SUBMIT ORIGINAL AND FIVE ADDITIONAL COPIES, UNLESS FILING ELECTRONICALLY

APPLICATION FOR RATE ADJUSTMENT
BEFORE THE PUBLIC SERVICE COMMISSION

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

East Logan Water District
(Name of Utility)

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

Russellville, Ky 42276
(Business Mailing Address - City, State, and Zip)

270-717-0991
(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:

Earn Brown
(Name)

1937 Homer Road
(Address - Number and Street or P.O. Box)

Russellville, Ky 42276
(Address - City, State, Zip)

270-893-1045
(Telephone Number)

earn@eastloganwater.com
(Email Address)

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

		Statement	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.	☑	☐	
	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.	☐	☑	
2.	a.	Applicant has filed an annual report with the Public Service Commission for the past year.	☑	☐	
	b.	Applicant has filed an annual report with the Public Service Commission for the two previous years.	☑	☐	
3.		Applicant's records are kept separate from other commonly-owned enterprises.	☑	☐	

		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, 2025. ☑ ☐

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 $ 263,795 and total revenues from service rates of $ 2,517,910 . 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 3739 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 ______________________
Officer of the Company/Authorized Representative

Title General Manager

Date 08/27/2026

COMMONWEALTH OF KENTUCKY

COUNTY OF Logan

Before me appeared Earn Brown, 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.

Kennedy J Campbell
Notary Public

My commission expires: 6/26/2029

KENNEDY JUNELYN CAMPBELL NOTARY ID KYNP101176 MY COMMISSION EXPIRES 06/26/2029 PUBLIC STATE AT LARGE, K.Y.

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

EAST LOGAN 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. Operating Ratio Revenue Requirement (Attachment RR-OR – Operating Ratio Method).
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).
10. COSS Documents

Attachment #1

NOTICE

On or about August 31, 2026, East Logan Water District will file an application with the Kentucky Public Service Commission to adjust its monthly rates for water service. East Logan Water District is making this application to comply with the Kentucky Public Service Commission's Order of January 7, 2026, in Case No. 2025-00265. East Logan 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.

East Logan Water District proposes the following rates for water service:

CURRENT AND PROPOSED RATES									
Current Rates				**Proposed Rates**				**Change ($)**	**Change (%)**
5/8" x 3/4" Meter				**5/8" x 3/4" Meter**					
First	2,000	$ 21.77	Minimum Bill	First	2,000	$ 24.32	Minimum Bill	$ 2.55	11.71%
Next	2,000	0.01033	per gallon	Next	2,000	0.01154	per gallon	$ 0.00121	11.71%
Next	2,000	0.00990	per gallon	Next	2,000	0.01106	per gallon	$ 0.00116	11.72%
Next	4,000	0.00868	per gallon	Next	4,000	0.00970	per gallon	$ 0.00102	11.75%
Over	10,000	0.00628	per gallon	Over	10,000	0.00701	per gallon	$ 0.00073	11.62%
1" Meter				**1" Meter**					
First	4,000	$ 42.43	Minimum Bill	First	4,000	47.40	Minimum Bill	$ 4.97	11.70%
Next	2,000	0.00990	per gallon	Next	2,000	0.01106	per gallon	$ 0.00116	11.72%
Next	4,000	0.00868	per gallon	Next	4,000	0.00970	per gallon	$ 0.00102	11.75%
Over	10,000	0.00628	per gallon	Over	10,000	0.00701	per gallon	$ 0.00073	11.62%
1-1/2" Meter				**1-1/2" Meter**					
First	6,000	$ 62.23	Minimum Bill	First	6,000	69.51	Minimum Bill	$ 7.28	11.70%
Next	4,000	0.00868	per gallon	Next	4,000	0.00970	per gallon	$ 0.00102	11.75%
Over	10,000	0.00628	per gallon	Over	10,000	0.00701	per gallon	$ 0.00073	11.62%
2" Meter				**2" Meter**					
First	10,000	$ 96.95	Minimum Bill	First	10,000	108.30	Minimum Bill	$ 11.35	11.70%
Over	10,000	0.00628	per gallon	Over	10,000	0.00701	per gallon	$ 0.00073	11.62%
3" Meter				**3" Meter**					
First	30,000	$222.55	Minimum Bill	First	30,000	248.59	Minimum Bill	$ 26.04	11.70%
Over	30,000	0.00628	per gallon	Over	30,000	0.00701	per gallon	$ 0.00073	11.62%
4" Meter				**4" Meter**					
First	50,000	$348.15	Minimum Bill	First	50,000	388.89	Minimum Bill	$ 40.74	11.70%
Over	50,000	0.00628	per gallon	Over	50,000	0.00701	per gallon	$ 0.00073	11.62%
6" Meter				**6" Meter**					
First	100,000	$662.15	Minimum Bill	First	100,000	739.64	Minimum Bill	$ 77.49	11.70%
Over	100,000	0.00628	per gallon	Over	100,000	0.00701	per gallon	$ 0.00073	11.62%
8" Meter				**8" Meter**					
First	150,000	$976.15	Minimum Bill	First	150,000	1,090.39	Minimum Bill	$ 114.24	11.70%
Over	150,000	0.00628	per gallon	Over	150,000	0.00701	per gallon	$ 0.00073	11.62%
Trailer Park				**Trailer Park**					
First	36,000	$391.86	Minimum Bill	First	36,000	437.72	Minimum Bill	$ 45.86	11.70%
Next	36,000	0.01033	per gallon	Next	36,000	0.01154	per gallon	$ 0.00121	11.71%
Next	36,000	0.00990	per gallon	Next	36,000	0.01106	per gallon	$ 0.00116	11.72%
Next	72,000	0.00868	per gallon	Next	72,000	0.00970	per gallon	$ 0.00102	11.75%
Over	180,000	0.00628	per gallon	Over	180,000	0.00701	per gallon	$ 0.00073	11.62%
Leak Adjustment				**Leak Adjustment**					
All		0.00338	per gallon	All		0.00378	per gallon	$ 0.00040	11.83%

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 (%)	$ Increase
5/8" x 3/4" meter	4,231	$ 44.72	$ 49.95	11.71%	$ 5.24
1" meter	23,468	$ 181.53	$ 202.73	11.68%	$ 21.20
1-1/2" meter	17	$ 62.23	$ 69.51	11.70%	$ 7.28
2" meter	186,991	$ 1,208.45	$ 1,349.00	11.63%	$ 140.55
3" meter	-	$ 222.55	$ 248.59	11.70%	$ 26.04
4" meter	1,128,146	$ 7,118.91	$ 7,946.70	11.63%	$ 827.79
6" meter	-	$ 662.15	$ 739.64	11.70%	$ 77.49
8" meter	-	$ 976.15	$ 1,090.39	11.70%	$ 114.24
Trailer Park	87,792	$ 920.08	$ 1,027.81	11.71%	$ 107.74
Leak Adjustment		0.00338	0.00	11.83%	$ 0.00040

The Kentucky Public Service Commission has established Case No. 2026-00228 to review East Logan Water District's application. Any person may examine this application at East Logan Water District's office, 333 South Franklin Street, Russellville, Kentucky 42276, 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/2026-00228.

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 East Logan 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.

East Logan 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.)

East Logan Water District files this application to comply with the Kentucky Public Service Commission's Order of January 7, 2026, in Case No. 2025-00265, which directed it to file an application and COSS by August 31, 2026.

Attachment #3

CURRENT AND PROPOSED RATES

Current Rates				Proposed Rates				Change ($)	Change (%)
5/8" x 3/4" Meter				**5/8" x 3/4" Meter**					
First	2,000	$ 21.77	Minimum Bill	First	2,000	$ 24.32	Minimum Bill	$ 2.55	11.71%
Next	2,000	0.01033	per gallon	Next	2,000	0.01154	per gallon	$ 0.00121	11.71%
Next	2,000	0.00990	per gallon	Next	2,000	0.01106	per gallon	$ 0.00116	11.72%
Next	4,000	0.00868	per gallon	Next	4,000	0.00970	per gallon	$ 0.00102	11.75%
Over	10,000	0.00628	per gallon	Over	10,000	0.00701	per gallon	$ 0.00073	11.62%
1" Meter				**1" Meter**					
First	4,000	$ 42.43	Minimum Bill	First	4,000	47.40	Minimum Bill	$ 4.97	11.70%
Next	2,000	0.00990	per gallon	Next	2,000	0.01106	per gallon	$ 0.00116	11.72%
Next	4,000	0.00868	per gallon	Next	4,000	0.00970	per gallon	$ 0.00102	11.75%
Over	10,000	0.00628	per gallon	Over	10,000	0.00701	per gallon	$ 0.00073	11.62%
1-1/2" Meter				**1-1/2" Meter**					
First	6,000	$ 62.23	Minimum Bill	First	6,000	69.51	Minimum Bill	$ 7.28	11.70%
Next	4,000	0.00868	per gallon	Next	4,000	0.00970	per gallon	$ 0.00102	11.75%
Over	10,000	0.00628	per gallon	Over	10,000	0.00701	per gallon	$ 0.00073	11.62%
2" Meter				**2" Meter**					
First	10,000	$ 96.95	Minimum Bill	First	10,000	108.30	Minimum Bill	$ 11.35	11.70%
Over	10,000	0.00628	per gallon	Over	10,000	0.00701	per gallon	$ 0.00073	11.62%
3" Meter				**3" Meter**					
First	30,000	$222.55	Minimum Bill	First	30,000	248.59	Minimum Bill	$ 26.04	11.70%
Over	30,000	0.00628	per gallon	Over	30,000	0.00701	per gallon	$ 0.00073	11.62%
4" Meter				**4" Meter**					
First	50,000	$348.15	Minimum Bill	First	50,000	388.89	Minimum Bill	$ 40.74	11.70%
Over	50,000	0.00628	per gallon	Over	50,000	0.00701	per gallon	$ 0.00073	11.62%
6" Meter				**6" Meter**					
First	######	$662.15	Minimum Bill	First	######	739.64	Minimum Bill	$ 77.49	11.70%
Over	######	0.00628	per gallon	Over	######	0.00701	per gallon	$ 0.00073	11.62%
8" Meter				**8" Meter**					
First	######	$976.15	Minimum Bill	First	######	1,090.39	Minimum Bill	$ 114.24	11.70%
Over	######	0.00628	per gallon	Over	######	0.00701	per gallon	$ 0.00073	11.62%
Trailer Park				**Trailer Park**					
First	36,000	$391.86	Minimum Bill	First	36,000	437.72	Minimum Bill	$ 45.86	11.70%
Next	36,000	0.01033	per gallon	Next	36,000	0.01154	per gallon	$ 0.00121	11.71%
Next	36,000	0.00990	per gallon	Next	36,000	0.01106	per gallon	$ 0.00116	11.72%
Next	72,000	0.00868	per gallon	Next	72,000	0.00970	per gallon	$ 0.00102	11.75%
Over	180,000	0.00628	per gallon	Over	180,000	0.00701	per gallon	$ 0.00073	11.62%
Leak Adjustment				**Leak Adjustment**					
All		0.00338	per gallon	All		0.00378	per gallon	$ 0.00040	11.83%

Attachment #4

SCHEDULE OF ADJUSTED OPERATIONS - WATER UTILITY

TYE 12/31/20 25

	Test Year	Adjustment	Ref.	Pro Forma
Operating Revenues				
Sales of Water				
Unmetered Water Sales				0.00
Metered Water Sales	2,288,332.00	-34,217.00	(A)	2,254,115.00
Bulk Loading Stations				0.00
Fire Protection Revenue				0.00
Sales for Resale				0.00
Total Sales of Water	2,288,332.00	-34,217.00		2,254,115.00
Other Water Revenues				
Forfeited Discounts				0.00
Miscellaneous Service Revenues	40,529.00			40,529.00
Rents from Water Property				0.00
Other Water Revenues				0.00
Total Other Water Revenues	40,529.00	0.00		40,529.00
Total Operating Revenues	2,328,861.00	-34,217.00		2,294,644.00
Operating Expenses				
Operation and Maintenance Expenses				
Salaries and Wages - Employees	394,065.00	16,233.00	(B)	410,298.00
Salaries and Wages - Officers	10,800.00			10,800.00
Employee Pensions and Benefits	38,571.00			38,571.00
Purchased Water	1,138,842.00	-170,718.00	(C)	968,124.00
Purchased Power	21,773.00	-3,264.00	(C)	18,509.00
Fuel for Power Production				0.00
Chemicals				0.00
Materials and Supplies	205,328.00			205,328.00
Contractual Services	98,591.00			98,591.00
Water Testing				0.00
Rents				0.00
Transportation Expenses				0.00
Insurance	24,370.00			24,370.00
Regulatory Commission Expenses				0.00
Bad Debt Expense	10,152.00			10,152.00

Miscellaneous Expenses	86,629.00			86,629.00
Total Operation and Maintenance Expenses	2,029,121.00	-157,749.00		1,871,372.00
Depreciation Expense	446,640.00	-105,671.00	(D)	340,969.00
Amortization Expense				0.00
Taxes Other Than Income	34,269.00	1,242.00	(B)	35,511.00
Income Tax Expense				0.00
Total Operating Expenses	2,510,030.00	-262,178.00		2,247,852.00
Utility Operating Income	-181,169.00	227,961.00		46,792.00

References

(A) Adjustment to Revenues to match billing analysis.

(B) Adjustment to normalize salaries to current staffing and pay rates.

(C) Adjustment to remove water loss expenses above the PSC's maximum allowable of 15%.

(D) Adjustment to bring asset lives into commonly accepted lives by the PSC.

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	$2,247,852.00
Operating Ratio	0.88
Sub-Total	2,554,377.27
Less: Pro forma Operating Expenses Before Income Taxes	-2,247,852.00
Net Income Allowable	306,525.27
Add: Provision for State and Federal Income Taxes, if Applicable (see footnote)	
Interest Expense	6,299.00
Pro forma Operating Expenses Before Taxes	2,247,852.00
Cost of Natural Gas (water utilities should leave this blank)	
Total Revenue Requirement	2,560,676.27
Less: Other Operating Revenue	40,529.00
Non-operating Revenue	2,237.00
Interest Income	
Total Revenue Required from Rates for Service	2,517,910.27
Less: Revenue from Sales at Present Rates	2,254,115.00
Required Revenue Increase	263,795.27
Required Revenue Increase stated as a Percentage of Revenue at Present Rates	11.7%

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	306,525.27
Net Income Before Taxes	379,597.86
Difference Equals Provision for State and Federal Income Taxes	73,072.59

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

East Logan Water District

Water Usage Summary

Rate	Billed Readings	Usage	Revenue
01 Water--3/4" meter	41,426	175,267,300	$1,851,903.52
02 Water--1" meter	284	6,664,800	$50,213.63
03 Water--1 1/2" meter	12	200	$746.76
04 Water--2" meter	138	25,804,700	$169,373.67
05 Water - 4" meter	24	27,075,500	$170,853.74
06 Water - 6" meter	0	0	$0.00
09 Water-Trailer Pk #18	12	1,053,500	$11,023.99
	41,896	235,866,000	$2,254,115.31

Pro Forma Retail Sales Revenue	$2,254,115.31
2025 Sales per/Annual Report	($2,288,332)
Normalized Revenue Adjustment	($34,217)

Water 01 Water--3/4" meter

Gallons	Usage	Bills	Gallons	First 2,000	Next 2,000	Next 2,000	Next 4,000	Over 10,000	Total Usage
First	2,000	13,189	12,824,200	12,824,200					12,824,200
Next	2,000	14,048	41,991,600	28,096,000	13,895,600				41,991,600
Next	2,000	7,318	35,949,500	14,636,000	14,636,000	6,677,500			35,949,500
Next	4,000	4,479	33,742,200	8,958,000	8,958,000	8,958,000	6,868,200		33,742,200
Over	10,000	2,392	50,759,800	4,784,000	4,784,000	4,784,000	9,568,000	26,839,800	50,759,800
Total		41,426	175,267,300	69,298,200	42,273,600	20,419,500	16,436,200	26,839,800	175,267,300

Water 01 Water--3/4" meter

	Usage	Bills	Gallons	Rates	Revenue
First	2,000	41,426	69,298,200	$21.77	$901,844.02
Next	2,000		42,273,600	0.01033	$436,686.29
Next	2,000		20,419,500	0.00990	$202,153.05
Next	4,000		16,436,200	0.00868	$142,666.22
Over	10,000		26,839,800	0.00628	$168,553.94
Total		41,426	175,267,300		$1,851,903.52

Water 02 Water--1" meter

	Usage	Bills	Gallons	First 4,000	Next 2,000	Next 4,000	Over 10,000	Total Usage
First	4,000	83	222,300	222,300				222,300
Next	2,000	31	148,500	124,000	24,500			148,500
Next	4,000	36	277,600	144,000	72,000	61,600		277,600
Over	10,000	134	6,016,400	536,000	268,000	536,000	4,676,400	6,016,400
Total		284	6,664,800	1,026,300	364,500	597,600	4,676,400	6,664,800

Water 02 Water--1" meter

	Usage	Bills	Gallons	Rates	Revenue
First	4,000	284	1,026,300	$42.43	$12,050.12
Next	2,000		364,500	0.00990	$3,608.55
Next	4,000		597,600	0.00868	$5,187.17
Over	10,000		4,676,400	0.00628	$29,367.79
Total		284	6,664,800		$50,213.63

Water 03 Water--1 1/2" meter

	Usage	Bills	Gallons	First 6,000	Next 4,000	Over 10,000	Total Usage

First	6,000	12.0	200.0	200.0			200.0
Next	4,000		-	-	-		-
Over	10,000		-	-	-	-	-
Total		12.0	200.0	200.0	-	-	200.0

Water 03 Water--1 1/2" meter

	Usage	Bills	Gallons	Rates	Revenue
First	6,000	12	200	$62.23	$746.76
Next	4,000		-	0.00868	$0.00
Over	10,000		-	0.00628	$0.00
Total		12	200		$746.76

Water 04 Water--2" meter

	Usage	Bills	Gallons	First 10,000	Over 10,000	Total Usage
First	10,000	60	184,800	184,800		184,800
Over	10,000	78	25,619,900	780,000	24,839,900	25,619,900
Total		138	25,804,700	964,800	24,839,900	25,804,700

Water 04 Water--2" meter

	Usage	Bills	Gallons	Rates	Revenue
First	10,000	138	964,800	$96.95	$13,379.10
Over	10,000		24,839,900	0.00628	$155,994.57
Total		138	25,804,700		$169,373.67

Water 05 Water - 4" meter

	Usage	Bills	Gallons	First 50,000	Over 50,000	Total Usage
First	50,000	0	0	0		0
Over	50,000	24	27,075,500	1,200,000	25,875,500	27,075,500
Total		24	27,075,500	1,200,000	25,875,500	27,075,500

Water 05 Water - 4" meter

	Usage	Bills	Gallons	Rates	Revenue
First	50,000	24	1,200,000	$348.15	$8,355.60
Over	50,000		25,875,500	0.00628	$162,498.14
Total		24	27,075,500		$170,853.74

Water 06 Water - 6" meter

	Usage	Bills	Gallons	First 100,000	Over 100,000	Total Usage
First	100,000	0	0	0		0
Over	100,000	0	0	0	0	0
Total		0	0	0	0	0

Water 06 Water - 6" meter

	Usage	Bills	Gallons	Rates	Revenue
First	100,000		0	$662.15	$0.00
Over	100,000		0	0.00628	$0.00

Total		0	0		$0.00

Water 09 Water-Trailer Pk #18

				First	Next	Next	Next	180000	
	Usage	Bills	Gallons	36,000	36,000	36,000	72,000	180,000	Total Usage
First	36,000	0	-	0					0
Next	36,000	1	64,100	36,000	28,100				64,100
Next	36,000	10	870,300	360,000	360,000	150,300			870,300
Next	72,000	1	119,100	36,000	36,000	36,000	11,100		119,100
Over	180,000	0	-	0	0	0	0	0	0
Total		12	1,053,500	432,000	424,100	186,300	11,100	0	1,053,500

Water 09 Water-Trailer Pk #18

	Usage	Bills	Gallons	Rates	Revenue
First	36,000	12	432,000	$391.86	$4,702.32
Next	36,000		424,100	0.01033	$4,380.95
Next	36,000		186,300	0.00990	$1,844.37
Next	72,000		11,100	0.00868	$96.35
Over	180,000		0	0.00628	$0.00
Total		12	1,053,500		$11,023.99

East Logan Water District

Water Usage Summary

Rate	Billed Readings	Usage	Revenue
01 Water--3/4" meter	41,426	175,267,300	$2,068,735.47
02 Water--1" meter	284	6,664,800	$56,069.98
03 Water--1 1/2" meter	12	200	$746.76
04 Water--2" meter	138	25,804,700	$189,072.53
05 Water - 4" meter	24	27,075,500	$190,720.70
06 Water - 6" meter	0	0	$0.00
09 Water-Trailer Pk #18	12	1,053,500	$12,314.89
	41,920	235,866,000	$2,517,660.32

Pro Forma Retail Sales Revenue	$2,517,660.32

Water 01 Water--3/4" meter

Gallons	Usage	Bills	Gallons	First 2,000	Next 2,000	Next 2,000	Next 4,000	Over 10,000	Total Usage
First	2,000	13,189	12,824,200	12,824,200					12,824,200
Next	2,000	14,048	41,991,600	28,096,000	13,895,600				41,991,600
Next	2,000	7,318	35,949,500	14,636,000	14,636,000	6,677,500			35,949,500
Next	4,000	4,479	33,742,200	8,958,000	8,958,000	8,958,000	6,868,200		33,742,200
Over	10,000	2,392	50,759,800	4,784,000	4,784,000	4,784,000	9,568,000	26,839,800	50,759,800
Total		41,426	175,267,300	69,298,200	42,273,600	20,419,500	16,436,200	26,839,800	175,267,300

Water 01 Water--3/4" meter

	Usage	Bills	Gallons	Rates	Revenue
First	2,000	41,426	69,298,200	$24.32	$1,007,480.32
Next	2,000		42,273,600	$0.01154	$487,837.34
Next	2,000		20,419,500	$0.01106	$225,839.67
Next	4,000		16,436,200	$0.00970	$159,431.14
Over	10,000		26,839,800	$0.00701	$188,147.00
Total		41,426	175,267,300		$2,068,735.47

Water 02 Water--1" meter

	Usage	Bills	Gallons	First 4,000	Next 2,000	Next 4,000	Over 10,000	Total Usage
First	4,000	83	222,300	222,300				222,300
Next	2,000	31	148,500	124,000	24,500			148,500
Next	4,000	36	277,600	144,000	72,000	61,600		277,600
Over	10,000	134	6,016,400	536,000	268,000	536,000	4,676,400	6,016,400
Total		284	6,664,800	1,026,300	364,500	597,600	4,676,400	6,664,800

Water 02 Water--1" meter

	Usage	Bills	Gallons	Rates	Revenue
First	4,000	284	1,026,300	$47.40	$13,460.32
Next	2,000		364,500	$0.01106	$4,031.37
Next	4,000		597,600	$0.00970	$5,796.72
Over	10,000		4,676,400	$0.00701	$32,781.56
Total		284	6,664,800		$56,069.98

Water 03 Water--1 1/2" meter

	Usage	Bills	Gallons	First 6,000	Next 4,000	Over 10,000	Total Usage
First	6,000	12.0	200.0	200.0			200.0
Next	4,000		-	-	-		-

Over	10,000		-	-	-	-	-
Total		12.0	200.0	200.0	-	-	200.0

Water 03 Water--1 1/2" meter

	Usage	Bills	Gallons	Rates	Revenue
First	6,000	12	200	$69.51	$746.76
Next	4,000		-	$0.00970	$0.00
Over	10,000		-	$0.00701	$0.00
Total		12	200		$746.76

Water 04 Water--2" meter

				First	Over	
	Usage	Bills	Gallons	10,000	10,000	Total Usage
First	10,000	60	184,800	184,800		184,800
Over	10,000	78	25,619,900	780,000	24,839,900	25,619,900
Total		138	25,804,700	964,800	24,839,900	25,804,700

Water 04 Water--2" meter

	Usage	Bills	Gallons	Rates	Revenue
First	10,000	138	964,800	$108.30	$14,944.83
Over	10,000		24,839,900	$0.00701	$174,127.70
Total		138	25,804,700		$189,072.53

Water 05 Water - 4" meter

				First	Over	
	Usage	Bills	Gallons	50,000	50,000	Total Usage
First	50,000	0	0	0		0
Over	50,000	24	27,075,500	1,200,000	25,875,500	27,075,500
Total		24	27,075,500	1,200,000	25,875,500	27,075,500

Water 05 Water - 4" meter

	Usage	Bills	Gallons	Rates	Revenue
First	50,000	24	1,200,000	$388.89	$9,333.44
Over	50,000		25,875,500	$0.00701	$181,387.26
Total		24	27,075,500		$190,720.70

Water 06 Water - 6" meter

				First	Over	
	Usage	Bills	Gallons	100,000	100,000	Total Usage
First	100,000	0	0	0		0
Over	100,000	0	0	0	0	0
Total		0	0	0	0	0

Water 06 Water - 6" meter

	Usage	Bills	Gallons	Rates	Revenue
First	100,000		0	$739.64	$0.00
Over	100,000		0	$0.00701	$0.00
Total		0	0		$0.00

Water 09 Water-Trailer Pk #18

				First	Next	Next	Next	180000	
	Usage	Bills	Gallons	36,000	36,000	36,000	72,000	180,000	Total Usage
First	36,000	0	-	0					0
Next	36,000	1	64,100	36,000	28,100				64,100
Next	36,000	10	870,300	360,000	360,000	150,300			870,300
Next	72,000	1	119,100	36,000	36,000	36,000	11,100		119,100
Over	180,000	0	-	0	0	0	0	0	0
Total		12	1,053,500	432,000	424,100	186,300	11,100	0	1,053,500

Water 09 Water-Trailer Pk #18

	Usage	Bills	Gallons	Rates	Revenue
First	36,000	12	432,000	$437.72	$5,252.62
Next	36,000		424,100	$0.01154	$4,894.11
Next	36,000		186,300	$0.01106	$2,060.48
Next	72,000		11,100	$0.00970	$107.67
Over	180,000		0	$0.00701	$0.00
Total		12	1,053,500		$12,314.89

Attachment #7

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

Asset	dt	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 101-303 Land & Land Right												
1		Land & Land Rights	12/31/1999	14,033.48	0.00	0.00	0.00	0.00	0.00	14,033.48	Land	0.00
2		Pipe Line Lease - RJ Corman	5/03/2000	50.00	0.00	0.00	0.00	0.00	0.00	50.00	Land	0.00
25		Land - Looper	12/14/2001	2,500.00	0.00	0.00	0.00	0.00	0.00	2,500.00	Land	0.00
35		Land	7/01/2002	4,000.00	0.00	0.00	0.00	0.00	0.00	4,000.00	Land	0.00
101		Booster Pump Station - Frank & Sai	8/14/2007	3,000.00	0.00	0.00	0.00	0.00	0.00	3,000.00	Land	0.00
		101-303 Land & Land Right		23,583.48 TB	0.00c	0.00	0.00	0.00	0.00	23,583.48		
Group: 101-304 Structures & Impr												
3		Structures & Improvements	12/31/1999	1,320.00	0.00	0.00	1,320.00	0.00	1,320.00	0.00	S/L	10.00
173		Russellville Office Building	10/13/2014	175,900.00	0.00	0.00	45,074.38	4,397.50	49,471.88	126,428.12	S/L	40.00
174		Fence at Russellville Office	10/21/2014	8,612.00	0.00	0.00	5,836.99	574.13	6,411.12	2,200.88	S/L	15.00
176		Russellville Office Improvements	11/12/2014	7,430.07	0.00	0.00	1,888.46	185.75	2,074.21	5,355.86	S/L	40.00
201		Cemetery Tank Building	12/04/2015	1,078.05	0.00	0.00	652.82	71.87	724.69	353.36	S/L	15.00
203		Russellville Building Improvements	11/21/2015	18,827.01	0.00	0.00	4,275.34	470.68	4,746.02	14,080.99	S/L	40.00
214		100K BTU Heating Unit for Middle	12/19/2016	1,878.00	0.00	0.00	1,502.40	187.80	1,690.20	187.80	S/L	10.00
218		3 Ton Central Unit for Office	8/25/2017	4,706.00	0.00	0.00	3,451.07	470.60	3,921.67	784.33	S/L	10.00
219		Concrete Pads for Parking Area	8/01/2017	4,891.63	0.00	0.00	2,418.65	326.11	2,744.76	2,146.87	S/L	15.00
220		Sheds for Buildings	10/05/2017	3,834.04	0.00	0.00	694.91	95.85	790.76	3,043.28	S/L	40.00
224		18 x 40 Carport for Vehicles	12/21/2018	8,850.00	0.00	0.00	3,540.00	590.00	4,130.00	4,720.00	S/L	15.00
294		Blacktop Stevenson Mill Rd	7/10/2025	1,700.00	0.00c	0.00	0.00	56.67	56.67	1,643.33	S/L	15.00
295		Awning on Bldg	5/19/2025	3,300.00	0.00c	0.00	0.00	192.50	192.50	3,107.50	S/L	10.00
		101-304 Structures & Impr		242,326.80 TB	0.00c	0.00	70,655.02	7,619.46	78,274.48	164,052.32		
Group: 101-330 Distribution Rese												
4		Distribution Reservoirs	12/31/1999	165,805.34	0.00	0.00	153,303.41	4,145.13	157,448.54	8,356.80	S/L	40.00
81		Addition to Expansion Project in Se	10/26/2005	10,180.50	0.00	0.00	5,429.57	254.51	5,684.08	4,496.42	S/L	40.00
82		Water Tank Expansion Project	5/01/2003	293,975.00	0.00	0.00	159,236.57	7,349.38	166,585.95	127,389.05	S/L	40.00
83		Water Tank Expansion Project	5/01/2004	37,360.00	0.00	0.00	19,302.67	934.00	20,236.67	17,123.33	S/L	40.00
		101-330 Distribution Rese		507,320.84 TB	0.00c	0.00	337,272.22	12,683.02	349,955.24	157,365.60		
Group: 101-331 Transmission & Di												
5		Transmission & Distribution Main	12/31/1999	5,807,239.52	0.00	0.00	5,001,143.78	145,180.99	5,146,324.77	660,914.75	S/L	40.00
12		Trans & Dist	12/31/2000	108,510.06	0.00	0.00	65,106.00	2,712.75	67,818.75	40,691.31	S/L	40.00
26		Transmission & Dist Mains	12/31/2001	78,179.04	0.00	0.00	44,953.04	1,954.48	46,907.52	31,271.52	S/L	40.00
33		Trans & Disb	7/01/2002	15,330.00	0.00	0.00	8,623.13	383.25	9,006.38	6,323.62	S/L	40.00
37		Expansion Project	5/01/2003	816,801.63	0.00	0.00	442,434.20	20,420.04	462,854.24	353,947.39	S/L	40.00
51		Expansion Project	5/01/2004	164,877.35	0.00	0.00	85,186.55	4,121.93	89,308.48	75,568.87	S/L	40.00
67		2800' 4 Main Laid and Contributed	6/30/2005	14,000.00	0.00	0.00	6,825.00	350.00	7,175.00	6,825.00	S/L	40.00
68		700' of 3 Main Laid and Contribute	6/30/2005	2,800.00	0.00	0.00	1,365.00	70.00	1,435.00	1,365.00	S/L	40.00
87		Bismark Lane Addition	10/27/2006	46,880.00	0.00	0.00	21,291.33	1,172.00	22,463.33	24,416.67	S/L	40.00
116		J Will Stewart Road Line Extension	4/30/2007	11,763.08	0.00	0.00	5,195.41	294.08	5,489.49	6,273.59	S/L	40.00
117		Duncan Chapel Road Pump Station	12/11/2007	109,425.54	0.00	0.00	46,733.85	2,735.64	49,469.49	59,956.05	S/L	40.00
132		Rockwell Project Line Extensions	12/30/2008	533,212.35	0.00	0.00	213,284.96	13,330.31	226,615.27	306,597.08	S/L	40.00

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 101-331 Transmission & Di (continued)													
133		Additions to Duncan Chapel Rd Pu	2/19/2008	91,305.10	0.00		0.00	38,424.27	2,282.63	40,706.90	50,598.20	S/L	40.00
135		Phase II System Upgrade	3/30/2009	2,468,415.41	0.00		0.00	971,938.64	61,710.39	1,033,649.03	1,434,766.38	S/L	40.00
136		Iron Mountain Road Line Extensior	11/25/2009	27,372.14	0.00		0.00	10,321.53	684.30	11,005.83	16,366.31	S/L	40.00
139		Chandlers Pump Station Building	2/18/2010	2,500.00	0.00		0.00	1,854.17	125.00	1,979.17	520.83	S/L	20.00
140		E Belcher Road Line Extension	11/22/2010	6,632.51	0.00		0.00	2,335.16	165.81	2,500.97	4,131.54	S/L	40.00
141		Mott's Lick Creek Line Extension	10/22/2010	8,480.05	0.00		0.00	3,003.33	212.00	3,215.33	5,264.72	S/L	40.00
142		HWY 100 Relocation	10/22/2010	49,023.78	0.00		0.00	17,362.53	1,225.59	18,588.12	30,435.66	S/L	40.00
143		Phase II System Upgrade Addtions	7/01/2010	42,846.53	0.00		0.00	15,531.82	1,071.16	16,602.98	26,243.55	S/L	40.00
147		Phase III System Upgrade Project	6/30/2011	407,069.09	0.00		0.00	137,385.85	10,176.73	147,562.58	259,506.51	S/L	40.00
152		Oakvue Lane/Coles/Quarry Rd Lin	7/01/2011	2,970.00	0.00		0.00	1,002.38	74.25	1,076.63	1,893.37	S/L	40.00
153		Fire Hydrant - Hwy 100/Jim Soyars	7/01/2011	1,250.00	0.00		0.00	1,250.00	0.00	1,250.00	0.00	S/L	10.00
154		Sample Hydrant - Lashley Rd/Hwy	7/01/2011	360.00	0.00		0.00	360.00	0.00	360.00	0.00	S/L	10.00
155		Belcher Rd Additional Costs	7/01/2011	1,006.50	0.00		0.00	339.66	25.16	364.82	641.68	S/L	40.00
159		Sharps Garden Road Line extension	5/24/2012	41,974.35	0.00		0.00	13,204.45	1,049.36	14,253.81	27,720.54	S/L	40.00
160		ELWD/LTRWC Territory Expansio	9/27/2012	649,621.28	0.00		0.00	198,946.49	16,240.53	215,187.02	434,434.26	S/L	40.00
161		79/Motts Lick Relocation	12/15/2013	114,964.40	0.00		0.00	31,854.72	2,874.11	34,728.83	80,235.57	S/L	40.00
171		Lindsey Lane Waterline Project Up	10/27/2014	156,186.00	0.00		0.00	31,757.82	3,123.72	34,881.54	121,304.46	S/L	50.00
172		Ellis Rd Waterline Extension	12/15/2014	26,466.40	0.00		0.00	5,337.41	529.33	5,866.74	20,599.66	S/L	50.00
202		Quarry Road Line Addition	9/28/2015	14,851.97	0.00		0.00	2,747.62	297.04	3,044.66	11,807.31	S/L	50.00
246		SCADA Computer, Setup, Software	4/13/2021	6,460.00	0.00		0.00	2,422.50	646.00	3,068.50	3,391.50	S/L	10.00
250		CIAC-LCHS Meter & Vault Project	5/27/2022	37,390.00	0.00		0.00	2,414.77	934.75	3,349.52	34,040.48	S/L	40.00
261		Hwy 79 Meter Service Repl Project	9/23/2023	101,224.55	0.00		0.00	3,163.26	2,530.61	5,693.87	95,530.68	S/L	40.00
262		CIAC- Hwy 79 Meter Service Repl	9/23/2023	313,048.75	0.00		0.00	9,782.77	7,826.22	17,608.99	295,439.76	S/L	40.00
263		CIAC Danny Moore Howlett Rd Ex	12/31/2023	10,000.00	0.00		0.00	250.00	250.00	500.00	9,500.00	S/L	40.00
272		Ethermeters to Friendship Montgon	5/11/2023	12,560.00	0.00		0.00	2,093.33	1,256.00	3,349.33	9,210.67	S/L	10.00
274		Cumberland Service Line Replacem	12/25/2023	35,000.00	0.00		0.00	875.00	875.00	1,750.00	33,250.00	S/L	40.00
287		CIAC-System Wide Extension	12/31/2025	621,348.74	0.00	c	0.00	0.00	0.00	0.00	621,348.74	S/L	50.00
288		System Wide Extension	12/31/2025	121,856.69	0.00	c	0.00	0.00	0.00	0.00	121,856.69	S/L	50.00
289		Bucksville II Zone Service Line Re	7/02/2025	87,185.00	0.00	c	0.00	0.00	1,089.81	1,089.81	86,095.19	S/L	40.00
293		SCADA Upgrades	9/03/2025	93,540.00	0.00	c	0.00	0.00	3,118.00	3,118.00	90,422.00	S/L	10.00
		101-331 Transmission & Di		13,261,927.81 TB	0.00	c	0.00	7,448,101.73	313,118.97	7,761,220.70	5,500,707.11		
Group: 101-333 Services													
6		Services	12/31/1999	36,780.07	0.00		0.00	31,256.22	919.50	32,175.72	4,604.35	S/L	40.00
		101-333 Services		36,780.07 TB	0.00	c	0.00	31,256.22	919.50	32,175.72	4,604.35		
Group: 101-334 Meters & Installa													
122		Meters	3/24/2008	225.00	0.00		0.00	225.00	0.00	225.00	0.00	S/L	10.00
123		Meters	4/29/2008	2,529.00	0.00		0.00	2,529.00	0.00	2,529.00	0.00	S/L	10.00
124		Meters	5/23/2008	2,974.00	0.00		0.00	2,974.00	0.00	2,974.00	0.00	S/L	10.00
125		Meters	6/23/2008	870.00	0.00		0.00	870.00	0.00	870.00	0.00	S/L	10.00
126		Meters	7/29/2008	2,640.00	0.00		0.00	2,640.00	0.00	2,640.00	0.00	S/L	10.00
127		Meters	8/07/2008	1,051.00	0.00		0.00	1,051.00	0.00	1,051.00	0.00	S/L	10.00
128		Meters	10/28/2008	1,980.00	0.00		0.00	1,980.00	0.00	1,980.00	0.00	S/L	10.00
129		Meters	11/25/2008	7,111.00	0.00		0.00	7,111.00	0.00	7,111.00	0.00	S/L	10.00
130		Meters	12/30/2008	390.00	0.00		0.00	390.00	0.00	390.00	0.00	S/L	10.00

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 101-334 Meters & Installa (continued)												
134		Meters	7/07/2009	8,587.00	0.00	0.00	8,587.00	0.00	8,587.00	0.00	S/L	10.00
137		Meters	9/16/2010	3,330.60	0.00	0.00	3,330.60	0.00	3,330.60	0.00	S/L	10.00
148		Dennis Corinth Master Meter	7/01/2011	4,400.00	0.00	0.00	4,400.00	0.00	4,400.00	0.00	S/L	10.00
149		Bucksville 2 Master Meter	7/01/2011	4,400.00	0.00	0.00	4,400.00	0.00	4,400.00	0.00	S/L	10.00
150		Beechland Master Meter	7/01/2011	4,500.00	0.00	0.00	4,500.00	0.00	4,500.00	0.00	S/L	10.00
151		Montgomery Master Meter	7/01/2011	5,930.00	0.00	0.00	5,930.00	0.00	5,930.00	0.00	S/L	10.00
158		Homer-Master Meter	5/24/2012	4,575.00	0.00	0.00	4,575.00	0.00	4,575.00	0.00	S/L	10.00
165		Update Chandler Meter Station	11/25/2013	10,985.00	0.00	0.00	10,985.00	0.00	10,985.00	0.00	S/L	10.00
205		Meters	3/31/2015	700.00	0.00	0.00	682.50	17.50	700.00	0.00	S/L	10.00
206		Meters	4/21/2015	8,200.00	0.00	0.00	7,926.67	273.33	8,200.00	0.00	S/L	10.00
207		Meters	2/23/2015	1,513.73	0.00	0.00	1,488.47	25.26	1,513.73	0.00	S/L	10.00
208		Meters	4/27/2015	763.95	0.00	0.00	738.53	25.42	763.95	0.00	S/L	10.00
209		Meters	5/26/2015	1,222.01	0.00	0.00	1,171.08	50.93	1,222.01	0.00	S/L	10.00
210		Meters	7/17/2015	830.70	0.00	0.00	782.24	48.46	830.70	0.00	S/L	10.00
211		Meters	7/17/2015	1,317.14	0.00	0.00	1,240.27	76.87	1,317.14	0.00	S/L	10.00
212		Meters	8/28/2015	3,125.30	0.00	0.00	2,916.95	208.35	3,125.30	0.00	S/L	10.00
213		Meters	10/26/2015	41,204.21	0.00	0.00	37,770.52	3,433.69	41,204.21	0.00	S/L	10.00
234		Meters	10/27/2020	6,220.00	0.00	0.00	2,591.67	622.00	3,213.67	3,006.33	S/L	10.00
237		100 Neptune Meters	12/31/2021	18,850.00	0.00	0.00	5,655.00	1,885.00	7,540.00	11,310.00	S/L	10.00
240		18 SRII Meters	2/17/2021	2,070.00	0.00	0.00	793.50	207.00	1,000.50	1,069.50	S/L	10.00
241		130 Neptune Meters/Antennas	5/21/2021	23,747.50	0.00	0.00	8,509.52	2,374.75	10,884.27	12,863.23	S/L	10.00
243		100 Neptune Meters/Antennas & 2)	8/30/2021	25,414.00	0.00	0.00	8,471.33	2,541.40	11,012.73	14,401.27	S/L	10.00
244		2) 1" Neptune Meters/Antennas	11/25/2021	780.00	0.00	0.00	240.50	78.00	318.50	461.50	S/L	10.00
245		110 Neptune Meters/Antennas	12/22/2021	19,986.00	0.00	0.00	5,995.80	1,998.60	7,994.40	11,991.60	S/L	10.00
255		650 Neptune Meters/Antennas	3/21/2022	125,959.00	0.00	0.00	34,638.73	12,595.90	47,234.63	78,724.37	S/L	10.00
256		9 Omni Registers for SCADA Mast	4/16/2022	3,254.73	0.00	0.00	867.92	325.47	1,193.39	2,061.34	S/L	10.00
259		2) 1" Neptune Meters	7/31/2022	856.00	0.00	0.00	206.87	85.60	292.47	563.53	S/L	10.00
260		2" Neptune Meter	7/31/2022	960.00	0.00	0.00	232.00	96.00	328.00	632.00	S/L	10.00
264		Neptune Meters	3/06/2023	210,957.64	0.00	0.00	38,675.56	21,095.76	59,771.32	151,186.32	S/L	10.00
273		2023 Dennis Tank Area Master Met	2/06/2024	30,509.86	0.00	0.00	2,796.74	3,050.99	5,847.73	24,662.13	S/L	10.00
276		2024 Dennis Tank Area Master Met	2/06/2024	23,655.00	0.00	0.00	2,168.38	2,365.50	4,533.88	19,121.12	S/L	10.00
278		10) Neptune 1 inch meters	2/26/2024	4,500.00	0.00	0.00	375.00	450.00	825.00	3,675.00	S/L	10.00
285		5) 2 inch Neptune Meters	8/07/2024	5,410.00	0.00	0.00	225.42	541.00	766.42	4,643.58	S/L	10.00
286		550) Neptune Meters	12/31/2025	115,500.00	0.00c	0.00	0.00	0.00	0.00	115,500.00	S/L	10.00
290		2025 Dennis Tank Area Master Met	5/23/2025	23,808.79	0.00c	0.00	0.00	1,388.85	1,388.85	22,419.94	S/L	10.00
291		Neptune Registers for Meters	5/12/2025	3,727.09	0.00c	0.00	0.00	248.47	248.47	3,478.62	S/L	10.00
292		Neptune Ultrasonic Radio-Antenna	5/16/2025	2,080.00	0.00c	0.00	0.00	121.33	121.33	1,958.67	S/L	10.00
		101-334 Meters & Installa		773,600.25 TB	0.00c	0.00	233,638.77	56,231.43	289,870.20	483,730.05		
Group: 101-340 Office Furn & Equ												
64		Fireproof File Cabinet	3/30/2005	1,799.99	0.00	0.00	1,799.99	0.00	1,799.99	0.00	S/L	10.00
84		Laptop & Software	1/27/2006	1,760.25	0.00	0.00	1,760.25	0.00	1,760.25	0.00	S/L	5.00
118		Copy Machine	1/31/2008	7,460.50	0.00	0.00	7,460.50	0.00	7,460.50	0.00	S/L	10.00
138		New Phone System	6/04/2010	4,425.55	0.00	0.00	4,425.55	0.00	4,425.55	0.00	S/L	10.00
156		Website & Online bill pay creation	10/01/2012	17,500.00	0.00	0.00	17,500.00	0.00	17,500.00	0.00	Amort	5.00
169		V590 Slitter	2/24/2014	6,587.35	0.00	0.00	6,587.35	0.00	6,587.35	0.00	S/L	10.00
170		Laptop for Truck	4/24/2014	930.67	0.00	0.00	930.67	0.00	930.67	0.00	S/L	5.00

Asset	dt	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 101-340 Office Furn & Equ (continued)													
187		Epson Receipt Printer	11/21/2015	895.00	0.00		0.00	895.00	0.00	895.00	0.00	S/L	5.00
188		HP Notebook Probook 650G1	11/21/2015	1,085.00	0.00		0.00	1,085.00	0.00	1,085.00	0.00	S/L	5.00
189		2013 MS Office Home & Business	11/21/2015	430.00	0.00		0.00	430.00	0.00	430.00	0.00	S/L	5.00
190		3 Monitors	11/16/2015	464.92	0.00		0.00	464.92	0.00	464.92	0.00	S/L	5.00
239		Sharp Copier MX-3051	3/17/2021	4,537.50	0.00		0.00	3,403.13	907.50	4,310.63	226.87	S/L	5.00
248		Muni-Link Billing Software & Setu	8/01/2021	8,000.00	0.00		0.00	2,733.33	800.00	3,533.33	4,466.67	S/L	10.00
252		New Office Computers & Setup	8/19/2022	15,545.13	0.00		0.00	7,254.40	3,109.03	10,363.43	5,181.70	S/L	5.00
253		2) New laptops for outside workers	1/17/2022	1,057.88	0.00		0.00	617.10	211.58	828.68	229.20	S/L	5.00
254		Neptune Meter Reading Software &	6/15/2022	4,095.00	0.00		0.00	2,115.75	819.00	2,934.75	1,160.25	S/L	5.00
270		Dell Laptop	10/04/2023	1,881.00	0.00		0.00	470.25	376.20	846.45	1,034.55	S/L	5.00
279		Dell 22 inch Computer Monito	9/12/2024	138.74	0.00		0.00	9.25	27.75	37.00	101.74	S/L	5.00
280		Upstreman Mini Fridge	9/12/2024	190.79	0.00		0.00	12.72	38.16	50.88	139.91	S/L	5.00
		101-340 Office Furn & Equ		78,785.27 TB	0.00	c	0.00	59,955.16	6,289.22	66,244.38	12,540.89		
Group: 101-343 Shop Tools & Equi													
11		Hydrant Meter	12/31/1999	2,500.00	0.00		0.00	2,500.00	0.00	2,500.00	0.00	S/L	10.00
157		Line Locater	11/14/2012	3,525.00	0.00		0.00	3,525.00	0.00	3,525.00	0.00	S/L	10.00
162		GPS Equipment	5/23/2013	14,266.96	0.00		0.00	14,266.96	0.00	14,266.96	0.00	S/L	5.00
163		GPS Computer	7/23/2013	8,770.00	0.00		0.00	8,770.00	0.00	8,770.00	0.00	S/L	5.00
164		GPS Laptop	7/23/2013	1,250.00	0.00		0.00	1,250.00	0.00	1,250.00	0.00	S/L	5.00
178		2 Line Detectors	12/31/1999	2,000.00	0.00		0.00	2,000.00	0.00	2,000.00	0.00	S/L	10.00
179		4 Pairs of Crimpers	12/31/1999	400.00	0.00		0.00	400.00	0.00	400.00	0.00	S/L	10.00
180		6" Tap Machine	12/31/1999	300.00	0.00		0.00	300.00	0.00	300.00	0.00	S/L	10.00
181		4" Tap Machine	12/31/1999	200.00	0.00		0.00	200.00	0.00	200.00	0.00	S/L	10.00
182		Metal Detector	12/31/1999	400.00	0.00		0.00	400.00	0.00	400.00	0.00	S/L	10.00
183		2 Flow Meters	12/31/1999	3,000.00	0.00		0.00	3,000.00	0.00	3,000.00	0.00	S/L	10.00
191		Hand Tools, Wrenches, Etc.	10/05/2015	344.34	0.00		0.00	344.34	0.00	344.34	0.00	S/L	7.00
193		Ditch Witch Pneumatic Road Borin;	12/22/2015	3,795.85	0.00		0.00	3,795.85	0.00	3,795.85	0.00	S/L	7.00
194		2015 Transit Van	9/28/2015	20,949.00	0.00		0.00	20,949.00	0.00	20,949.00	0.00	S/L	5.00
195		2010 Ford Van	11/04/2015	9,500.00	0.00		0.00	9,500.00	0.00	9,500.00	0.00	S/L	5.00
199		2016 F350 Service Truck	12/22/2015	37,644.00	0.00		0.00	37,644.00	0.00	37,644.00	0.00	S/L	5.00
200		Mustang Trackhoe	9/14/2015	19,250.00	0.00		0.00	19,250.00	0.00	19,250.00	0.00	S/L	7.00
204		Drill/Cutter Kit/Deepwell Socket Se	12/22/2015	832.15	0.00		0.00	832.15	0.00	832.15	0.00	S/L	5.00
215		Air Compressor	8/31/2016	3,500.00	0.00		0.00	2,916.67	350.00	3,266.67	233.33	S/L	10.00
216		Hammer for Mini Excavator	10/11/2016	8,936.75	0.00		0.00	7,372.86	893.68	8,266.54	670.21	S/L	10.00
217		2017 Dump Trailer	2/28/2017	6,500.00	0.00		0.00	6,500.00	0.00	6,500.00	0.00	S/L	5.00
221	d	Kubota M62 Backhoe	8/15/2018	53,654.77	0.00		0.00	49,183.56	3,832.48	53,016.04	638.73	S/L	7.00
222		18' Dovetail Equipment Trailer	5/18/2018	3,599.00	0.00		0.00	3,599.00	0.00	3,599.00	0.00	S/L	5.00
223		2018 F150 XLT 2WD Crew Cab	8/20/2018	26,210.16	0.00		0.00	26,210.16	0.00	26,210.16	0.00	S/L	5.00
225		Eagle 13 HP 30 Gallon Truck Mour	11/13/2018	2,841.99	0.00		0.00	2,503.67	338.32	2,841.99	0.00	S/L	7.00
230		Hydraulic System & Trailer	9/05/2019	1,500.00	0.00		0.00	1,500.00	0.00	1,500.00	0.00	S/L	5.00
231		Various Shop Tools	9/05/2019	3,500.00	0.00		0.00	2,666.67	500.00	3,166.67	333.33	S/L	7.00
232		3" Greenlee Hydraulic Pump	5/09/2019	1,936.10	0.00		0.00	1,097.12	193.61	1,290.73	645.37	S/L	10.00
233		2" Hydraulic Pump	8/08/2019	1,475.81	0.00		0.00	799.39	147.58	946.97	528.84	S/L	10.00
235		2" Hammerhead Mole	3/20/2020	3,950.00	0.00		0.00	2,680.37	564.29	3,244.66	705.34	S/L	7.00
236	d	2020 JD 35G Compact Excavator	7/10/2020	39,000.00	0.00		0.00	25,071.43	2,321.43	27,392.86	11,607.14	S/L	7.00
238		2 Laptops for Outside Workers	12/24/2021	1,122.71	0.00		0.00	673.62	224.54	898.16	224.55	S/L	5.00

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

Asset	dt	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 101-343 Shop Tools & Equi (continued)												
242		Neptune MRX Assembly & IPad	6/10/2021	6,500.00	0.00	0.00	4,658.33	1,300.00	5,958.33	541.67	S/L	5.00
247		Icemaker	4/13/2021	1,500.00	0.00	0.00	1,125.00	300.00	1,425.00	75.00	S/L	5.00
251		2) Portable Flow Meters	7/31/2022	13,401.62	0.00	0.00	6,477.44	2,680.32	9,157.76	4,243.86	S/L	5.00
257		Chlorine Tester	12/27/2022	1,795.00	0.00	0.00	718.00	359.00	1,077.00	718.00	S/L	5.00
258		Line Locater	4/16/2022	10,125.92	0.00	0.00	5,400.48	2,025.18	7,425.66	2,700.26	S/L	5.00
265		Ultrasonic Radios	8/08/2023	3,600.00	0.00	0.00	1,020.00	720.00	1,740.00	1,860.00	S/L	5.00
266		Stihl Saw	7/10/2023	1,819.98	0.00	0.00	546.00	364.00	910.00	909.98	S/L	5.00
267		2016 Ford F-150	6/02/2023	29,210.84	0.00	0.00	9,250.10	5,842.17	15,092.27	14,118.57	S/L	5.00
268		GPR Cart and Samsung Active Pro	2/01/2023	16,505.87	0.00	0.00	6,327.25	3,301.17	9,628.42	6,877.45	S/L	5.00
269		Trash pump	11/16/2023	3,897.28	0.00	0.00	844.41	779.46	1,623.87	2,273.41	S/L	5.00
271		Sounders (2)	3/10/2023	6,660.00	0.00	0.00	2,442.00	1,332.00	3,774.00	2,886.00	S/L	5.00
275		Hydraulic Thumb for Excavator	12/29/2023	3,060.00	0.00	0.00	612.00	612.00	1,224.00	1,836.00	S/L	5.00
277		2) Ultrasonic Radios	2/23/2024	2,084.00	0.00	0.00	347.33	416.80	764.13	1,319.87	S/L	5.00
281		Hammer Head Mole	2/05/2024	5,023.03	0.00	0.00	920.89	1,004.61	1,925.50	3,097.53	S/L	5.00
282		Tool Box for 2015 Ford F250	12/06/2024	1,059.97	0.00	0.00	17.67	211.99	229.66	830.31	S/L	5.00
283		2019 Ford F-150	2/14/2024	28,000.00	0.00	0.00	5,133.33	5,600.00	10,733.33	17,266.67	S/L	5.00
284		2015 Ford F250 Diesel	8/08/2024	17,000.00	0.00	0.00	1,416.67	3,400.00	4,816.67	12,183.33	S/L	5.00
296		2024 John Deere 35 P-Tier Excavat	6/02/2025	61,770.00	0.00c	0.00	0.00	5,147.50	5,147.50	56,622.50	S/L	7.00
297		John Deere 317 P-Tier Compact Lo	6/22/2025	70,230.00	0.00c	0.00	0.00	5,016.43	5,016.43	65,213.57	S/L	7.00
		101-343 Shop Tools & Equi		569,898.10	0.00c	0.00	308,958.72	49,778.56	358,737.28	211,160.82		
		***Less: Dispositions and Transfers**		92,654.77	0.00	0.00	74,254.99	0.00	80,408.90	12,245.87		
		Net 101-343 Shop Tools & Equi		477,243.33 TB	0.00c	0.00	234,703.73	49,778.56	278,328.38	198,914.95		
		Grand Total		15,494,222.62	0.00c	0.00	8,489,837.84	446,640.16	8,936,478.00	6,557,744.62		
		Less: Dispositions and Transfers		92,654.77	0.00	0.00	74,254.99	0.00	80,408.90	12,245.87		
		Net Grand Total		15,401,567.85	0.00c	0.00	8,415,582.85	446,640.16	8,856,069.10	6,545,498.75		
								K-3	TB			

Attachment #8

Account Number : WEP-1-1

Schedule Type : Account

Current Interest Rate : 4.1250%

Original Installment : $.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	$	1,493,000.00	$	207,000.00	$	692,197.93
WEP-1-1	20	1/1/2020	$	30,793.13	$	28,000.00	$	58,793.13	$	1,465,000.00	$	235,000.00	$	722,991.06
WEP-1-1	21	7/1/2020	$	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	$	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	$	1,436,000.00	$	264,000.00	$	813,039.82
WEP-1-1	24	1/1/2022	$	29,617.50	$	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	$	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	$	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	$	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	$	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	$	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	$	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	$	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 Delopment, RD Business Center

UNITED STATES OF AMERICA
COMMONWEALTH OF KENTUCKY
COUNTY OF LOGAN
EAST LOGAN WATER DISTRICT
WATERWORKS REVENUE BONDS, SERIES 2008

No. R-1 Interest Rate: 4.125 % $1,700,000

KNOW ALL PERSONS BY THESE PRESENTS:

That the East Logan Water District (the "District"), acting by and through its Board of Commissioners (the "Commission"), a public body corporate in Logan County, Kentucky, for value received, hereby promises to pay to

UNITED STATES OF AMERICA
acting by and through the
U.S. DEPARTMENT OF AGRICULTURE
771 Corporate Drive, Suite 200
Lexington, Kentucky 40503-5477

the registered owner hereof, or to its registered assigns, solely from the fund hereinafter identified, the sum of

ONE MILLION SEVEN HUNDRED THOUSAND DOLLARS ($1,700,000),

on the first day of January, in years and installments as follows:

Year	Principal	Year	Principal	Year	Principal
2011	$19,000	2024	$33,000	2037	$55,000
2012	20,000	2025	34,000	2038	57,000
2013	21,000	2026	35,000	2039	60,000
2014	22,000	2027	37,000	2040	62,000
2015	23,000	2028	38,000	2041	65,000
2016	24,000	2029	40,000	2042	68,000
2017	25,000	2030	42,000	2043	70,000
2018	26,000	2031	43,000	2044	73,000
2019	27,000	2032	45,000	2045	76,000
2020	28,000	2033	47,000	2046	79,000
2021	29,000	2034	49,000	2047	83,000
2022	30,000	2035	51,000	2048	80,000
2023	31,000	2036	53,000		

and in like manner, solely from said fund, to pay interest on the balance of said principal sum from time to time remaining unpaid, at the Interest Rate specified above, semiannually on the first days of January and July in each year, beginning with the first January or July after the date of this Bond, until said sum is paid, except as the provisions hereinafter set forth with respect to prepayment may be and become applicable hereto, both principal and interest being payable, without deduction for exchange or collection charges, in lawful money of the United States of America, at the address of the registered owner shown on the registration book of the District.

This Bond is issued by the District under and in full compliance with the Constitution and Statutes of the Commonwealth of Kentucky, including Chapters 58 and 74 of the Kentucky Revised Statutes (collectively the "Act"), and pursuant to a duly adopted Bond Resolution of the District authorizing same (the "Current Bond Resolution"), to which Current Bond Resolution reference is hereby made for a description of the nature and extent of the security thereby created, the rights and limitations of rights of the registered owner of this Bond, and the rights, obligations and duties of the District, for the purpose of financing the cost (not otherwise provided) of the construction of extensions, additions and improvements to the existing waterworks system of the District (said existing waterworks system, together with said extensions, additions and improvements, being hereinafter referred to as the "System").

This Bond is issued on a parity as to security and source of payment with the outstanding (i) East Logan Water District Waterworks Revenue Bonds of 1990, dated September 19, 1991 (the "1990 Bonds"), authorized by a Resolution adopted by the Commission of the District on November 19, 1990 (the "1990 Bond Resolution"); (ii) East Logan Water District Waterworks Revenue Bonds, Series 1995, dated May 24, 1996 (the "1995 Bonds"), authorized by a Resolution adopted by the Commission of the District on September 25, 1995 (the "1995 Bond Resolution"); and (iii) East Logan Water District Waterworks Revenue Bonds, Series 2003, dated September 4, 2003 (the "2003 Bonds"), authorized by a Resolution adopted by the Commission of the District on October 28, 2002 (the "2003 Bond Resolution") [hereinafter the 1990 Bonds, the 1995 Bonds and the 2003 Bonds shall be collectively referred to as the "Prior Second Lien Bonds", and the 1990 Bond Resolution, the 1995 Bond Resolution and the 2003 Bond Resolution shall be collectively referred to as the "Prior Second Lien Bond Resolution"], but subject to the vested rights and priorities in favor of the owners of the outstanding loans from the Kentucky Infrastructure Authority to the District (the "KIA Loans"). Accordingly, this Bond, the Prior Second Lien Bonds, together with any bonds ranking on a parity herewith, are payable from and secured by a pledge of the gross revenues to be derived from the operation of the System, after providing for the requirements of the KIA Loans.

This Bond has been issued in full compliance with the Current Bond Resolution and the Prior Second Lien Bond Resolution; and this Bond, and any bonds ranking on a parity therewith that may be issued and outstanding under the conditions and restrictions of the Current Bond Resolution and the Prior Second Lien Bond Resolution, are and will continue to be payable from revenues which shall be set aside in a fund for that purpose and identified as the "East Logan Water District Bond Sinking Fund", created in the Prior Second Lien Bond Resolution.

This Bond does not constitute an indebtedness of the District within the meaning of any constitutional or statutory provisions or limitations and is payable solely out of the revenues of the

System. As provided in the Current Bond Resolution, the District covenants that so long as any of the Prior Second Lien Bonds and/or this Bond, are outstanding, the System will be continuously owned and operated by the District as a revenue producing public undertaking within the meaning of the aforesaid Act for the security and source of payment of the Prior Second Lien Bonds and of this Bond, and that the District will fix, and if necessary adjust, from time to time, such rates for the services and facilities of the System and will collect and account for the revenues therefrom sufficient to pay promptly the principal of and interest on the Prior Second Lien Bonds, this Bond and all other bonds ranking on a parity therewith as may be outstanding from time to time, to pay the cost of operation and maintenance of the System and to provide for the depreciation thereof.

The District has reserved the right to issue additional bonds ranking on a parity as to security and source of payment with this Bond in order to complete the Project, and to finance future extensions, additions and improvements to the System, provided the necessary requirements of the Current Bond Resolution have been complied with by the District.

This Bond shall be registered as to principal and interest in the name of the owner hereof, after which it shall be transferable only upon presentation to the Secretary of the District as the Bond Registrar, with a written transfer duly acknowledged by the registered owner or its duly authorized attorney, which transfer shall be noted upon this Bond and upon the registration book of the District kept for that purpose.

The District, at its option, shall have the right to prepay, on any interest payment date on and after January 1, 2017, in inverse chronological order of the installments due on this Bond, the entire principal amount of this Bond then remaining unpaid, or such lesser portion thereof, in a multiple of One Hundred Dollars ($100), as the District may determine, at a price in an amount equivalent to the principal amount to be prepaid plus accrued interest to the date of prepayment, without any prepayment premium. Notice of such prepayment shall be given by registered mail to the registered owner of this Bond or its assignee, at least 30 days prior to the date fixed for prepayment. Notice of such prepayment may be waived with the written consent of the registered owner of this Bond.

So long as the registered owner of this Bond is the United States of America, or any agency thereof, the entire principal amount of this Bond, or installments in multiples of $100, may be prepaid at any time in inverse chronological order of the installments due.

Upon default in the payment of any principal or interest payment on this Bond, or upon failure by the District to comply with any other provision of this Bond or with any provision of the Current Bond Resolution, the registered owner may, at its option, institute all rights and remedies provided by law or by said Current Bond Resolution.

It is hereby certified, recited and declared that all acts, conditions and things required to exist, happen and be performed precedent to and in the issuance of this Bond, do exist, have happened and have been performed in due time, form and manner as required by law, and that the face amount of this Bond, together with all other obligations of the District, does not exceed any limit prescribed by the Constitution or Statutes of the Commonwealth of Kentucky.

IN WITNESS WHEREOF said East Logan Water District, by its Board of Commissioners, has caused this Bond to be executed by its Chairman, its corporate seal to be hereunto affixed, and attested by its Secretary, on the date of this Bond, which is

EAST LOGAN WATER DISTRICT
Logan County, Kentucky

By______________________________________
Chairman

Attest:

____
Secretary

(Seal of District)

PROVISION FOR REGISTRATION

This Bond shall be registered on the registration book of the District kept for that purpose by the Secretary, as Bond Registrar, upon presentation hereof to said Secretary, who shall make notation of such registration in the registration blank, and this Bond may thereafter be transferred only upon written transfer acknowledged by the registered owner or its attorney, such transfer to be made on said book and endorsed hereon.

Date of Registration	Name of Registered Owner	Signature of Bond Registrar
	UNITED STATES OF AMERICA acting by and through the U.S. DEPARTMENT OF AGRICULTURE 771 Corporate Drive, Suite 200 Lexington, Kentucky 40503-5477	

ASSIGNMENT

For value received, this Bond is hereby assigned, without recourse and subject to all of its terms and conditions, unto ___________________________, this ____ day of _____________, _____.

____

By:_____________________________

BOND SCHEDULE, 5/12/2008

Name of Borrower: East Logan Water District			
Amount of Loan	1700000	Annual Interest Rate	0.04125
Number of Initial Interest Only Payments	2	Number of principal and/or Interest Payments	40
Payment Frequency	Annual	This is a split payment bond.	false
Principal Payment Units	1000	Interest Payment Units	1

YEAR	PERIOD	NUMBER	PAYMENT	INTEREST	PRINCIPAL	BALANCE
2009	1	1	70125	70125	0	1700000
2010	1	2	70125	70125	0	1700000
2011	1	3	89125	70125	19000	1681000
2012	1	4	89342	69342	20000	1661000
2013	1	5	89517	68517	21000	1640000
2014	1	6	89650	67650	22000	1618000
2015	1	7	89743	66743	23000	1595000
2016	1	8	89794	65794	24000	1571000
2017	1	9	89804	64804	25000	1546000
2018	1	10	89773	63773	26000	1520000
2019	1	11	89700	62700	27000	1493000
2020	1	12	89587	61587	28000	1465000
2021	1	13	89432	60432	29000	1436000
2022	1	14	89235	59235	30000	1406000
2023	1	15	88998	57998	31000	1375000
2024	1	16	89719	56719	33000	1342000
2025	1	17	89358	55358	34000	1308000
2026	1	18	88955	53955	35000	1273000
2027	1	19	89512	52512	37000	1236000
2028	1	20	88985	50985	38000	1198000
2029	1	21	89418	49418	40000	1158000
2030	1	22	89768	47768	42000	1116000
2031	1	23	89035	46035	43000	1073000
2032	1	24	89262	44262	45000	1028000
2033	1	25	89405	42405	47000	981000
2034	1	26	89467	40467	49000	932000
2035	1	27	89445	38445	51000	881000
2036	1	28	89342	36342	53000	828000
2037	1	29	89155	34155	55000	773000
2038	1	30	88887	31887	57000	716000
2039	1	31	89535	29535	60000	656000
2040	1	32	89060	27060	62000	594000
2041	1	33	89503	24503	65000	529000
2042	1	34	89822	21822	68000	461000
2043	1	35	89017	19017	70000	391000
2044	1	36	89129	16129	73000	318000
2045	1	37	89118	13118	76000	242000
2046	1	38	88983	9983	79000	163000
2047	1	39	89724	6724	83000	80000
2048	1	40	83300	3300	80000	0
TOTALS			**3530854**	**1830854**	**1700000**	

Warning: This schedule is an estimate of payments. 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 here.

Attachment #9

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 East Logan 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
Kali M Brown (Co-Op Student)	Hired to work Service Line Inventory	13.00 per hour

☐ 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."

Earn Brown
(Print Name)

(Signed) Earl Brown

General Manager
(Position/Office)

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

COMMONWEALTH OF KENTUCKY

COUNTY OF Logan

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

this 27 day of August, 2026.

NOTARY PUBLIC
State-at-Large

KENNEDY JUNELYN CAMPBELL
NOTARY
ID KYNP101176
MY COMMISSION EXPIRES
06/26/2029
PUBLIC
STATE AT LARGE, K.Y.

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 East Logan 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
Kali M Brown (Co-Op Student)	Hired to work Service Line Inventory	13.00 per hour

☐ 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."

Harris Dockins
(Print Name)

Harris Dockins
(Signed)

Chariman
(Position/Office)

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

COMMONWEALTH OF KENTUCKY

COUNTY OF LOGAN

Subscribed and sworn to before me by HARRIS DOCKINS
(Name)

this 27 day of AUGUST, 20 26

EARN MARIE BROWN
MY COMM. EXPIRES 04-23-2028
NOTARY PUBLIC
ID # KYNP87806
STATE AT LARGE, KENTUCKY

NOTARY PUBLIC
State-at-Large

ARF FORM-3 (November 2013)

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 East Logan 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
Kali M Brown (Co-Op Student)	Hired to work Service Line Inventory	13.00 per hour

☐ 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."

Joseph T Taylor
(Print Name)

(Signed)

Commissioner
(Position/Office)

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

COMMONWEALTH OF KENTUCKY

COUNTY OF Logan

Subscribed and sworn to before me by J. TIM TAYLOR
(Name)

this 27 day of AUGUST, 20 26.

NOTARY PUBLIC
State-at-Large

EARN MARIE BROWN
MY COMM. EXPIRES 04-23-2028
NOTARY PUBLIC
ID # KYNP87806
STATE AT LARGE
KENTUCKY

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 East Logan 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
Kali M Brown (Co-Op Student)	Hired to work Service Line Inventory	13.00 per hour

☐ 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."

Loyd Houchens
(Print Name)

Loyd Houchens
(Signed)

Commissioner
(Position/Office)

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

COMMONWEALTH OF KENTUCKY

COUNTY OF Logan

Subscribed and sworn to before me by Loyd Houchens
(Name)

this 27 day of August, 2026.

E Brown
NOTARY PUBLIC
State-at-Large

EARN MARIE BROWN
MY COMM. EXPIRES 04-23-2028
NOTARY PUBLIC
ID # KYNP87806
STATE AT LARGE
KENTUCKY

Attachment #10

Annual Report - 2025	Total	Supply	Trans & Dist	Customer Accounts	Admin & Gen
Salaries & Wages - Employees	$ 394,065		276,642		117,423
Salaries & Wages - Officers	10,800				10,800
Employee Pensions & Benefits	72,840				38,571
Purchased Water	1,138,842	1,138,842			
Purchased Power	21,773	15,241			6,532
Materials & Supplies	205,328		205,328		
Contractual Services - Accounting	19,095				19,095
Contractual Services - Legal	6,146				6,146
Contractual Services - Other	73,350				73,350
Insurance - General Liability	24,370				24,370
Bad Debt	10,152			10,152	
Miscellaneous Expenses	86,629				86,629
Totals	$ 2,063,390	1,154,083	481,970	10,152	382,916

Pro Forma	Total	Supply	Trans & Dist	Customer Accounts	Admin & Gen
Salaries & Wages - Employees	$ 410,298	-	288,038	-	122,260
Salaries & Wages - Officers	10,800				10,800
Employee Pensions & Benefits	74,082	-	52,007	-	22,075
Purchased Water	968,124	968,124			
Purchased Power	18,509	12,956	-	-	5,553
Materials & Supplies	205,328		205,328		
Contractual Services - Accounting	19,095				19,095
Contractual Services - Legal	6,146				6,146
Contractual Services - Other	73,350				73,350
Insurance - General Liability	24,370				24,370
Bad Debt	10,152			10,152	
Miscellaneous Expenses	86,629				86,629
Totals	$ 1,906,883	981,081	545,373	10,152	370,278
Depreciation	340,969				
Total	2,247,852				

Allocation of Plant Value and Debt Service

East Logan Water District

Asset	Original Asset Value	Commodity	Customer Billing & Collecting	Customer Meters & Services	Admin & General
General Plant					
Structures & Improvements	242,327				242,327
Office Furniture & Equipment	35,446				35,446
Tools, Shop, & Garage Equipment	400,320				400,320
Transmission & Distribution Plant					
Transmission & Distribution Mains	13,261,928	13,261,928			
Meters	648,246			648,246	
Services	36,780			36,780	
Reservoirs & Tanks	507,321	507,321			
Totals	15,132,367	13,769,249	-	685,026	678,092
Less: Administration & General	(678,092)				
Total	14,454,274				
Plant Value Percentages w/o Admin		95.26%	0.00%	4.74%	4.69%
Debt Service & Coverage Allocation	$ 107,166	$ 102,087	$ -	$ 5,079	$ 5,027

ALLOCATION OF OPERATION & MAINTENANCE EXPENSE

East Logan Water District

	Total Values	Commodity	Customer Billing & Collecting	Customer Meters & Services	Admin. & General
Salaries & Wages - Employees	410,298	288,038			122,260
Salaries & Wages - Officers	10,800				10,800
Employee Pensions & Benefits	74,082	52,007			22,075
Purchased Water	968,124	968,124			
Purchased Power	18,509	12,956			5,553
Materials & Supplies	205,328	205,328			
Contractual Services - Accounting	19,095				19,095
Contractual Services - Legal	6,146				6,146
Contractual Services - Other	73,350				73,350
Insurance - General Liability	24,370				24,370
Bad Debt	10,152				10,152
Miscellaneous Expenses	86,629				86,629
Depreciation	340,969				
Totals	2,247,852	1,526,454	-	-	380,430
Less Admin. & General	380,430				
Total w/o A & G	1,867,422				
Percentages w/o A & G	81.74%	81.74%	0.00%	0.00%	20.37%
Allocation of Admin. & General	310,968	310,968	-	-	77,501
Total O & M Expense Allocations	**$ 2,178,390**	**1,837,421**	**-**	**-**	**457,931**

SUMMARY OF ALLOCATIONS
East Logan County Water District

	Total Expenses	Commodity Costs	Customer Costs	
Operation & Maintenance Expenses	2,178,390	1,837,421		380,430
Debt Service & Coverage	107,166	102,087		
Total Expenses	2,285,556	1,939,508	-	380,430
		84.9%	0.0%	16.6%
Less:				
Miscellaneous Operating Revenue	(40,529)	(34,393)	-	(6,746)
Interest Income	(119,692)	(101,570)	-	(19,923)
Proposed Wholesale Revenue*	(436,134)	(436,134)		
Plus:				
Projected Billing Adjustments	(38,221)	(32,434)	-	(6,362)
Expenses Recovered fom Retail Rates	1,650,980	1,334,979	-	347,399

Units of Service
East Logan Water District

Water Usage Single Block	Annual Sales
Retail	235,866,000

Number of Services and Equivalents

Meter Size	Equivalent Meter & Service Ratio	No. of Bills	No. of Equivalents
5/8 x 3/4"	1.00	41,438	41,438
1"	1.40	284	398
1-1/2"	1.80	12	22
2"	2.90	138	400
4"	14.00	24	336
6"	21.00	-	-
	Totals	41,896	42,593

CALCULATION OF WATER RATES - RETAIL

East Logan County Water District

	Total
Commodity Costs	1,334,979
Total Gallons Sold x 1,000	235,866

PROPOSED USAGE RATE	$5.66

CALCULATION OF CUSTOMER CHARGES:

	Billing & Collecting	Meters & Services
Expenses to be Allocated	174,700	174,700
No. of Bills or Equivalents	41,896	42,593
Unit Cost of Service	$4.17	$4.10

Meter Size	Billing & Collecting	Service Ratio	Meters & Services	Total Customer Charge
5/8 x 3/4"	$4.17	1.00	4.10	$ 8.27
1"	4.17	1.40	5.74	9.91
1-1/2"	4.17	1.80	7.38	11.55
2"	4.17	2.90	11.89	16.06
4"	4.17	14.00	57.40	61.57
6"	4.17	21.00	86.10	90.27

Table H
CURRENT AND PROPOSED MONTHLY RATES
(Using Cost of Service Method)
Allen County Water District

CURRENT RATE SCHEDULE

Current Rates

5/8" x 3/4" Meter			
First	2,000	$ 21.77	Minimum Bill
Next	2,000	0.01033	per gallon
Next	2,000	0.00990	per gallon
Next	4,000	0.00868	per gallon
Over	10,000	0.00628	per gallon
1" Meter			
First	4,000	$ 42.43	Minimum Bill
Next	2,000	0.00990	per gallon
Next	4,000	0.00868	per gallon
Over	10,000	0.00628	per gallon
1-1/2" Meter			
First	6,000	$ 62.23	Minimum Bill
Next	4,000	0.00868	per gallon
Over	10,000	0.00628	per gallon
2" Meter			
First	10,000	$ 96.95	Minimum Bill
Over	10,000	0.00628	per gallon
3" Meter			
First	30,000	$222.55	Minimum Bill
Over	30,000	0.00628	per gallon
4" Meter			
First	50,000	$348.15	Minimum Bill
Over	50,000	0.00628	per gallon
6" Meter			
First	100,000	$662.15	Minimum Bill
Over	100,000	0.00628	per gallon
8" Meter			
First	150,000	$976.15	Minimum Bill
Over	150,000	0.00628	per gallon

PROPOSED RATE SCHEDULE

Minimum Bills (Customer Charge - No Usage)

Meter Size	Minimum
5/8 x 3/4"	$ 8.27
1"	$ 9.91
1-1/2"	$ 11.55
2"	$ 16.06
4"	$ 61.57
6"	$ 90.27

Usage Charge (All Retail Customers)

All Usage $ 5.66 per 1,000 gallons