 | 0.00 | 0.00 | 1,640.16 | 293.76 | 1,933.92 | 1,003.64 | S/L | 10.00 |
| 154 | | (150) 5/8" Iperl Meters | 10/18/17 | 18,450.00 | 0.00 | 0.00 | 9,532.50 | 1,845.00 | 11,377.50 | 7,072.50 | S/L | 10.00 |
| 164 | | 72 5/8" Iperl Meters | 2/01/18 | 8,556.00 | 0.00 | 0.00 | 4,354.20 | 885.60 | 5,239.80 | 3,616.20 | S/L | 10.00 |
| 165 | | 88 5/8" Iperl Meters | 2/07/18 | 10,824.00 | 0.00 | 0.00 | 5,321.80 | 1,082.40 | 6,404.20 | 4,419.80 | S/L | 10.00 |
| 166 | | 64 5/8" Iperl Meters | 4/25/18 | 7,872.00 | 0.00 | 0.00 | 3,673.60 | 787.20 | 4,460.80 | 3,411.20 | S/L | 10.00 |
| 167 | | 88 5/8" Iperls Meters | 5/16/18 | 10,824.00 | 0.00 | 0.00 | 4,961.00 | 1,082.40 | 6,043.40 | 4,780.60 | S/L | 10.00 |
| 173 | | (64) 5/8" Meters | 3/20/19 | 8,576.00 | 0.00 | 0.00 | 3,216.00 | 857.60 | 4,073.60 | 4,502.40 | S/L | 10.00 |
| 174 | | Large Meter Registers | 6/13/19 | 4,085.10 | 0.00 | 0.00 | 1,463.83 | 408.51 | 1,872.34 | 2,212.76 | S/L | 10.00 |
| 175 | | (12) 1" Meters | 6/13/19 | 2,224.00 | 0.00 | 0.00 | 796.93 | 222.40 | 1,019.33 | 1,204.67 | S/L | 10.00 |
| 176 | | 5/8 Meter Resetters | 7/16/19 | 1,907.40 | 0.00 | 0.00 | 651.70 | 190.74 | 842.44 | 1,064.96 | S/L | 10.00 |
| 177 | | 5/8" Meters | 8/01/19 | 8,576.00 | 0.00 | 0.00 | 2,930.13 | 857.60 | 3,787.73 | 4,788.27 | S/L | 10.00 |
| 188 | | (64) 5/8" Iperl Meters | 4/13/21 | 8,576.00 | 0.00 | 0.00 | 1,500.80 | 857.60 | 2,358.40 | 6,217.60 | S/L | 10.00 |
| 189 | | (48) 5/8" Iperl Meters | 4/30/21 | 6,432.00 | 0.00 | 0.00 | 1,072.00 | 643.20 | 1,715.20 | 4,716.80 | S/L | 10.00 |
| 191 | | 3" Omni Meter | 8/11/21 | 1,200.00 | 0.00 | 0.00 | 170.00 | 120.00 | 290.00 | 910.00 | S/L | 10.00 |
| 193 | | 2" Omni Meter | 12/27/21 | 861.21 | 0.00 | 0.00 | 86.12 | 86.12 | 172.24 | 688.97 | S/L | 10.00 |
| 199 | | 40 Itron Meters/Mounting Kits | 11/29/22 | 13,927.84 | 0.00 | 0.00 | 116.07 | 1,392.78 | 1,508.85 | 12,418.99 | S/L | 10.00 |
| 200 | | Iperl Meters | 7/06/22 | 14,455.56 | 0.00 | 0.00 | 722.78 | 1,445.56 | 2,168.34 | 12,287.22 | S/L | 10.00 |
| 214 | | 1.5" Diehl Meter | 11/30/23 | 600.00 | 0.00c | 0.00 | 0.00 | 5.00 | 5.00 | 595.00 | S/L | 10.00 |
| 215 | | 2" Diehl Meters | 11/30/23 | 1,631.54 | 0.00c | 0.00 | 0.00 | 13.60 | 13.60 | 1,617.94 | S/L | 10.00 |
| 216 | | (34) Itron Meters | 12/08/23 | 3,625.26 | 0.00c | 0.00 | 0.00 | 30.21 | 30.21 | 3,595.05 | S/L | 10.00 |
| 217 | | (36) Itron Meters | 12/22/23 | 4,896.98 | 0.00c | 0.00 | 0.00 | 0.00 | 0.00 | 4,896.98 | S/L | 10.00 |
| 218 | d | Meters | 4/16/07 | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | S/L | 10.00 |
| | | 1805-Meters | | 506,959.16 | 0.00c | 0.00 | 363,661.07 | 25,640.29 | 389,301.36 | 117,657.80 | | |
| | | *Less: Dispositions and Transfers | | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | | |
| | | Net 1805-Meters | | <u>501,959.16</u> | <u>0.00c</u> | <u>0.00</u> | <u>358,661.07</u> | <u>25,640.29</u> | <u>384,301.36</u> | <u>117,657.80</u> | | |
| Group: 1806-Hydrants | | | | | | | | | | | | |
| 7 | | Hydrants | 1/01/01 | 21,753.07 | 0.00 | 0.00 | 21,753.07 | 0.00 | 21,753.07 | 0.00 | S/L | 20.00 |
| 55 | | 5 Hydrants | 5/18/09 | 7,287.11 | 0.00 | 0.00 | 4,949.22 | 364.36 | 5,313.58 | 1,973.53 | S/L | 20.00 |
| 65 | | 10 Automatic Flush Hydrants | 5/07/10 | 18,697.50 | 0.00 | 0.00 | 11,841.81 | 934.88 | 12,776.69 | 5,920.81 | S/L | 20.00 |

Book Asset Detail 1/01/23 - 12/31/23

FYE: 12/31/2023

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|---|--------|------------------------------------|--------------------|------------------|-----------------------|-------------------|----------------------------|------------------------------|------------------|------------------------|----------------|----------------|
| Group: 1806-Hydrants (continued) | | | | | | | | | | | | |
| 76 | | #2 Eclipse Post Hydrant | 9/25/12 | 668.00 | 0.00 | 0.00 | 342.35 | 33.40 | 375.75 | 292.25 | S/L | 20.00 |
| 93 | | 8" Hydrostop Insta-Valve Hydrant | 9/20/13 | 7,353.60 | 0.00 | 0.00 | 3,431.68 | 367.68 | 3,799.36 | 3,554.24 | S/L | 20.00 |
| 94 | | 5-1/4" Fire Hydrant | 10/09/13 | 1,600.00 | 0.00 | 0.00 | 753.33 | 80.00 | 833.33 | 766.67 | S/L | 20.00 |
| 100 | | 2 - 2" Post Hydrants | 7/29/14 | 1,422.00 | 0.00 | 0.00 | 598.43 | 71.10 | 669.53 | 752.47 | S/L | 20.00 |
| 101 | | Eclipse Sampling Station | 11/06/14 | 843.04 | 0.00 | 0.00 | 344.23 | 42.15 | 386.38 | 456.66 | S/L | 20.00 |
| 119 | | 6" Hydra Stop Insta Valve & 5 1/4" | 2/02/15 | 6,445.00 | 0.00 | 0.00 | 2,551.15 | 322.25 | 2,873.40 | 3,571.60 | S/L | 20.00 |
| 121 | | 2 Eclipse Hydrants | 12/21/15 | 825.00 | 0.00 | 0.00 | 288.75 | 41.25 | 330.00 | 495.00 | S/L | 20.00 |
| 122 | | 3" Omni H2 Fire Hydrant | 12/22/15 | 1,434.24 | 0.00 | 0.00 | 501.97 | 71.71 | 573.68 | 860.56 | S/L | 20.00 |
| 190 | | (1) #2 Eclipse Post Hydrant | 7/15/21 | 1,000.00 | 0.00 | 0.00 | 75.00 | 50.00 | 125.00 | 875.00 | S/L | 20.00 |
| 192 | | (2) #2 Eclipse Post Hydrant | 12/01/21 | 2,355.77 | 0.00 | 0.00 | 127.61 | 117.79 | 245.40 | 2,110.37 | S/L | 20.00 |
| | | 1806-Hydrants | | <u>71,684.33</u> | <u>0.00c</u> | <u>0.00</u> | <u>47,558.60</u> | <u>2,496.57</u> | <u>50,055.17</u> | <u>21,629.16</u> | | |
| Group: 1807-Office Equipment | | | | | | | | | | | | |
| 8 | | Office Equipment | 1/01/01 | 3,948.89 | 0.00 | 0.00 | 3,948.89 | 0.00 | 3,948.89 | 0.00 | S/L | 5.00 |
| 19 | | Additional Office Equipment | 1/01/03 | 4,021.00 | 0.00 | 0.00 | 4,021.00 | 0.00 | 4,021.00 | 0.00 | S/L | 5.00 |
| 21 | | Fire Proof Cabinet | 5/11/04 | 2,174.00 | 0.00 | 0.00 | 2,174.00 | 0.00 | 2,174.00 | 0.00 | S/L | 5.00 |
| 32 | | Office Furniture | 3/08/05 | 800.00 | 0.00 | 0.00 | 800.00 | 0.00 | 800.00 | 0.00 | S/L | 5.00 |
| 42 | | Alliance Billing Software | 10/19/06 | 16,987.00 | 0.00 | 0.00 | 16,987.00 | 0.00 | 16,987.00 | 0.00 | S/L | 5.00 |
| 56 | | Copier | 8/15/09 | 743.92 | 0.00 | 0.00 | 743.92 | 0.00 | 743.92 | 0.00 | S/L | 5.00 |
| 72 | | Metal Detecetor | 2/15/11 | 575.56 | 0.00 | 0.00 | 575.56 | 0.00 | 575.56 | 0.00 | S/L | 5.00 |
| 73 | | Jerry's HP Lap Top | 7/07/11 | 558.79 | 0.00 | 0.00 | 558.79 | 0.00 | 558.79 | 0.00 | S/L | 5.00 |
| 135 | | GIS for Desktop | 6/03/16 | 1,900.00 | 0.00 | 0.00 | 1,900.00 | 0.00 | 1,900.00 | 0.00 | S/L | 5.00 |
| 145 | | 2 Computers | 5/22/17 | 2,524.14 | 0.00 | 0.00 | 2,524.14 | 0.00 | 2,524.14 | 0.00 | S/L | 5.00 |
| 146 | | Lexmark Printer | 5/30/17 | 2,408.82 | 0.00 | 0.00 | 2,408.82 | 0.00 | 2,408.82 | 0.00 | S/L | 5.00 |
| 187 | | New Computer w/ Setup | 7/26/21 | 3,779.52 | 0.00 | 0.00 | 1,070.86 | 755.90 | 1,826.76 | 1,952.76 | S/L | 5.00 |
| | | 1807-Office Equipment | | <u>40,421.64</u> | <u>0.00c</u> | <u>0.00</u> | <u>37,712.98</u> | <u>755.90</u> | <u>38,468.88</u> | <u>1,952.76</u> | | |
| Group: 1808-Communication Equip | | | | | | | | | | | | |
| 9 | | Communication Equipment | 1/01/01 | 19,341.00 | 0.00 | 0.00 | 19,341.00 | 0.00 | 19,341.00 | 0.00 | S/L | 7.00 |
| | | 1808-Communication Equip | | <u>19,341.00</u> | <u>0.00c</u> | <u>0.00</u> | <u>19,341.00</u> | <u>0.00</u> | <u>19,341.00</u> | <u>0.00</u> | | |
| Group: 1809-CIP New Office/ByPas | | | | | | | | | | | | |
| 198 | | CIP- 12/31/22 Additions | 12/31/22 | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,000.00 | Memo | 0.00 |
| | | 1809-CIP New Office/ByPas | | <u>30,000.00</u> | <u>0.00c</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>30,000.00</u> | | |
| Group: 1811-Other Equipment | | | | | | | | | | | | |
| 10 | | Other Equipment | 1/01/01 | 9,033.18 | 0.00 | 0.00 | 9,033.18 | 0.00 | 9,033.18 | 0.00 | S/L | 5.00 |
| 20 | | Additional Other Equipment | 1/01/03 | 330.00 | 0.00 | 0.00 | 330.00 | 0.00 | 330.00 | 0.00 | S/L | 5.00 |
| 37 | | Boring Machine | 6/16/06 | 3,670.00 | 0.00 | 0.00 | 3,670.00 | 0.00 | 3,670.00 | 0.00 | S/L | 10.00 |
| 38 | | Aqua Tap Machine | 2/23/06 | 2,104.45 | 0.00 | 0.00 | 2,104.45 | 0.00 | 2,104.45 | 0.00 | S/L | 10.00 |
| 39 | | Leak detector sound equipment | 6/30/06 | 4,471.00 | 0.00 | 0.00 | 4,471.00 | 0.00 | 4,471.00 | 0.00 | S/L | 10.00 |
| 41 | | V-580 Cutter | 8/18/06 | 5,630.00 | 0.00 | 0.00 | 5,630.00 | 0.00 | 5,630.00 | 0.00 | S/L | 10.00 |

Book Asset Detail 1/01/23 - 12/31/23

FYE: 12/31/2023

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|--|--------|-------------------------------------|--------------------|-------------------|-----------------------|-------------------|----------------------------|------------------------------|-------------------|------------------------|----------------|----------------|
| Group: 1811-Other Equipment (continued) | | | | | | | | | | | | |
| 61 | | Weedeater | 5/17/10 | 369.69 | 0.00 | 0.00 | 369.69 | 0.00 | 369.69 | 0.00 | S/L | 5.00 |
| 62 | | 4" Hammerhead Mole & 6 " Extend | 6/11/10 | 6,383.91 | 0.00 | 0.00 | 6,383.91 | 0.00 | 6,383.91 | 0.00 | S/L | 10.00 |
| 69 | | Wireless Leak Locator 1 | 6/06/11 | 1,010.11 | 0.00 | 0.00 | 1,010.11 | 0.00 | 1,010.11 | 0.00 | S/L | 5.00 |
| 70 | | Wireless Leak Locator | 7/20/11 | 1,014.05 | 0.00 | 0.00 | 1,014.05 | 0.00 | 1,014.05 | 0.00 | S/L | 5.00 |
| 71 | | Chain Saw | 8/15/11 | 313.74 | 0.00 | 0.00 | 313.74 | 0.00 | 313.74 | 0.00 | S/L | 5.00 |
| 75 | | 2012 Home Dump Trailer | 9/14/12 | 6,032.89 | 0.00 | 0.00 | 6,032.89 | 0.00 | 6,032.89 | 0.00 | S/L | 5.00 |
| 97 | | New Backhoe | 3/26/13 | 38,958.00 | 0.00 | 0.00 | 38,958.00 | 0.00 | 38,958.00 | 0.00 | S/L | 5.00 |
| 98 | | 2013 Dodge Truck | 4/17/13 | 23,100.00 | 0.00 | 0.00 | 23,100.00 | 0.00 | 23,100.00 | 0.00 | S/L | 5.00 |
| 116 | | Tough Book Laptop | 2/17/15 | 995.00 | 0.00 | 0.00 | 995.00 | 0.00 | 995.00 | 0.00 | S/L | 5.00 |
| 117 | | 2015 Chevy Silverado | 6/23/15 | 42,900.00 | 0.00 | 0.00 | 42,900.00 | 0.00 | 42,900.00 | 0.00 | S/L | 5.00 |
| 118 | | Tool Boxes for 2015 Chevy Truck | 8/27/15 | 538.66 | 0.00 | 0.00 | 538.66 | 0.00 | 538.66 | 0.00 | S/L | 5.00 |
| 134 | | CIAC-Tool Boxes for 2015 Chevy T | 8/27/15 | 3,180.00 | 0.00 | 0.00 | 3,180.00 | 0.00 | 3,180.00 | 0.00 | S/L | 5.00 |
| 160 | | All Materials Locator (AML) Plus | 8/28/18 | 5,950.00 | 0.00 | 0.00 | 5,156.67 | 793.33 | 5,950.00 | 0.00 | S/L | 5.00 |
| 161 | | Water Point PLD Sytem Leak Locat | 10/21/18 | 3,314.00 | 0.00 | 0.00 | 2,761.67 | 552.33 | 3,314.00 | 0.00 | S/L | 5.00 |
| 171 | | Mole (Road Bore Equip) | 1/15/19 | 2,918.38 | 0.00 | 0.00 | 2,334.72 | 583.66 | 2,918.38 | 0.00 | S/L | 5.00 |
| 178 | | Meter Reading Laptop | 9/11/19 | 2,222.81 | 0.00 | 0.00 | 1,481.87 | 444.56 | 1,926.43 | 296.38 | S/L | 5.00 |
| 179 | | Subsurface LD-8 Leak Detector | 3/31/20 | 1,953.79 | 0.00 | 0.00 | 1,074.59 | 390.76 | 1,465.35 | 488.44 | S/L | 5.00 |
| 180 | | 2020 Gatormade Gooseneck Trailer | 10/20/20 | 12,190.00 | 0.00 | 0.00 | 2,641.17 | 1,219.00 | 3,860.17 | 8,329.83 | S/L | 10.00 |
| 185 | | 2020 Chevrolet 2500 Crew Cab | 2/12/20 | 41,148.50 | 0.00 | 0.00 | 24,003.29 | 8,229.70 | 32,232.99 | 8,915.51 | S/L | 5.00 |
| 194 | | Subsurface LD-8 Leak Detector | 2/04/21 | 1,952.47 | 0.00 | 0.00 | 748.44 | 390.49 | 1,138.93 | 813.54 | S/L | 5.00 |
| 201 | | Pinpointer Radar | 6/16/22 | 17,568.56 | 0.00 | 0.00 | 1,756.86 | 3,513.71 | 5,270.57 | 12,297.99 | S/L | 5.00 |
| 211 | | Wire Locator | 7/10/23 | 4,370.00 | 0.00c | 0.00 | 0.00 | 437.00 | 437.00 | 3,933.00 | S/L | 5.00 |
| 212 | | Itron IMR Radio | 9/06/23 | 3,058.99 | 0.00c | 0.00 | 0.00 | 203.93 | 203.93 | 2,855.06 | S/L | 5.00 |
| | | 1811-Other Equipment | | <u>246,682.18</u> | <u>0.00c</u> | <u>0.00</u> | <u>191,993.96</u> | <u>16,758.47</u> | <u>208,752.43</u> | <u>37,929.75</u> | | |
| Group: 1812-Building & Bldg Imp | | | | | | | | | | | | |
| 17 | | Building | 1/01/03 | 64,495.00 | 0.00 | 0.00 | 42,996.60 | 2,149.83 | 45,146.43 | 19,348.57 | S/L | 30.00 |
| 23 | | Building Improvement | 1/30/04 | 4,200.00 | 0.00 | 0.00 | 2,648.33 | 140.00 | 2,788.33 | 1,411.67 | S/L | 30.00 |
| 33 | | Roof Repairs to Office | 6/30/06 | 6,800.00 | 0.00 | 0.00 | 3,740.06 | 226.67 | 3,966.73 | 2,833.27 | S/L | 30.00 |
| 34 | | Heating and Air Unit for Office | 8/14/06 | 3,600.00 | 0.00 | 0.00 | 3,600.00 | 0.00 | 3,600.00 | 0.00 | S/L | 10.00 |
| 63 | | 10 x 14 Storage Building | 3/08/10 | 2,890.00 | 0.00 | 0.00 | 1,236.24 | 96.33 | 1,332.57 | 1,557.43 | S/L | 30.00 |
| 77 | | Roof on Office Building | 4/02/12 | 12,700.00 | 0.00 | 0.00 | 3,413.13 | 317.50 | 3,730.63 | 8,969.37 | S/L | 40.00 |
| | | 1812-Building & Bldg Imp | | <u>94,685.00</u> | <u>0.00c</u> | <u>0.00</u> | <u>57,634.36</u> | <u>2,930.33</u> | <u>60,564.69</u> | <u>34,120.31</u> | | |
| Group: 1814-MXU Meters | | | | | | | | | | | | |
| 51 | | 1,719 MXU Meters, Installation & / | 10/01/08 | 143,295.90 | 0.00 | 0.00 | 143,295.90 | 0.00 | 143,295.90 | 0.00 | S/L | 10.00 |
| 52 | | Radio Read Meter - Handheld Upgr | 8/01/08 | 3,500.00 | 0.00 | 0.00 | 3,500.00 | 0.00 | 3,500.00 | 0.00 | S/L | 10.00 |
| 53 | | Vehicle Transceiver Unit/Software | 8/01/08 | 16,000.00 | 0.00 | 0.00 | 16,000.00 | 0.00 | 16,000.00 | 0.00 | S/L | 10.00 |
| 66 | | 27 MXU Radio Read Meters | 10/05/10 | 2,970.00 | 0.00 | 0.00 | 2,970.00 | 0.00 | 2,970.00 | 0.00 | S/L | 10.00 |
| 78 | | 8 MXU Meters | 10/02/12 | 1,040.00 | 0.00 | 0.00 | 1,040.00 | 0.00 | 1,040.00 | 0.00 | S/L | 10.00 |
| 80 | | Single Port MSU Meter Transceiver | 12/24/12 | 3,510.00 | 0.00 | 0.00 | 3,510.00 | 0.00 | 3,510.00 | 0.00 | S/L | 10.00 |
| 81 | | Sensu Model 520R Single Port Me | 6/05/12 | 3,510.00 | 0.00 | 0.00 | 3,510.00 | 0.00 | 3,510.00 | 0.00 | S/L | 10.00 |
| 99 | | 27 MXUs | 10/22/13 | 3,510.00 | 0.00 | 0.00 | 3,246.75 | 263.25 | 3,510.00 | 0.00 | S/L | 10.00 |
| 112 | | 27 MXU's | 5/20/14 | 3,510.00 | 0.00 | 0.00 | 3,012.75 | 351.00 | 3,363.75 | 146.25 | S/L | 10.00 |
| 113 | | 27 MXU's | 12/16/14 | 3,523.17 | 0.00 | 0.00 | 2,818.56 | 352.32 | 3,170.88 | 352.29 | S/L | 10.00 |
| 131 | | CIAC-1,800 MXU Meters, Installat | 10/01/08 | 50,000.01 | 0.00 | 0.00 | 50,000.01 | 0.00 | 50,000.01 | 0.00 | S/L | 10.00 |

Book Asset Detail 1/01/23 - 12/31/23

FYE: 12/31/2023

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|---|--------|---|--------------------|---------------------|-----------------------|-------------------|----------------------------|------------------------------|---------------------|------------------------|----------------|----------------|
| Group: 1814-MXU Meters (continued) | | | | | | | | | | | | |
| 139 | | 108 MXU Transceivers | 3/15/16 | 7,057.23 | 0.00 | 0.00 | 4,822.42 | 705.72 | 5,528.14 | 1,529.09 | S/L | 10.00 |
| 140 | | MXUs | 3/29/16 | 7,020.00 | 0.00 | 0.00 | 4,738.50 | 702.00 | 5,440.50 | 1,579.50 | S/L | 10.00 |
| 155 | | (81) MXU Meters | 9/27/17 | 10,530.00 | 0.00 | 0.00 | 5,528.25 | 1,053.00 | 6,581.25 | 3,948.75 | S/L | 10.00 |
| 168 | | 54 MXU Meters | 3/02/18 | 7,069.92 | 0.00 | 0.00 | 3,417.12 | 706.99 | 4,124.11 | 2,945.81 | S/L | 10.00 |
| 169 | | 54 MXU Meters | 3/09/18 | 7,055.75 | 0.00 | 0.00 | 3,410.30 | 705.58 | 4,115.88 | 2,939.87 | S/L | 10.00 |
| | | 1814-MXU Meters | | <u>273,101.98</u> | <u>0.00c</u> | <u>0.00</u> | <u>254,820.56</u> | <u>4,839.86</u> | <u>259,660.42</u> | <u>13,441.56</u> | | |
| | | Grand Total | | <u>9,722,822.41</u> | <u>0.00c</u> | <u>0.00</u> | <u>4,334,718.64</u> | <u>229,541.32</u> | <u>4,564,259.96</u> | <u>5,158,562.45</u> | | |
| | | Less: Dispositions and Transfers | | <u>5,000.00</u> | <u>0.00</u> | <u>0.00</u> | <u>5,000.00</u> | <u>0.00</u> | <u>5,000.00</u> | <u>0.00</u> | | |
| | | Net Grand Total | | <u>9,717,822.41</u> | <u>0.00c</u> | <u>0.00</u> | <u>4,329,718.64</u> | <u>229,541.32</u> | <u>4,559,259.96</u> | <u>5,158,562.45</u> | | |

Attachment 2

**Revised Statement of Adjusted
Operations Utilizing 2023 Test Year**

SCHEDULE OF ADJUSTED OPERATIONS

South Logan Water Association

| | <u>Test Year</u> | <u>Adjustments</u> | <u>Ref.</u> | <u>Proforma</u> |
|--|------------------|--------------------|-------------|------------------|
| <u>Operating Revenues</u> | | | | |
| Total Metered Retail Sales | 1,258,900 | (54,780) | (A) | 1,204,120 |
| Other Water Revenues: | | | | |
| Other Water Revenues | 34,470 | | | 34,470 |
| Total Operating Revenues | 1,293,370 | | | 1,238,590 |
| <u>Operating Expenses</u> | | | | |
| Operation and Maintenance | | | | |
| Salaries and Wages - Employees | 201,539 | (11,550) | (B) | 189,989 |
| Salaries and Wages - Officers | 2,450 | | | 2,450 |
| Employee Pensions and Benefits | 3,408 | | | 3,408 |
| Purchased Water | 509,414 | | | 509,414 |
| Purchased Power | 16,889 | | | 16,889 |
| Chemicals | | | | - |
| Materials and Supplies | 101,020 | (11,550) | (B) | 89,470 |
| Contractual Services | 15,590 | | | 15,590 |
| Transportation Expenses | 30,124 | | | 30,124 |
| Insurance - Gen. Liab. & Workers Comp. | 30,356 | | | 30,356 |
| Advertising Expenses | 693 | | | 693 |
| Miscellaneous Expenses | 73,730 | | | 73,730 |
| Total Operation and Mnt. Expenses | 985,213 | | | 962,113 |
| Depreciation Expense | 182,232 | 10,791 | (C) | 193,023 |
| Taxes Other Than Income | 17,966 | | | 17,966 |
| Total Operating Expenses | 1,185,411 | | | 1,173,102 |
| Total Utility Operating Income | 107,959 | | | 65,488 |

REVENUE REQUIREMENTS

| | |
|--|------------------|
| Pro Forma Operating Expenses | 1,173,102 |
| Plus: Average Annual Principal and Interest Payments | 177,320 |
| Additional Working Capital | 35,464 |
| Total Revenue Requirement | 1,385,886 |
| Less: Other Operating Revenue | (34,470) |
| Interest Income | (4,854) |
| Revenue Required From Sales of Water | 1,346,562 |
| Less: Revenue from Sales with Present Rates | 1,204,120 |
| Required Revenue Increase | 142,442 |
| Percent Increase | 11.83% |

Table A
DEPRECIATION EXPENSE ADJUSTMENTS
South Logan Water Association

| <u>Asset</u> | <u>Date in Service</u> | <u>Original Cost *</u> | <u>Reported Life</u> | <u>Depr. Exp.</u> | <u>Proforma Life</u> | <u>Depr. Exp.</u> | <u>Depreciation Expense Adjustment</u> |
|---|------------------------|------------------------|----------------------|-------------------|----------------------|-------------------|--|
| <u>General Plant</u> | | | | | | | |
| Structures & Improvements | varies | \$ 94,685 | varies | 2,930 | 37.5 | 2,525 | (405) |
| Communication & Computer Eqmt. | varies | \$ - | 5 | - | 10.0 | - | - |
| Office Furniture & Equipment | varies | \$ 3,780 | varies | 756 | 22.5 | 168 | (588) |
| Power Operated Equipment | varies | \$ 96,648 | varies | 16,759 | 12.5 | 7,732 | (9,027) |
| Tools, Shop, & Garage Equipment | | | | | 17.5 | - | - |
| Land & Land Rights | 09/01/09 | \$ 12,250 | 20 | 613 | 15.0 | 817 | 204 |
| <u>Source of Supply Plant</u> | | | | | | | |
| Collecting & Impounding Reservoirs | | | | | 62.5 | - | - |
| Supply Mains | varies | \$ - | varies | - | 62.5 | - | - |
| <u>Pumping Plant</u> | | | | | | | |
| Structures & Improvements | | | | | 37.5 | - | - |
| Telemetry | | | | | 10.0 | - | - |
| Pumping Equipment | varies | \$ 6,448 | varies | 1,106 | 20.0 | 322 | (784) |
| <u>Transmission & Distribution Plant</u> | | | | | | | |
| Hydrants | varies | \$ 49,931 | 20 | 2,497 | 50.0 | 2,497 | - |
| Transmission & Distribution Mains | varies | \$ 7,363,238 | varies | 155,163 | 62.5 | 117,812 | (37,351) |
| Meter (MVU) | varies | \$ 57,336 | 10 | 4,840 | 45.0 | 1,274 | (3,566) |
| Meters | varies | \$ 405,771 | 10 | 25,640 | 15.0 | 27,051 | 1,411 |
| Pump Equipment | | | | | 20.0 | - | - |
| Tank Fence | | | | | 37.5 | - | - |
| Services | | | | | 40.0 | - | - |
| Reservoirs & Tanks | varies | \$ 607,814 | varies | 13,376 | 45.0 | 13,507 | 131 |
| Tank Painting & Repairs | | \$ 289,764 | 20 | 5,863 | 15.0 | 19,318 | 13,455 |
| <u>Transportation Equipment</u> | | | | | | | |
| Entire Group | varies | | | | 7.0 | - | - |
| <u>Water Treatment Plant</u> | | | | | | | |
| Structures and Improvements | | | | | 62.5 | - | - |
| Water Treatment Equipment | | | | | 27.5 | - | - |
| TOTALS | | \$ 8,987,665 | | \$ 229,543 | | \$ 193,023 | \$ (36,520) |

Table B
DEBT SERVICE SCHEDULE
South Logan Water Association
CY 2024 - 2028

| | <u>CY 2024</u> | | <u>CY 2025</u> | | <u>CY 2026</u> | | <u>CY 2027</u> | | <u>CY 2028</u> | | <u>TOTALS</u> |
|--|------------------|----------------------------|------------------|----------------------------|------------------|----------------------------|------------------|----------------------------|------------------|----------------------------|-------------------|
| | <u>Principal</u> | <u>Interest & Fees</u> | <u>Principal</u> | <u>Interest & Fees</u> | <u>Principal</u> | <u>Interest & Fees</u> | <u>Principal</u> | <u>Interest & Fees</u> | <u>Principal</u> | <u>Interest & Fees</u> | |
| USDA RD 91-01 | 15,147 | 9,508 | 15,905 | 8,750 | 16,700 | 7,955 | 17,535 | 7,120 | 18,412 | 6,243 | 123,275 |
| USDA RD 91-03 | 16,457 | 17,137 | 17,259 | 16,335 | 18,101 | 15,493 | 18,983 | 14,611 | 19,908 | 13,686 | 167,970 |
| USDA RD 91-04 | 17,000 | 24,152 | 17,500 | 23,451 | 18,500 | 22,729 | 19,000 | 21,966 | 20,000 | 21,182 | 205,480 |
| USDA RD 91-06 | 22,736 | 28,564 | 23,361 | 27,939 | 24,003 | 27,297 | 24,663 | 26,637 | 25,342 | 25,958 | 256,500 |
| USDA RD 08 | 14,925 | 11,749 | 15,149 | 11,526 | 15,377 | 11,298 | 15,607 | 11,068 | 15,841 | 10,834 | 133,374 |
| TOTALS | 86,265 | 91,110 | 89,174 | 88,001 | 92,681 | 84,772 | 95,788 | 81,402 | 99,503 | 77,903 | \$ 886,599 |
| Average Annual Principal & Interest | | | | | | | | | | \$ | 177,320 |
| Average Annual Coverage | | | | | | | | | | \$ | 35,464 |

Attachment 3
Revised Billing Analysis
Information Utilizing 2023 Data

CURRENT BILLING ANALYSIS WITH 2023 USAGE & EXISTING RATES
South Logan Water Association

SUMMARY

| | BILLS | GALLONS | REVENUE |
|-------------------------|--------|-------------|--------------|
| 5/8" X 3/4" Meters | 19,002 | 77,860,320 | \$ 863,666 |
| 1" Meters | 605 | 9,295,600 | \$ 93,449 |
| 1 1/2" Meters | 73 | 3,636,100 | \$ 32,170 |
| 2" Meters | 241 | 9,427,400 | \$ 95,570 |
| 3" Meters | 11 | 4,147,800 | \$ 32,788 |
| 4" Meters | 22 | 11,012,200 | \$ 86,476 |
| TOTAL WATER SALES | - | 115,379,420 | \$ 1,204,120 |
| LESS ADJUSTMENTS | | | \$ - |
| NET METERED WATER SALES | | | \$ 1,204,120 |
| FROM PSC ANNUAL REPORT | | | \$ 1,258,900 |
| DIFFERENCE | | | \$ (54,780) |

5/8" x 3/4" METERS

| | USAGE | BILLS | GALLONS | FIRST 2,000 | NEXT 8,000 | NEXT 40,000 | NEXT 50,000 | ALL OVER 100,000 | TOTAL |
|----------|---------|--------|------------|----------------|---------------|----------------|----------------|---------------------|------------|
| FIRST | 2,000 | 6,059 | 5,837,360 | 5,837,360 | - | - | - | - | 5,837,360 |
| NEXT | 8,000 | 11,697 | 50,687,010 | 23,394,000 | 27,293,010 | - | - | - | 50,687,010 |
| NEXT | 40,000 | 1,195 | 20,415,060 | 2,390,000 | 9,560,000 | 8,465,060 | - | - | 20,415,060 |
| NEXT | 50,000 | 46 | 3,118,830 | 92,000 | 368,000 | 1,840,000 | 818,830 | | |
| ALL OVER | 100,000 | 5 | 920,890 | 10,000 | 40,000 | 200,000 | 250,000 | 420,890 | 920,890 |
| TOTAL | | 19,002 | 80,979,150 | 31,723,360 | 37,261,010 | 10,505,060 | 1,068,830 | 420,890 | 77,860,320 |

REVENUE BY RATE INCREMENT

| | BILLS | GALLONS | RATE | REVENUE |
|----------|---------|------------|------------|---------------------|
| FIRST | 2,000 | 19,002 | 31,723,360 | \$ 24.02 \$ 456,428 |
| NEXT | 8,000 | | 37,261,010 | \$ 8.35 311,129 |
| NEXT | 40,000 | | 10,505,060 | \$ 8.06 84,671 |
| NEXT | 50,000 | | 1,068,830 | \$ 7.76 8,294 |
| ALL OVER | 100,000 | | 420,890 | \$ 7.47 3,144 |
| TOTAL | 19,002 | 80,979,150 | | \$ 863,666 |

1" METERS

| | USAGE | BILLS | GALLONS | FIRST 2,000 | NEXT 8,000 | NEXT 40,000 | NEXT 50,000 | ALL OVER 100,000 | TOTAL |
|----------|---------|-------|-----------|----------------|---------------|----------------|----------------|---------------------|-----------|
| FIRST | 2,000 | 206 | 149,300 | 149,300 | - | - | - | - | 149,300 |
| NEXT | 8,000 | 238 | 1,201,780 | 476,000 | 725,780 | - | - | - | 1,201,780 |
| NEXT | 40,000 | 134 | 2,838,870 | 268,000 | 1,072,000 | 1,498,870 | - | - | 2,838,870 |
| NEXT | 50,000 | 12 | 914,960 | 24,000 | 96,000 | 480,000 | 314,960 | - | 914,960 |
| ALL OVER | 100,000 | 15 | 4,190,690 | 30,000 | 120,000 | 600,000 | 750,000 | 2,690,690 | 4,190,690 |
| TOTAL | | 605 | 9,295,600 | 947,300 | 2,013,780 | 2,578,870 | 1,064,960 | 2,690,690 | 9,295,600 |

REVENUE BY RATE INCREMENT

| | BILLS | GALLONS | RATE | REVENUE |
|----------|---------|-----------|-------------------|-----------|
| FIRST | 2,000 | 605 | 947,300 \$ 45.43 | \$ 27,485 |
| NEXT | 8,000 | | 2,013,780 \$ 8.35 | 16,815 |
| NEXT | 40,000 | | 2,578,870 \$ 8.06 | 20,786 |
| NEXT | 50,000 | | 1,064,960 \$ 7.76 | 8,264 |
| ALL OVER | 100,000 | | 2,690,690 \$ 7.47 | 20,099 |
| TOTAL | 605 | 9,295,600 | | \$ 93,449 |

1 1/2" METERS

| | USAGE | BILLS | GALLONS | FIRST 2,000 | NEXT 8,000 | NEXT 40,000 | NEXT 50,000 | ALL OVER 100,000 | TOTAL |
|----------|---------|-------|-----------|----------------|---------------|----------------|----------------|---------------------|-----------|
| FIRST | 2,000 | 24 | 15,400 | 15,400 | - | - | - | - | 15,400 |
| NEXT | 8,000 | 18 | 91,100 | 36,000 | 55,100 | - | - | - | 91,100 |
| NEXT | 40,000 | 11 | 373,200 | 22,000 | 88,000 | 263,200 | - | - | 373,200 |
| NEXT | 50,000 | 5 | 328,100 | 10,000 | 40,000 | 200,000 | 78,100 | - | 328,100 |
| ALL OVER | 100,000 | 15 | 2,828,300 | 30,000 | 120,000 | 600,000 | 750,000 | 1,328,300 | 2,828,300 |
| TOTAL | | 73 | 3,636,100 | 113,400 | 303,100 | 1,063,200 | 828,100 | 1,328,300 | 3,636,100 |

REVENUE BY RATE INCREMENT

| | BILLS | GALLONS | RATE | REVENUE |
|----------|---------|-----------|-------------------|-----------|
| FIRST | 2,000 | 73 | 113,400 \$ 64.67 | \$ 4,721 |
| NEXT | 8,000 | | 303,100 \$ 8.35 | 2,531 |
| NEXT | 40,000 | | 1,063,200 \$ 8.06 | 8,569 |
| NEXT | 50,000 | | 828,100 \$ 7.76 | 6,426 |
| ALL OVER | 100,000 | | 1,328,300 \$ 7.47 | 9,922 |
| TOTAL | 73 | 3,636,100 | | \$ 32,170 |

2" METERS

| | USAGE | BILLS | GALLONS | FIRST 2,000 | NEXT 8,000 | NEXT 40,000 | NEXT 50,000 | ALL OVER 100,000 | TOTAL |
|----------|---------|-------|-----------|----------------|---------------|----------------|----------------|---------------------|-----------|
| FIRST | 2,000 | 55 | 11,500 | 11,500 | - | - | - | - | 11,500 |
| NEXT | 8,000 | 43 | 249,400 | 86,000 | 163,400 | - | - | - | 249,400 |
| NEXT | 40,000 | 85 | 2,357,400 | 170,000 | 680,000 | 1,507,400 | - | - | 2,357,400 |
| NEXT | 50,000 | 24 | 1,668,500 | 48,000 | 192,000 | 960,000 | 468,500 | - | 1,668,500 |
| ALL OVER | 100,000 | 34 | 5,140,600 | 68,000 | 272,000 | 1,360,000 | 1,700,000 | 1,740,600 | 5,140,600 |
| TOTAL | | 241 | 9,427,400 | 383,500 | 1,307,400 | 3,827,400 | 2,168,500 | 1,740,600 | 9,427,400 |

REVENUE BY RATE INCREMENT

| | BILLS | GALLONS | RATE | REVENUE |
|----------|---------|-----------|-----------|--------------------|
| FIRST | 2,000 | 241 | 383,500 | \$ 99.48 \$ 23,975 |
| NEXT | 8,000 | | 1,307,400 | \$ 8.35 10,917 |
| NEXT | 40,000 | | 3,827,400 | \$ 8.06 30,849 |
| NEXT | 50,000 | | 2,168,500 | \$ 7.76 16,828 |
| ALL OVER | 100,000 | | 1,740,600 | \$ 7.47 13,002 |
| TOTAL | 241 | 9,427,400 | | \$ 95,570 |

3" METERS

| | USAGE | BILLS | GALLONS | FIRST 2,000 | NEXT 8,000 | NEXT 40,000 | NEXT 50,000 | ALL OVER 100,000 | TOTAL |
|----------|---------|-------|-----------|----------------|---------------|----------------|----------------|---------------------|-----------|
| FIRST | 2,000 | | | - | - | - | - | - | - |
| NEXT | 8,000 | | | - | - | - | - | - | - |
| NEXT | 40,000 | | | - | - | - | - | - | - |
| NEXT | 50,000 | | | - | - | - | - | - | - |
| ALL OVER | 100,000 | 11 | 4,147,800 | 22,000 | 88,000 | 440,000 | 550,000 | 3,047,800 | 4,147,800 |
| TOTAL | | 11 | 4,147,800 | 22,000 | 88,000 | 440,000 | 550,000 | 3,047,800 | 4,147,800 |

REVENUE BY RATE INCREMENT

| | BILLS | GALLONS | RATE | REVENUE |
|----------|---------|-----------|-----------|--------------------|
| FIRST | 2,000 | 11 | 22,000 | \$ 133.82 \$ 1,472 |
| NEXT | 8,000 | | 88,000 | \$ 8.35 735 |
| NEXT | 40,000 | | 440,000 | \$ 8.06 3,546 |
| NEXT | 50,000 | | 550,000 | \$ 7.76 4,268 |
| ALL OVER | 100,000 | | 3,047,800 | \$ 7.47 22,767 |
| TOTAL | 11 | 4,147,800 | | \$ 32,788 |

4" METERS

| | USAGE | BILLS | GALLONS | FIRST 2,000 | NEXT 8,000 | NEXT 40,000 | NEXT 50,000 | ALL OVER 100,000 | TOTAL |
|----------|---------|-------|------------|----------------|---------------|----------------|----------------|---------------------|------------|
| FIRST | 2,000 | | | - | - | - | - | - | - |
| NEXT | 8,000 | | | - | - | - | - | - | - |
| NEXT | 40,000 | 8 | 197,300 | 16,000 | 64,000 | 117,300 | - | - | 197,300 |
| NEXT | 50,000 | 3 | 222,900 | 6,000 | 24,000 | 120,000 | 72,900 | - | 222,900 |
| ALL OVER | 100,000 | 11 | 10,592,000 | 22,000 | 88,000 | 440,000 | 550,000 | 9,492,000 | 10,592,000 |
| TOTAL | | 22 | 11,012,200 | 44,000 | 176,000 | 677,300 | 622,900 | 9,492,000 | 11,012,200 |

REVENUE BY RATE INCREMENT

| | BILLS | GALLONS | RATE | REVENUE |
|----------|-------|------------|-----------|-----------|
| FIRST | 22 | 44,000 | \$ 173.09 | \$ 3,808 |
| NEXT | | 176,000 | \$ 8.35 | 1,470 |
| NEXT | | 677,300 | \$ 8.06 | 5,459 |
| NEXT | | 622,900 | \$ 7.76 | 4,834 |
| ALL OVER | | 9,492,000 | \$ 7.47 | 70,905 |
| TOTAL | 22 | 11,012,200 | | \$ 86,476 |

PROPOSED BILLING ANALYSIS WITH 2023 USAGE AND PROPOSED RATES
South Logan Water Association

SUMMARY

| | BILLS | GALLONS | REVENUE | 11.83% |
|--------------------------------------|--------|-------------|--------------|--------|
| 5/8" X 3/4" Meters | 19,002 | 77,860,320 | \$ 965,834 | |
| 1" Meters | 605 | 9,295,600 | \$ 104,504 | |
| 1 1/2" Meters | 73 | 3,636,100 | \$ 35,975 | |
| 2" Meters | 241 | 9,427,400 | \$ 106,876 | |
| 3" Meters | 11 | 4,147,800 | \$ 36,667 | |
| 4" Meters | 22 | 11,012,200 | \$ 96,705 | |
| TOTAL WATER SALES | - | 115,379,420 | \$ 1,346,562 | |
| LESS ADJUSTMENTS | | | \$ - | |
| NET METERED WATER SALES | | | \$ 1,346,562 | |
| REQUIRED REVENUE FROM SALES OF WATER | | | \$ 1,346,562 | |
| DIFFERENCE | | | \$ - | |

5/8" x 3/4" METERS

| | USAGE | BILLS | GALLONS | FIRST 2,000 | NEXT 8,000 | NEXT 40,000 | NEXT 50,000 | ALL OVER 100,000 | TOTAL |
|----------|---------|--------|------------|----------------|---------------|----------------|----------------|---------------------|------------|
| FIRST | 2,000 | 6,059 | 5,837,360 | 5,837,360 | - | - | - | - | 5,837,360 |
| NEXT | 8,000 | 11,697 | 50,687,010 | 23,394,000 | 27,293,010 | - | - | - | 50,687,010 |
| NEXT | 40,000 | 1,195 | 20,415,060 | 2,390,000 | 9,560,000 | 8,465,060 | - | - | 20,415,060 |
| NEXT | 50,000 | 46 | 3,118,830 | 92,000 | 368,000 | 1,840,000 | 818,830 | | |
| ALL OVER | 100,000 | 5 | 920,890 | 10,000 | 40,000 | 200,000 | 250,000 | 420,890 | 920,890 |
| TOTAL | | 19,002 | 80,979,150 | 31,723,360 | 37,261,010 | 10,505,060 | 1,068,830 | 420,890 | 77,860,320 |

REVENUE BY RATE INCREMENT

| | BILLS | GALLONS | RATE | REVENUE |
|----------|---------|------------|----------|------------|
| FIRST | 2,000 | 31,723,360 | \$ 26.86 | \$ 510,421 |
| NEXT | 8,000 | 37,261,010 | \$ 9.34 | 347,935 |
| NEXT | 40,000 | 10,505,060 | \$ 9.01 | 94,687 |
| NEXT | 50,000 | 1,068,830 | \$ 8.68 | 9,275 |
| ALL OVER | 100,000 | 420,890 | \$ 8.35 | 3,516 |
| TOTAL | 19,002 | 80,979,150 | | \$ 965,834 |

1" METERS

| | USAGE | BILLS | GALLONS | FIRST 2,000 | NEXT 8,000 | NEXT 40,000 | NEXT 50,000 | ALL OVER 100,000 | TOTAL |
|----------|---------|-------|-----------|----------------|---------------|----------------|----------------|---------------------|-----------|
| FIRST | 2,000 | 206 | 149,300 | 149,300 | - | - | - | - | 149,300 |
| NEXT | 8,000 | 238 | 1,201,780 | 476,000 | 725,780 | - | - | - | 1,201,780 |
| NEXT | 40,000 | 134 | 2,838,870 | 268,000 | 1,072,000 | 1,498,870 | - | - | 2,838,870 |
| NEXT | 50,000 | 12 | 914,960 | 24,000 | 96,000 | 480,000 | 314,960 | - | 914,960 |
| ALL OVER | 100,000 | 15 | 4,190,690 | 30,000 | 120,000 | 600,000 | 750,000 | 2,690,690 | 4,190,690 |
| TOTAL | | 605 | 9,295,600 | 947,300 | 2,013,780 | 2,578,870 | 1,064,960 | 2,690,690 | 9,295,600 |

REVENUE BY RATE INCREMENT

| | BILLS | GALLONS | RATE | REVENUE |
|----------|---------|-----------|-----------|--------------------|
| FIRST | 2,000 | 605 | 947,300 | \$ 50.80 \$ 30,737 |
| NEXT | 8,000 | | 2,013,780 | \$ 9.34 18,804 |
| NEXT | 40,000 | | 2,578,870 | \$ 9.01 23,245 |
| NEXT | 50,000 | | 1,064,960 | \$ 8.68 9,242 |
| ALL OVER | 100,000 | | 2,690,690 | \$ 8.35 22,477 |
| TOTAL | 605 | 9,295,600 | | \$ 104,504 |

1 1/2" METERS

| | USAGE | BILLS | GALLONS | FIRST 2,000 | NEXT 8,000 | NEXT 40,000 | NEXT 50,000 | ALL OVER 100,000 | TOTAL |
|----------|---------|-------|-----------|----------------|---------------|----------------|----------------|---------------------|-----------|
| FIRST | 2,000 | 24 | 15,400 | 15,400 | - | - | - | - | 15,400 |
| NEXT | 8,000 | 18 | 91,100 | 36,000 | 55,100 | - | - | - | 91,100 |
| NEXT | 40,000 | 11 | 373,200 | 22,000 | 88,000 | 263,200 | - | - | 373,200 |
| NEXT | 50,000 | 5 | 328,100 | 10,000 | 40,000 | 200,000 | 78,100 | - | 328,100 |
| ALL OVER | 100,000 | 15 | 2,828,300 | 30,000 | 120,000 | 600,000 | 750,000 | 1,328,300 | 2,828,300 |
| TOTAL | | 73 | 3,636,100 | 113,400 | 303,100 | 1,063,200 | 828,100 | 1,328,300 | 3,636,100 |

REVENUE BY RATE INCREMENT

| | BILLS | GALLONS | RATE | REVENUE |
|----------|---------|-----------|-----------|-------------------|
| FIRST | 2,000 | 73 | 113,400 | \$ 72.32 \$ 5,279 |
| NEXT | 8,000 | | 303,100 | \$ 9.34 2,830 |
| NEXT | 40,000 | | 1,063,200 | \$ 9.01 9,583 |
| NEXT | 50,000 | | 828,100 | \$ 8.68 7,186 |
| ALL OVER | 100,000 | | 1,328,300 | \$ 8.35 11,096 |
| TOTAL | 73 | 3,636,100 | | \$ 35,975 |

2" METERS

| | USAGE | BILLS | GALLONS | FIRST 2,000 | NEXT 8,000 | NEXT 40,000 | NEXT 50,000 | ALL OVER 100,000 | TOTAL |
|----------|---------|-------|-----------|----------------|---------------|----------------|----------------|---------------------|-----------|
| FIRST | 2,000 | 55 | 11,500 | 11,500 | - | - | - | - | 11,500 |
| NEXT | 8,000 | 43 | 249,400 | 86,000 | 163,400 | - | - | - | 249,400 |
| NEXT | 40,000 | 85 | 2,357,400 | 170,000 | 680,000 | 1,507,400 | - | - | 2,357,400 |
| NEXT | 50,000 | 24 | 1,668,500 | 48,000 | 192,000 | 960,000 | 468,500 | - | 1,668,500 |
| ALL OVER | 100,000 | 34 | 5,140,600 | 68,000 | 272,000 | 1,360,000 | 1,700,000 | 1,740,600 | 5,140,600 |
| TOTAL | | 241 | 9,427,400 | 383,500 | 1,307,400 | 3,827,400 | 2,168,500 | 1,740,600 | 9,427,400 |

REVENUE BY RATE INCREMENT

| | BILLS | GALLONS | RATE | REVENUE |
|----------|---------|-----------|-----------|---------------------|
| FIRST | 2,000 | 241 | 383,500 | \$ 111.25 \$ 26,811 |
| NEXT | 8,000 | | 1,307,400 | \$ 9.34 12,208 |
| NEXT | 40,000 | | 3,827,400 | \$ 9.01 34,498 |
| NEXT | 50,000 | | 2,168,500 | \$ 8.68 18,818 |
| ALL OVER | 100,000 | | 1,740,600 | \$ 8.35 14,540 |
| TOTAL | 241 | 9,427,400 | | \$ 106,876 |

3" METERS

| | USAGE | BILLS | GALLONS | FIRST 2,000 | NEXT 8,000 | NEXT 40,000 | NEXT 50,000 | ALL OVER 100,000 | TOTAL |
|----------|---------|-------|-----------|----------------|---------------|----------------|----------------|---------------------|-----------|
| FIRST | 2,000 | | | - | - | - | - | - | - |
| NEXT | 8,000 | | | - | - | - | - | - | - |
| NEXT | 40,000 | | | - | - | - | - | - | - |
| NEXT | 50,000 | | | - | - | - | - | - | - |
| ALL OVER | 100,000 | 11 | 4,147,800 | 22,000 | 88,000 | 440,000 | 550,000 | 3,047,800 | 4,147,800 |
| TOTAL | | 11 | 4,147,800 | 22,000 | 88,000 | 440,000 | 550,000 | 3,047,800 | 4,147,800 |

REVENUE BY RATE INCREMENT

| | BILLS | GALLONS | RATE | REVENUE |
|----------|---------|-----------|-----------|--------------------|
| FIRST | 2,000 | 11 | 22,000 | \$ 149.65 \$ 1,646 |
| NEXT | 8,000 | | 88,000 | \$ 9.34 822 |
| NEXT | 40,000 | | 440,000 | \$ 9.01 3,966 |
| NEXT | 50,000 | | 550,000 | \$ 8.68 4,773 |
| ALL OVER | 100,000 | | 3,047,800 | \$ 8.35 25,460 |
| TOTAL | 11 | 4,147,800 | | \$ 36,667 |

4" METERS

| | USAGE | BILLS | GALLONS | FIRST 2,000 | NEXT 8,000 | NEXT 40,000 | NEXT 50,000 | ALL OVER 100,000 | TOTAL |
|----------|---------|-------|------------|----------------|---------------|----------------|----------------|---------------------|------------|
| FIRST | 2,000 | | | - | - | - | - | - | - |
| NEXT | 8,000 | | | - | - | - | - | - | - |
| NEXT | 40,000 | 8 | 197,300 | 16,000 | 64,000 | 117,300 | - | - | 197,300 |
| NEXT | 50,000 | 3 | 222,900 | 6,000 | 24,000 | 120,000 | 72,900 | - | 222,900 |
| ALL OVER | 100,000 | 11 | 10,592,000 | 22,000 | 88,000 | 440,000 | 550,000 | 9,492,000 | 10,592,000 |
| TOTAL | | 22 | 11,012,200 | 44,000 | 176,000 | 677,300 | 622,900 | 9,492,000 | 11,012,200 |

REVENUE BY RATE INCREMENT

| | BILLS | GALLONS | RATE | REVENUE |
|----------|-------|------------|-----------|-----------|
| FIRST | 22 | 44,000 | \$ 193.57 | \$ 4,258 |
| NEXT | | 176,000 | \$ 9.34 | 1,643 |
| NEXT | | 677,300 | \$ 9.01 | 6,105 |
| NEXT | | 622,900 | \$ 8.68 | 5,406 |
| ALL OVER | | 9,492,000 | \$ 8.35 | 79,293 |
| TOTAL | 22 | 11,012,200 | | \$ 96,705 |

Attachment 4

Completed Statement of Disclosures

**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

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

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

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

Johnna Roark
(Print Name)

Johnna Roark
(Signed)

Office Admin
(Position/Office)

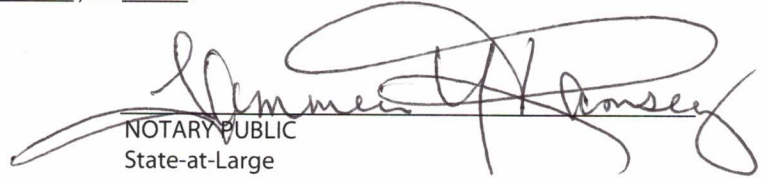
* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a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

COMMONWEALTH OF KENTUCKY

COUNTY OF Logan

Subscribed and sworn to before me by Johanna Roark
(Name)

this 24th day of June, 2024.


NOTARY PUBLIC
State-at-Large

**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

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

| Name of Related Party (Individual or Business) | Type of Service Provided By Related Party | Amount of Compensation |
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- Check this box if the Utility has no related party transactions.
- Check box if additional transactions are listed on the supplemental page.
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George Fugate
(Print Name)

George B Fugate
(Signed)

President
(Position/Office)

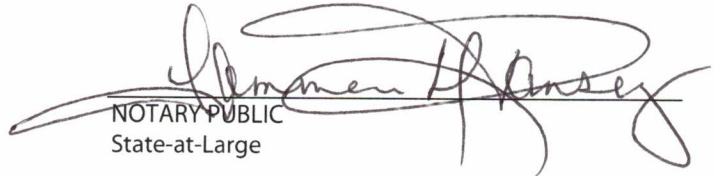
* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a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

COMMONWEALTH OF KENTUCKY

COUNTY OF Logan

Subscribed and sworn to before me by George Fugate
(Name)

this 24th day of June, 2024.


NOTARY PUBLIC
State-at-Large


**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

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| Name of Related Party (Individual or Business) | Type of Service Provided By Related Party | Amount of Compensation |
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John Mason Barner
(Print Name)


(Signed)

6/28/24
(Position/Office)

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COMMONWEALTH OF KENTUCKY

COUNTY OF Logan

Subscribed and sworn to before me by JOHN MASON BARNES
(Name)

this 28th day of JUNE, 2024.

Myra B. Stewart
NOTARY PUBLIC
State-at-Large

MYRA B STEWART
Notary Public - State at Large
KENTUCKY - Notary ID # KYNP81824
My Commission Expires 11-09-2027

MYRA B STEWART
Notary Public - State at Large
KENTUCKY - Notary ID # KYNP81824
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**STATEMENT OF DISCLOSURE OF
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| None | | |
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Jeff J. Campbell
(Print Name)


(Signed)

Treasurer
(Position/Office)

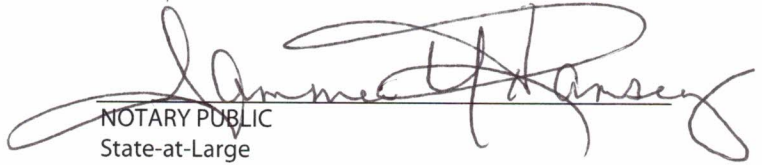
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COMMONWEALTH OF KENTUCKY

COUNTY OF Logan

Subscribed and sworn to before me by Jeff Campbell
(Name)

this 24th day of June, 2024


NOTARY PUBLIC
State-at-Large

**STATEMENT OF DISCLOSURE OF
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Joel Armistead
(Print Name)

Joel Armistead
(Signed)

Board member
(Position/Office)

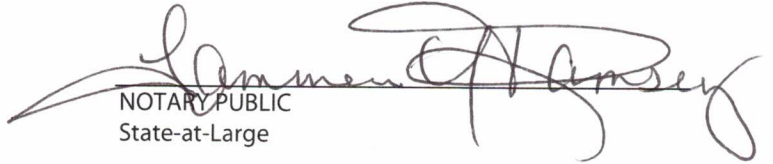
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COMMONWEALTH OF KENTUCKY

COUNTY OF Logan

Subscribed and sworn to before me by Joel Armistead
(Name)

this 24th day of June, 2024.


NOTARY PUBLIC
State-at-Large


**STATEMENT OF DISCLOSURE OF
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John Dawson
(Print Name)


(Signed)

Board member
(Position/Office)

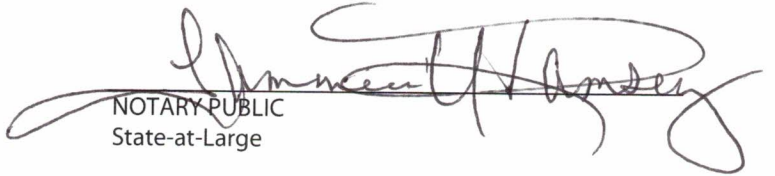
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COMMONWEALTH OF KENTUCKY

COUNTY OF Logan

Subscribed and sworn to before me by John Dawson
(Name)

this 24th day of June, 2024.


NOTARY PUBLIC
State-at-Large

**STATEMENT OF DISCLOSURE OF
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Bob Allen
(Print Name)

Bob Allen
(Signed)

board member
(Position/Office)

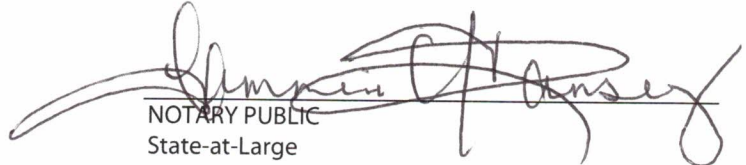
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COMMONWEALTH OF KENTUCKY

COUNTY OF Logan

Subscribed and sworn to before me by Bob Allen
(Name)

this 24th day of June, 2024.


NOTARY PUBLIC
State-at-Large

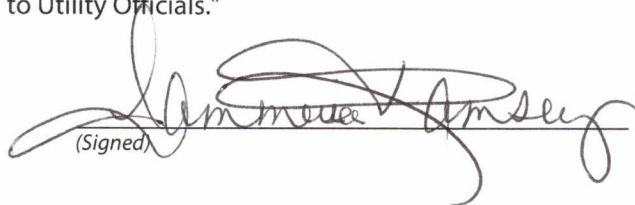
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Tammeria Ramsey
(Print Name)


(Signed)

Board Member
(Position/Office)

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COMMONWEALTH OF KENTUCKY

COUNTY OF LOGAN

Subscribed and sworn to before me by TAMMERIA Ramsey
(Name)

this 28th day of JUNE, 2024.

Myra B. Stewart

NOTARY PUBLIC
State-at-Large

