

SCHEDULE OF ADJUSTED OPERATIONS

Western Pulaski County Water District

	<u>Test Year</u>	<u>Adjustments</u>	<u>Ref.</u>	<u>Pro Forma</u>
<u>Operating Revenues</u>				
Total Retail Metered Sales	\$ 4,582,525	\$ 21,268	A	\$ 4,603,793
Other Water Revenues:				
Other Water Revenues	288,543	(195,889)	B	92,654
Total Operating Revenues	<u>4,871,068</u>	<u>(174,621)</u>		<u>4,696,447</u>
<u>Operating Expenses</u>				
Operation and Maintenance				
Salaries and Wages - Employees	743,896	6,746	C	750,642
Salaries and Wages - Officers	11,800	200	D	12,000
Emp. Pensions & Benefits - Retirement	144,138	11,335	E	155,473
Emp. Pensions & Benefits - Benefits	100,553	(16,829)	F	83,724
Purchased Water	1,633,639	(247,327)	G	1,386,312
Purchased Power	101,299	(15,336)	G	85,963
Materials and Supplies	180,113			180,113
Contractual Services - Eng.	3,573			3,573
Contractual Services - Acct.	47,920			47,920
Contractual Services - Legal	2,489			2,489
Contractual Services - Water Testing	13,473			13,473
Contractual Services - -Other	49,613			49,613
Transportation	49,312			49,312
Insurance - Gen. Liability	54,557			54,557
Amort - Rate Case				0
Bad Debt	15,833			15,833
Miscellaneous Expenses	(34,309)			(34,309)
Total Operation and Mnt. Expenses	<u>3,117,899</u>	<u>(261,211)</u>		<u>2,856,688</u>
Depreciation Expense	703,412	191,271	H	894,683
Taxes Other Than Income	73,034	(757)	I	72,277
Total Operating Expenses	<u>3,894,345</u>	<u>(70,697)</u>		<u>3,823,648</u>
Net Utility Operating Income	<u>976,723</u>	<u>(103,924)</u>		<u>872,799</u>
Gains (Losses) Sale of Utility Property	3,100	(3,100)		0
Total Utility Operating Income	<u>979,823</u>	<u>(107,024)</u>		<u>872,799</u>
Other Income and Deductions:				
Interest Income	8,093			8,093
Nonutility Income			J	
Interest Expense	(301,443)			(301,443)
Net Income	<u>\$ 686,473</u>	<u>\$ (107,024)</u>		<u>\$ 579,449</u>

REFERENCES

A. The Current Billing Analysis results in pro forma metered sales revenue \$4,603,793. This reflects a full year at the retail rates that were effective at the 2025 test-period and indicates an increase to reported Metered Water Sale revenues of \$27,644 is required.

B. Western Pulaski District incorrectly recorded water loss surcharge collections in the account Other Water Revenues. Water loss surcharge collections are viewed as a Contribution In Aid of Construction and, therefore should be recorded in that account. For this reason, Other Water Revenues is being reduced by \$195,889 to correct the misclassification.

C. Applying the 2026 employee wage rates to Western Pulaski District's current staff level of 13 employees results in an increase to Employee Salaries and Wages expense of \$6,746.

D. Western Pulaski District pays each of its five commissioners and annual payment of \$2,400. Salaries and Wages – Officers expense of \$11,800 is being increased by \$200.

E. The County Employee Retirement System's (CERS) employer contribution rate that became effective on July 1, 2026 was 19.71 percent. Applying the salaries for qualifying employees of \$712,766 to the current employer CERS contribution rate of 19.71 percent results in an increase to Employee Pensions and Benefit expense of \$11,335.

F. After the test-period, Western Pulaski District changed its employee health insurance provider. To reflect the current premiums being paid by Western Pulaski District Employee Pensions and Benefits Expense are being decreased by \$16,829.

G. Western Pulaski District's test-period water loss was 30.14 percent. The Commission's maximum allowable loss for rate-making purposes is 15.0 percent. Therefore, the expenses for Purchased Water and Purchased Power related to water purchased and pumped above the 15 percent limit are not allowed in the rate base and must be deducted. Western Pulaski District is proposing to decrease

Purchased Water expense and Purchased Power expense by \$247,327 and \$15,366, respectively.

H. The PSC requires adjustments to a water utility's depreciation expense when asset lives fall outside the ranges recommended by NARUC in its publication titled "Depreciation Practices for Small Utilities". Western Pulaski District has constructed a new water tank and beginning in 2028 it started installing AMR water meters. Western Pulaski District is proposing to increase depreciation expense by \$191,271 to reflect depreciating its new water tank over a 45 year depreciable life and its AMR water meters over a 20 year life. See Table A.

I. Applying the Federal Insurance Contributions Act (FICA) tax rate of 7.65 percent to pro forma Salaries and Wages expense subject to the withholding \$800,805 results in a decrease of \$757 to test-year FICA taxes of \$62,019.

J. The annual interest payments for Western Pulaski District's Rural Development bonds are shown in Table B. The five-year average of these interest payments is added in the revenue requirement calculation.

Table A
Depreciation Expense
Western Pulaski County Water District

System No.	Asset	Date In Service	Depreciation Lives		Cost or Other Basis	12/31/2024 Accum. Dep.	2025 Dep. Exp.	12/31/2025 Accum. Dep.
			Book	NARUC				
Buildings								
2	ASPHALT PARKING LOT	10/13/20	15.0	15.0	37,880.00	20,676.64	2,525.33	2,525.33
55	NEW OFFICE BUILDING	6/30/214	38.0	38.0	249,588.00	67,280.88	6,568.11	6,568.11
56	BUILDING PERMIT	10/02/13	38.0	38.0	550.00	329.76	14.47	14.47
57	STEEL BUILDING	6/30/215	38.0	38.0	26,080.00	6,522.56	686.32	686.32
58	CONCRETE GARAGE BUILC	6/30/215	38.0	38.0	38,000.00	9,503.00	1,000.00	1,000.00
59	BUILDING #3	12/15/15	38.0	38.0	48,000.00	11,355.28	1,263.16	1,263.16
60	ADON-BLDG #3	01/29/16	38.0	38.0	60,614.00	14,252.88	1,595.11	1,595.11
61	HEAT PUMP - BACK LOT	06/30/16	15.0	15.0	5,435.00	3,487.64	362.33	362.33
93	Parking Lot Paving	06/30/17	15.0	15.0	17,120.00	8,911.31	1,141.33	1,141.33
					483,267.00	142,319.95	15,156.16	15,156.16
Buildings								
Construction								
	Case No. 2025-00379 CPCNWater Tank		45	45	5,055,000.00	0.00	0.00	112,333.33
DISTRIBUTION RESERVOIR								
1	DISTRIBUTION RESERVOIR		50.0000	50.0000	46,477.00	46,477.00	0.00	0.00
7	NANCY WATER TANK		45.0000	45.0000	240,603.00	161,517.78	5,346.73	5,346.73
99	Denham Knob Water Storag1		45.0000	45.0000	153,100.00	20,980.36	3,402.22	3,402.22
100	HICKORY NUT WATER STO		45.0000	45.0000	1,063,371.00	147,690.44	23,630.47	23,630.47
					1,503,551.00	376,665.58	32,379.42	32,379.42
DISTRIBUTION RESERVOIR								
Equipment								
31	RADIOS		10.0000	10.0000	9,106.00	9,106.00	0.00	0.00
45	EQUIPMENT AND TOOLS		10.0000	10.0000	52,049.00	52,049.00	0.00	0.00
46	FENCE		10.0000	10.0000	5,493.00	5,493.00	0.00	0.00
98	BACKHOE HAMMER		10.0000	10.0000	17,565.00	10,831.75	1,756.50	1,756.50
119	SCADA KY914 BPS		10.0000	10.0000	16,878.00	5,344.70	1,687.80	1,687.80
129	Fence-New Bypass Pump St		10.0000	10.0000	15,844.75	3,829.16	1,584.48	1,584.48
137	Kubota Excavator		10.0000	10.0000	65,738.15	9,312.91	6,573.82	6,573.82
					182,673.90	95,966.52	11,602.60	11,602.60
Equipment								
HYDRANTS								
3	Hydrants		40	40	20,147.00	20,147.00	0.00	0.00
Land								
47	LAND AND LAND RIGHTS				82,445.00			
48	LAND AND LAND RIGHTS				840.00			
49	LAND AND LAND RIGHTS				69,700.00			
50	LAND AND LAND RIGHTS				30,000.00			
51	LAND AND LAND RIGHTS				38,050.00			
52	LAND PISGAH CHURCH RD				27,080.62			
53	LAND				70,000.00			
54	LAND AND LAND RIGHTS				12,950.00			
					331,065.62			
Land								
Water Meters								
15	METERS AND INSTALLATION	06/30/00	40.0000	40.0000	937,256.00	937,256.00	0.00	0.00
16	METERS AND INSTALLATION	06/30/04	40.0000	40.0000	113,805.00	77,510.04	2,845.13	2,845.13
17	METERS AND INSTALLATION	06/30/05	40.0000	40.0000	118,230.00	78,227.00	2,955.75	2,955.75
18	METERS AND INSTALLATION	06/30/06	40.0000	40.0000	107,590.00	65,876.00	2,689.75	2,689.75
19	METERS AND INSTALLATION	06/30/07	40.0000	40.0000	86,360.00	51,692.00	2,159.00	2,159.00
20	METERS AND INSTALL-200!	06/30/08	40.0000	40.0000	23,891.00	13,246.24	597.28	597.28
21	METERS AND INSTALL	12/31/09	40.0000	40.0000	12,384.00	7,088.80	309.60	309.60
22	METERS AND INSTALLATIO	06/30/10	40.0000	40.0000	26,982.00	14,313.40	674.55	674.55
23	METERS AND INSTALLATIO	12/31/10	40.0000	40.0000	28,132.00	13,859.40	703.30	703.30
24	METERS	04/05/12	40.0000	40.0000	4,575.00	1,739.04	114.38	114.38
25	METERS AND INSTALL-201:	06/30/13	40.0000	40.0000	21,767.00	7,401.44	544.18	544.18
26	METERS AND INSTALLATIO	06/30/14	40.0000	40.0000	70,169.00	19,647.84	1,754.23	1,754.23
27	METERS AND INSTALLATIO	06/30/15	40.0000	40.0000	120,293.00	31,276.64	3,007.33	3,007.33
29	METERS AND INSTALLATIO	12/31/16	40.0000	40.0000	105,990.00	22,670.00	2,649.75	2,649.75
94	METERS AND INSTALLATIO	06/30/17	40.0000	40.0000	120,515.00	22,596.60	3,012.88	3,012.88
101	METERS AND INSTALLATIO	07/01/18	40.0000	20.0000	149,188.00	24,243.05	3,729.70	7,459.40
107	Meter Installations	06/30/19	40.0000	20.0000	309,043.00	42,493.44	7,726.08	15,452.15
114	NEW METERS SET	06/30/20	40.0000	20.0000	66,240.00	7,452.00	1,656.00	3,312.00
115	Meters & Installations-Radio	06/30/20	40.0000	20.0000	222,528.00	25,034.40	5,563.20	11,126.40
116	2021 Radio Read Changeoui	06/01/21	40.0000	20.0000	184,281.00	16,508.49	4,607.03	9,214.05
117	2021 New Meters	06/01/21	40.0000	20.0000	117,805.00	10,553.38	2,945.13	5,890.25
120	2022 Radio Read Changeoui	10/15/22	40.0000	20.0000	406,493.00	22,865.24	10,162.33	20,324.65
121	2022 New Meters	06/30/22	40.0000	20.0000	152,984.00	9,561.50	3,824.60	7,649.20
134	Radio Read Meter ChangeoL	07/01/23	40.0000	20.0000	113,341.00	4,250.30	2,833.53	5,667.05
135	159 New Meters Set	07/01/23	40.0000	20.0000	145,008.00	5,437.80	3,625.20	7,250.40
139	Oak Hill/HWY 837/80 Master	04/01/23	40.0000	20.0000	43,704.44	1,912.07	1,092.61	2,185.22
145	1332 Radio Read Meter Cha	06/30/24	40.0000	20.0000	216,450.00	2,705.63	5,411.25	10,822.50
146	191 New Meters Set	06/30/24	40.0000	20.0000	174,192.00	2,177.40	4,354.80	8,709.60
147	1409 Radio Read Meter Cha	06/30/25	40.0000	20.0000	390,998.00	0.00	4,887.48	19,549.90
148	137 new meters	06/30/25	40.0000	20.0000	124,944.00	0.00	1,561.80	6,247.20
Water Meters					4,715,138.44	1,539,595.14	87,997.85	164,877.08

Table A (Cont.)
Depreciation Expense
Western Pulaski County Water District

System No.	Asset	Date In Service	Depreciation Lives		Cost or Other Basis	12/31/2024	2025	12/31/2025
			Book	NARUC		Accum. Dep.	Dep. Exp.	Accum. Dep.
Office Equipment								
32	OFFICE EQUIPMENT		10.0000	10.0000	98,236.00	98,236.00	0.00	0.00
33	OFFICE EQUIPMENT		10.0000	10.0000	21,522.00	21,522.00	0.00	0.00
34	OFFICE EQUIPMENT		10.0000	10.0000	11,873.00	11,873.00	0.00	0.00
35	COPIER		10.0000	10.0000	4,250.00	4,250.00	0.00	0.00
36	OFFICE EQUIPMENT		10.0000	10.0000	419.00	419.00	0.00	0.00
37	OFFICE EQUIPMENT		10.0000	10.0000	1,105.00	1,105.00	0.00	0.00
38	OFFICE EQUIPMENT		10.0000	10.0000	19,201.00	19,201.00	0.00	0.00
39	OFFICE EQUIPMENT		10.0000	10.0000	13,143.00	13,143.00	0.00	661.87
40	OFFICE EQUIPMENT		10.0000	10.0000	6,561.00	6,561.00	0.00	0.00
41	COMPUTER		10.0000	10.0000	2,758.00	2,758.00	0.00	0.00
42	SECURITY SYSTEM		10.0000	10.0000	2,683.00	2,683.00	0.00	0.00
43	OFFICE EQUIPMENT		10.0000	10.0000	10,360.00	10,360.00	0.00	0.00
44	OFFICE EQUIPMENT		10.0000	10.0000	7,682.00	7,682.00	0.00	0.00
92	OFFICE EQUIPMENT		10.0000	10.0000	8,006.00	8,006.00	0.00	0.00
103	Office Copier		7.0000	7.0000	4,995.00	4,103.03	713.57	713.57
104	Office Computers & Software		5.0000	5.0000	6,839.54	6,839.54	0.00	0.00
111	MODERN SECURITY CAMEI		7.0000	7.0000	3,956.60	2,637.65	565.23	565.23
Office Equipment					223,590.14	221,379.22	1,278.80	1,278.80
Pump Stations								
5	CLIFTY ROAD PUMP STATit		20.0000	20.0000	90,625.00	90,625.00	0.00	0.00
6	NELSON KNOB PUMP STAI		20.0000	20.0000	13,000.00	13,000.00	0.00	0.00
9	HWY 80 PUMP STATION		20.0000	20.0000	20,250.00	16,068.00	1,012.50	1,012.50
109	Piney Grove Booster Pump ♦		20.0000	20.0000	281,912.50	71,652.79	14,095.63	14,095.63
110	Office 80 KY Booster Pump :		20.0000	20.0000	298,996.50	75,994.97	14,949.83	14,949.83
113	914 Bypass Booster Pump S		20.0000	20.0000	399,000.00	59,850.00	19,950.00	19,950.00
141	Lees Ford Booster Pump Ste		20.0000	20.0000	741,738.00	6,181.15	37,086.90	37,086.90
Pump Stations					1,845,522.00	333,371.91	87,094.86	87,094.86
Services								
30	SERVICES		40.0000	40.0000	568,482.00	568,482.00	0.00	0.00
122	Coleman Cemetery Rd Subd		40.0000	40.0000	22,963.58	1,063.98	574.09	574.09
123	Stonemarker Dr Subdivision		40.0000	40.0000	26,474.90	1,156.07	661.87	661.87
124	Woods Creek Subdivision Ex		40.0000	40.0000	14,439.90	669.05	361.00	361.00
127	Developer line extensions-Lo		40.0000	40.0000	73,692.87	921.16	1,842.32	1,842.32
150	Various developer extension		40.0000	40.0000	53,409.83	0.00	667.63	1,335.25
152	Lakemere line extension		40.0000	40.0000	241,700.80	0.00	6,042.52	6,042.52
Services					1,001,163.88	572,292.26	10,149.43	10,817.05
Transmission Mains								
11	TRANSMISSION AND DISTF		62.5000	62.5000	5,117,131.00	3,320,374.10	81,874.10	81,874.10
12	TRANSMISSION AND DISTF		62.5000	62.5000	1,368,593.00	1,176,123.92	21,897.49	21,897.49
13	TRANSMISSION AND DISTF		62.5000	62.5000	14,163.00	6,591.88	226.61	226.61
14	TRANSMISSION AND DISTF		62.5000	62.5000	4,150.00	2,123.20	66.40	66.40
62	2002 LINE EXTENSION		62.5000	62.5000	1,710,018.00	855,348.32	27,360.29	27,360.29
63	2003 LINE EXTENSION		62.5000	62.5000	1,263,039.00	174,624.86	20,208.62	20,208.62
64	2004 LINE EXTENSION		62.5000	62.5000	584,406.00	257,429.00	9,350.50	9,350.50
65	LINE EXTENSION - 2005		62.5000	62.5000	105,306.00	44,619.20	1,684.90	1,684.90
66	LINE EXTENSION • 2006		62.5000	62.5000	123,289.00	48,141.96	1,972.62	1,972.62
67	2007 LINE EXTENSION		62.5000	62.5000	385,550.00	166,965.40	6,168.80	6,168.80
68	LINE EXTENSION - 2008		62.5000	62.5000	264,995.00	85,594.36	4,239.92	4,239.92
69	LINE EXTENSION - 2009		62.5000	62.5000	138,567.00	41,984.56	2,217.07	2,217.07
70	LINE EXTENSION - 2010		62.5000	62.5000	2,098,723.00	595,818.56	33,579.57	33,579.57
71	LINE EXTENSION - 2010		62.5000	62.5000	5,068.00	1,346.72	81.09	81.09
72	LINE EXTENSION - 2011		62.5000	62.5000	325,680.00	86,468.04	5,210.88	5,210.88
73	LINE EXTENSION - 2012		62.5000	62.5000	43,567.00	10,704.56	697.07	697.07
74	LINE EXTENSION • 2013		62.5000	62.5000	367,465.00	78,090.52	5,879.44	5,879.44
75	LINE EXTENSION - 2014		62.5000	62.5000	961,040.00	171,638.12	15,376.64	15,376.64
76	LINE EXTENSION - 2015		62.5000	62.5000	576,417.42	144,353.44	9,222.68	9,222.68
77	LINE EXTENSION • 2016		62.5000	62.5000	115,806.00	16,391.20	1,852.90	1,852.90
108	Big Clifty Line Extension		62.5000	62.5000	1,609,355.00	130,894.21	25,749.68	25,749.68
118	Big Clifty Water Improvement		62.5000	62.5000	3,368,235.03	161,675.28	53,891.76	53,891.76
125	Big Clifty- Phase 2 Final Payr		62.5000	62.5000	169,646.47	6,107.27	2,714.34	2,714.34
126	Oak Hill Improvements		62.5000	62.5000	108,065.79	3,025.84	1,729.05	1,729.05
128	Lees Ford Area Improvemen1		62.5000	62.5000	454,945.40	10,918.70	7,279.13	7,279.13
140	Fishing Creek Area (Bypass)		62.5000	62.5000	4,170,714.00	11,121.91	66,731.42	66,731.42
142	Faubush/Nancy Transmissio1		62.5000	62.5000	1,183,269.00	4,733.08	18,932.30	18,932.30
149	ByPass Fishing Creek-pressL		62.5000	62.5000	115,904.13	0.00	463.62	1,854.47
Transmission Mains					26,753,108.24	7,613,208.21	426,658.89	428,049.74

System No.	Asset	Date In Service	Depreciation Lives		Cost or Other Basis	12/31/2024	2025	12/31/2025
			Book	NARUC		Accum. Dep.	Dep. Exp.	Accum. Dep.
Vehicles:								
28	DUMP TRUCK		7.0000	7.0000	15,000.00	13928.59	1,071.41	1,071.41
80	TRUCK		10.0000	10.0000	13,091.00	13,091.00	0.00	0.00
81	TRUCK		10.0000	10.0000	7,750.00	7,750.00	0.00	0.00
83	TRUCK-DON JACKSON		10.0000	10.0000	10,500.00	10,500.00	0.00	0.00
85	TRUCK-D. FRANKLIN MTRS		10.0000	10.0000	12,500.00	12,500.00	0.00	0.00
86	TRUCKS		10.0000	10.0000	64,525.00	64,525.00	0.00	0.00
87	CHEV TRUCK		10.0000	10.0000	30,880.00	30,880.00	0.00	0.00
88	TRUCKS		10.0000	10.0000	42,131.00	42,131.00	0.00	0.00
89	TRAILER FOR BACKHOE		10.0000	10.0000	6,000.00	6,000.00	0.00	0.00
91	TRAILER FOR BACKHOE		10.0000	10.0000	5,200.00	4,420.00	520.00	520.00
95	F150 4WD TRUCK		7.0000	7.0000	27,967.50	25,969.84	1,997.66	1,997.66
96	F150 4WD TRUCK		7.0000	7.0000	27,967.50	25,969.84	1,997.66	1,997.66
97	F150 4WD TRUCK		7.0000	7.0000	27,967.50	25,969.84	1,997.66	1,997.66
102	TRAILER		7.0000	7.0000	4,500.00	4,178.59	321.41	321.41
105	2018 Chevy Silverado		7.0000	7.0000	15,000.00	11,785.73	2,142.86	2,142.86
106	2008 Ford Expedition		7.0000	7.0000	2,800.00	2,200.00	400.00	400.00
112	2021 DODGETRUCK		7.0000	7.0000	28,800.00	17,142.88	4,114.29	4,114.29
136	2023 Ram 1500 V6		7.0000	7.0000	39,547.00	9,415.95	5,649.57	5,649.57
143	2024 Kubota		7.0000	7.0000	66,369.94	6,320.95	9,481.42	9,481.42
144	Aardvark Trailer		7.0000	7.0000	9,800.00	816.67	1,400.00	1,400.00
Vehicles:					458,296.44	335,495.88	31,093.94	31,093.94
Totals					42,572,523.66	11,250,441.67	703,411.94	894,682.98
Pro Forma Depreciation Expense								894,682.98
Test-Period Depreciation Expense								(703,411.94)
Pro Forma Adjustment								191,271.04

Table B
DEBT SERVICE SCHEDULE
Western Pulaski County Water District
CY 2027 - 2031

Summary

	Interest	Principal	Service Fee	Annual Payment
2027	507,479	741,973		1,249,452
2028	497,238	751,061		1,248,299
2029	486,151	764,205		1,250,356
2030	474,599	775,403		1,250,002
2031	462,798	784,161		1,246,959
Totals	2,428,264	3,816,803		6,245,067
5-Year Averages	485,653	763,361		1,249,013
0.2 Coverage				249,803

Series 2002A Water Revenue Bonds

	Interest 4.50%	Principal	Total Payment	Balance
01/01/27	12,623	25,000	37,623	536,000
07/01/27	12,060	0	12,060	536,000
01/01/28	12,060	26,000	38,060	510,000
07/01/28	11,475	0	11,475	510,000
01/01/29	11,475	27,000	38,475	483,000
07/01/29	10,868	0	10,868	483,000
01/01/30	10,868	28,000	38,868	455,000
07/01/30	10,238	0	10,238	455,000
01/01/31	10,238	29,000	39,238	426,000
07/01/31	9,585	0	9,585	426,000

Series 2002B Water Revenue Bonds

	Interest 4.50%	Principal	Total Payment	Balance
01/01/27	7,650	15,000	22,650	325,000
07/01/27	7,313	0	7,313	325,000
01/01/28	7,313	16,000	23,313	309,000
07/01/28	6,953	0	6,953	309,000
01/01/29	6,953	16,000	22,953	293,000
07/01/29	6,593	0	6,593	293,000
01/01/30	6,593	18,000	24,593	275,000
07/01/30	6,188	0	6,188	275,000
01/01/31	6,188	18,000	24,188	257,000
07/01/31	5,783	0	5,783	257,000

RD Bond 2010

	Interest 2.25%	Principal	Total Payment	Balance
01/01/27	7,369	21,000	28,369	634,000
07/01/27	7,133	0	7,133	634,000
01/01/28	7,133	21,500	28,633	612,500
07/01/28	6,891	0	6,891	612,500
01/01/29	6,891	22,000	28,891	590,500
07/01/29	6,643	0	6,643	590,500
01/01/30	6,643	22,500	29,143	568,000
07/01/30	6,390	0	6,390	568,000
01/01/31	6,390	23,500	29,890	544,500
07/01/31	6,126	0	6,126	544,500

KRW Note

	Interest	Principal	Total Payment	Balance
06/01/27	7,256	40,000	47,256	380,000
12/01/27	7,256	0	7,256	380,000
06/01/28	6,616	40,000	46,616	340,000
12/01/28	6,616	0	6,616	340,000
06/01/29	5,976	45,000	50,976	295,000
12/01/29	5,976	0	5,976	295,000
06/01/30	5,223	45,000	50,223	250,000
12/01/30	5,223	0	5,223	250,000
06/01/31	4,469	45,000	49,469	205,000
12/01/31	4,469	0	4,469	205,000

Table B
DEBT SERVICE SCHEDULE (Cont)
Western Pulaski County Water District
CY 2027 - 2031

RD Bond 2013				
	Interest			
	2.50%	Principal	Total Payment	Balance
01/01/27	12,465	30,500	42,965	1,077,500
07/01/27	12,122	0	12,122	1,077,500
01/01/28	12,122	31,000	43,122	1,046,500
07/01/28	11,773	0	11,773	1,046,500
01/01/29	11,773	31,500	43,273	1,015,000
07/01/29	11,419	0	11,419	1,015,000
01/01/30	11,419	32,500	43,919	982,500
07/01/30	11,053	0	11,053	982,500
01/01/31	11,053	33,000	44,053	949,500
07/01/31	10,682	0	10,682	949,500

RD Bond 2018				
	Interest			
	2.25%	Principal	Total Payment	Balance
01/01/27	24,438	42,500	66,938	1,912,500
07/01/27	23,906	0	23,906	1,912,500
01/01/28	23,906	43,500	67,406	1,869,000
07/01/28	23,363	0	23,363	1,869,000
01/01/29	23,363	44,500	67,863	1,824,500
07/01/29	22,806	0	22,806	1,824,500
01/01/30	22,806	46,000	68,806	1,778,500
07/01/30	22,231	0	22,231	1,778,500
01/01/31	22,231	47,000	69,231	1,731,500
07/01/31	21,644	0	21,644	1,731,500

RD Bond 2023				
	Interest			
	2.25%	Principal	Total Payment	Balance
01/01/27	37,752	81,000	118,752	4,233,500
07/01/27	37,043	0	37,043	4,233,500
01/01/28	37,043	82,500	119,543	4,151,000
07/01/28	36,321	0	36,321	4,151,000
01/01/29	36,321	84,000	120,321	4,067,000
07/01/29	35,586	0	35,586	4,067,000
01/01/30	35,586	85,500	121,086	3,981,500
07/01/30	34,838	0	34,838	3,981,500
01/01/31	34,838	87,000	121,838	3,894,500
07/01/31	34,077	0	34,077	3,894,500

KIA F16-003				
	Interest			
	2.0%	Principal	Total Payment	Balance
06/01/27	25,907	75,893	101,800	2,514,803
12/01/27	25,148	76,557	101,705	2,438,246
06/01/28	24,382	77,227	101,609	2,361,019
12/01/28	23,610	77,902	101,512	2,283,117
06/01/29	22,831	78,584	101,415	2,204,533
12/01/29	22,045	79,272	101,317	2,125,261
06/01/30	21,253	79,965	101,218	2,045,296
12/01/30	20,453	80,665	101,118	1,964,631
06/01/31	19,646	81,371	101,017	1,883,260
12/01/31	18,833	82,083	100,916	1,801,177

Table B
DEBT SERVICE SCHEDULE (Cont)
Western Pulaski County Water District
CY 2027 - 2031

KIA B20-004

	Interest			
	1.70%	Principal	Total Payment	Balance
06/01/27	7,432	27,103	34,535	847,250
12/01/27	7,202	27,306	34,508	819,944
06/01/28	6,970	27,511	34,481	792,433
12/01/28	6,736	27,717	34,453	764,716
06/01/29	6,500	27,925	34,425	736,791
12/01/29	6,263	28,134	34,397	708,657
06/01/30	6,024	28,345	34,369	680,312
12/01/30	5,783	28,558	34,341	651,754
06/01/31	5,540	28,772	34,312	622,982
12/01/31	5,295	28,988	34,283	593,994

KIA B22-004

	Interest			
	1.70%	Principal	Total Payment	Balance
06/01/27	24,703	115,045	139,748	4,825,481
12/01/27	24,127	115,621	139,748	4,709,861
06/01/28	23,549	116,199	139,748	4,593,662
12/01/28	22,968	116,780	139,748	4,476,882
06/01/29	22,384	117,364	139,748	4,359,518
12/01/29	21,798	117,951	139,748	4,241,568
06/01/30	21,208	118,540	139,748	4,123,028
12/01/30	20,615	119,133	139,748	4,003,895
06/01/31	20,019	119,729	139,748	3,884,166
12/01/31	19,421	120,327	139,748	3,763,839

KIA B25-006

	Interest			
	1.70%	Principal	Total Payment	Balance
06/01/27	88,331	25,000	113,331	4,825,481
12/01/27	88,883	24,448	113,331	4,709,861
06/01/28	89,439	23,892	113,331	4,593,662
12/01/28	89,998	23,333	113,331	4,476,882
06/01/29	90,560	22,771	113,331	4,359,518
12/01/29	91,126	22,205	113,331	4,241,568
06/01/30	91,696	21,635	113,331	4,123,028
12/01/30	92,269	21,062	113,331	4,003,895
06/01/31	92,845	20,486	113,331	3,884,166
12/01/31	93,426	19,905	113,331	3,763,839