COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF COLUMBIA/ADAIR UTILITIES DISTRICT FOR A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY TO CONSTRUCT A SYSTEM IMPROVEMENTS PROJECT AND AN ORDER AUTHORIZING THE ISSUANCE OF SECURITIES PURSUANT TO KRS 278.300	**)**	**CASE NO. 2024-00250**

MOTION FOR EXTENSION OF TIME TO FILE AN APPLICATION FOR AN ADJUSTMENT OF WATER RATES AND REQUEST FOR DEVIATION

By and through the undersigned counsel, Columbia/Adair Utilities District ("CAUD") files this Motion for an Extension of Time in which to file an application for an adjustment of its rates for water service and a request for a deviation from the requirements of 807 KAR 5:076.

In support of its Motion CAUD states the following:

1. On October 17, 2024, the Commission ordered CAUD to file either an application for an adjustment of its water rates or a detailed motion stating why no

rate adjustment is necessary by August 31, 2026. The Commission further stated that the test year for a rate adjustment should be 2025.

2. In making its finding that an application for a rate adjustment should be filed by August 31, 2026, the Commission noted that "[t]he timing of this filing will coincide with approximately one year of the project in service and should more accurately reflect the financial conditions of the utility."[1]

3. CAUD has not yet finished construction of the projects approved in this proceeding, which were: (1) a water treatment plant improvement project that among other things, involved converting the disinfection system used at the water treatment plant to sodium hypochlorite from chlorine gas; (2) the rehabilitation of four water storage tanks; and (3) the extension of water lines to serve Bull Run Road ("the Project").

4. CAUD seeks an extension of time to file an application for an adjustment of its water rates so that the application can include the depreciation expense, the new debt service expense, the required debt service coverage ratio, and the operations and maintenance expense associated with the Project. The Commission acknowledged the importance of including these items in any revenue requirement when it ordered the timing of the application for a rate adjustment to coincide with the one-year anniversary of placing the Project into service.

[1] Order at 10 and 11.

5. Additionally, the accounting and auditing firm upon which CAUD had relied to prepare its Annual Financial and Statistical Reports ("Annual Reports") as well as its audits, for the past few years notified CAUD in early 2026 that it would be unable to provide these services going forward.

6. CAUD conducted a search for a new firm to prepare its Annual Reports and Audits and hired Abner & Cox, PLLC ("Abner & Cox) in spring 2026.

7. Abner & Cox has only recently finished preparation of the 2025 Annual Report and the 2025 Audit is underway. A copy of CAUD's Water Division's *Annual Report to the Public Service Commission for the Year-ended December 31, 2025* ("2025 Annual Report") is attached as **Exhibit 1**.

8. Due to receiving its 2025 Annual Report for its Water Division very recently, CAUD has not had the opportunity to fully analyze the optimal timing of its next application for a rate increase. However, because the Water Division experienced a positive Net Income in calendar year 2025,[2] CAUD does not believe in has an immediate need for increased water rates.

9. As shown on the Income Statement contained in the Water Division's 2025 Annual Report, CAUD's Water Division had a Net Income of $308,640 in

[2] *See* Exhibit 1, at 21, (Reference page 11).

calendar year 2025. When the Depreciation Expense of $1,567,637 is added back, it had a positive cash flow of $1,567,637.[3]

10. At the time the Project is finished and placed into service, CAUD must review the sufficiency of its rates to determine whether current rates adequately provide for depreciation expense, the required debt service coverage ratio, and operations and maintenance expense associated with the Project

11. Because the Project has not yet been completed and its impact on the sufficiency of rates has not been determined, and because CAUD will conduct this analysis at the time the Project is placed into service, CAUD seeks an extension of time in which to file an application for an adjustment of its water rates or a detailed motion explaining why no such adjustment is necessary.

12. In addition, CAUD seeks a deviation from the requirements of 807 KAR 5:076 so that it may make an Alternative Rate Filing, as opposed to the more complicated and costly general rate filing described in 807 KAR 5:001, Section 16 should a rate adjustment be necessary.

13. 807 KAR 5:076 establishes a simplified procedure for smaller utilities to use in applying to the Commission for rate adjustments. The procedure, known as the alternative rate filing ("ARF") procedure, is designed to be less costly to the

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[3] Id. at 20 and 21.

utility and its customers. Unlike the general rate adjustment procedure set forth in 807 KAR 5:001, Section 16, the ARF procedure does not require an extensive amount of financial information, a cost-of-service study, or written testimony.

14. 807 KAR 5:076, Section 2 permits a utility to use the ARF procedure if the utility: (1) had gross annual revenue in the immediate past year of $5,000,000 or less; (2) maintained financial records fully separated from a commonly-owned enterprise; and (3) filed with the Commission fully completed annual reports for the immediate past year and for the two prior years if the utility has been in existence that long.

15. During calendar year 2025, CAUD reported gross annual water revenue of $5,914,123.[4]

16. CAUD requests a deviation from the $5,000,000 limit on gross revenues and to be permitted to utilize the ARF procedure for the reasons set forth below.

17. 807 KAR 5:076, Section 17 authorizes the Commission to permit deviations from the requirements of 807 5:076 upon a showing of good cause.

18. CAUD's water rates were last adjusted in 2022 in Case No. 2021-00315, which was an ARF proceeding.

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[4] Exhibit 1 at 20 (Reference page 11).

19. It has been 15 years since the revenue cap of $5,000,000 was established. Since 2011, the United States has experienced a 48.5 percent rate of inflation, meaning $5,000,000 in operating revenues in 2011 is equivalent to $7,423,168 in operating revenues today.[5] CAUD's water operating revenues have increased approximately 135 percent since 2011. However, its water operating *expenses* have also increased approximately 97 percent. In contrast, its water customer count has increased less than 12 percent.[6] Therefore, the scope of CAUD's water service operations has not materially changed in 15 years. Its customer count has experienced only modest growth of **less than one percent per year**. It is only the dollar amount of its revenues and expenses, which have been affected by significant inflation, that have grown significantly since 2011.

20. CAUD maintains that using operating revenues to set a bright line rule to determine which utilities may utilize the ARF procedures is expedient from an administrative standpoint, but the elapse of time and increased inflation can result in an unintended downward shift of the bright line and result in the ARF procedures not assisting all of the utilities they were intended to benefit.

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[5] *See Consumer Price Index Data from 2013 to 2026,* US INFLATION CALCULATOR, available at https://usinflationcalculator.com (accessed July 27, 2026).

[6] All figures obtained from *2011 Annual Report* at 19 & 49 and *2025 Annual Report* at 20 & 49

Year	**Operating Revenues**	**Utility Operating Expenses**	**Customer Count**
2011	$2,513,519	$1,908,095	7,668
2025	$5,914,123	$3,758,425	8,578
Percent increase	135.29%	96.97%	11.86%

21. Since at least 1988, CAUD has adjusted rates via Purchased Water Adjustments, adjustments filed in connection with federally funded construction projects pursuant to KRS 278.023, and its single ARF filing made in 2021. It has never filed an application for a general rate adjustment, pursuant to 807 KAR 5:001, Section 16. Therefore, the management and Board of Commissioners of CAUD are familiar with the requirements of an ARF filing, but have no experience with the more complex procedures used in a general rate adjustment.

22. CAUD has maintained adequate financial records and filed complete annual reports with the Commission, including 2025. CAUD has no affiliation with a commonly owned enterprise, except its sewer division, for which separate records are kept and separate Annual Reports are filed with the Commission. Therefore, the use of the alternative rate filing procedure is possible, if this request for a deviation is granted.

23. CAUD confines its water service operation to a single Kentucky county, Adair County. Adair County is ranked 64 out of 120 Kentucky counties for total population according to the *2024 American Community Survey*, as published on Kentucky Demographics by Cubit.[7] The county is primarily rural. Its only incorporated city is Columbia, the county seat, and it has only one public high

[7] www.kentucky-demographics.com updated on February 9, 2026 (accessed July 27, 2026)

school. As such, the service territory of CAUD aligns with the characteristics of the service territories of small utilities.

24. The Association estimates its rate case expenses, if it files an ARF application, will be $25,000 - $35,000.[8]

25. In contrast, the rate case expense involved in a general rate adjustment proceeding is likely to be in excess of $150,000. Warren County Water District incurred a total of $163,843 in rate case expense in its 2024 general rate adjustment proceeding.[9] Hardin County Water District No. 2 incurred $196,176 in rate case expense in its 2023 general rate adjustment proceeding.[10] Mountain Water District has incurred $97,206 in rate case expenses in its general rate case proceeding.[11]

26. The Commission has granted deviations from the $5,000,000 cap on operating revenues in the recent past,[12] and in doing so has stated that until 807 KAR

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[8] CAUD will consult with its counsel from Stoll Keenon Ogden PLLC as needed during the processing of an ARF application. The estimated rate case expense is based on the experience of counsel in similar proceedings including the recently concluded ARF proceeding of Farmdale Water District, Case No 2025-00192.

[9] *Electronic Application of Warren County Water District for an Adjustment of Rates for Water Service,* Case No. 2024-00200 Order at 25 (Ky. PSC May 20, 2025).

[10] *Electronic Application of Hardin County Water District No. 2 for a General Adjustment of Rates,* Case No. 2023-00247 Order at 11 (Ky. PSC July 29, 2024).

[11] *Electronic Application of Mountain Water District for an Adjustment of Water Rates,* Case No. 2025-00327, Mountain Water District's Second Supplemental Response to Commission Staff's Request for Information 1-7 (filed April 20, 2026). The District us currently awaiting a final Order in this proceeding.

[12] *See Electronic Application of Hardin County Water District No. 1 for a Declaratory Order Regarding the Use of the Procedures set forth in 807 KAR 8:076 to Apply for an Adjustment of the Rates of its Radcliff Wastewater Sewer System for Sewer Service or in the Alternative, a Deviation from 807 KAR 5:076, Section 2(1)*, Case No. 2022-00410, Order at 4-5 (Ky. PSC Feb. 10, 2023); *See Electronic Application of Oldham County Water District for a Deviation from 807 KAR 5:076, Section 2(1) to be Permitted to Use Alternative Rate Filing Procedures,* Case No.

5:076, Section 2 is amended, it will evaluate requests for a deviation on a case-by-case basis.[13]

27. CAUD maintains that it is a "small" utility within the intent and purpose of 807 KAR 5:076. It respectfully submits that utilizing the ARF procedures will not impede the Commission's ability to perform its statutory duties and will be in the public interest.

WHERFORE, for the forgoing reasons CAUD moves the Commission for an extension of time in which to file an application for an adjustment of its water rates and a deviation from the requirements of 807 KAR 5:76 so that it may file an ARF application.

[Remainder of Page Intentionally Blank]

2023-00118, Order at 4-5 (Ky. PSC May 25, 2023); and *See Electronic Application of South Eastern Water Association, Inc. for a Certificate of Public Convenience and Necessity and Financing of the U.S. 27 Water Line Replacement Project Pursuant to the Provisions of KRS 278.300; and 807 KAR 5:001*, Case No. 2025-00375, Order (KY PSC May 11, 2026) granting the Association's Motion for Deviation.

[13] *Oldham County*, Order at 4-5.

Dated: August 3, 2026

Respectfully submitted,

/s/ Tina C. Frederick

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Counsel for Columbia/Adair Utilities District

CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8, and the Commission's Order of July 22, 2021 in Case No. 2020-00085, I certify that this document was submitted electronically to the Public Service Commission on August 3, 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
Tina C. Frederick

Exhibit 1

CAUD’s Sewer Division 2025 Annual Report

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Title Page

	Name of Respondent	Addr Line 1	Addr Line 2	City	State	Zip
Water Districts/Associations						
Annual Report of						
Respondent	Columbia/Adair Utilities District	109 Grant Lane		Columbia	KY	42728

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Principal Payment and Interest Information

	Amount	Yes/No	PSC Case No.
Amount of Principal Payment During Calendar Year			
Is Principal Current?		Y	
Is Interest Current?		Y	
Has all long-term debt been approved by the Public Service Commission?		Y	

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Services Performed by Independent CPA

	Yes/No	A/C/R	Audit Date
Are your financial statements examined by a Certified Public Accountant?			
Enter Y for Yes or N for No	Y		
If yes, which service is performed?			
Enter an X on each appropriate line			
Audit	Y		
Compilation			
Review			
Date of Audit			12/31/2025
Please enclose a copy of the accountant's report with annual report.			

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Additional Requested Information

	Name	Electronic Info
Name of Utility and Web Address	Columbia/ Adair Utilities District	www.caud.net
Contact Name and Email Address		
	Bradley Miller, General Manager	Utility@caud.net
	Ashley Bennett, General Manager	Utility@caud.net

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Additional Information Required

Case Num	Date	Explain

Major Water Projects

Provide details about each major water project which is planned but has not yet been submitted for approval to the Public Service commission.
For the limited purpose of this report, a "Major Project" is defined as one which is not in the ordinary course of business, and will increase your current utilityplant by at least 20 percent.
Brief Project Description: (improvement, replacement,building construction, expansion. If expansion, provide the estimated number of new customers):
Projected Costs and Funding Sources/Amounts:
Approval Status: (Application for financial assistance filed, but not approved; or application approved, but have not advertised for construction bids)
Location: (community, area or nearby roads)

History-Legal Name (Ref Page: 4)

1. Exact name of utility making this report.	
(Use the words "The", "Company" or "Incorporated" only when part of the corporate name.)	
	Columbia/Adair Utilities District

History-Location (Ref Page: 4)

	Name	Address	City	State	Zip	Phone
Give the location,including street and number, and TELEPHONE NUMBER of the principal office in KY.						
principal office in KY	Columbia/Adair Utilities District	109 Grant Lane	Columbia	KY	42728	(270) 384-1281
Give name, title, address and TELEPHONE NUMBER of the officer						
to whom correspondence concerning this report should be addressed.						
	Bradley Miller, General Manager	109 Grant Lane	Columbia	KY	42728	(270) 384-1281
Location where books are located	Columbia/Adair Utilities District	109 Grant Lane	Columbia	KY	42728	
Name of the Headquartered County	Adair					

History-Date Organized (Ref Page: 4)

	Date
Date of Organization	10/1/1971

History-Laws of Organization (Ref Page: 4)

	List
If a consolidated or merger company, name all contigent and all merged companies. Give reference to charters or general laws governing each, and all amendments of same	
Date and Authority for each consolidation and each merger.	

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

History-Departments (Ref Page: 4)

	List
State whether respondent is a water district or association	Water District
Name all operating departments other than water	Sewer and Treatment

History - Counties (Ref Page: 5)

Adair

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

History - Number of Employees (Ref Page: 5)

	Count
Number of Full-time employees	24
Number of Part-time employees	6

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Contacts (Ref Page: 6)

	Title	Last Name	First Name	Bus. Addr.	Salary	Term Expires	County of Residence
Person to send correspondence:	General Manager	Miller	Bradley	109 Grant Lane Columbia, KY 42728			
Person who prepared this report	CPA	Jewett	Emily	PO Box 901 London, KY 40743			
Managers							
	General Manager	Miller	Bradley	109 Grant Lane Columbia, KY 42728	$98,040.00		

Commissioners (Water Districts Only)

Item	Explain
Have visited the Water Commissioner site using the link provided below.	
Attest Commissioners listed below are correct for the report period and current commissioner details are up to date.	

Commissioners during Report

Title	First Name	Last Name	Appointment	TermExpires	County Of Residence	Salary
Commissioner	Helden	Adam	6/1/2024	6/1/2028	Adair	0.00
Commissioner	Tim	Baker	1/26/2023	1/15/2027	Adair	1800.00
Commissioner	Mark	Dykes	7/31/2024	7/31/2028	Adair	0.00
Chairman	David	Jones	11/1/2021	11/13/2025	Adair	1800.00
Secretary/ Treasurer	Terry	Partin	8/11/2022	8/1/2026	Adair	1800.00
Member	Mike	Robertson	11/25/2025	11/25/2029	Adair	150.00

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Balance Sheet - Assets and Other Debits (Ref Page: 7)

	Previous Year	Current Year
UTILITY PLANT		
Utility Plant (101-106)	$64,257,169.00	$68,031,973.00
Less: Accumulated Depreciation and Amortization (108-110)	$30,855,441.00	$32,423,078.00
Net Plant	$33,401,728.00	$35,608,895.00
Utility Plant Acquisition Adjustments (Net) (114-115)		
Other Utility Plant Adjustments (116)		
Total Net Utility Plant	$33,401,728.00	$35,608,895.00
OTHER PROPERTY AND INVESTMENTS		
Nonutility Property (121)		
Less: Accumulated Depreciation and Amortization (122)		
Net Nonutility Property		
Investment in Associated Companies (123)		
Utility and Other Investments (124-125)		
Sinking Funds (126)	$898,545.00	$1,247,387.00
Other Special Funds (127)		
Total Other Property and Investments	$898,545.00	$1,247,387.00
CURRENT AND ACCRUED ASSETS		
Cash (131)	$0.00	
Special Deposits (132)		
Other Special Deposits (133)		
Working Funds (134)		
Temporary Cash Investments (135)	$786,976.00	$1,523,912.00
Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts (141-144)	$498,525.00	$598,948.00
Accounts Receivable from Associated Companies (145)		
Notes Receivable from Associated Companies (146)		
Materials and Supplies (151-153)	$143,882.00	$110,561.00
Stores Expense (161)		
Prepayments (162)	$33,543.00	$33,543.00
Accrued Interest and Dividends Receivable (171)		
Rents Receivable (172)		
Accrued Utility Revenues (173)		

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Balance Sheet - Assets and Other Debits (Ref Page: 7)

	Previous Year	Current Year
Misc. Current and Accrued Assets (174)		
Total Current and Accrued Assets	$1,462,926.00	$2,266,964.00
DEFERRED DEBITS		
Unamortized Debt Discount and Expense (181)		
Extaordinary Property Losses (182)		
Preliminary Survey and Investigation Charges (183)		
Clearing Accounts (184)		
Temporary Facilities (185)		
Misc. Deferred Debits (186)	$317,644.00	$333,251.00
Research and Develpment Expenditure (187)		
Total Deffered Debits	$317,644.00	$333,251.00
TOTAL ASSETS AND OTHER DEBITS	$36,080,843.00	$39,456,497.00

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Balance Sheet - Equity Capital and Liabilities (Ref Page: 9)

	Previous Year	Current Year
EQUITY CAPITAL		
Appropriated Retained Earnings (214)		
Retained Earnings From Income before contributions (215.1)	($6,985,382.00)	($6,676,742.00)
Donated Capital (215.2)	$21,797,415.00	$25,950,541.00
Total Equity Capital	$14,812,033.00	$19,273,799.00
LONG-TERM DEBT		
Bonds (221)	$10,866,900.00	$10,359,201.00
Reaquired Bonds (222)		
Advances from Associated Companies (223)		
Other Long-Term Debt (224)	$6,947,981.00	$5,956,689.00
Total Long Term Debt	$17,814,881.00	$16,315,890.00
CURRENT AND ACCRUED LIABILITIES		
Accounts Payable (231)	$193,604.00	$74,868.00
Notes Payable (232)		
Accounts Payable to Associated Co. (233)		
Notes Payable to Associated Co (234)		
Customer Deposits (235)	$30,105.00	$30,879.00
Accrued Taxes (236)	$37,681.00	$4,984.00
Accrued Interest (237)	$148,092.00	$148,092.00
Matured Long-Term Debt (239)		
Matured Interest (240)		
Tax Collections Payable (241)		
Misc. Current and Accrued Liabilities (242)	$179,975.00	$189,879.00
Total Current and Accrued Liabilities	$589,457.00	$448,702.00
DEFFERRED CREDITS		
Unamortized Premium on Debt (251)	$236,424.00	$226,492.00
Advances for Construction (252)		
Other Deferred Credits (253)	$2,628,048.00	$3,191,614.00
Total Deferred Credits	$2,864,472.00	$3,418,106.00
OPERATING RESERVES		
Accumulated Provision For:		
Property Insurance (261)		

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Balance Sheet - Equity Capital and Liabilities (Ref Page: 9)

	Previous Year	Current Year
Injuries and Damages (262)		
Pensions and Benefits (263)		
Miscellaneous Operating Reserves (265)		
Total Operating Reserves		
Total Equity Capital and Liabilities	$36,080,843.00	$39,456,497.00

Comparative Operating Statement (Ref Page: 11)

	Previous Year	Current Year
UTILITY OPERATING INCOME		
Operating Revenues (400)	$5,834,342.00	$5,914,123.00
Operating Expenses (401)	$3,175,850.00	$3,758,425.00
Depreciation Expenses (403)	$1,676,418.00	$1,567,637.00
Amortization of Utility Plant Acquisition Adjustment (406)		
Amortization Expense (407)		
Taxes Other Than Income (408.10-408.13)	$83,540.00	$83,725.00
Utility Operating Expenses	$4,935,808.00	$5,409,787.00
Utility Operating Income	$898,534.00	$504,336.00
Income From Utility Plant Leased to Others (413)		
Gains (Losses) from Disposition of Utility Property (414)		
Total Utility Operating Income	$898,534.00	$504,336.00
OTHER INCOME AND DEDUCTIONS		
Revenues From Merchandising, Jobbing and contract work (415)		
Costs and Expenses of Merchandising, Jobbing and Contract Work (416)		
Interest and Dividend Income (419)	$105,813.00	$37,786.00
Allowance for funds Used During Constructions (420)		
Nonutility Income (421)	$8,536.00	$47,837.00
Miscellaneous Nonutility Expenses (426)		$0.00
Total Other Income and Deductions	$114,349.00	$85,623.00
TAXES APPLICABLE TO OTHER INCOME		
Taxes Other Than Income (408.20)		
Total Taxes Applic. to Other Income		
INTEREST EXPENSE		
Interest Expense (427)	$379,794.00	$281,319.00
Amortization of Debt Discount and Exp. (428)		
Amortization of Premium on Debt (429)	($10,836.00)	
Total Interest Expense	$368,958.00	$281,319.00
EXTRAORDINARY ITEMS		
Extraordinary Income (433)		
Extraordinary Deductions (434)		

Comparative Operating Statement (Ref Page: 11)

	Previous Year	Current Year
Total Extraordinary Items		
NET INCOME BEFORE CONTRIBUTIONS	$643,925.00	$308,640.00

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Statement of Retained Earnings (Ref Page: 12)

Description	Total
Appropriated Retained earnings (214)	
(state balance and purpose of each appropriated amount at year end:)	
Total Appropriated Retained Earnings	$0.00
Retained Earnings From Income Before Contributions (215.1)	
Balance beginning of year	($6,985,382.00)
Balance transferred from Net Income Before Contributions (435)	$308,640.00
Changes to account:	
Appropriations of Retained Earnings (436)	
Adjustments to Retained Earnings (439)	
(requires Commission approval prior to use):	
Credits	
Debits	
Balance End of Year	($6,676,742.00)

Statement of Retained Earnings (cont. 215.2) (Ref Page: 12)

Description	Tapping Fees	Grants	Other	Total
Donated Capital (215.2)				
Balance Beginning of the Year	$1,448,634.00	$7,637,066.00	$12,711,715.00	$21,797,415.00
Credits				
Proceeds from capital contributions (432)	$91,200.00	$4,061,926.00	$0.00	$4,153,126.00
Other Credits (explain)				
Debits (explain - requires Commission Approval)				
Balance End of Year	$1,539,834.00	$11,698,992.00	$12,711,715.00	$25,950,541.00

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Net Utility Plant (Accts. 101-106) (Ref Page: 13)

	Total
Utility Plant in Service (101)	$64,275,767.00
Utility Plant Leased to Others (102)	
Property Held for Future Use (103)	
Utility Plant Purchased of Sold (104)	
Construction Work in Progress (105)	$3,756,206.00
Completed Construction Not Classified (106)	
Total Utility Plant	$68,031,973.00

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Accumulated Depreciation (Acct. 108) (Ref Page: 13)

Description	Total
Balance First of Year	$30,855,441.00
Credit during year	
Accruals Charged to Account 108.1	$1,567,637.00
Accruals Charged to Account 108.2	
Accruals Charged to Account 108.3	
Accruals Charged to Other Acccounts (specify)	
(specify)	
Salvage Value Recovered on Plant Retired	
Other Credits	
(specify)	
Total Credits	$1,567,637.00
Debits during year:	
Book Cost of Plant Retired	
Cost of Removal	
Other Debits	
(specify)	
Total Debits	
Balance at End of Year	$32,423,078.00

Water Utility Plant Accounts (Ref Page: 14)

	Prev Year (c)	Additions (d)	Retirement (e)	Current Yr(f)	Intngble. Plant (g)	Supply & Pump.	Water Treatmnt.	Trans. and Distr.	General Plant
Organization (301)									
Franchises (302)									
Land and Land Rights (303)	$469,619.00	$0.00	$0.00	$469,619.00	$0.00	$0.00	$0.00	$0.00	$0.00
Structures and Improvements (304)	$8,909,418.00	$0.00	$0.00	$8,909,418.00	$0.00	$0.00	$0.00	$0.00	$0.00
Collecting and Impounding Reservoirs (305)									
Lakes, Rivers and Other Intakes (306)	$309,085.00	$0.00	$0.00	$309,085.00	$0.00	$0.00	$0.00	$0.00	$0.00
Wells and Springs (307)									
Infiltration Galleries and Tunnels (308)									
Supply Mains (309)	$395,768.00	$0.00	$0.00	$395,768.00	$0.00	$0.00	$0.00	$0.00	$0.00
Power Generation Equipment (310)	$505,000.00	$0.00	$0.00	$505,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Pumping Equipment (311)	$1,142,353.00	$0.00	$0.00	$1,142,353.00	$0.00	$0.00	$0.00	$0.00	$0.00
Water Treatment Equipment (320)	$3,127,876.00	$0.00	$0.00	$3,127,876.00	$0.00	$0.00	$0.00	$0.00	$0.00
Distribution Reservoirs and Standpipes (330)	$5,540,284.00	$0.00	$0.00	$5,540,284.00	$0.00	$0.00	$0.00	$0.00	$0.00
Transmission and Distribution Mains (331)	$39,570,426.00	$0.00	$0.00	$39,570,426.00	$0.00	$0.00	$0.00	$0.00	$0.00
Services (333)	$285,544.00	$0.00	$0.00	$285,544.00	$0.00	$0.00	$0.00	$0.00	$0.00
Meters and Meter Installations (334)	$309,430.00	$240,883.00	$0.00	$550,313.00	$0.00	$0.00	$0.00	$0.00	$0.00
Hydrants (335)	$95,177.00	$0.00	$0.00	$95,177.00	$0.00	$0.00	$0.00	$0.00	$0.00
Backflow Prevention Devices (336)									

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Water Utility Plant Accounts (Ref Page: 14)

	Prev Year (c)	Additions (d)	Retirement (e)	Current Yr(f)	Intngble. Plant (g)	Supply & Pump.	Water Treatmnt.	Trans. and Distr.	General Plant
Other Plant and Misc. Equipment (339)	$481,619.00	$0.00	$0.00	$481,619.00	$0.00	$0.00	$0.00	$0.00	$0.00
Office Furniture and Equip. (340)	$597,880.00	$141,340.00	$0.00	$739,220.00	$0.00	$0.00	$0.00	$0.00	$0.00
Transportation Equipment (341)	$528,647.00	$0.00	$0.00	$528,647.00	$0.00	$0.00	$0.00	$0.00	$0.00
Stores Equipment (342)	$114,501.00	$0.00	$0.00	$114,501.00	$0.00	$0.00	$0.00	$0.00	$0.00
Tools, Shop and Garage Equip (343)	$139,210.00	$0.00	$0.00	$139,210.00	$0.00	$0.00	$0.00	$0.00	$0.00
Laboratory Equipment (344)	$254,139.00	$0.00	$0.00	$254,139.00	$0.00	$0.00	$0.00	$0.00	$0.00
Power Operated Equipment (345)	$298,878.00	$0.00	$0.00	$298,878.00	$0.00	$0.00	$0.00	$0.00	$0.00
Communication Equipment (346)	$736,564.00	$0.00	$0.00	$736,564.00	$0.00	$0.00	$0.00	$0.00	$0.00
Miscellaneous Equipment (347)	$63,451.00	$18,585.00	$0.00	$82,126.00	$0.00	$0.00	$0.00	$0.00	$0.00
Other Tangible Plant (348)									
Total Water Plant	$63,874,869.00	$400,808.00	$0.00	$64,275,767.00	$0.00	$0.00	$0.00	$0.00	$0.00

Analysis of Accumulated Depreciation and Amortization by Primary Acct (Ref Page: 15)

	Balance Beg Yr(c)	Cr-Chg Dep Exp(d)	Other Credits (e)	Charges-Plant Ret(f)	Other Charges (g)	Balance End Yr (h)
Organization (301)						
Franchises (302)						
Land and Land Rights (303)						
Structures and Improvements (304)	$3,317,170.00	$168,532.00	$0.00	$0.00	$0.00	$3,485,702.00
Collecting and Impounding Reservoirs (305)						
Lake, River and Other Intakes (306)	$119,486.00	$6,071.00	$0.00	$0.00	$0.00	$125,557.00
Wells and Springs (307)						
Infiltration Galleries and Tunnells (308)						
Supply Mains (309)	$154,701.00	$7,860.00	$0.00	$0.00	$0.00	$162,561.00
Power Generating Equipment (310)	$206,246.00	$10,479.00	$0.00	$0.00	$0.00	$216,725.00
Pumping Equipment (311)	$563,912.00	$28,650.00	$0.00	$0.00	$0.00	$592,562.00
Water Treatment Equipment (320)	$1,805,818.00	$91,746.00	$0.00	$0.00	$0.00	$1,897,564.00
Distributions Reservoirs and Standpipes (330)	$3,553,333.00	$180,530.00	$0.00	$0.00	$0.00	$3,733,863.00
Transmission and Distribution Mains (331)	$18,498,202.00	$939,817.00	$0.00	$0.00	$0.00	$19,438,019.00
Services (333)	$158,312.00	$8,043.00	$0.00	$0.00	$0.00	$166,355.00
Meters and Meter Installations (334)	$561,095.00	$28,507.00	$0.00	$0.00	$0.00	$589,602.00
Hydrants (335)	$118,808.00	$6,036.00	$0.00	$0.00	$0.00	$124,844.00
Backflow Prevention Devices (336)						
Other Plant and Miscellaneous Equipment (339)	$426,179.00	$21,652.00	$0.00	$0.00	$0.00	$447,831.00
Office Furniture and Equip. (340)	$374,161.00	$19,010.00	$0.00	$0.00	$0.00	$393,171.00
Transportation Equipment (341)	$65,303.00	$3,318.00	$0.00	$0.00	$0.00	$68,621.00
Stores Equipment (342)	$69,476.00	$3,530.00	$0.00	$0.00	$0.00	$73,006.00

Analysis of Accumulated Depreciation and Amortization by Primary Acct (Ref Page: 15)

	Balance Beg Yr(c)	Cr-Chg Dep Exp(d)	Other Credits (e)	Charges-Plant Ret(f)	Other Charges (g)	Balance End Yr (h)
Tools, Shop and Garage Equip (343)	$77,723.00	$3,949.00	$0.00	$0.00	$0.00	$81,672.00
Laboratory Equipment (344)	$146,271.00	$7,431.00	$0.00	$0.00	$0.00	$153,702.00
Power Operated Equipment (345)	$166,002.00	$8,434.00	$0.00	$0.00	$0.00	$174,436.00
Communication Equipment (346)	$465,809.00	$23,666.00	$0.00	$0.00	$0.00	$489,475.00
Miscellaneous Equipment (347)	$7,434.00	$376.00	$0.00	$0.00	$0.00	$7,810.00
Other Tangible Plant (348)						
Totals	$30,855,441.00	$1,567,637.00	$0.00	$0.00	$0.00	$32,423,078.00

Accumulated Amortization (Acct. 110) (Ref Page: 16)

Description	Total
Balance First of Year	
Credit during year	
Accruals Charged to Account 110.1	
Accruals Charged to Account 110.2	
Other Credits	
(specify)	
Total Credits	
Debits during year:	
Book Cost of Plant Retired	
Other Debits	
(specify)	
Total Debits	
Balance end of Year	

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Utility Plant Acquisition Adjustments (Accts. 114-115) (Ref Page: 16)

Description	Total
Acquistion Adjustments (114)	
(specify)	
Total Plant Acquisition Adjustments	
Accumulated Amortization (115)	
(specify)	
Total Accumulated Amortization	
Net Aquisition Adjustments	

Accounts and Notes Receivable - Net (Accts 141-144) (Ref Page: 18)

Description		Total
Accounts and Notes Receivable		
Customer Accounts Receivable (141)		$672,174.00
Other Accounts Receivable (142)		
Total Other Accounts Receivable		$0.00
Notes Receivable (144)		
Total Notes Receivable		
Total Accounts and Notes Receivable		$672,174.00
Accumultated Provision for Uncollectible Accounts (143)		
Balance First of Year		$58,824.00
Add:		
Provision for uncollectibles for current year		
Collections of accounst previously written off		
Other		
(specify)	Adjustment to allowance	$14,402.00
Total Additions		$14,402.00
Deduct accounts written off during year:		
Other		
(specify)		
Total Deductions		
Balance end of Year		$73,226.00
Total Accounts and Notes Receivable - Net		$598,948.00

Investments and Special Funds (Ref Page: 17)

Description (a)		Face or Par Value (b)	Year End Book Cost
Investment in Associated Companies (123)			
Total Investment in Associated Companies			
Utility Investments (124)			
Total Utility Investments			
Other Investments (125)			
Total Other Investments			
Sinking Funds (126)			
	Sinking Funds	$1,247,387.00	$1,247,387.00
Total Sinking Funds		$1,247,387.00	$1,247,387.00
Other Special Funds (127)			
Total Other Special Funds		$0.00	$0.00

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Materials and Supplies (151-153) (Ref Page: 19)

	Total
Plant Materials and Supplies (151)	$110,561.00
Merchandise (152)	
Other Materials and Supplies (153)	
Total Materials and Supplies	$110,561.00

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Prepayments (Acct. 162) (Ref Page: 19)

Description	Total
Prepaid Insurance	$33,543.00
Prepaid Rents	
Prepaid Interest	
Prepaid Taxes	
Other Prepayments	
(Specify)	
Total Prepayments	$33,543.00

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Miscellaneous Deferred Debits (Acct. 186) (Ref Page: 20)

	Total
Miscellaneous Deferred Debits (186)	
Deferred Rate Case Expense (186.1)	
Other Deferred Debits (186.2)	$333,251.00
Regulatory Assets (186.3)	
Total Miscellaneous Deferred Debits	$333,251.00

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Unamortized Debt Discount and Expense and Premium on Debt (Accts 181 and 251) (Ref Page: 20)

	Description	Amt Written Off during year	Year End Balance
Unamortized Debt Discount and Expense (181)			
Total Unamortized Debt Discount and Expense			
Unamortized Premium on Debt (251)			
	Premium on bond refinance	$9,933.00	$226,492.00
Total Unamortized Premium on Debt		$9,933.00	$226,492.00

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Extraordinary Property Losses (Acct. 182) (Ref Page: 21)

Description	Total
Extraordinary Property Losses (182)	
(Specify)	
Total Extraordinary Property Losses	

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Advances for Construction (Acct. 252) (Ref Page: 21)

	Total
Balance First of Year	
Add credits during year	
Deduct charges during year	
Balance end of year	

Long Term Debt (Ref Page: 22)

	Description of Obligation (a)	Issue Date (b)	Mature Date (c)	Interest Expense for Year Rate (d)	Interest Expense for Year Amount(e)	Principal per Balance Sheet Date (f)
	F06-1	1/1/2007	6/1/2028	1.0000	$0.00	$615,885.00
	F07-1	10/1/2007	12/1/2028	1.0000	$0.00	$189,573.00
	F10-01	2/1/2012	12/1/2032	1.0000	$0.00	$1,491,609.00
	F10-02	1/1/2011	6/01/2023	1.0000	$0.00	$588,023.00
	F11-10	2/1/2013	02/01/44	1.0000	$0.00	$581,539.00
	F12-04	4/1/2014	12/10/48	1.0000	$0.00	$1,959,460.00
	F20-09	7/15/2021	12/1/2052	0.7500	$0.00	$442,812.00
	F-23-006S	12/1/2024	N/A	1.2500	$0.00	$87,788.00
Total				0.0000	$0.00	$5,956,689.00

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Bonds - Account 221 (Ref Page: 23)

	Par Value of Actual Issue (1)	Cash Realized on Actual Issue (2)	Par Val of Amt. Held by or for Respondent (3)	Actually Outstanding at Close of Year (4)	Interest During Year Accrued (5)	Interest During Year Actually Paid (6)
	$1,100,000.00	$1,100,000.00	$0.00	$842,200.00	$0.00	$0.00
	$1,459,000.00	$1,459,000.00	$0.00	$1,161,000.00	$0.00	$0.00
	$2,532,600.00	$2,532,600.00	$0.00	$1,250,000.00	$0.00	$0.00
	$1,200,000.00	$1,200,000.00	$0.00	$927,000.00	$0.00	$0.00
	$5,110,000.00	$5,110,000.00	$0.00	$4,385,000.00	$0.00	$0.00
	$1,945,000.00	$1,945,000.00	$0.00	$1,794,001.00	$0.00	$0.00
Total	$13,346,600.00	$13,346,600.00	$0.00	$10,359,201.00	$0.00	$0.00

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Schedule of Bond Maturities (Ref Page: 23)

	Bond Numbers (7)	Maturity Date (8)	Interest Rate (9)	Principal Amt (10)	Amounts Paid (11)	Remaing Bonds Outstanding (12)
	2012	5/1/2052	2.3750	$1,221,000.00	$30,500.00	$1,161,000.00
	2013	8/1/2040	3.3320	$1,690,000.00	$225,000.00	$1,250,000.00
	2009	1/1/2050	2.3800	$888,000.00	$23,200.00	$842,200.00
	2011	1/1/2051	3.0000	$977,500.00	$25,500.00	$927,000.00
	2020	7/1/2045	2.2500	$4,715,000.00	$165,000.00	$4,385,000.00
	2020	1/1/2061	1.0000	$1,870,500.00	$38,500.00	$1,794,001.00
Total				$11,362,000.00	$507,700.00	$10,359,201.00
(The total of Column 12 must agree with the total of col 4)						

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Notes Payable (Accts 232 and 234) (Ref Page: 24)

	Description	Nominal Date of Issue	Date of Maturity	Int. Rate	Int. Payment	Principal Amt Per Bal Sheet
Account 232 - Notes Payable						
Total Account 232						
Account 234 - Notes Payable to Associated Companies						
Total Account 234						

Accounts Payable to Associated Companies (Acct. 233) (Ref Page: 24)

Description	Total
Show Payable to Each Associated Company Seperately	
(Specify)	
Total	

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Taxes Accrued (Acct. 236) (Ref Page: 25)

	Total
Balance First of Year	$37,681.00
Accruals Charged:	
Utility regulatory assessment fees (408.10)	
Property taxes (408.11)	
Payroll taxes (employer`s portion) (408.12)	$83,725.00
Other taxes and licenses (408.13)	
Taxes other than income, other income and deductions (408.20)	
Total taxes accrued	$83,725.00
Taxes paid during year:	
Utility regulatory assessment fees (408.10)	
Property taxes (408.11)	
Payroll taxes (employer`s portion) (408.12)	$116,422.00
Other taxes and licenses (408.13)	
Taxes other than income, other income and deductions (408.20)	
Total Taxes Paid	$116,422.00
Balance end of year	$4,984.00

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Accrued Interest (Account 237) (Ref Page: 25)

Description of Debt (a)	Balance Beg of Year (b)	Interest Accrued(c)	Interest Paid (d)	Balance End of Year (e)
Long Term Debt:				
	$148,092.00	$281,319.00	$281,319.00	$148,092.00
Notes Payable:				
	$0.00	$0.00	$0.00	$0.00
Customer Deposits:				
	$0.00	$0.00	$0.00	$0.00
Other				
	$0.00	$0.00	$0.00	$0.00
Total Acct. No 237	$148,092.00	$281,319.00	$281,319.00	$148,092.00

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Miscellaneous Current and Accrued Liabilities (Acct. 242) (Ref Page: 26)

Description	Balance End Year
Accrued payroll	$16,702.00
Accrued sick leave	$173,177.00
Total Miscellaneous Current and Accrued Liabilities	$189,879.00

Regulatory Commission Expense(Acct 666 and 667) (Ref Page: 26)

	Description of Case (Docket No.) (a)	Total Incurred During Year (b)	Amt Transferred to Acct 186.1 (c)	Expensed During Year Acct (d)	Expensed During Year Amount (e)
Total					

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Water Operating Revenue (Ref Page: 27)

	Beginning Year Customers	Year End Customers	Amount
Operating Revenues			
Unmetered Water Revenue (460)			
Metered Water Revenue (461)			
Sales to Residential Customers (461.1)	8,011	8,139	$4,754,403.00
Sales to Commercial Customers (461.2)	410	408	$177,001.00
Sales to Industrial Customers (461.3)			
Sales to Public Authorities (461.4)	15	24	$32,379.00
Sales to Multiple Family Dwellings (461.5)			
Sales through Bulk Loading Stations (461.6)			
Total Metered Sales	8,436	8,571	$4,963,783.00
Fire Protection Revenue (462)			
Public Fire Protection (462.1)	6	7	$0.00
Private Fire Protection (462.2)			
Total Fire Protection Revenue	6	7	$0.00
Other Sales to Public Authorities (464)			
Sales to Irrigation Customers (465)			
Sales for Resale (466)			
Interdepartmental Sales (467)			
Total Sales of Water	8,442	8,578	$4,963,783.00
Other Water Revenues			
Guaranteed Revenues (469)			
Forfeited Discounts (470)			
Miscellaneous Service Revenues (471)			
Rents from Water Property (472)			
Interdepartments Rents (473)			
Other Water Revenues (474)			$950,340.00
Total Other Water Revenues			$950,340.00
Total Water Operating Revenues			$5,914,123.00

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Water Utility Expense Accounts (Ref Page: 28)

	Current Year (c)	Supply and Exp-Op. (d)	Supply and Exp-Maint. (e)	Water Treatmnt. Exp-Op. (f)	Water Treatmnt Exp-Maint. (g)	Trans and Dist. Exp- Op (h)	Trans and Dist. Exp- Maint. (i)	Customer Accts Exp. (j)	Admin and Gen Exp.
Salaries and Wages-Employees (601)	$994,747.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Salaries and Wages-Officers, Directors and Majority Stockholders (603)	$97,326.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Employee Pensions and Benefits (604)	$286,786.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Purchased Water (610)	$122,628.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Purchased Power (615)	$359,477.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Fuel for Power Production (616)									
Chemicals (618)	$280,401.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Materials and Supplies (620)	$592,151.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Contractual Services - Eng. (631)	$4,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Contractual Services - Acct. (632)	$20,352.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Contractual Services - Legal (633)	$4,079.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Contractual Services - Management Fees (634)									
Contractual Serves - Water Testing (635)	$20,700.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Contractual Services - Other (636)	$8,330.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Rental of Bld./Real Property (641)									

Water Utility Expense Accounts (Ref Page: 28)

	Current Year (c)	Supply and Exp-Op. (d)	Supply and Exp-Maint. (e)	Water Treatmnt. Exp-Op. (f)	Water Treatmnt Exp-Maint. (g)	Trans and Dist. Exp- Op (h)	Trans and Dist. Exp- Maint. (i)	Customer Accts Exp. (j)	Admin and Gen Exp.
Rental of Equipment (642)									
Transportation Expenses (650)									
Insurance - Vehicle (656)	$23,598.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Insurance - General Liability (657)	$56,466.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Insurance - Worker`s Compensation (658)	$13,803.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Insurance - Other (659)									
Advertising Expenses (660)	$1,779.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Regulatory Commission Exp.									
- Amortization of Rate Case (666)									
-Other (667)									
Water Resource Conservation Expense (668)									
Bad Debt (670)									
Miscellaneous Expenses (675)	$871,302.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total	$3,758,425.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Pumping and Water Statistics - part one (Ref Page: 29)

	Water Purchased For Resale (Omit 000`s) (b)	Water Pumped from Wells (Omit 000`s) (c)	Total Water Pumped and Purchased (Omit 000`s) (d)	Water Sold To Customers (Omit 000`s) (e)
January	4,347	71,879	76,226	46,706
February	3,843	65,578	69,421	44,183
March	4,246	70,343	74,589	38,176
April	3,712	65,865	69,577	47,448
May	3,468	68,190	71,658	39,059
June	4,630	72,420	77,050	46,928
July	4,428	80,403	84,831	58,128
August	1,909	84,947	86,856	53,537
September	1,300	77,173	78,473	53,520
October	1,235	74,158	75,393	57,379
November				
December	954	67,580	68,534	43,696
Total for the year				

Pumping and Water Statistics - part two (Ref Page: 29)

	Gallons	Date
Maximum Gallons pumped by all methods in any one day (Omit 000`s)		
Minimum Gallons pumped by all methods in any one day (Omit 000`s)		

Pumping and Water Statistics - part three (Ref Page: 29)

	List
If water is purchased indicate the following:	
Vendor	Campbellsville Water, Jamestown Water
Point of Delivery	South 55 and Spec Ridge

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Pumping and Water Statistics - part four (Ref Page: 29)

	Entity Receiving Water	Maximum Daily	Maximum Monthly
If water is sold to other water utilities for redistribution, identify all entities with whom the utility has a water sales contract and the maximum quantity the utility is under contract			
to provide daily and monthly. If unlimited then list "unlimited" otherwise list in thousands of gallons.			
	East Casey Water District	Unlimited	Unlimited
	City of Edmonton	Unlimited	Unlimited
	Green/Taylor	Unlimited	Unlimited
	Cumberland	Unlimited	Unlimited

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Sales For Resale (466) (Ref Page: 30)

	Company	Gallons (Omit 000`s)	Avg. Rate Per 1000 Gallons (Cents)	Amount
Total				

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Water Statistics (Ref Page: 30)

	Description	Gallons (Omit 000`s)	Percent
1. Water Produced, Purchased and Distributed			
2. Water Produced			
3. Water Purchased			
4. Total Produced and Purchased			
6. Water Sales:			
7. Residential			
8. Commercial			
9. Industrial			
10. Bulk Loading Stations			
11. Wholesale			
12. Public Authorities			
13. Other Sales (explain)	Adjustments		
14. Total Water Sales			
16. Other Water Used			
17. Utility/water treatment plant			
18. Wastewater plant			
19. System flushing			
20. Fire department			
21. Other Usage (explain)			
22. Total Other Water Used			
24. Water Loss			
25. Tank Overflows			
26. Line Breaks			
27. Line Leaks			
28. Excavation Damages			
29. Theft			
30. Other Loss (Explain)	Unknown		
31. Total Water Loss			
Note: Line 14 + Line 22 + Line 31 must equal Line 4			
Water Loss Percentage			
Line 31 divided by Line 4			

Plant Statistics (Ref Page: 31)

	Give the following information
Number of fire hydrants, by size	N/A
Number of private fire hydrants, by size	N/A
If produced whether water supply is river, impounded streams, well,springs,artificial lake,or collector well	River
If produced whether supply is by gravity, pumping or a combination	Combination
Type, capacity, and elevation of reservoirs at overflow and ground level	206 Elevated tank #1 500,000 overflow 1,137'; S-55 Standpipe #3 overflow 1,083'; Caldwell Ridge Elevated Tank #8 100,000 overflow 1,204'; Industrial Park Elevated Tank #9 300,000 Overflow 1,104'; Lindsay Wilson Tank 500,000 overflow 939.1'; Sparksville Composite tank 750,000; Walmart Composite tank 1,000,000 overflow 958'; Oshkosh tank 200,000 overflow 999.8; E80 Elevated Tank 300,000 overflow 1170
Miles of main by size and kind	18"-5.16 Miles; 12"-24.73 Miles; 10"-102 Miles; 8"-45.46 Miles; 6"-107.72 Miles; 4"-193.64; 3" 130.18 Miles
Types of filters: gravity or pressure, number of units and total rated in capacity in gal. per min.	N/A
Type of disinfectant, number of units and capacity in pounds per 24 hours	N/A
Station Equpment. List each pump,giving type and capacity, HP of driving unit and character of driving unit(steam/electric/int. combustion) also whether pump is high/ low duty	Pump Station #1 Caldwell Ridge Peerless 88 gallon tank 3,450 gal/day average flow 90 gpm pumping rate. Pump station #2 Caldwell Ridge centrifical 75,000 gal/day average flow 75 gpm pumping rate. Pump Station #3 Industrial Park centrifical 200,000 gal/day average flow 750 gpm pumping rate. Pumping Station #4 Appen Avenue centrifical 300,000 gal/day average flow 400 gpm pumping station. Pump Station #5 Walmart centrifical 100,000 gal/day average 750 gpm pumping rate. Pump Station #6 Walmart centrifical 100,000 gal/day average 750 gpm pumping rate. Pump Station #7 Walmart centrifical 100,000 gal/day average 750 gpm pumping rate. E-80 centrifical 75,000 gal/day average flow 125gpm
Quantity of fuel used: coal in lbs., gas in cu.ft., oil in gals.,and electric in KWH	4124373 KWH
Give description and total cost of any sizable additions or retirements to plant and service outside the normal system of growth for the period covered by this report	N/A
Capacity of clear well	1m
Peak month, in gallons of water sold	July
Peak day, in gallons of water sold	July

Plant Statistics - Part B (Ref Page: 31)

	Type
Choose one to indicate the type of Water Supply	Combination

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Plant Statistics - Part C (Ref Page: 31)

	Type
Choose one to indicate the type of Water Supply Method	

CheckList

Item	Value 1	Value 2	Agree	Explain
NOTE: Any mention of page numbers or Line items refers to the annual report published and distrubuted for the 2002 report period.				
Identifications pages (ref 4-6) have been completed.				
Balance Sheet - Assets and Other Debts (ref. pg 7)				
Utility Plant (Accts 101-106) agrees with Sched: Net Utility Plants Accts 101-106 (ref pg 13) Line: Total Utility Plant	68031973.00	68031973.00	OK	
Accts 108-110 Acc. Depreciation and Amort. agrees with Sched: Analysis of Acc. Dep. and Amort. (ref pg 15) Line: Total 301-348 Col h	32423078.00	32423078.00	OK	
Accts 114-115 Utility Plant Acquistion Adjustments agrees with Sched: Utility Plant Aquisition Adjustments (ref pg 16) Line: Net Acquisition Adjustments (114-115)	0	0	OK	
Accts 123 Investment in Assoc. Companies agrees with Sched: Investments and Spec. Funds (ref pg 17) Line: Total Investment in Associated Companies	0	0	OK	
Accts 124-125 Utility Investments agrees with Sched: Investments and Spec. Funds (ref pg 17) Sum of Lines: 124 Total Utility Investments and 125 Total Other Investments	0	0	OK	
Accts 126 Sinking Funds agrees with Sched: Investments and Spec. Funds (ref pg 17) Line: 126 Total Sinking Funds	1247387.00	1247387.00	OK	
Accts 127 Other Special Funds agrees with Sched: Investments and Spec. Funds (ref pg 17) Line: Total 127 Other Special Funds	0	0.0000	OK	
Accts 141-144 Accounts and Notes Receivable agrees with Sched: Accts and Notes Receivable (ref pg 18) Line: Net Balance141-144	598948.00	598948.00	OK	
Accts 151-153 Material and Supplies agrees with Sched: Material and Supplies (ref pg 19) Line: Total 151-153	110561.00	110561.00	OK	

Item	Value 1	Value 2	Agree	Explain
Accts 162 Prepayments agrees with Sched: Prepayments (ref pg 19) Line: Total 162	33543.00	33543.00	OK	
Accts 181 Unamortized Debt Discount and Expense agrees with Sched: Unamortized Debt Discount and Exp. (ref pg 20) Line: Total 181	0	0	OK	
Accts 182 Extraordinary Prop. losses agrees with Sched: Extraordinary Property Losses (ref pg 21) Line: Total 182	0	0	OK	
Accts 186 Misc. Deferred Debits agrees with Sched: Misc. Deferred Debits (ref pg 20) Line: Total 186	333251.00	333251.00	OK	
Balance Sheet - Equity Capitol and Liabilities (ref. pg 9)				
Accts 214 Appropriated Retained Earnings agrees with Sched: Statement of Retained Earnings (ref pg 12) Line: Total Appropriated Retained Earnings 214	0	0.0000	OK	
Accts 215.1 Retained Earnings from Income before Contributions with Sched: Statement of Retained Earnings (ref pg 12) Line: Balance End of Year 215.1	-6676742.00	-6676742.00	OK	
Accts 215.2 Donated Capital with Sched: Statement of Retained Earnings (cont. 215.2) (ref pg 12) Line: Balance End of Year 215.2	25950541.00	25950541.00	OK	
Accts 221 Bonds agrees with Sched: Account 221 (ref pg 23) Line: Total Outstanding Bonds Col 4	10359201.00	10359201.00	OK	
Accts 221 Bonds agrees with Sched: Schedule of Bond Maturities (ref pg 23) Line: Total Remaining Bonds (Col 12)	10359201.00	10359201.00	OK	
Accts 224 Other Long Term Debt agrees with Sched: Long Term Debt (ref pg 22) Line: Total Acct 224 col f	5956689.00	5956689.00	OK	
Accts 232 Notes Payable agrees with Sched: Notes Payable (Accts 232 and 234) (ref pg 24) Line: Total Acct 232	0	0	OK	

Item	Value 1	Value 2	Agree	Explain
Accts 233 Accounts Payable to Associated Co. agrees with Sched: Accounts Payable to Assoc. Companies (Accts 233) (ref pg 24) Line: Total Acct 233	0	0	OK	
Accts 234 Notes Payable agrees with Sched: Notes Payable (Accts 232 and 234) (ref pg 24) Line: Total Acct 234	0	0	OK	
Accts 236 Taxes Accrued Balance First of Year agrees with Sched: Taxes Accrued (Accts 236) (ref pg 25) Line: Beginning Balance	37681.00	37681.00	OK	
Accts 236 Taxes Accrued agrees with Sched: Taxes Accrued (Accts 236) (ref pg 25) Line: Ending Balance	4984.00	4984.00	OK	
Accts 237 Accrued Interest Balance from Prev Year agrees with Sched: Accrued Interest (Accts 237) (ref pg 25) Line: Total 237 Balance Beginning of Year -Col b	148092.00	148092.00	OK	
Accts 237 Accrued Interest agrees with Sched: Accrued Interest (Accts 237) (ref pg 25) Line: Total 237 Balance End of Year -Col e	148092.00	148092.00	OK	
Accts 242 Misc. Current and Accrued Liabilities agrees with Sched: Misc current and Accrued Liabilities (Accts 242) (ref pg 26) Line: Total Miscellaneous and Current Accrued Liabilities	189879.00	189879.00	OK	
Accts 251 Unamortized Premium on Debt agrees with Sched: Unamorted Debt Discount and Expense and Premium on Debt (Accts 181 - 251) (ref pg 20) Line: Total 251	226492.00	226492.00	OK	
Accts 252 Advances for Contruction agrees with Sched: Advances for Contstruction (Accts 252) (ref pg 21) Line: Total 252	0	0	OK	
Total Equity Capital and Liabilities agrees with Balance Sheet - Assets and Other Debits: Total Assets and Other Debits	39456497.00	39456497.00	OK	
Comparitive Operating Statement (ref pg 10)				

CheckList

Item	Value 1	Value 2	Agree	Explain
Accts 400 Operating Revenues agrees with Sched: Water Operating Revenue (Accts 400) (ref pg 27) Line: Total Water Operating Revenues - Col e	5914123.00	5914123.00	OK	
Accts 401 Operating Expenses agrees with Sched: Water Utility Expense Accounts (ref pg 28) Line: Total Accts (601-675) - Col c	3758425.00	3758425.00	OK	
Accts 408.1 Taxes Other than Income agrees with Schedule Taxes Accrued (Acct 236) (ref pg 26) Sum of Accts 408.10 - 408.13	83725.00	83725.00	OK	
Sum of Accts 408.1and 408.2 agrees with Sched: Taxes Accrued (Acct 236) (ref pg 25) Line: Total taxes Accrued	83725.00	83725.00	OK	
Accts 427 Interest Expense agrees with Sched: Accrued Interest (Acct 237) (ref pg 25) Line: Total Acct No 237 Col c - Interest Accrued	281319.00	281319.00	OK	
Net Income agrees with Sched: Retained Earnings (Acct 237) (ref pg 12) Line: Balance Transfered from Income (Acct 435)	308640.00	308640.00	OK	
Miscellaenous				
Schedule Net Utility Plant Accts 101 - 106 (ref pg 13) Utility Plant (101) agrees with Sched: Water Utility Plant Accounts (ref pg 14) Line: Total Water Plant Col f - Current Year	64275767.00	64275767.00	OK	
The analysis of water utility plant accounts Cols c though k has been completed (Ref pg 14)				
The analysis of accumulated depreciation and amortization by primary account has been completed. (Ref pg 14)				
Sched: Misc. Defferred Debits (Acct 186) Deferred Rate Case (Acct 186.1) agrees with Sched: Amort. of Rate Case (Acct 665 and 667) (ref pg 26) Line: Total Col c - Amt Transfered to 186.1	0	0	OK	
Schedule of Long Term Debt has been completed (ref pg 22)				

CheckList

Item	Value 1	Value 2	Agree	Explain
Schedule of Bond Maturities has been completed (ref pg 23)				
Taxes collected (example: school tax, sales tax, franchise tax) have been excluded from Operating Revenue (Ref pg 29)				
The analysis of water opertating revenue Cols c,d and e have been completed. (Ref pg 28)				
The analysis of water utility expense accounts Cols c through k have been completed. (Ref pg 28)				
Schedule of Pumping and Purchased Water Statistics has been completed (Ref pg 29)				
Sched Pumping and Water Statistics - part one (ref pg 29) Line Total for the year - Col Total (d) agrees with Sched Water Statistics (ref pg 30) Line 4. Total Produced and Purchased Col Gallons	0	0	OK	
Sched Pumping and Water Statistics - part one (ref pg 29) Line Total for the year - Col Water Sold(e) agrees with Sched Water Statistics (ref pg 30) Line Total Water Sales Col Gallons	0	0	OK	
Sched Sales for Resale (ref pg 30) 466 Total Gal agrees with Sched Water Statistics (ref pg 30) Total Water Sales	0	0	OK	
Schedule Water Statistics (ref pg 30) Lines 14,22 and 31 must equal Line 4	0	0	OK	
Have visited the Water Commissioner site. (Water Districts ONLY)				
Attest Commissioners listed on the Commissioner Schedule are correct for the report period and current commissioner details are up to date. (Water Districts ONLY)				
Oath Page Has been Completed				

18100 Columbia/Adair Utilities District 01/01/2025 - 12/31/2025

Upload supporting documents

Document	Description	Supports

Utility ID: 18100

OATH

Commonwealth of Kentucky)
) ss:
County of Adair)

Bradley Miller makes oath and says
(Name of Officer)

that he/she is Manager of
(Official title of officer)

Columbia/Adair Utilities District
(Exact legal title or name of respondent)

that it is his/her duty to have supervision over the books of account of the respondent and to control the manner in which such books are kept; that he/she knows that such books have, during the period covered by the foregoing report, been kept in good faith in accordance with the accounting and other orders of the Public Service Commission of Kentucky, effective during the said period; that he/she has carefully examined the said report and to have the best of his/her knowledge and belief the entries contained in the said report have, so far as they relate to matters of account, been accurately taken from the said books of account and are in exact accordance therewith; that he/she believes that all other statements of fact contained in the said report are true; and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including

January 1, 2025 , to and including December 31, 2025

Bradley Miller
(Signature of Officer)

subscribed and sworn to before me, a Notary Public , in and for

the State and County named in the above this 13th Day of July 26

(Apply Seal Here)

My Commission expires March 4, 2028

Ashley Bennett
(Signature of officer authorized to administer oath)

[Persons making willful false statements in this report may be punished by fine or imprisonment under KRS 523.040 and 523.100.]