

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

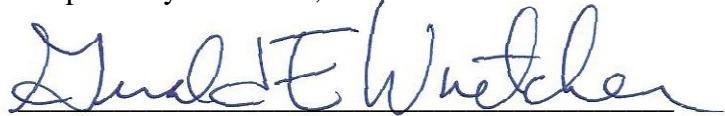
**ELECTRONIC APPLICATON OF EAST)
LOGAN WATER DISTRICT FOR A RATE) CASE NO. 2025-00265
ADJUSTMENT PURSUANT TO 807 KAR 5:076)**

**FIRST SUPPLEMENT TO RESPONSE TO COMMISSION
STAFF'S FIRST REQUEST FOR INFORMATION**

East Logan Water District submits its First Supplement to Response to Commission Staff's First Request for Information.

Dated: December 30, 2025

Respectfully submitted,



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Counsel for East Logan Water District

CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8, and the Public Service Commission's Order of July 22, 2021 in Case No. 2020-00085, I certify that this document was transmitted to the Public Service Commission on December 30, 2025 and that there are currently no parties that the Public Service Commission has excused from participation by electronic means in this proceeding.



Gerald E. Wuetcher

EAST LOGAN WATER DISTRICT

First Supplemental Response to Commission Staff's First Request for Information

Case No. 2025-00265

Question No. 1

Responding Witness: David Foster

Q-1. **Refer to East Logan District's Motion to Accept Analysis of Revenues and Rates, Rate Analysis Excel Document, AvgDebt Tab. Also refer to East Logan District's 2024 Audited financial statements that were filed with the Commission on March 31, 2025. The balance sheet on page 7 reflects current portion of long-term debt of \$34,000 and long-term debt of \$158,000 for a total debt of \$192,000. Note D on pages 15 and 16 also reflect total debt of \$192,000. Commission Staff did not identify any other debt instruments. Both documents referenced above indicate interest payments of \$55,358 for 2025 and total interest payments of \$309,996 for the period 2025 through 2031 on total principal payments of \$192,000. The income statement on page 8 reflects lesser amounts with 2023 and 2024 interest expense being reported at \$10,422 and \$7,712, respectively.**

- a. Provide an explanation for the difference between the stated interest payments in the rate analysis, the footnotes to the 2024 audited financial statements, and the approximately \$7,920 amount calculated for 2025 interest expense based on the information.**
- b. Confirm that all amounts reported as debt service are correct. If unable to confirm, identify any and all amounts utilized for debt service which were incorrect in the rate analysis file or the revenue requirement, provide the correct amounts and provide revised calculations.**
- c. Explain whether the future interest amounts stated in note D are correct, and if so, provide supporting documentation and calculations. If incorrect, provide corrected future interest amounts along with corresponding supporting documentation and calculations.**

A-1. **a. East Logan District held discussions with its auditor about the discrepancies between the debt interest amounts on page 8 and page 16 of the audit report. East Logan District's auditor stated the interest amounts recorded on page 8 were the actual interest amounts realized and paid by the district. The auditor further stated that the amounts stated on page 16 were based on the original amortization schedule of the debt instrument when it was issued. They stated that they do not re-create a new amortization schedule each year, based on prior years' activities. Additionally, East Logan District's auditor stated that there have been multiple years where East Logan District has paid additional amounts on its USDA Rural Development (RD) bonds principal which has reduced its actual debt interest amounts in subsequent years. Specifically, a large amount was reduced because of a refunding to reduce its total debt service payments, in which the auditor referred to page 16 of their 2021 Audit Report. East Logan District is including that Audit Report in its responses to this filing. The consultant assisting East**

Logan District with its rate review, Rural Community Assistance Partnership (RCAP), also relied on the original debt amortization schedule in its calculation of East Logan District's average annual debt payments, which were presented on the "AvgDebt" Tab of the Excel worksheet initially filed. East Logan District is supplying the debt instrument with its amortization schedule in this filing also. See file: ELWD_2021_Audit_Report.pdf.

- b. See response to 1a. Additionally, East Logan District has contacted USDA Rural Development about obtaining a revised amortization schedule that incorporates the amounts of additional principle that has been paid in the past. As a result of the Federal Government shutdown, it is not able to provide that information currently but stated it could supply it if/when the Federal Government reopens. East Logan District will file that documentation as soon as possible.
- c. See responses to 1a and 1b.

Supplemental Response:

- A-1. b. Rural Development was unable to provide a revised amortization schedule that incorporates the amounts of additional principal that has been previously paid. In response to East Logan District's requests, it provided a schedule showing East Logan District's remaining principal payments. (Supplemental Attachment 1-b1). (Only the columns labeled Payment, Due_Date, and Principal_Due are correct. The remaining columns fail to reflect East Logan District's additional principal payments.) This schedule shows that the District's final payment on the Rural Development loan will occur in 2030.

Based upon its prior annual reports to the Public Service Commission and audit reports, East Logan District has constructed a schedule (Supplemental Attachment 1-b2) that reflects its actual principal and interest payments and its scheduled principal and interest payments for years 2026 through 2030. Attached as Supplemental Attachment 1-b3 are the Annual Statements for the loan for the years 2017 through 2024. These statements support the principal and interest payments reported in East Logan District's annual reports and audit reports and in Supplemental Attachment 1-b2.

Supplemental Attachment 1-b1

Account Number : WEP-1-1

Schedule Type : Account

Current Interest Rate : 4.1250%

Original Installment : \$0.00

Current Scheduled Installment : \$61,977.50

Advance/Start Date : 02/11/2009

Maturity Date : 07/01/2049

Manual Schedule In Use : No

Payment Schedule

Account	Payment	Due_Date	Interest_Due	Principal_Due	Payment_Due	Principal_Balance	Cumulative_Principal	Cumulative_Interest
WEP-1-1	1	7/1/2010	\$ 97,022.26	\$ -	\$ 97,022.26	\$ 1,700,000.00	\$ -	\$ 97,022.26
WEP-1-1	2	1/1/2011	\$ 35,062.50	\$ 19,000.00	\$ 54,062.50	\$ 1,681,000.00	\$ 19,000.00	\$ 132,084.76
WEP-1-1	3	7/1/2011	\$ 34,670.63	\$ -	\$ 34,670.63	\$ 1,681,000.00	\$ 19,000.00	\$ 166,755.39
WEP-1-1	4	1/1/2012	\$ 34,670.63	\$ 20,000.00	\$ 54,670.63	\$ 1,661,000.00	\$ 39,000.00	\$ 201,426.02
WEP-1-1	5	7/1/2012	\$ 34,258.13	\$ -	\$ 34,258.13	\$ 1,661,000.00	\$ 39,000.00	\$ 235,684.15
WEP-1-1	6	1/1/2013	\$ 34,258.13	\$ 21,000.00	\$ 55,258.13	\$ 1,640,000.00	\$ 60,000.00	\$ 269,942.28
WEP-1-1	7	7/1/2013	\$ 33,825.00	\$ -	\$ 33,825.00	\$ 1,640,000.00	\$ 60,000.00	\$ 303,767.28
WEP-1-1	8	1/1/2014	\$ 33,825.00	\$ 22,000.00	\$ 55,825.00	\$ 1,618,000.00	\$ 82,000.00	\$ 337,592.28
WEP-1-1	9	7/1/2014	\$ 33,371.25	\$ -	\$ 33,371.25	\$ 1,618,000.00	\$ 82,000.00	\$ 370,963.53
WEP-1-1	10	1/1/2015	\$ 33,371.25	\$ 23,000.00	\$ 56,371.25	\$ 1,595,000.00	\$ 105,000.00	\$ 404,334.78
WEP-1-1	11	7/1/2015	\$ 32,896.88	\$ -	\$ 32,896.88	\$ 1,595,000.00	\$ 105,000.00	\$ 437,231.66
WEP-1-1	12	1/1/2016	\$ 32,896.88	\$ 24,000.00	\$ 56,896.88	\$ 1,571,000.00	\$ 129,000.00	\$ 470,128.54
WEP-1-1	13	7/1/2016	\$ 32,401.88	\$ -	\$ 32,401.88	\$ 1,571,000.00	\$ 129,000.00	\$ 502,530.42
WEP-1-1	14	1/1/2017	\$ 32,401.88	\$ 25,000.00	\$ 57,401.88	\$ 1,546,000.00	\$ 154,000.00	\$ 534,932.30
WEP-1-1	15	7/1/2017	\$ 31,886.25	\$ -	\$ 31,886.25	\$ 1,546,000.00	\$ 154,000.00	\$ 566,818.55
WEP-1-1	16	1/1/2018	\$ 31,886.25	\$ 26,000.00	\$ 57,886.25	\$ 1,520,000.00	\$ 180,000.00	\$ 598,704.80
WEP-1-1	17	7/1/2018	\$ 31,350.00	\$ -	\$ 31,350.00	\$ 1,520,000.00	\$ 180,000.00	\$ 630,054.80
WEP-1-1	18	1/1/2019	\$ 31,350.00	\$ 27,000.00	\$ 58,350.00	\$ 1,493,000.00	\$ 207,000.00	\$ 661,404.80

WEP-1-1	19	7/1/2019	\$ 30,793.13	\$ 30,793.13	\$ 28,000.00	\$ 58,793.13	\$ 1,493,000.00	\$ 207,000.00	\$ 692,197.93
WEP-1-1	20	1/1/2020	\$ 30,215.63	\$ 30,215.63	\$ -	\$ 30,215.63	\$ 1,465,000.00	\$ 235,000.00	\$ 722,991.06
WEP-1-1	21	7/1/2020	\$ 30,215.63	\$ 30,215.63	\$ -	\$ 30,215.63	\$ 1,465,000.00	\$ 235,000.00	\$ 753,206.69
WEP-1-1	22	1/1/2021	\$ 30,215.63	\$ 30,215.63	\$ 29,000.00	\$ 59,215.63	\$ 1,436,000.00	\$ 264,000.00	\$ 783,422.32
WEP-1-1	23	7/1/2021	\$ 29,617.50	\$ 29,617.50	\$ -	\$ 29,617.50	\$ 1,436,000.00	\$ 264,000.00	\$ 813,039.82
WEP-1-1	24	1/1/2022	\$ 29,617.50	\$ 30,000.00	\$ 30,000.00	\$ 59,617.50	\$ 1,406,000.00	\$ 294,000.00	\$ 842,657.32
WEP-1-1	25	7/1/2022	\$ 28,998.75	\$ -	\$ 28,998.75	\$ 1,406,000.00	\$ 294,000.00	\$ 871,656.07	
WEP-1-1	26	1/1/2023	\$ 28,998.75	\$ 31,000.00	\$ 31,000.00	\$ 59,998.75	\$ 1,375,000.00	\$ 325,000.00	\$ 900,654.82
WEP-1-1	27	7/1/2023	\$ 28,359.38	\$ -	\$ 28,359.38	\$ 1,375,000.00	\$ 325,000.00	\$ 929,014.20	
WEP-1-1	28	1/1/2024	\$ 28,359.38	\$ 33,000.00	\$ 33,000.00	\$ 61,359.38	\$ 1,342,000.00	\$ 358,000.00	\$ 957,373.58
WEP-1-1	29	7/1/2024	\$ 27,678.75	\$ -	\$ 27,678.75	\$ 1,342,000.00	\$ 358,000.00	\$ 985,052.33	
WEP-1-1	30	1/1/2025	\$ 27,678.75	\$ 34,000.00	\$ 34,000.00	\$ 61,678.75	\$ 1,308,000.00	\$ 392,000.00	\$ 1,012,731.08
WEP-1-1	31	7/1/2025	\$ 26,977.50	\$ -	\$ 26,977.50	\$ 1,308,000.00	\$ 392,000.00	\$ 1,039,708.58	
WEP-1-1	32	1/1/2026	\$ 26,977.50	\$ 35,000.00	\$ 35,000.00	\$ 61,977.50	\$ 1,273,000.00	\$ 427,000.00	\$ 1,066,686.08
WEP-1-1	33	7/1/2026	\$ 26,255.63	\$ -	\$ 26,255.63	\$ 1,273,000.00	\$ 427,000.00	\$ 1,092,941.71	
WEP-1-1	34	1/1/2027	\$ 26,255.63	\$ 37,000.00	\$ 37,000.00	\$ 63,255.63	\$ 1,236,000.00	\$ 464,000.00	\$ 1,119,197.34
WEP-1-1	35	7/1/2027	\$ 25,492.50	\$ -	\$ 25,492.50	\$ 1,236,000.00	\$ 464,000.00	\$ 1,144,689.84	
WEP-1-1	36	1/1/2028	\$ 25,492.50	\$ 38,000.00	\$ 38,000.00	\$ 63,492.50	\$ 1,198,000.00	\$ 502,000.00	\$ 1,170,182.34
WEP-1-1	37	7/1/2028	\$ 24,708.75	\$ -	\$ 24,708.75	\$ 1,198,000.00	\$ 502,000.00	\$ 1,194,891.09	
WEP-1-1	38	1/1/2029	\$ 24,708.75	\$ 40,000.00	\$ 40,000.00	\$ 64,708.75	\$ 1,158,000.00	\$ 542,000.00	\$ 1,219,599.84
WEP-1-1	39	7/1/2029	\$ 23,883.75	\$ -	\$ 23,883.75	\$ 1,158,000.00	\$ 542,000.00	\$ 1,243,483.59	
WEP-1-1	40	1/1/2030	\$ 23,883.75	\$ 8,000.00	\$ 31,883.75	\$ 1,150,000.00	\$ 550,000.00	\$ 1,267,367.34	

Disclaimer: This schedule is an estimate of payments. USDA-Rural Development calculates interest amounts and principle reduction as of the date the payment is processed. Because over the life of the loan payments will be processed on dates other than the due date, the actual interest amounts and principle reduction will not match the schedule provided herein.

USDA - Rural Development, RD Business Center

Supplemental Attachment 1-b2

Date	Principal Balance	Principal Payment	Interest Payment	Annual Debt Service Payment	Remarks
2/11/2009	\$ 1,700,000	\$ -	\$ -	\$ -	Date of Issuance
12/31/2009	\$ 1,700,000	\$ -	\$ -	\$ -	
12/31/2010	\$ 1,681,000	\$ 19,000	\$ 70,125	\$ 89,125	
12/31/2011	\$ 1,661,000	\$ 20,000	\$ 69,341	\$ 89,341	
12/31/2012	\$ 1,640,000	\$ 21,000	\$ 68,516	\$ 89,516	
12/31/2013	\$ 1,618,000	\$ 22,000	\$ 67,650	\$ 89,650	
12/31/2014	\$ 1,595,000	\$ 23,000	\$ 66,743	\$ 89,743	
12/31/2015	\$ 1,571,000	\$ 24,000	\$ 65,794	\$ 89,794	
12/31/2016	\$ 1,321,000	\$ 250,000	\$ 32,402	\$ 282,402	
12/31/2017	\$ 1,296,000	\$ 25,000	\$ 57,182	\$ 82,182	
12/31/2018	\$ 770,000	\$ 526,000	\$ 49,251	\$ 575,251	
12/31/2019	\$ 343,000	\$ 427,000	\$ 28,222	\$ 455,222	
12/31/2020	\$ 315,000	\$ 28,000	\$ 13,571	\$ 41,571	
12/31/2021	\$ 286,000	\$ 29,000	\$ 12,396	\$ 41,396	
12/31/2022	\$ 256,000	\$ 30,000	\$ 11,179	\$ 41,179	
12/31/2023	\$ 225,000	\$ 31,000	\$ 9,921	\$ 40,921	
12/31/2024	\$ 192,000	\$ 33,000	\$ 8,601	\$ 41,601	
12/31/2025	\$ 158,000	\$ 34,000	\$ 7,431	\$ 41,431	
12/31/2026	\$ 123,000	\$ 35,000	\$ 5,971	\$ 40,971	
12/31/2027	\$ 86,000	\$ 37,000	\$ 4,441	\$ 41,441	
12/31/2028	\$ 48,000	\$ 38,000	\$ 2,848	\$ 40,848	
12/31/2029	\$ 8,000	\$ 40,000	\$ 1,190	\$ 41,190	
1/1/2030	\$ -	\$ 8,000	\$ 170	\$ 8,170	Final Payment
Total:		\$ 1,700,000	\$ 652,945	\$ 2,352,945	

Supplemental Attachment 1-b3

SAVE THIS INFORMATION
FOR INCOME TAX PURPOSESPAGE 001
DATE 123117

CASE NUMBER 20-071-*****4079		FINAL YEAR OF LOAN 2049		INTEREST RATE 04.1250		AMOUNT OF LOAN 1,700,000.00	
FUND CODE 91 LOAN NUMBER 08 DATE OF LOAN 021209							
DESCRIPTION	ADVANCES	INTEREST	PRINCIPAL	TOTAL	T	INTEREST RATE	EFFECTIVE DATE
BEGIN LOAN BALANCE		30,591.33	1,321,000.00	1,351,591.33			010117
PAYMENT PAYMENT		30,452.41 26,730.00	25,000.00 0.00	55,452.41 26,730.00	R R	04.1250 04.1250	010117 070117
TOTAL LOAN PMTS		57,182.41	25,000.00	82,182.41			
TOTAL PAID ON ALL LOANS THIS YEAR		57,182.41	25,000.00	82,182.41			
LOAN ACTIVITY	0.00	57,182.41	25,000.00	82,182.41			
LOAN BALANCE	UNPD INTEREST	26,871.75 **	UNPD PRIN	1,296,000.00 **			
NXT AMT DUE	52,730.00	DATE DUE 010118					
PAYMENT STATUS	ON SCHEDULE			EXPIRED			
TAXES PAID							
ALL LOAN ACTIVITY	0.00	57,182.41	25,000.00	82,182.41			
BORR BAL	UNPD INTEREST	26,871.75	UNPD PRIN	1,296,000.00			
**These unpaid balances may not reflect the total amount due to the Agency at payoff.							
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				CAUTION: The amount shown may not be fully deductible by you. Limit of deduction is the amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.		OMB NO.1545-0901 2017 (Rev. June 2017) Form 1098	
USDA RURAL DEVELOPMENT PHONE#(314)457-4310 4300 GOODFELLOW BLVD FC-1332 ST. LOUIS, MO 63120						<input type="checkbox"/> CORRECTED (if checked) Mortgage Interest Statement	
RECIPIENT'S/LENDERS federal identification number 431757115		PAYER'S/BORROWER'S taxpayer identification no. *****4079		1 Mortgage interest received from payer(s)/borrower(s)* \$ 0.00			
PAYER'S/BORROWER'S name, Street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code EAST LOGAN WATER 333 S. FRANKLIN ST RUSSELLVILLE, KY 42276		2 Outstanding mortgage principal as of 1/1/2017 \$		3 Mortgage origination date			
		4 Refund of overpaid interest \$		5 Mortgage insurance premiums \$			
		6 Points paid on purchase of principal residence \$					
		7 Is address of property securing mortgage same as PAYER'S/BORROWER'S address? If "Yes", box is checked..... If "No", see box 8 or 9, below				<input checked="" type="checkbox"/>	
		8 Address of property securing mortgage					
10 Number of mortgaged properties		11 Other IRS FORM 1098 DOES NOT APPLY TO YOUR LOAN		9 If property securing mortgage has no address, below is the description of the property			
Account number (see instructions) 20071*****407991 OF							

UNITED STATES DEPARTMENT OF AGRICULTURE
RURAL DEVELOPMENT
ANNUAL STATEMENT OF LOAN ACCOUNT

Supplemental Attachment 1-b3 Page 2 of 8

SAVE THIS INFORMATION
FOR INCOME TAX PURPOSESRECEIVED MAR 25 2019
PAGE 001
DATE 123118

CASE NUMBER 20-071-*****4079		FINAL YEAR OF LOAN 2049		AMOUNT OF LOAN 1,700,000.00			
FUND CODE 91 LOAN NUMBER 08 DATE OF LOAN 021209		INTEREST RATE 04.1250					
DESCRIPTION	ADVANCES	INTEREST	PRINCIPAL	TOTAL	T	INTEREST RATE	EFFECTIVE DATE
BEGIN LOAN BALANCE		26,871.75	1,296,000.00	1,322,871.75			010118
PAYMENT		26,730.00	26,000.00	52,730.00	R	04.1250	010118
PAYMENT		0.00	68,000.00	68,000.00	G	04.1250	042718
PAYMENT		0.00	31,999.99	31,999.99	G	04.1250	042718
PAYMENT		0.00	41,000.01	41,000.01	G	04.1250	042718
PAYMENT		0.00	58,999.98	58,999.98	G	04.1250	042718
PAYMENT		0.00	11,000.02	11,000.02	G	04.1250	042718
PAYMENT		0.00	68,000.00	68,000.00	G	04.1250	042718
PAYMENT		0.00	20,999.97	20,999.97	G	04.1250	042718
PAYMENT		0.00	44,000.03	44,000.03	G	04.1250	042718
PAYMENT		0.00	55,999.96	55,999.96	G	04.1250	042718
PAYMENT		0.00	6,000.04	6,000.04	G	04.1250	042718
PAYMENT		0.00	60,000.00	60,000.00	G	04.1250	042718
PAYMENT		0.00	33,999.95	33,999.95	G	04.1250	042718
PAYMENT		0.00	0.05	0.05	G	04.1250	042718
PAYMENT		22,520.87	0.00	22,520.87	R	04.1250	070118
TOTAL LOAN PMTS		49,250.87	526,000.00	575,250.87			
TOTAL PAID ON ALL LOANS THIS YEAR		49,250.87	526,000.00	575,250.87			
LOAN ACTIVITY	0.00	49,250.87	526,000.00	575,250.87			
LOAN BALANCE	UNPD INTEREST	15,997.70 **	UNPD PRIN	770,000.00 **			
NXT AMT DUE	42,881.25	DATE DUE 010119					
PAYMENT STATUS	ON SCHEDULE				TAXES PAID	137,250.87	
ALL LOAN ACTIVITY	0.00	49,250.87	526,000.00	575,250.87			
BORR BAL	UNPD INTEREST	15,997.70	UNPD PRIN	770,000.00			
**These unpaid balances may not reflect the total amount due to the Agency at payoff.							
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				CAUTION: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.		OMB NO. 1545-0901 2018 (Rev. June 2018) Form 1098	
USDA RURAL DEVELOPMENT PHONE#(833)797-3726 4300 GOODFELLOW BLVD FC-1332 ST. LOUIS, MO 63120						<input type="checkbox"/> CORRECTED (if checked) Mortgage Interest Statement	
RECIPIENT'S/LENDERS TIN 431757115		PAYER'S/BORROWER'S TIN *****4079		1 Mortgage interest received from payer(s)/borrower(s)* \$ 0.00		COPY B FOR PAYER/BORROWER	
PAYER'S/BORROWER'S name, Street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code		2 Outstanding mortgage principal as of 1/1/2018 \$		3 Mortgage origination date		The information in boxes 1 through 9 is important tax information and is being furnished to the IRS. If you're required to file a return, a negligence penalty, negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax resulted because you overstated, deducted for, or claimed a deduction for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a nondeductible item.	
EAST LOGAN WATER 333 S. FRANKLIN ST RUSSELLVILLE, KY 42276		4 Refund of overpaid interest \$		5 Mortgage insurance premiums \$			
		6 Points paid on purchase of principal residence \$		7 If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered in box 8. <input checked="" type="checkbox"/>			
9 Number of properties securing the mortgage		8 Address or description of property securing mortgage (see instructions)					
IRS FORM 1098 DOES NOT APPLY TO YOUR LOAN							
Account number (see instructions)							
20071*****407991 08							

FORM RD-1951-9
(06/19)UNITED STATES DEPARTMENT OF AGRICULTURE
RURAL DEVELOPMENT
ANNUAL STATEMENT OF LOAN ACCOUNTSAVE THIS INFORMATION
FOR INCOME TAX PURPOSESPAGE 001
DATE 123119CASE NUMBER 20-071-*****4079 FINAL YEAR OF LOAN 2049
FUND CODE 91 LOAN NUMBER 08 DATE OF LOAN 021209 INTEREST RATE 04.1250 AMOUNT OF LOAN 1,700,000.00

DESCRIPTION	ADVANCES	INTEREST	PRINCIPAL	TOTAL	T	INTEREST RATE	EFFECTIVE DATE
BEGIN LOAN BALANCE		15,997.70	770,000.00	785,997.70			010119
PAYMENT		15,881.25	27,000.00	42,881.25	R	04.1250	010119
PAYMENT		0.00	23,000.00	23,000.00	G	04.1250	042619
PAYMENT		0.00	55,000.00	55,000.00	G	04.1250	042619
PAYMENT		0.00	53,000.00	53,000.00	G	04.1250	042619
PAYMENT		0.00	51,000.00	51,000.00	G	04.1250	042619
PAYMENT		0.00	49,000.00	49,000.00	G	04.1250	042619
PAYMENT		0.00	47,000.00	47,000.00	G	04.1250	042619
PAYMENT		0.00	45,000.00	45,000.00	G	04.1250	042619
PAYMENT		0.00	43,000.00	43,000.00	G	04.1250	042619
PAYMENT		0.00	34,000.00	34,000.00	G	04.1250	042619
PAYMENT		12,340.85	0.00	12,340.85	R	04.1250	070119
TOTAL LOAN PMTS		28,222.10	427,000.00	455,222.10			
TOTAL PAID ON ALL LOANS THIS YEAR		28,222.10	427,000.00	455,222.10			
LOAN ACTIVITY	0.00	28,222.10	427,000.00	455,222.10			
LOAN BALANCE	UNPD INTEREST	7,171.29 **	UNPD PRIN	343,000.00 **			
NXT AMT DUE	35,074.37		DATE DUE 010120				
PAYMENT STATUS		ON SCHEDULE	INT PAID	28,222.10			
		TAXES PAID					
ALL LOAN ACTIVITY	0.00	28,222.10	427,000.00	455,222.10			
BORR BAL	UNPD INTEREST	7,171.29	UNPD PRIN	343,000.00			

**These unpaid balances may not reflect the total amount due to the Agency at payoff.

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

USDA RURAL DEVELOPMENT
PHONE#(833)797-3726
4300 GOODFELLOW BLVD FC-1332
ST. LOUIS, MO 63120

CAUTION: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may not be entitled to deduct to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.

OMB NO.1545-1380

2019
(Rev. June 2019)
Form 1098 CORRECTED (if checked)Mortgage
Interest
StatementRECIPIENT'S/LENDERS TIN PAYER'S/BORROWER'S TIN
431757115 *****4079

PAYER'S/BORROWER'S name, Street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code

EAST LOGAN WATER 20-701
333 S. FRANKLIN ST
RUSSELLVILLE, KY 422761 Mortgage interest received from payer(s)/borrower(s)*
\$ 0.00

2 Outstanding mortgage principal

3 Mortgage origination date

4 Refund of overpaid interest

5 Mortgage insurance premiums

6 Points paid on purchase of principal residence

7 If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered in box 8.

8 Address or description of property securing mortgage (see instructions)

The information in boxes 1 through 6 above is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanctions may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for the refund of interest in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a nondeductible item.

9 Number of properties securing the mortgage 10 Other
IRS FORM 1098 DOES NOT APPLY TO YOUR LOAN

Account number (see instructions)

11 Mortgage acquisition date

20071*****407991 08

FORM 1098 (keep for your records)

FORM RD-1951-9
(06/20)UNITED STATES DEPARTMENT OF AGRICULTURE
RURAL DEVELOPMENT
ANNUAL STATEMENT OF LOAN ACCOUNTSAVE THIS INFORMATION
FOR INCOME TAX PURPOSESPAGE 001
DATE 123120

CASE NUMBER 20-071-*****4079		FINAL YEAR OF LOAN 2049		AMOUNT OF LOAN 1,700,000.00	
FUND CODE 91 LOAN NUMBER 08 DATE OF LOAN 021209		INTEREST RATE 04.1250			
DESCRIPTION	ADVANCES	INTEREST	PRINCIPAL	TOTAL	INTEREST RATE EFFECTIVE DATE
BEGIN LOAN BALANCE		7,171.29	343,000.00	350,171.29	
PAYMENT PAYMENT		7,074.37 6,496.87	28,000.00 0.00	35,074.37 6,496.87	R 04.1250 R 04.1250
TOTAL LOAN PMTS		13,571.24	28,000.00	41,571.24	
TOTAL PAID ON ALL LOANS THIS YEAR		13,571.24	28,000.00	41,571.24	
LOAN ACTIVITY	0.00	13,571.24	28,000.00	41,571.24	
LOAN BALANCE	UNPD INTEREST	6,596.96 **	UNPD PRIN	315,000.00 **	
NXT AMT DUE	35,496.87	DATE DUE 010121			
PAYMENT STATUS		ON SCHEDULE	INT PAID	13,571.24	
TAXES PAID					
ALL LOAN ACTIVITY	0.00	13,571.24	28,000.00	41,571.24	
BORR BAL	UNPD INTEREST	6,596.96	UNPD PRIN	315,000.00	
*These unpaid balances may not reflect the total amount due to the Agency at payoff.					
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			CAUTION: The amount shown may not be fully deductible by you. Limits based on unpaid balance amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.		OMB NO. 1545-1380 2020 (Rev. June 2020) Form 1098
USDA RURAL DEVELOPMENT PHONE#(833)797-3726 4300 GOODFELLOW BLVD FC-1332 ST. LOUIS, MO 63120			1 Mortgage interest received from payer(s)/borrower(s) \$ 0.00		<input type="checkbox"/> CORRECTED (if checked) Mortgage Interest Statement
RECIPIENT'S/LENDERS TIN	PAYER'S/BORROWER'S TIN	431757115	5 Outstanding mortgage principal \$	3 Mortgage origination date	COPY B FOR PAYER/BORROWER
PAYER'S/BORROWER'S name, Street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code			4 Refund of overpaid interest \$	5 Mortgage insurance premiums \$	The information in boxes 1 through 9 and 11 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax is due. If you claim a deduction for overstate a deduction for this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the amount of interest (box 4); or because you claimed a nondeductible item.
EAST LOGAN WATER 333 S. FRANKLIN ST RUSSELLVILLE, KY 42276			6 Points paid on purchase of principal residence \$	7 If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered in box 8. <input checked="" type="checkbox"/>	
9 Number of properties securing the mortgage	10 Other	8 Address or description of property securing mortgage (see instructions)			
IRS FORM 1098 DOES NOT APPLY TO YOUR LOAN					
Account number (see instructions)					
20071*****407991 08					

FORM RD-1951-9
(06/21)UNITED STATES DEPARTMENT OF AGRICULTURE
RURAL DEVELOPMENT
ANNUAL STATEMENT OF LOAN ACCOUNTSAVE THIS INFORMATION
FOR INCOME TAX PURPOSESPAGE 001
DATE 123121CASE NUMBER 20-071-*****4079 FINAL YEAR OF LOAN 2049
FUND CODE 91 LOAN NUMBER 08 DATE OF LOAN 021209 INTEREST RATE 04.1250 AMOUNT OF LOAN 1,700,000.00

DESCRIPTION	ADVANCES	INTEREST	PRINCIPAL	TOTAL	T	INTEREST RATE	EFFECTIVE DATE
BEGIN LOAN BALANCE		6,596.96	315,000.00	321,596.96			010121
PAYMENT PAYMENT		6,496.87 5,898.75	29,000.00 0.00	35,496.87 5,898.75	R R	04.1250 04.1250	010121 070121
TOTAL LOAN PMTS		12,395.62	29,000.00	41,395.62			
TOTAL PAID ON ALL LOANS THIS YEAR		12,395.62	29,000.00	41,395.62			
LOAN ACTIVITY	0.00	12,395.62	29,000.00	41,395.62			
LOAN BALANCE	UNPD INTEREST	6,002.12 **	UNPD PRIN	286,000.00 **			
NXT AMT DUE	35,898.75		DATE DUE 010122				
PAYMENT STATUS		ON SCHEDULE	INT. PAID	12,395.62			
			TAXES PAID				
ALL LOAN ACTIVITY	0.00	12,395.62	29,000.00	41,395.62			
BORR BAL	UNPD INTEREST	6,002.12	UNPD PRIN	286,000.00			

**These unpaid balances may not reflect the total amount due to the Agency at payoff.

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

USDA RURAL DEVELOPMENT
PHONE#(833)797-3726
4300 GOODFELLOW BLVD FC-1332
ST. LOUIS, MO 63120

CAUTION: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.

OMB NO.1545-1380

2021
(Rev. June 2021)
Form 1098 CORRECTED (if checked)**Mortgage
Interest
Statement**

RECIPIENT'S/LENDERS TIN PAYER'S/BORROWER'S TIN

431757115 *****4079

1 Mortgage interest received from payer(s)/borrower(s)*

\$ 0.00

2 Outstanding mortgage principal

\$

3 Mortgage origination date

\$

4 Refund of overpaid interest

\$

5 Mortgage insurance premiums

\$

6 Points paid on purchase of principal residence

\$

7 If address of property securing mortgage is the same as

PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered

in box 8.

in box 8.

8 Address or description of property securing mortgage

\$

The information in boxes 1 through 9 and 11 is important tax information and is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax resulted from you overstating a deduction for this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report this information in box 4; or because you claimed a nondeductible item.

11 Mortgage acquisition date

9 Number of properties securing the mortgage 10 Other
IRS FORM 1098 DOES NOT APPLY TO YOUR LOAN

Account number (see instructions)

20071*****407991 08

FORM RD-1951-9
(06/22)UNITED STATES DEPARTMENT OF AGRICULTURE
RURAL DEVELOPMENT
ANNUAL STATEMENT OF LOAN ACCOUNTSAVE THIS INFORMATION
FOR INCOME TAX PURPOSESPAGE 001
DATE 123122

RECEIVED FEB 08 2023

CASE NUMBER 20-071-*****4079 FINAL YEAR OF LOAN 2049
FUND CODE 91 LOAN NUMBER 08 DATE OF LOAN 021209 INTEREST RATE 04.1250 AMOUNT OF LOAN 1,700,000.00

DESCRIPTION	ADVANCES	INTEREST	PRINCIPAL	TOTAL	T	INTEREST RATE	EFFECTIVE DATE
BEGIN LOAN BALANCE		6,002.12	286,000.00	292,002.12			010122
PAYMENT PAYMENT		5,898.75 5,280.00	30,000.00 0.00	35,898.75 5,280.00	R R	04.1250 04.1250	010122 070122
TOTAL LOAN PMTS		11,178.75	30,000.00	41,178.75			
TOTAL PAID ON ALL LOANS THIS YEAR		11,178.75	30,000.00	41,178.75			
LOAN ACTIVITY	0.00	11,178.75	30,000.00	41,178.75			
LOAN BALANCE	UNPD INTEREST	5,386.76 **	UNPD PRIN	256,000.00 **			
NXT AMT DUE	36,280.00		DATE DUE 010123				
PAYMENT STATUS		ON SCHEDULE					
ALL LOAN ACTIVITY	0.00	11,178.75	30,000.00	41,178.75			
BORR BAL	UNPD INTEREST	5,386.76	UNPD PRIN	256,000.00			

*These unpaid balances may not reflect the total amount due to the Agency at payoff.

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

USDA RURAL DEVELOPMENT
PHONE#(833)797-3726
4300 GOODFELLOW BLVD FC-1332
ST. LOUIS, MO 63120

CAUTION: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may not deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.

OMB NO.1545-1380

Form 1098
(Rev. January 2022)For Calendar Year
2022 CORRECTED (if checked)Mortgage
Interest
StatementCOPY B
FOR PAYER/BORROWER

The information in boxes 1 through 9 and 11 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for the points reported in box 6. A box 11 adjustment may result because you didn't report the refund of interest (box 4); or because you claimed a nondeductible item.

RECIPIENT'S/LENDERS TIN PAYER'S/BORROWER'S TIN

431757115 *****4079

PAYER'S/BORROWER'S name, Street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code

EAST LOGAN WATER 20-701
333 S. FRANKLIN ST
RUSSELLVILLE, KY 42276

1 Mortgage interest received from payer(s)/borrower(s) *

\$ 0.00

2 Outstanding mortgage principal

\$

3 Mortgage origination date

\$

4 Refund of overpaid interest

\$

5 Mortgage insurance premiums

\$

6 Points paid on purchase of principal residence

\$

7 If address of property securing mortgage is the same as

PAYER'S/BORROWER'S address, the box is

checked, or the address or description is entered

in box 8.

8 Address or description of property securing mortgage

\$

11 Mortgage acquisition date

9 Number of properties securing the mortgage 10 Other
IRS FORM 1098 DOES NOT APPLY TO YOUR LOAN

Account number (see instructions)

20071*****407991 08

FORM RD-1951-9
(06/23)

UNITED STATES DEPARTMENT OF AGRICULTURE
RURAL DEVELOPMENT
ANNUAL STATEMENT OF LOAN ACCOUNT

**SAVE THIS INFORMATION
FOR INCOME TAX PURPOSES**

PAGE 001
DATE 123123

**These unpaid balances may not reflect the total amount due to the Agency at payoff.

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

USDA RURAL DEVELOPMENT
PHONE#(833)797-3726
211 N BROADWAY STE 1701; MAIL STOP 2332
ST. LOUIS, MO 63120

CAUTION: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.

OMB NO. 1545-1380
Form 1098
(Rev. January 2022)
For Calendar Year
2023

CORRECTED (if checked)
**Mortgage
Interest
Statement**

RECIPIENT'S/LENDERS TIN	PAYER'S/BORROWER'S TIN
431757115	*****4079

\$ 0.00

0.00

PAYER'S/BORROWER'S name, Street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code

2 Outstanding mortgage principal

3 Mortgage origination date

EAST LOGAN WATER 20-701
333 S. FRANKLIN ST
RUSSELLVILLE, KY 42276

•

5 Mortgage Insurance premiums

8 Address or description of property securing mortgage

Account number (see instructions)

**11 Mortgage acquisition
date**

2007.1*****407991.08

U.S. DEPARTMENT OF AGRICULTURE
RURAL DEVELOPMENT
ANNUAL STATEMENT OF LOAN ACCOUNTSAVE THIS INFORMATION
FOR INCOME TAX PURPOSESPAGE 001
DATE 123124

CASE NUMBER 20-071-*****4079		FINAL YEAR OF LOAN 2049		INTEREST RATE 04.1250		AMOUNT OF LOAN 1,700,000.00	
FUND CODE 91 LOAN NUMBER 08 DATE OF LOAN 021209							
DESCRIPTION	ADVANCES	INTEREST	PRINCIPAL	TOTAL	T	INTEREST RATE	EFFECTIVE DATE
BEGIN LOAN BALANCE		4,750.88	225,000.00	229,750.88			010124
PAYMENT PAYMENT		4,640.63 3,960.00	33,000.00 0.00	37,640.63 3,960.00	R R	04.1250 04.1250	010124 070124
TOTAL LOAN PMTS		8,600.63	33,000.00	41,600.63			
TOTAL PAID ON ALL LOANS THIS YEAR		8,600.63	33,000.00	41,600.63			
LOAN ACTIVITY	0.00	8,600.63	33,000.00	41,600.63			
LOAN BALANCE	UNPD INTEREST	4,073.98 **	UNPD PRIN	192,000.00 **			
NXT AMT DUE	37,960.00	DATE DUE 010125					
PAYMENT STATUS		ON SCHEDULE		INT 010125	8,600.63		
TAXES PAID							
ALL LOAN ACTIVITY	0.00	8,600.63	33,000.00	41,600.63			
BORR BAL	UNPD INTEREST	4,073.98	UNPD PRIN	192,000.00			
*These unpaid balances may not reflect the total amount due to the Agency at payoff.							
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				†CAUTION: This amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.		OMB NO. 1545-1380 Form 1098 (Rev. January 2022) For Calendar Year 2024	
USDA RURAL DEVELOPMENT PHONE#(833)797-3726 211 N BROADWAY STE 1701; MAIL STOP 2332 ST. LOUIS, MO 63102				1 Mortgage interest received from payer(s)/borrower(s) \$ 0.00		<input type="checkbox"/> CORRECTED (if checked) Mortgage Interest Statement	
RECIPIENT'S/LENDERS TIN 431757115		PAYER'S/BORROWER'S TIN *****4079		2 Outstanding mortgage principal \$		3 Mortgage origination date	
PAYER'S/BORROWER'S name, Street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code				4 Refund of overpaid interest \$		5 Mortgage insurance premiums \$	
EAST LOGAN WATER 20-702 333 S. FRANKLIN ST RUSSELLVILLE, KY 42276				6 Points paid on purchase of principal residence \$		7 If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered <input checked="" type="checkbox"/> in box 8.	
9 Number of properties securing the mortgage		10 Other IRS FORM 1098 DOES NOT APPLY TO YOUR LOAN		8 Address or description of property securing mortgage		The information in boxes 1 through 9 and 11 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may apply to you if the IRS determines that an underpayment of tax results because you overstated a deduction in this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a nondeductible item.	
11 Mortgage acquisition date							
20071*****407991 08							