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

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

Ledbetter Water District

1483 US Hwy 60 W

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

1483 US Hwy 60 W

(Business Mailing Address - City, State, and Zip)

(270) 898-3253

(Telephone Number)

BASIC INFORMATION

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

Alan Fox

(Name)

1483 US Hwy 60 W

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

Ledbetter, KY 42058

(Address - City, State, Zip)

(270) 898-3253

(Telephone Number)

ledbetterwaterdi@bellsouth.net

(Email Address)

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

- | | YES | NO | N/A |
|---|-------------------------------------|-------------------------------------|-----|
| 1. a. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| b. Applicant operates two or more divisions that provide different types of utility service. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue from the division for which a rate adjustment is sought. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 2. a. Applicant has filed an annual report with the Public Service Commission for the past year. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| b. Applicant has filed an annual report with the Public Service Commission for the two previous years. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 3. Applicant's records are kept separate from other commonly-owned enterprises. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

YES NO N/A

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

YES NO N/A

8. Applicant proposes to charge the rates that are set forth in the attachment entitled "Current and Proposed Rates." **(Attach completed "Current and Proposed Rates" Attachment.)** ☒ ☐
9. Applicant proposes to use its annual report for the immediate past year as the test period to determine the reasonableness of its proposed rates. This annual report is for the 12 months ending December 31, 2023. ☒ ☐
10. Applicant has reason to believe that some of the revenue and expense items set forth in its most recent annual report have or will change and proposes to adjust the test period amount of these items to reflect these changes. A statement of the test period amount, expected changes, and reasons for each expected change is set forth in the attachment "Statement of Adjusted Operations." **(Attach a completed copy of appropriate "Statement of Adjusted Operations" Attachment and any invoices, letters, contracts, receipts or other documents that support the expected change in costs.)** ☒ ☐
11. Based upon test period operations, and considering any known and measurable adjustments, Applicant requires additional revenues of \$ \$128,777 and total revenues from service rates of \$ \$647,120. The manner in which these amounts were calculated is set forth in "Revenue Requirement Calculation" Attachment. **(Attach a completed "Revenue Requirement Calculation" Attachment.)** ☒ ☐
12. As of the **date of the filing of this application**, Applicant had 1,234 customers. ☒ ☐
13. A billing analysis of Applicant's current and proposed rates is attached to this application. **(Attach a completed "Billing Analysis" Attachment.)** ☒ ☐
14. Applicant's depreciation schedule of utility plant in service is attached. **(Attach a schedule that shows per account group: the asset's original cost, accumulated depreciation balance as of the end of the test period, the useful lives assigned to each asset and resulting depreciation expense.)** ☒ ☐
15. a. Applicant has outstanding evidences of indebtedness, such as mortgage agreements, promissory notes, or bonds. ☐ ☒
- b. Applicant has attached to this application a copy of each outstanding evidence of indebtedness (e.g., mortgage agreement, promissory note, bond resolution). ☐ ☐ ☒
- c. Applicant has attached an amortization schedule for each outstanding evidence of indebtedness. ☐ ☐ ☒

YES NO N/A

16. a. Applicant is not required to file state and federal tax returns. ☒ ☐ ☐
- b. Applicant is required to file state and federal tax returns. ☐ ☒ ☐
- c. Applicant's most recent state and federal tax returns are attached to this Application. ☐ ☐ ☒
(Attach a copy of returns.)
17. Approximately _____⁰ (Insert dollar amount or percentage of total utility plant) of Applicant's total utility plant was recovered through the sale of real estate lots or other contributions. ☒ ☐
18. Applicant has attached a completed Statement of Disclosure of Related Party Transactions for each person who 807 KAR 5:076, §4(h) requires to complete such form. ☒ ☐

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

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

Signed Alan Fox
Officer of the Company/Authorized Representative

Title Manager

Date 4/2/2025

COMMONWEALTH OF KENTUCKY

COUNTY OF At Large

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

Paula Malone
Notary Public

My commission expires: 12-22-2025

Notary Name (Print) Paula Malone

Notary Id. Number 41795

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

- ☒ Customer Notice of Proposed Rate Adjustment
- ☒ "Reasons for Application" Attachment
- ☒ Current and Proposed Rates" Attachment
- ☒ "Statement of Adjusted Operations" Attachment
- ☒ "Revenue Requirements Calculation" Attachment
- ☒ Attachment Billing Analysis" Attachment
- ☒ Depreciation Schedules
- ☒ Outstanding Debt Instruments (i.e., Bond Resolutions, Mortgages, Promissory Notes, Amortization Schedules.)
- ☐ State Tax Return
- ☐ Federal Tax Return
- ☒ Statement of Disclosure of Related Party Transactions - ARF Form 3

LIST OF ATTACHMENTS
LEDBETTER WATER DISTRICT

1. Customer Notice of Proposed Rates Adjustments.
2. Reasons for Application (Attachment SR – Reasons for Application).
3. Current and Proposed Rates.
4. Statement of Adjusted Operations (Attachment SAO-W – Schedule of Adjusted Operations).
5. Revenue Requirements Calculation (Attachment RR-OR - Revenue Requirement Calculation - Operating Ratio).
6. Billing Analysis (Attachment BA_DB – Billing Analysis Form – Declining Block Rates).
7. Depreciation Schedule.
8. Outstanding Debt Instruments
9. Statement of Disclosure of Related Party Transactions (ARF FORM-3).

Attachment #1

NOTICE

On or about March 28, 2025, Ledbetter Water District will file an application with the Kentucky Public Service Commission to adjust its monthly rates for water service. Ledbetter Water District's application will be filed pursuant to the procedures set forth in 807 KAR 5:076. Under those procedures, the proposed rates may not be placed into effect until the Kentucky Public Service Commission has issued an order approving the proposed rates or six (6) months from the date of the filing of the application, whichever occurs first.

Ledbetter Water District proposes the following rates for water service:

CURRENT AND PROPOSED RATES										
<u>Current Rates</u>				<u>Proposed Rates</u>				<u>Change (\$)</u>	<u>Change (%)</u>	
<u>All Meters Sizes</u>				<u>All Meter Sizes</u>						
Customer Charge	\$	7.74	Minimum Bill	First	2,000	\$	9.66	Minimum Bill	\$ 1.92	24.81%
First	25,000	0.00714	per gallon	Next	8,000	0.00891	per gallon	\$ 0.00177	24.79%	
Over	25,000	0.00498	per gallon	Next	40,000	0.00622	per gallon	\$ 0.00124	24.90%	

If the Public Service Commission approves the proposed water rate, the increase in a customer's monthly bill will be:

Customer	Average Usage (gals)	Monthly Bill at Current Rates	Monthly Bill at Proposed Rates	Monthly Bill Increase (%)
All Meter Sizes	3,000	\$ 29.16	\$ 36.39	24.79%

The Kentucky Public Service Commission has established Case No. 2025-00081 to review Ledbetter Water District's application. Any person may examine this application at Ledbetter Water District's office, 1483 US Hwy 60 W, Ledbetter, Kentucky, Monday through Friday, 8:00 a.m. to 4:00 p.m., or at the Kentucky Public Service Commission's offices at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the Public Service Commission's Web site at <https://psc.ky.gov/Case/ViewCaseFilings/2025-00081>.

Comments regarding the application may be submitted to the Kentucky Public Service Commission through the Commission's Web Site at <https://psc.ky.gov/Case/SearchCasesPublicComments> or by e-mail to psced@ky.gov or by mail to the Public Service Commission, P.O. Box 615, Frankfort, Kentucky 40602.

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

A person may submit a timely written request for intervention to the Kentucky Public Service Commission, P.O. Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the person's status and interest. If the Kentucky Public Service Commission does not receive a written

request for intervention within thirty (30) days of the initial publication of notice, it may take final action on the proposed rates.

Ledbetter Water District

Attachment #2

REASONS FOR APPLICATION

(In the space below list all reasons why the Applicant requires a rate adjustment. Describe any event or occurrence of significance that may affect the Applicant's present or future financial condition, including but not limited to excessive water line losses, regulatory changes, major repairs, planned construction, and increases in wholesale water costs.)

Ledbetter Water District files this application to enable the District to enhance its financial capacity and to restore the District to a sound financial condition.

Attachment #3

CURRENT AND PROPOSED RATES									
<u>Current Rates</u>				<u>Proposed Rates</u>				<u>Change (\$)</u>	<u>Change (%)</u>
<u>All Meters Sizes</u>				<u>All Meter Sizes</u>					
Customer Charge		\$	7.74 Minimum Bill	First		2,000	\$ 9.66 Minimum Bill	\$ 1.92	24.81%
First	25,000	0.00714	per gallon	Next	8,000	0.00891	per gallon	\$ 0.00177	24.79%
Over	25,000	0.00498	per gallon	Next	40,000	0.00622	per gallon	\$ 0.00124	24.90%

Attachment #4

SCHEDULE OF ADJUSTED OPERATIONS - WATER UTILITY

TYE 12/31/20 23

	Test Year	Adjustment	Ref.	Pro Forma
<u>Operating Revenues</u>				
Sales of Water				
Unmetered Water Sales				0.00
Metered Water Sales	518,343.00			518,343.00
Bulk Loading Stations				0.00
Fire Protection Revenue				0.00
Sales for Resale				0.00
Total Sales of Water	518,343.00	0.00		518,343.00
Other Water Revenues				
Forfeited Discounts				0.00
Miscellaneous Service Revenues	13,539.00			13,539.00
Rents from Water Property				0.00
Other Water Revenues				0.00
Total Other Water Revenues	13,539.00	0.00		13,539.00
Total Operating Revenues	531,882.00	0.00		531,882.00
<u>Operating Expenses</u>				
Operation and Maintenance Expenses				
Salaries and Wages - Employees	137,767.00			137,767.00
Salaries and Wages - Officers				0.00
Employee Pensions and Benefits	44,884.00			44,884.00
Purchased Water	118,444.00			118,444.00
Purchased Power	27,155.00			27,155.00
Fuel for Power Production				0.00
Chemicals	64,867.00			64,867.00
Materials and Supplies	65,738.00			65,738.00
Contractual Services	30,913.00			30,913.00
Water Testing				0.00
Rents				0.00
Transportation Expenses	5,120.00			5,120.00
Insurance	9,801.00			9,801.00
Regulatory Commission Expenses				0.00
Bad Debt Expense	1,247.00			1,247.00

Miscellaneous Expenses	24,197.00			24,197.00
Total Operation and Maintenance Expenses	530,133.00	0.00		530,133.00
Depreciation Expense	47,276.00			47,276.00
Amortization Expense				0.00
Taxes Other Than Income	16,790.00			16,790.00
Income Tax Expense				0.00
Total Operating Expenses	594,199.00	0.00		594,199.00
Utility Operating Income	-62,317.00	0.00		-62,317.00

References

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Attachment #5

REVENUE REQUIREMENT CALCULATION - OPERATING RATIO METHOD

(Method commonly used by investor owned utilities and/or non-profit entities that do not have long-term debt outstanding.)

Pro forma Operating Expenses Before Income Taxes	\$594,199.00
Operating Ratio	0.88
Sub-Total	675,226.14
Less: Pro forma Operating Expenses Before Income Taxes	-594,199.00
Net Income Allowable	81,027.14
Add: Provision for State and Federal Income Taxes, if Applicable (see footnote)	
Interest Expense	
Pro forma Operating Expenses Before Taxes	594,199.00
Cost of Natural Gas (water utilities should leave this blank)	
Total Revenue Requirement	675,226.14
Less: Other Operating Revenue	13,539.00
Non-operating Revenue	14,387.00
Interest Income	180.00
Total Revenue Required from Rates for Service	647,120.14
Less: Revenue from Sales at Present Rates	518,343.00
Required Revenue Increase	128,777.14

Required Revenue Increase stated as a Percentage of Revenue at Present Rates	24.84%
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Provision for Income Taxes - Calculation of Tax Gross-Up Factor

Revenue	1
Less: 5% State Tax	-0.05
Sub-Total	0.95
Less: Federal Tax, 15% of Sub-Total	-0.1425
Percent Change in NOI	0.8075
Factor (Revenue of 1 divided by change in NOI)	1.23839
Times: Allowable Net Income	81,027.14
Net Income Before Taxes	100,343.21
Difference Equals Provision for State and Federal Income Taxes	19,316.07

Notes: (1) Natural gas utilities should deduct their cost of natural gas from pro forma operating expenses before performing the operating ratio calculation. The cost of natural gas should be added back and included in pro forma operating expenses when determining the total revenue requirement. (2) A provision for state and federal income taxes should only be included in the calculation of revenue requirements for utilities that file income tax returns and are liable for the payment of state and federal income taxes. Utilities whose income flows through to its owner's income tax returns for tax purposes should not include a provision for income taxes. (3) The conversion factor above is calculated using the minimum federal tax rate. Adjustment may be warranted where the actual federal tax rate exceeds the minimum federal tax rate.

Attachment #6

Attachment #7

Ledbetter Water District
Lead Schedule by Category
For the 12 Months Ended 12/31/2403/24/25
06:04PM

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con- vention	Bus %	Sec. 179 Deduction	Spec Depr. Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
169-000 LAND														
1-Land	07/01/71	2,700.00	N	Other	LAND	00/00	None	100.00	0.00	0.00	2,700.00	0.00	0.00	0.00
2-Land Improvement	11/13/92	780.00	N	MACRS	LAND	00/00	None	100.00	0.00	0.00	780.00	0.00	0.00	0.00
Subtotal for 169-000 LAND		3,480.00							0.00	0.00	3,480.00	0.00	0.00	0.00
171-000 WATER TREATMENT STRUCTURE														
240-Water Treatment Plant	07/01/97	664,672.20	N	MACRS	ST LINE	50/00	H/Y	100.00	0.00	0.00	664,672.20	562,484.67	4,348.41	566,833.08
242-Septic System	02/01/89	1,670.79	Y	MACRS	ST LINE	50/00	H/Y	100.00	0.00	0.00	1,670.79	1,152.95	517.84	1,670.79
246-Ladder guard	01/01/92	275.00	N	MACRS	ST LINE	10/00	H/Y	100.00	0.00	0.00	275.00	275.00	0.00	275.00
250-Water Treatment Structure	01/01/95	9,123.61	N	MACRS	ST LINE	50/00	H/Y	100.00	0.00	0.00	9,123.61	5,026.22	190.58	5,216.80
355-Chemical Pump Water Plant	10/23/20	824.95	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	824.95	261.25	82.50	343.75
356-Flouride Pump Water Plant	10/27/20	551.95	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	551.95	349.57	110.39	459.96
374-Clarifier Repair	05/24/22	26,493.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	26,493.00	838.95	529.86	1,368.81
382-Chlorine Analyzer	11/18/22	4,444.62	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	4,444.62	481.50	444.46	925.96
Subtotal for 171-000 WATER TREATMENT		708,056.12							0.00	0.00	708,056.12	570,870.11	5,722.90	576,593.01
171-100 TANKS														
40-Standpipes	07/01/79	58,687.12	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	58,687.12	51,061.95	1,173.74	52,235.69
41-Standpipes	07/01/86	2,991.57	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	2,991.57	2,243.64	59.83	2,303.47
42-Safety Climb	01/01/91	1,150.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,150.00	1,150.00	0.00	1,150.00
44-Paint Tanks	01/01/93	36,150.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	36,150.00	22,051.50	723.00	22,774.50
45-Gate on Tanks	01/01/93	1,700.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,700.00	1,003.00	34.00	1,037.00
46-Tanks	06/01/04	5,721.70	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	5,721.70	3,261.24	114.43	3,375.67
48-Painting Tanks	07/01/95	51,190.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	51,190.00	28,154.50	1,023.80	29,178.30
265-Tank Telemetry Equip	02/07/07	63,800.21	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	63,800.21	63,800.21	0.00	63,800.21
266-Tank Safety Handrail	02/02/07	2,300.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	2,300.00	778.17	46.00	824.17
300-Tank Lid	08/22/16	750.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	750.00	110.00	15.00	125.00
362-Main Well Pump	05/03/21	9,710.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	9,710.00	2,589.33	971.00	3,560.33
385-STANDPIPE	09/29/23	689.93	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	689.93	3.45	13.80	17.25
Subtotal for 171-100 TANKS		234,840.53							0.00	0.00	234,840.53	176,206.99	4,174.60	180,381.59
171-200 MAINS														
49-Mains	07/01/73	2,187.46	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	2,187.46	2,180.14	0.00	2,180.14
50-Mains	07/01/74	1,928.18	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,928.18	1,928.02	0.16	1,928.18
51-Mains	07/01/75	6,020.11	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	6,020.11	5,899.61	120.40	6,020.01

Ledbetter Water District
Lead Schedule by Category
For the 12 Months Ended 12/31/24

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con- vention	Bus %	Sec. 179 Deduction	Spec Depr. Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
171-200 MAINS														
52-Mains	07/01/76	5,131.96	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	5,131.96	4,926.72	102.64	5,029.36
53-Mains	07/01/77	8,301.91	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	8,301.91	7,637.83	166.04	7,803.87
54-Mains	07/01/78	3,254.71	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	3,254.71	2,994.19	65.09	3,059.28
55-Mains	07/01/79	11,902.94	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	11,902.94	10,593.66	238.06	10,831.72
56-Mains	07/01/80	167,902.75	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	167,902.75	146,331.09	3,358.06	149,689.15
57-Mains	07/01/81	19,880.43	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	19,880.43	16,898.40	397.61	17,296.01
58-Mains	07/01/82	11,380.65	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	11,380.65	9,445.84	227.61	9,673.45
59-Mains	07/01/83	10,680.73	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	10,680.73	8,758.03	213.61	8,971.64
60-Mains	07/01/84	909.30	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	909.30	718.49	18.19	736.68
61-Mains	07/01/85	352.36	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	352.36	271.41	7.05	278.46
62-Mains	07/01/86	3,361.86	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	3,361.86	2,521.49	67.24	2,588.73
63-Mains	11/15/87	20,200.63	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	20,200.63	14,611.71	404.01	15,015.72
64-Barrell	04/11/90	585.86	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	585.86	585.86	0.00	585.86
65-PVC Lines	11/01/90	2,244.95	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	2,244.95	1,504.15	44.90	1,549.05
66-Mains	07/01/89	34,123.42	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	34,123.42	23,545.20	682.47	24,227.67
67-Hydrants	05/01/89	156.61	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	156.61	108.00	3.13	111.13
68-Mains	07/01/89	544.20	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	544.20	375.38	10.88	386.26
69-Mains	06/01/90	1,004.32	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,004.32	672.99	20.09	693.08
70-PVC Lines	09/26/90	2,029.48	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	2,029.48	1,359.76	40.59	1,400.35
71-Mains	01/01/91	19,097.86	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	19,097.86	17,733.65	545.65	18,279.30
73-PVC Lines	01/01/92	3,682.18	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	3,682.18	3,314.09	105.21	3,419.30
74-Mains	01/01/93	7,981.96	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	7,981.96	4,869.02	159.64	5,028.66
75-Mains	01/01/94	17,669.69	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	17,669.69	10,425.03	353.39	10,778.42
76-Mains	01/01/94	10,062.04	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	10,062.04	5,735.34	201.24	5,936.58
77-Mains	01/01/96	9,931.92	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	9,931.92	5,462.59	198.64	5,661.23
78-Pipe	01/01/97	4,458.27	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	4,458.27	2,362.98	89.17	2,452.15
79-Mains	01/01/98	1,358.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,358.00	692.58	27.16	719.74
80-Mains	01/01/99	1,015.06	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,015.06	497.36	20.30	517.66
81-Mains	01/01/00	1,791.60	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,791.60	842.02	35.83	877.85
82-Distribution Equipment	05/30/02	2,244.14	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	2,244.14	964.93	44.88	1,009.81
83-Distribution Equipment	07/08/02	904.76	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	904.76	389.14	18.10	407.24

Ledbetter Water District
Lead Schedule by Category
For the 12 Months Ended 12/31/24

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con- vention	Bus %	Sec. 179 Deduction	Spec Depr. Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
171-200 MAINS														
84-Main ext-Terrie Smith	01/14/03	2,786.48	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	2,786.48	1,170.33	55.73	1,226.06
85-Valves	11/11/03	2,207.03	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	2,207.03	926.94	44.14	971.08
262-Waterline Extension	12/31/05	108,033.70	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	108,033.70	38,892.06	2,160.67	41,052.73
263-Contra Rd Extension	12/29/06	18,000.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	18,000.00	6,120.00	360.00	6,480.00
379-Rebuilt Turbine	10/06/22	10,275.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	10,275.00	256.88	205.50	462.38
Leak Detectors	03/20/24	6,147.79	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	6,147.79	0.00	461.08	461.08
Ball valve, copper setter	06/17/24	1,262.34	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,262.34	0.00	12.62	12.62
Subtotal for 171-200 MAINS		542,994.64							0.00	0.00	542,994.64	364,522.91	11,286.78	375,809.69
171-300 SERVICES														
86-Services	07/01/84	3,727.78	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	3,727.78	2,961.20	74.56	3,035.76
87-Services	07/01/85	649.03	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	649.03	499.73	12.98	512.71
88-Services	07/01/86	4,995.29	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	4,995.29	4,281.73	99.91	4,381.64
89-Services	07/01/87	6,465.59	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	6,465.59	5,357.16	129.31	5,486.47
90-Services	07/01/88	3,113.57	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	3,113.57	2,490.84	62.27	2,553.11
91-Tap-ons	10/02/90	662.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	662.00	443.54	13.24	456.78
92-Services Main	07/01/89	20,483.00	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	20,483.00	20,190.42	292.58	20,483.00
93-Services Main	07/01/89	1,070.00	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	1,070.00	1,054.68	15.32	1,070.00
94-Tap-ons	06/01/90	2,840.50	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	2,840.50	1,903.14	56.81	1,959.95
95-Tap-Ons	01/01/91	2,910.60	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	2,910.60	2,702.70	83.16	2,785.86
96-Services	01/01/91	4,598.25	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	4,598.25	4,269.84	131.38	4,401.22
97-Tap-ons	01/01/92	5,338.93	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	5,338.93	3,363.56	106.78	3,470.34
98-Services	07/01/92	9,310.74	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	9,310.74	5,679.43	186.21	5,865.64
99-Tap-Ons	07/01/93	1,577.50	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,577.50	930.73	31.55	962.28
100-Install Sewer Line	07/01/95	1,650.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,650.00	907.50	33.00	940.50
311-Tap-ons	08/30/17	3,400.00	N	Other	ST LINE	40/00	H/M	100.00	0.00	0.00	3,400.00	538.33	85.00	623.33
340-Tap-ons	07/01/18	5,350.00	N	Other	ST LINE	40/00	H/M	100.00	0.00	0.00	5,350.00	735.63	133.75	869.38
359-Tap-ons	07/01/20	3,400.00	N	Other	ST LINE	40/00	H/M	100.00	0.00	0.00	3,400.00	297.50	85.00	382.50
366-Tap-ons	07/01/21	8,500.00	N	Other	ST LINE	40/00	H/M	100.00	0.00	0.00	8,500.00	531.25	212.50	743.75
381-Backwash counter	10/17/22	638.95	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	638.95	21.30	18.26	39.56
384-Tap-ons	07/01/22	5,600.00	N	Other	ST LINE	40/00	H/M	100.00	0.00	0.00	5,600.00	210.00	140.00	350.00
386-SERVICES	04/24/23	424.44	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	424.44	8.08	12.13	20.21

Ledbetter Water District
Lead Schedule by Category
For the 12 Months Ended 12/31/24

03/24/25
06:04PM

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con- vention	Bus %	Sec. 179 Deduction	Spec Depr. Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
171-300 SERVICES														
400-Tap-ons	07/01/23	13,100.00	N	Other	ST LINE	40/00	H/Y	100.00	0.00	0.00	13,100.00	163.75	327.50	491.25
641-Tap-ons	08/01/18	6,800.00	N	Other	ST LINE	40/00	H/M	100.00	0.00	0.00	6,800.00	750.83	170.00	920.83
Tap-ons	06/30/24	8,641.24	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	8,641.24	0.00	432.06	432.06
Subtotal for 171-300 SERVICES		125,247.41							0.00	0.00	125,247.41	60,292.87	2,945.26	63,238.13
171-400 METERS														
131-Meters	01/01/91	12,776.94	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	12,776.94	11,864.46	365.06	12,229.52
132-Meters	01/01/92	7,708.90	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	7,708.90	6,937.90	220.25	7,158.15
133-Meters	10/21/92	335.00	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	335.00	301.47	9.57	311.04
134-Meter Pit Door	11/13/92	865.00	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	865.00	778.40	24.71	803.11
135-Meters	07/01/92	1,459.50	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,459.50	890.30	29.19	919.49
136-Meters	07/01/93	6,813.78	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	6,813.78	4,020.23	136.28	4,156.51
137-Meters	07/01/94	5,103.46	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	5,103.46	2,908.99	102.07	3,011.06
138-Meters	07/01/96	3,192.87	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	3,192.87	1,692.28	63.86	1,756.14
139-METERS	07/01/97	1,983.66	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,983.66	1,011.60	39.67	1,051.27
140-METERS	01/01/99	2,159.50	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	2,159.50	1,091.29	43.19	1,134.48
141-METERS	01/01/00	5,473.21	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	5,473.21	2,539.20	109.46	2,648.66
142-METERS	01/01/01	2,713.20	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	2,713.20	1,220.87	54.26	1,275.13
143-METERS	10/09/02	2,322.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	2,322.00	998.46	46.44	1,044.90
144-METERS	07/14/03	1,289.85	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	1,289.85	773.86	36.85	810.71
257-(12) METERS	03/15/05	954.10	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	954.10	513.40	27.26	540.66
259-METERS	04/15/05	1,049.74	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	1,049.74	562.31	29.99	592.30
260-METERS	05/12/05	890.08	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	890.08	474.69	25.43	500.12
268-(6) RADIO WATER METERS	07/07/08	1,050.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,050.00	367.50	21.00	388.50
269-(6) RADIO WATER METERS	09/11/08	1,146.60	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,146.60	382.17	22.93	405.10
270-(7) RADIO WATER METERS	10/03/08	1,300.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,300.00	411.67	26.00	437.67
272-RADIO WATER METERS	01/23/09	525.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	525.00	156.63	10.50	167.13
273-METERS	06/19/09	956.40	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	956.40	277.38	19.13	296.51
274-RADIO WATER METERS	11/30/09	1,330.93	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,330.93	374.90	26.62	401.52
276-RADIO READ METERS	03/19/10	3,922.75	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	3,922.75	1,078.82	78.46	1,157.28
288-12 RADIO METERS	03/23/11	2,100.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	2,100.00	535.50	42.00	577.50
289-2" WATER METER	09/12/01	1,492.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,492.00	368.03	29.84	397.87

Ledbetter Water District
Lead Schedule by Category
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Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con- vention	Bus %	Sec. 179 Deduction	Spec Depr. Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
171-400 METERS														
306-6" METER HENRY RD	09/01/17	1,170.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,170.00	741.00	117.00	858.00
307-METER DIALOG	03/31/17	1,970.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,970.00	1,329.75	197.00	1,526.75
308-FLANGED ELEC FLOW MET05/04/17		2,561.25	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	2,561.25	1,707.53	256.13	1,963.66
309-4" METER STRAINER	03/30/17	4,346.50	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	4,346.50	2,933.89	434.65	3,368.54
315-12 METERS	02/02/18	1,824.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,824.00	1,079.20	182.40	1,261.60
342-(396) METERS	01/05/19	73,260.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	73,260.00	7,326.00	1,465.20	8,791.20
343-(104) METERS	01/05/19	19,240.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	19,240.00	1,924.00	384.80	2,308.80
344-(49) METERS	08/30/19	7,448.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	7,448.00	645.49	148.96	794.45
349-METERS	09/30/19	2,552.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	2,552.00	216.92	51.04	267.96
354-METERS	10/12/20	1,242.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,242.00	80.73	24.84	105.57
367-METER	01/12/22	2,100.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	2,100.00	84.00	42.00	126.00
368-MAG METER	01/24/22	3,756.94	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	3,756.94	144.02	75.14	219.16
370-12-3G METERS	03/01/22	2,100.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	2,100.00	77.00	42.00	119.00
372-12 3G METERS	04/29/22	2,100.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	2,100.00	70.00	42.00	112.00
373-REGISTERS FOR METERS	04/29/22	1,410.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,410.00	235.00	141.00	376.00
376-1" METER	08/04/22	315.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	315.00	8.92	6.30	15.22
377-1" DR METER	08/05/22	144.19	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	144.19	4.08	2.88	6.96
378-METER	08/26/22	1,693.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,693.00	45.15	33.86	79.01
380-METER	10/07/22	2,406.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	2,406.00	60.15	48.12	108.27
383-METER BOX COVER	11/18/22	707.68	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	707.68	21.90	20.22	42.12
387-METERS	06/30/23	13,314.30	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	13,314.30	133.14	266.29	399.43
399-Meters	10/06/23	1,512.00	N	Other	ST LINE	50/00	H/Y	100.00	0.00	0.00	1,512.00	15.12	30.24	45.36
12 Meters radio read	03/20/24	3,024.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	3,024.00	0.00	45.36	45.36
12 meters-5/8X3/4 Mtr Plas Bot 3	08/13/24	3,072.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	3,072.00	0.00	25.60	25.60
Subtotal for 171-400 METERS		224,183.33							0.00	0.00	224,183.33	61,415.30	5,723.05	67,138.35
171-500 METER INSTALLATIONS														
124-METER INSTALLATIONS	03/07/90	90.00	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	90.00	86.11	2.57	88.68
278-HATCH, METER VAULT, AL07/08/10		875.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	875.00	236.25	17.50	253.75
Subtotal for 171-500 METER INSTALLATIC		965.00							0.00	0.00	965.00	322.36	20.07	342.43
171-600 HYDRANTS														
145-HYDRANTS	07/01/80	4,176.30	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	4,176.30	3,640.22	83.53	3,723.75

Ledbetter Water District
Lead Schedule by Category
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Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con- vention	Bus %	Sec. 179 Deduction	Spec Depr. Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
171-600 HYDRANTS														
146-HYDRANTS	07/01/84	303.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	303.00	239.37	6.06	245.43
147-HYDRANTS	07/01/85	1,166.57	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,166.57	874.89	23.33	898.22
148-HYDRANTS	09/30/87	1,442.26	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,442.26	1,045.79	28.85	1,074.64
149-HYDRANTS	07/01/88	309.75	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	309.75	220.08	6.20	226.28
150-HYDRANTS	12/07/90	925.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	925.00	619.75	18.50	638.25
151-HYDRANTS	10/15/90	450.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	450.00	301.50	9.00	310.50
152-HYDRANTS	09/08/89	200.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	200.00	138.00	4.00	142.00
153-HYDRANTS	06/13/89	341.19	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	341.19	235.31	6.82	242.13
154-HYDRANTS	06/13/89	330.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	330.00	227.70	6.60	234.30
155-HYDRANTS	07/01/89	1,948.66	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,948.66	1,344.49	38.97	1,383.46
156-HYDRANTS	01/01/91	2,580.00	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	2,580.00	2,395.62	73.71	2,469.33
157-HYDRANTS	01/01/92	2,135.00	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	2,135.00	1,921.50	61.00	1,982.50
158-HYDRANTS	07/01/92	2,552.61	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	2,552.61	1,557.04	51.05	1,608.09
159-HYDRANTS	07/01/93	1,629.95	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,629.95	961.70	32.60	994.30
160-HYDRANTS	07/01/96	363.50	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	363.50	192.66	7.27	199.93
161-HYDRANTS	07/01/97	1,919.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,919.00	978.69	38.38	1,017.07
162-HYDRANTS	01/01/99	2,741.24	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	2,741.24	1,343.12	54.82	1,397.94
163-HYDRANTS	01/01/00	1,110.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,110.00	521.70	22.20	543.90
164-HYDRANTS	01/01/01	1,315.73	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,315.73	591.99	26.31	618.30
301-1978 MUELLER 5 1/4" UPGR09/07/17		373.04	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	373.04	236.23	37.30	273.53
302-20012 M&h 5 1/4" UPGRADE03/31/17		1,020.96	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,020.96	689.17	102.10	791.27
303-1982 M&H 4 1/2" UPGRADE 07/06/17		454.25	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	454.25	295.29	45.43	340.72
304-1970 AMERICAN FOUNDRY 07/06/17		396.63	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	396.63	257.79	39.66	297.45
305-1970 AM FOUNDRY 4 1/4" U07/06/17		396.63	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	396.63	257.79	39.66	297.45
318-1978 M&H 5 1/4" OVERHAU 01/16/18		648.34	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	648.34	383.58	64.83	448.41
319-2005 M&H 4 1/2: OVERHAUL01/16/18		340.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	340.00	133.17	34.00	167.17
320-1978 MUELLER 5 1/4" OVER01/16/18		300.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	300.00	177.50	30.00	207.50
321-1978 MUELLER 5 1/4 " OVE 01/16/18		350.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	350.00	207.08	35.00	242.08
322-1973 M&H 4 1/4" OVERHAU 01/16/18		1,553.90	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,553.90	919.39	155.39	1,074.78
323-AM FOUNDRY 4 1/4" 01/16/18		426.70	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	426.70	252.46	42.67	295.13
324-1971 WATEROUS 5 1/4" OV 01/16/18		258.50	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	258.50	146.48	25.85	172.33

Ledbetter Water District
Lead Schedule by Category
For the 12 Months Ended 12/31/24

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con- vention	Bus %	Sec. 179 Deduction	Spec Depr. Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
171-600 HYDRANTS														
325-1982 M&H 4 1/2" OVERHAU	01/16/18	753.99	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	753.99	446.12	75.40	521.52
326-2001 M&H 5 1/4" OVERHAU	01/16/18	919.33	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	919.33	543.92	91.93	635.85
327-1971 MUELLER 4 1/4" OVER01/16/18		832.60	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	832.60	492.62	83.26	575.88
328-2004 KENNEDY 5 1/4" 01/16/18		264.50	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	264.50	156.50	26.45	182.95
329-1999 M&H 5 1/4" OVERHAU	04/16/18	585.34	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	585.34	331.67	58.53	390.20
330-1976 AM DARLING 4 1/2" O	01/16/18	1,100.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,100.00	650.83	110.00	760.83
331-1978 MUELLER 5 1/4" OVER04/16/18		733.24	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	733.24	415.48	73.32	488.80
332-2005 M&H 5 1/4" OVERHAU	04/16/18	350.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	350.00	198.33	35.00	233.33
333-2006 AM DARLING 5 1/4" O	04/16/18	396.56	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	396.56	224.74	39.66	264.40
334-1988 M&H 5 1/4" OVERHAU	04/16/18	816.27	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	816.27	462.57	81.63	544.20
335-1999 M&H 5 1/4" OVERHAU	04/16/18	356.94	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	356.94	202.25	35.69	237.94
352-HYRANTS-REPAIR/REPLAC05/26/20		6,062.55	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	6,062.55	434.48	121.25	555.73
389-REFURBISHED HYDRANT	11/30/23	1,375.63	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,375.63	2.29	27.51	29.80
Hydrant 4005956	02/28/24	1,179.78	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	1,179.78	0.00	19.66	19.66
Subtotal for 171-600 HYDRANTS		50,185.44							0.00	0.00	50,185.44	27,868.85	2,130.38	29,999.23
172-000 GENERAL PLANT														
4-ASPHALT	01/01/93	4,000.00	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	4,000.00	2,440.00	80.00	2,520.00
239-MISCELLANEOUS	01/01/93	1,356.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,356.00	1,356.00	0.00	1,356.00
241-OFFICE BUILDING	01/01/74	7,131.87	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	7,131.87	7,131.87	0.00	7,131.87
243-FENCE	02/07/90	1,978.10	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	1,978.10	1,893.41	56.52	1,949.93
244-12 VALVES	04/12/91	1,116.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,116.00	1,116.00	0.00	1,116.00
247-FLAG POLE	07/27/92	150.03	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	150.03	150.03	0.00	150.03
249-GUTTERS	01/01/95	253.75	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	253.75	253.75	0.00	253.75
251-NEW ROOF	07/01/22	2,619.43	N	Other	ST LINE	01/00	H/M	100.00	0.00	0.00	2,619.43	2,619.43	0.00	2,619.43
252-DOOR	01/07/95	484.94	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	484.94	266.74	9.70	276.44
253-OFFICE REMODELING	01/01/99	13,086.17	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	13,086.17	6,412.16	261.72	6,673.88
254-FENCE	07/24/02	4,086.00	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	4,086.00	2,509.92	116.74	2,626.66
255-MIDDLE BLDG REMODEL	04/15/03	1,903.29	N	Other	ST LINE	15/00	H/M	100.00	0.00	0.00	1,903.29	1,903.29	0.00	1,903.29
256-MIDDLE BLDG REMODEL	08/15/04	9,258.24	N	Other	ST LINE	15/00	H/M	100.00	0.00	0.00	9,258.24	9,258.24	0.00	9,258.24
261-BUILDING ADDITION	05/18/05	1,580.00	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	1,580.00	838.85	45.14	883.99
271-FENCE	10/09/08	730.79	N	Other	ST LINE	15/00	H/M	100.00	0.00	0.00	730.79	730.79	0.00	730.79

Ledbetter Water District
Lead Schedule by Category
For the 12 Months Ended 12/31/24

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con- vention	Bus %	Sec. 179 Deduction	Spec Depr. Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
172-000 GENERAL PLANT														
296-AC WATER PLANT	07/30/13	559.00	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	559.00	559.00	0.00	559.00
297-AIR COMPRESSOR	06/24/14	1,567.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,567.00	1,488.65	78.35	1,567.00
347-WATER PLANT AC UNIT	05/21/19	469.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	469.00	214.96	46.90	261.86
350-AIR COMPRESSOR	01/08/20	593.85	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	593.85	237.56	59.39	296.95
390-SANDBLASTIN CLARIFIER	06/23/23	18,500.00	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	18,500.00	264.29	528.57	792.86
391-PAINTING CLARIFIER	06/23/23	3,717.54	N	Other	ST LINE	35/00	H/M	100.00	0.00	0.00	3,717.54	53.11	106.22	159.33
395-AIR COMPRESSOR	06/21/23	844.98	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	844.98	42.25	84.50	126.75
396-AIR CONDITIONER	07/06/23	599.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	599.00	29.95	59.90	89.85
397-ROOF	07/17/23	8,060.00	N	Other	ST LINE	20/00	H/M	100.00	0.00	0.00	8,060.00	167.92	403.00	570.92
Subtotal for 172-000 GENERAL PLANT		84,644.98							0.00	0.00	84,644.98	41,938.17	1,936.65	43,874.82
173-000 ELECTRIC PUMP STRUCTURE														
6-PUMP	07/16/90	1,759.49	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,759.49	1,759.49	0.00	1,759.49
13-15HP MOTOR	03/01/91	810.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	810.00	810.00	0.00	810.00
20-BOOSTER	01/01/03	1,930.50	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,930.50	1,930.50	0.00	1,930.50
21-PUMPS	01/01/94	7,628.26	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	7,628.26	7,628.26	0.00	7,628.26
22-PUMPS	01/01/97	2,317.25	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	2,317.25	2,317.25	0.00	2,317.25
23-PUMPS	01/01/97	3,757.03	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	3,757.03	3,757.03	0.00	3,757.03
24-PUMPS W/SAFETY SWITCH	01/01/99	2,806.63	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	2,806.63	2,806.63	0.00	2,806.63
25-PUMP	01/01/00	13,686.09	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	13,686.09	13,686.09	0.00	13,686.09
26-PUMP	01/01/01	1,689.80	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,689.80	1,689.80	0.00	1,689.80
27-PUMP & TANK	01/01/01	1,047.09	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,047.09	1,047.09	0.00	1,047.09
28-SAFETY EQUIPMENT	04/25/02	2,960.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	2,960.00	2,960.00	0.00	2,960.00
290-GENERATOR INSTALLATION	09/20/12	13,103.38	N	Other	ST LINE	20/00	H/M	100.00	0.00	0.00	13,103.38	7,698.25	655.17	8,353.42
298-WELL PUMP	06/19/14	4,912.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	4,912.00	4,666.40	245.60	4,912.00
310-STENNER ELECTRIC PUMP	06/08/17	747.08	N	Other	ST LINE	03/00	H/M	100.00	0.00	0.00	747.08	747.08	0.00	747.08
317-45 HP 10 PUMP	03/03/18	579.45	N	Other	ST LINE	03/00	H/M	100.00	0.00	0.00	579.45	579.45	0.00	579.45
336-FRANKLIN JACUZZI WATER	09/24/18	801.40	N	Other	ST LINE	03/00	H/M	100.00	0.00	0.00	801.40	801.40	0.00	801.40
338-GRUNDFOS DOSING PUMP	11/30/18	724.86	N	Other	ST LINE	03/00	H/M	100.00	0.00	0.00	724.86	724.86	0.00	724.86
351-CHRISTENSON PUMP W/RE	02/11/20	6,600.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	6,600.00	2,585.00	660.00	3,245.00
357-FRANKLIN JACUZZE WATER	04/30/20	909.40	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	909.40	333.45	90.94	424.39
358-FRANKLIN JACUZZI DR WA	11/16/20	1,153.70	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,153.70	355.72	115.37	471.09

Ledbetter Water District Lead Schedule by Category For the 12 Months Ended 12/31/24

03/24/25
06:04PM

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con- vention	Bus %	Sec. 179 Deduction	Spec Depr. Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
173-000 ELECTRIC PUMP STRUCTURE														
361-LIME PUMP	12/31/21	1,390.01	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,390.01	278.00	139.00	417.00
371-PORTABLE PUMP FOR LEA04/26/22		525.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	525.00	87.50	52.50	140.00
375-WATER PLANT BACKWASH06/16/22		8,677.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	8,677.00	1,301.55	867.70	2,169.25
388-FRANKLIN JACUZZI WATER12/27/23		1,012.80	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,012.80	0.00	101.28	101.28
392-PEERLESS REPAIR	09/13/23	1,800.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,800.00	60.00	180.00	240.00
393-EBARA MODEL 3U PUMP	09/15/23	3,460.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	3,460.00	115.33	346.00	461.33
Subtotal for 173-000 ELECTRIC PUMP STI		86,788.22							0.00	0.00	86,788.22	60,726.13	3,453.56	64,179.69
174-000 WATER TREATMENT EQUIP														
29-WATER TREATMENT EQUIP07/01/86		2,386.27	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	2,386.27	1,789.85	47.73	1,837.58
31-VALVES	07/19/90	464.35	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	464.35	464.35	0.00	464.35
35-EQUIPMENT	01/01/93	21,377.63	N	Other	ST LINE	50/00	H/M	100.00	0.00	0.00	21,377.63	14,219.33	427.55	14,646.88
37-TREATMENT EQUIPMENT	01/01/94	4,790.03	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	4,790.03	4,790.03	0.00	4,790.03
38-WATER TREATMENT EQUIP 01/01/96		3,973.33	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	3,973.33	3,973.33	0.00	3,973.33
39-FAN	01/01/99	319.25	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	319.25	319.25	0.00	319.25
258-CHLORINATOR (50 PPD)	04/28/05	1,857.97	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,857.97	1,857.97	0.00	1,857.97
283-DC SERVICE EQUIP	12/31/10	381.70	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	381.70	381.70	0.00	381.70
365-CHLORINATOR REBUILD	02/12/21	4,370.75	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	4,370.75	1,274.81	437.08	1,711.89
Subtotal for 174-000 WATER TREATMENT		39,921.28							0.00	0.00	39,921.28	29,070.62	912.36	29,982.98
175-000 OTHER MISC. EQUIPMENT														
166-TRENCHER	07/01/01	13,750.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	13,750.00	13,750.00	0.00	13,750.00
167-SAFETY EQUIP	07/01/03	2,171.39	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	2,171.39	2,171.39	0.00	2,171.39
264-RUGGED HANDHELD	07/05/06	16,987.00	Y	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	16,987.00	16,987.00	0.00	16,987.00
267-BORING TOOLS FOR DITCH06/10/08		1,949.51	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,949.51	1,949.51	0.00	1,949.51
275-50% NEW RADIOS	08/19/10	525.00	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	525.00	525.00	0.00	525.00
277-ECU-3 ELECTRIC VALVE AS04/14/10		1,148.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,148.00	1,148.00	0.00	1,148.00
285-CHLORINE SCALE	09/15/10	688.59	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	688.59	688.59	0.00	688.59
291-HOIST-PULLING PUMPS	02/18/13	2,500.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	2,500.00	2,500.00	0.00	2,500.00
292-RADIOS & SKINS	03/08/13	1,641.90	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	1,641.90	1,641.90	0.00	1,641.90
294-WEEDEATERS	06/05/13	554.27	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	554.27	554.27	0.00	554.27
295-RADIO #3	07/15/13	881.00	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	881.00	881.00	0.00	881.00
345-TANK & FACE MASK	08/01/19	2,574.95	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	2,574.95	2,274.54	300.41	2,574.95

Ledbetter Water District
Lead Schedule by Category
For the 12 Months Ended 12/31/24

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con- vention	Bus %	Sec. 179 Deduction	Spec Depr. Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
175-000 OTHER MISC. EQUIPMENT														
353-KUBOTA 72" DIESEL MOWE	08/21/20	14,193.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	14,193.00	4,731.00	1,419.30	6,150.30
363-BACKHOE REBUILD	03/31/21	4,420.43	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	4,420.43	1,215.61	442.04	1,657.65
Water heater back building	08/12/24	550.22	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	550.22	0.00	22.93	22.93
1/2 backhoe	09/28/24	2,500.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	2,500.00	0.00	62.50	62.50
1/2 Tiller	10/07/24	349.50	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	349.50	0.00	17.48	17.48
1/2 laptop to read meters	10/29/24	351.48	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	351.48	0.00	11.72	11.72
Subtotal for 175-000 OTHER MISC. EQUIP		67,736.24							0.00	0.00	67,736.24	51,017.81	2,276.38	53,294.19
176-000 OFFICE EQUIPMENT														
168-MISC OFFICE EQUIPMENT	01/01/81	9,499.38	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	9,499.38	9,499.38	0.00	9,499.38
176-OFFICE LIGHTS	04/11/89	249.91	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	249.91	249.91	0.00	249.91
177-FILING CABINET	12/01/90	175.00	N	Other	ST LINE	07/00	H/M	100.00	0.00	0.00	175.00	175.00	0.00	175.00
183-FILING CABINET	10/21/92	398.76	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	398.76	398.76	0.00	398.76
189-OFFICE FURNITURE & EQUIP	07/01/94	907.93	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	907.93	907.93	0.00	907.93
197-OFFICE FURNITURE	01/01/99	497.69	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	497.69	497.69	0.00	497.69
198-COMPUTER	01/01/01	990.00	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	990.00	990.00	0.00	990.00
199-HAND COMPUTER	01/01/01	2,285.00	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	2,285.00	2,285.00	0.00	2,285.00
201-OFFICE FURNITURE	09/07/04	2,634.00	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	2,634.00	2,634.00	0.00	2,634.00
282-1/2 COMPUTER & SETUP C	10/06/10	1,137.50	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	1,137.50	1,137.50	0.00	1,137.50
284-COMPUTER-BILL	05/15/10	1,365.26	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	1,365.26	1,365.26	0.00	1,365.26
299-COMPUTER	12/31/14	2,079.00	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	2,079.00	2,079.00	0.00	2,079.00
339-REFRIGERATOR	04/11/18	200.00	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	200.00	200.00	0.00	200.00
364-1/2 COMPUTER SERVER	06/01/21	1,288.15	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	1,288.15	665.54	257.63	923.17
369-1/2 COPIER	02/25/22	1,550.00	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	1,550.00	568.33	310.00	878.33
398-1/2 BILLING SOFTWARE-CO	07/06/23	5,150.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	5,150.00	257.50	515.00	772.50
Subtotal for 176-000 OFFICE EQUIPMENT		30,407.58							0.00	0.00	30,407.58	23,910.80	1,082.63	24,993.43
177-000 VEHICLES & TRANS EQUIPMENT														
202-VEHICLE MAJOR REPAIR	01/01/02	1,344.00	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	1,344.00	1,344.00	0.00	1,344.00
203-SERVICE TRUCK	01/01/94	15,381.00	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	15,381.00	15,381.00	0.00	15,381.00
204-UTILITY TRAILER	07/01/94	794.50	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	794.50	794.50	0.00	794.50
206-TRUCK SIGNS	06/04/92	370.00	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	370.00	370.00	0.00	370.00
207-2003 CHEVY 1500 PU	03/04/03	15,225.00	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	15,225.00	15,225.00	0.00	15,225.00

Ledbetter Water District
Lead Schedule by Category
For the 12 Months Ended 12/31/24

03/24/25
06:04PM

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con- vention	Bus %	Sec. 179 Deduction	Spec Depr. Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
177-000 VEHICLES & TRANS EQUIPMENT														
348-2019 F-250 TRUCK	07/29/19	30,110.00	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	30,110.00	26,597.17	3,512.83	30,110.00
1/2 2024 Dodge Truck	10/16/24	26,808.50	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	26,808.50	0.00	893.62	893.62
Subtotal for 177-000 VEHICLES & TRANS		90,033.00							0.00	0.00	90,033.00	59,711.67	4,406.45	64,118.12
178-000 TOOLS-SHOP EQUIPMENT														
213-LADDER	09/21/92	187.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	187.00	187.00	0.00	187.00
215-TRAILER	07/09/92	470.00	N	Other	ST LINE	07/00	H/M	100.00	0.00	0.00	470.00	470.00	0.00	470.00
217-ROTO WITCH	01/01/93	2,473.83	Y	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	2,473.83	2,473.83	0.00	2,473.83
230-TOOL BOX	01/01/99	89.99	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	89.99	89.99	0.00	89.99
231-DRILL	01/01/01	251.46	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	251.46	251.46	0.00	251.46
232-FLOURIDE TEST KIT	01/01/01	799.00	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	799.00	799.00	0.00	799.00
234-MISC EQUIP	01/01/01	870.00	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	870.00	870.00	0.00	870.00
279-HYDRAULIC CYLINDER SCA08/14/00		688.59	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	688.59	688.59	0.00	688.59
280-CABLE GRIP & PIPE REPLA12/08/10		662.91	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	662.91	662.91	0.00	662.91
281-CLAMP UPGRADE	12/16/10	508.88	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	508.88	508.88	0.00	508.88
287-USED GENERATOR	03/04/11	15,500.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	15,500.00	15,500.00	0.00	15,500.00
314-PRESSURE DATA LOGGER 01/31/18		518.26	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	518.26	306.66	51.83	358.49
316-ADAMS SCALE	04/22/18	200.00	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	200.00	113.33	20.00	133.33
337-SAWSALL	07/19/18	169.00	N	Other	ST LINE	05/00	H/M	100.00	0.00	0.00	169.00	169.00	0.00	169.00
394-CONCRETE SAW	04/26/23	1,269.13	N	Other	ST LINE	10/00	H/M	100.00	0.00	0.00	1,269.13	84.61	126.91	211.52
Subtotal for 178-000 TOOLS-SHOP EQUIP		24,658.05							0.00	0.00	24,658.05	23,175.26	198.74	23,374.00
WIP Bridge Engineering & Test Well														
WIP-BRIDGE ENGINEERING	04/19/17	9,842.50	N	Other	LAND	00/00	None	100.00	0.00	0.00	9,842.50	0.00	0.00	0.00
Wip-BRIDGE ENGINEERING	06/30/10	125,317.26	N	Other	LAND	00/00	None	100.00	0.00	0.00	125,317.26	0.00	0.00	0.00
Subtotal for WIP Bridge Engineering & Test		135,159.76							0.00	0.00	135,159.76	0.00	0.00	0.00
Client Subtotal Before Sales		2,449,301.58							0.00	0.00	2,449,301.58	1,551,049.85	46,269.81	1,597,319.66
Less Assets Sold		21,131.62							0.00	0.00	21,131.62	20,613.78	517.84	20,630.48
Total at end of year		2,428,169.96							0.00	0.00	2,428,169.96	1,530,436.07	46,253.11	1,576,689.18

09000
w/starts

46770.95

Attachment #8

**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

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

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

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

Terry Teitloff
(Print Name)

Terry Teitloff
(Signed)

Board Chairman
(Position/Office)

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

COMMONWEALTH OF KENTUCKY

COUNTY OF Livingston

Subscribed and sworn to before me by Terry Teit Hoff
(Name)

this 31st day of March, 2025

Paula Malone #41795
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 Ledbetter Water District ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

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Arnie Puckett (Edward)
(Print Name)

Edward A Puckett
(Signed)

Board Sec-Treas
(Position/Office)

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COMMONWEALTH OF KENTUCKY

COUNTY OF Livingston

Subscribed and sworn to before me by Edward A Puckett
(Name)

this 27th day of March, 2025.

Debra Malone #41795
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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Check box if additional transactions are listed on the supplemental page.



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Alan Fox
(Print Name)

Alan Fox
(Signed)

District Manager
(Position/Office)

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COMMONWEALTH OF KENTUCKY

COUNTY OF Livingston

Subscribed and sworn to before me by Alan Fox
(Name)

this 27th day of March, 2025

 Paula Kalon #41795
NOTARY PUBLIC
State-at-Large

**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

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Micah Joiner
(Print Name)

Micah Joiner
(Signed)

Board Vice-Chairman
(Position/Office)

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COMMONWEALTH OF KENTUCKY

COUNTY OF Livingston

Subscribed and sworn to before me by Micah Joiner
(Name)

this 31st day of March, 2025.

Paula Malone #41795
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 _____ ("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.

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Lance Wooten
(Print Name)


(Signed)

Board Commissioner
(Position/Office)

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COMMONWEALTH OF KENTUCKY

COUNTY OF Livingston

Subscribed and sworn to before me by Lance Wooten
(Name)

this 1st day of April, 2025.

Shula Malone #41795
NOTARY PUBLIC
State-at-Large

**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

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Philip Orr
(Print Name)


(Signed)

Board Commissioner
(Position/Office)

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COMMONWEALTH OF KENTUCKY

COUNTY OF Livingston

Subscribed and sworn to before me by Philip Orr
(Name)

this 1st day of April, 2025.

Paul Malone #41795
NOTARY PUBLIC
State-at-Large