

THE HORWITZ LAW FIRM, P.S.C.

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December 22, 2005

Public Service Commission
Attn: Ms. Beth O'Donnell
211 Sower Boulevard
P.O. Box 615
Frankfort, Kentucky 40602-0615

Re: Case No. 2005-00314
Grant County Sanitary Sewer District
Supplemental Application Filing

RECEIVED

DEC 27 2005

PUBLIC SERVICE
COMMISSION

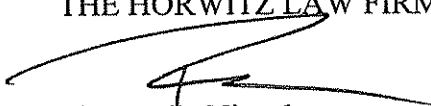
Dear Ms. O'Donnell:

Enclosed please find an original and five copies of a Supplemental Application for filing in the subject case. Due to the size of Exhibit No. 10, only one copy is being provided. If additional copies of this Exhibit are required, please advise and I will submit them to the Commission.

If you need any additional information in regard to this filing, please do not hesitate to call.

Very truly yours,

THE HORWITZ LAW FIRM, P.S.C.


Thomas R. Nienaber

TRN/csb
Enclosure

cc: Kentucky Attorney General's Office
Attn: Mr. David Spenard
Bullock Pen Water District
Attn: Mr. Bobby Burgess

COMMONWEALTH OF KENTUCKY

RECEIVED

BEFORE THE PUBLIC SERVICE COMMISSION

DEC 27 2005

IN THE MATTER OF:

PUBLIC SERVICE
COMMISSION

SUPPLEMENTAL APPLICATION OF THE GRANT)
COUNTY SANITARY SEWER DISTRICT FOR) CASE NO. 2005-00314
AUTHORITY TO ADJUST RATES – SEWAGE UTILITY)

SUPPLEMENTAL APPLICATION

Comes now the Grant County Sanitary Sewer District (“DISTRICT”), by and through its Chairman Bobby Burgess, and pursuant to duly authorized and adopted Resolution of its Commissioners submits the following Supplemental Application for Authority to Adjust Rates for a Sewage Utility.

1. The DISTRICT incorporates herein by reference all statements and facts set forth in its original Application with all attached Exhibits as filed of record herein.

2. Pursuant to 807 KAR 5:07, § 3(2)(a), the DISTRICT would state that it was formed pursuant to duly enacted Ordinance of the Grant County Fiscal Court as identified in Exhibit “1” to the DISTRICT’s original filing. As such, the DISTRICT serves as an agency of the County of Grant, Kentucky. The DISTRICT would submit this evidence in support of its financial integrity.

3. Pursuant to 807 KAR 5:071 § 3(2)(b)(c), the DISTRICT would submit the attached Supplemental Accounting and financial documentation identified as Exhibit “9”. To the extent that the DISTRICT does not have comparative income statements for test period books, the DISTRICT would request that the Public Service Commission (“COMMISSION”) waive this requirement in that the DISTRICT has effectively been operating and receiving income only for the period beginning May, 2004 through the present.

4. Pursuant to 807 KAR 5:071 § 3(2)(g), the DISTRICT incorporates herein a detailed customer list showing the number of customers in each customer class and average water consumption for each class of customers as identified in Exhibit "10".

5. Pursuant to 807 KAR 5:071 § 3(2)(j), the DISTRICT would state as follows:

- (a) The DISTRICT was formed by Ordinance of the Grant County Fiscal court as identified in Exhibit "1". The DISTRICT was created as a separate entity and agency of the County of Grant, Kentucky.
- (b) As a condition of the enabling Ordinance, the Grant County Fiscal Court recognized that the Bullock Pen Water District ("WATER DISTRICT") was created pursuant to the provisions of Chapter 74 and authorized pursuant to KRS 74.407 to operate sewage disposal systems within the confines of that WATER DISTRICT.
- (c) Pursuant to the provisions of a Management and Operational Services Agreement (Exhibit "7"), the DISTRICT has engaged the services of Bullock Pen Water District for the purposes of providing equipment, staff, management and operational services and support.
- (d) Currently, the Bullock Pen Water District provides complete and full operational services for the DISTRICT, including field maintenance personnel; office and managerial staff; office space and related office equipment, phone system, secretarial staff; accounting and related financial support; and overall supervision and maintenance of the DISTRICT's system and its customers.

6. The existing rate schedule and Tariff of the DISTRICT is attached hereto and identified as Exhibit "11".

7. The proposed Tariff changes shown in comparative form are completely set out in Exhibit "3".

8. Other than the verified Application and Supplemental Application filed herein, executed on behalf of the DISTRICT, by and through its Chairman, Bobby Burgess, the DISTRICT does not plan to submit any other prepared testimony.

9. Pursuant to 807 KAR 5:001 § 10(6)(h), the DISTRICT, in summary, is seeking a total revenue increase of \$178,941.00 per year based upon a new minimum rate increase of \$21.00 per month. See Exhibit "5" for detailed breakdown on existing and projected revenues.

10. A current chart of accounts is set forth in Exhibit "5". This statement of accounts is USOA compliant.

11. Pursuant to 807 KAR 5:001 § 10(6)(r), the DISTRICT would state that monthly managerial reports providing financial results of operations for the 12 month period in the test period are contained in the attached Exhibit "9".

12. Pursuant to 807 KAR 5:001 § 10(7)(a) and (b), the DISTRICT would state that it does not have detailed income statement and balance sheets reflecting the impact of all proposed adjustments are contained in the attached Exhibit "9". The DISTRICT does not have a current capital construction budget. To the extent that the DISTRICT does not maintain such records, a waiver of this filing requirement would be requested.

13. Pursuant to 807 KAR 5:001 § 10(7)(d) and (e), the DISTRICT would state that the operating budget for each month of the period encompassing the pro forma adjustments are contained in Exhibit "9". To the extent that the DISTRICT does not maintain such documents, the DISTRICT would request a waiver of that filing requirement.

14. On December 15, 2005, the DISTRICT mailed to each of its customers by United States Mail, postage prepaid, a "NOTICE OF GENERAL ADJUSTEMENT TO EXISTING RATES" as set forth in Exhibit "12".

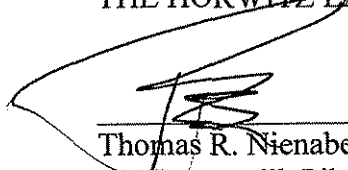
WHEREFORE, the DISTRICT requests:

A. That adjustment of rates to its existing customers is set forth in Exhibit "3";

B. A waiver of all financial and related filing requirements in those instances where the financial data and documentation requested by the Commission is not available to the DISTRICT, said specific waivers being more particularly set forth herein.

Respectfully submitted,

THE HORWITZ LAW FIRM, P.S.C.



Thomas R. Nienaber – KBA#51820
541 Buttermilk Pike, Suite 305
Crescent Springs, KY 41017
(859) 578-1000

VERIFICATION

Comes now Bobby Burgess, Chairman, Grant County Sanitary Sewer District, and states that he has read the foregoing Application and that the statements contained therein are true and correct as he verily believes.


GRANT COUNTY SANITARY SEWER
DISTRICT

BY: 
BOBBY BURGESS, CHAIRMAN

COMMONWEALTH OF KENTUCKY

COUNTY OF GRANT

SUBSCRIBED, SWORN TO AND ACKNOWLEDGED before me by the said BOBBY BURGESS, Chairman of the Grant County Sanitary Sewer District, this 22nd day of December, 2005.


Notary Public
My Commission Expires: 9-15-2007

**Grant County Sanitary Sewer District
Contributed & Non-Contributed Property
5/31/2005**

Exhibit 4-1

Contributed by the City of Crittenden per Agreement Dated 4/23/2004:

Fixed Assets:

Land - Estimated FMV 4/23/2004	25,000
Mains - Estimated NBV 4/23/2004	2,395,398
Pump Stations - Estimated NBV 4/23/2004	560,704
Structures & Improvements - Estimated NBV 4/23/2004	<u>1,164,441</u>

Total Fixed Assets 4,145,543 4,145,543

Cash:

Bond Sinking Fund	42,985
Unused Bond Proceeds	171,591
Cash In Bank - Customer Deposits	<u>49,875</u>

Total Cash 264,451

Current Liabilities:

Accrued Interest on Bonds	-23,511
Construction Accounts Payable	-88,574
Customer Deposits	-49,875

Total Current Liabilities -161,961

Bonds Payable:

Bonds Payable	-1,530,000
Unamortized Bond Issue Costs	45,666
Unamortized Bond Premium	-26,284

Total Bonds -1,510,619

Net Assets Contributed by the City of Crittenden 2,737,414

Mains Contributed by Developers During 2004 283,584 283,584

Total Contributed Assets 3,020,998

Purchased Assets

Transportation Equipment	11,624
Equipment	18,251
Pump - 491 Pump Station	9,000
Permanent Access Road at Plant	<u>30,072</u>

Total Purchased Assets 68,947 68,947

Fixed Assets Per the Depreciation Schedule - Exhibit 5r Page 5 4,498,074

Grant County Sanitary Sewer District
Tie Revenue Per Usage Tables To Proforma Statements
AND

Revised Exhibit 5-A

Calculation of Effect of Rate Increase on Customer Billing by Class

Class	Revenue Old Rates 1/1/04 - 9/30/04	Total Revenue Present Rates 1/1/04 - 12/31/04 Annualized	Total Revenue Proposed Rates 21.00/1,000 Minimum Bill
5/8 X 3/4 Inch Meters	237,818.00	317,090.67	477,023.07
5/8 X 3/4 Inch Mtrs - Comm	23,038.50	30,718.00	47,036.00
1 Inch Meters	6,877.00	9,169.33	14,173.33
1 1/2 Inch Meters	3,300.00	4,400.00	6,818.00
2 Inch Meters	12,742.50	16,990.00	25,776.00
Totals	283,776.00	378,368.00	570,824.40
Figures Appearing in Billing Registers	<u>283,776.00</u>	Increase In Revenue % Increase in Revenue	192,456.40 50.86%
Difference	<u>0.00</u>		

Class	Number of Bills 1/1/04 - 9/30/04	Number of Cust 1/1/04 - 9/30/04	Total Usage 1/1/04 - 9/30/04	Average Usage 1/1/04 - 9/30/04	Revenue Old Rates 1/1/04 - 9/30/04	Average Bill 1/1/04 - 9/30/04
5/8 X 3/4 Inch Meters	9865	1,096	38,217,000	3,874	237,818.00	24.11
5/8 X 3/4 Inch Mtrs - Comm	607	67	2,173,000	3,580	23,038.50	37.95
1 Inch Meters	72	8	1,698,000	23,583	6,877.00	95.51
1 1/2 Inch Meters	28	3	839,000	28,964	3,300.00	117.86
2 Inch Meters	96	11	3,453,000	35,969	12,742.50	132.73
Totals	10668	1,185	46,380,000		283,776.00	

Class	Number of Cust 1/1/04 - 9/30/04	Average Usage 1/1/04 - 9/30/04	Bill For Average Usage Present Rates	Bill For Average Usage Proposed Rates	Dollar Increase In Average Bill Due To Rate Increase	% Increase In Average Bill Due To Rate Increase
5/8 X 3/4 Inch Meters	1,096	3,874	23.31	35.71	12.40	53.22%
5/8 X 3/4 Inch Mtrs - Comm	67	3,580	37.90	57.58	19.66	51.87%
1 Inch Meters	8	23,583	93.96	144.33	50.37	53.61%
1 1/2 Inch Meters	3	29,964	109.91	169.86	59.95	54.54%
2 Inch Meters	11	35,969	124.92	188.86	63.95	51.19%
Totals	1,185					

GRANT COUNTY SANITARY SEWER DISTRICT
Proforma Balance Sheet
As of May 31, 2005 & May 31, 2006

Exhibit 5-T

	<u>May 31, 05</u>	<u>May 31, 06</u>
ASSETS		
Current Assets		As If Rate Increase Had Occurred
Checking/Savings		
126 · RESTRICTED CASH		
126.01 · CIB - CUSTOMER DEPOSITS	78,842.93	63,000.00
126.02 · CIB - BOND SINKING FUND	42,265.06	52,678.43
Total 126 · RESTRICTED CASH	<u>121,107.99</u>	<u>115,678.43</u>
131.01 · CIB-MAINTENANCE & OPERATION	6,413.15	3,537.15
131.02 · CIB-REVENUE	72,302.51	58,915.83
Total Checking/Savings	<u>199,823.65</u>	<u>178,131.41</u>
Other Current Assets		
141 · CUSTOMER ACCOUNTS RECEIVABLE	42,594.47	63,891.71
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-2,500.00	-3,700.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	12,815.31	18,922.97
142.02 · ACCOUNTS RECEIVABLE-OTHER	2,373.14	2,373.14
142.06 · BOND PROCEEDS REC-KRWFC-COC	52.07	0.00
162 · PREPAYMENTS		
162.01 · PREPAID INSURANCE	342.41	4,916.25
Total 162 · PREPAYMENTS	<u>342.41</u>	<u>4,916.25</u>
Total Other Current Assets	<u>55,477.40</u>	<u>86,404.07</u>
Total Current Assets	<u>255,301.05</u>	<u>264,535.48</u>
Fixed Assets		
108.1 · ACCUMULATED DEPRECIATION	-124,129.57	-243,193.00
303.3 · W.T.P.-LAND & LAND RIGHTS	25,000.00	25,000.00
304.3 · S.T.P.- STRUCTURE & IMPROVEMENT	1,194,664.77	1,194,664.77
311.4 · T & D PUMP STATIONS	580,704.03	569,704.03
320.3 · S,T,P.-SEWER TREATMENT PLT EQUI	13,265.17	13,265.17
320.4 · T & D EQUIPMENT	4,986.00	4,986.00
331.4 · T & D MAINS	2,678,982.05	2,678,982.05
341.5 · G.P. - TRANSPORTATION EQUIPMENT	11,623.75	11,623.75
Total Fixed Assets	<u>4,365,096.20</u>	<u>4,255,032.77</u>
Other Assets		
181 · UNAMORTIZED BOND ISSUE COSTS	43,027.28	40,591.77
186.1 · DEFERRED RATE CASE EXP	4,305.00	8,000.00
186.2 · UNAMORTIZED ORGANIZATIONAL COST	17,955.28	13,370.88
Total Other Assets	<u>65,287.56</u>	<u>61,962.65</u>
TOTAL ASSETS	<u><u>4,685,684.81</u></u>	<u><u>4,581,530.90</u></u>

GRANT COUNTY SANITARY SEWER DISTRICT
Proforma Balance Sheet
As of May 31, 2005 & May 31, 2006

Exhibit 5-T

	<u>May 31, 05</u>	<u>May 31, 06</u>
LIABILITIES & EQUITY		
<i>Liabilities</i>		
<i>Current Liabilities</i>		
Accounts Payable		
230 · ACCOUNTS PAYABLE	118,402.90	56,724.56
Total Accounts Payable	118,402.90	56,724.56
<i>Other Current Liabilities</i>		
224.01 · LOAN PAYABLE-GRANT CO FISCAL CT	10,000.00	0.00
224.02 · LOAN PYBLE-G RANT CO FISCAL CT#2	11,000.00	0.00
235 · ACCRUED PAYROLL TAXES	68.84	68.84
241 · TAX COLLECTIONS PAYABLE		
241.3 · WITHHELD FICA	68.85	68.85
241.5 · WITHHELD STATE	-3.84	
Total 241 · TAX COLLECTIONS PAYABLE	65.01	68.85
245 · CUR LIAB PAY FR RESTRICT ASSETS		
235 · CUSTOMER DEPOSITS	59,075.00	62,975.00
237 · ACCRUED INT EREST ON BONDS	28,805.00	28,199.38
243 · CURRENT PRTN OF LONG TERM DEBT	57,000.00	58,000.00
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	144,880.00	147,174.38
Total Other Current Liabilities	165,013.85	147,312.07
Total Current Liabilities	284,416.75	204,038.63
<i>Long Term Liabilities</i>		
221 · BONDS	1,475,000.00	1,418,000.00
224 · LT LIAB LESS CURR PRTN OF LTDBT	-57,000.00	-56,000.00
251 · UNAMORTIZED PREMIUM ON DEBT	24,765.76	23,363.92
Total Long Term Liabilities	1,442,765.76	1,385,363.92
Total Liabilities	1,727,182.51	1,589,400.55
<i>Equity</i>		
3000 · NET ASSETS INVESTED IN CAP ASSE	2,908,357.72	2,854,108.85
3001 · RESTRICTED NET ASSETS:		
3010 · UNRESTRICTED NET ASSETS	13,512.13	24,479.05
3010 · UNRESTRICTED NET ASSETS	54,282.90	36,632.45
Net Income	-17,650.45	76,910.00
Total Equity	2,958,502.30	2,982,130.35
TOTAL LIABILITIES & EQUITY	4,685,684.81	4,571,530.90

GRANT COUNTY SANITARY SEWER DISTRICT

Exhibit 5-T

Performa Profit & Loss

June 2004 through May 2005

and

June 2005 through May 2006

	<u>Jun '04 - May 05</u>	<u>Jun '06 - May 06</u>
Ordinary Income/Expense		
Income		
419 · INTEREST INCOME	1,075.55	311
461 · METERED SEWER REVENUE		
461.1 · SALES TO RESIDENTIAL CUSTOMERS	326,765.30	
461.2 · SALES TO COMMERCIAL CUSTOMERS	66,268.51	
461.3 · SALES TO INDUSTRIAL CUSTOMERS	1,687.50	
461.11 · BILLING ERRORS	-3,483.43	
461.12 · ACCOUNTS RECEIVABLE ADJUSTMENTS	641.45	
Total 461 · METERED SEWER REVENUE	<u>391,879.33</u>	<u>570,824</u>
470 · FORFEITED DISCOUNTS	5,756.42	5,756
471 · MISCELLANEOUS SERVICE REVENUE	10,855.39	13,708
789 · DISCOUNTS	0.00	
Total Income	<u>409,586.69</u>	<u>590,599</u>
Expense		
403 · DEPRECIATION EXPENSE	116,588.89	119,063
407 · AMORTIZATION EXPENSE	4,638.44	6,584
408.12 · PAYROLL TAXES	405.45	459
803 · SALARIES & WAGES-COMMISSIONERS	5,300.00	6,000
616 · PURCHASED POWER	58,306.31	56,308
818 · TREATMENT PLANT CHEMICALS	5,043.38	5,043
620 · MATERIALS AND SUPPLIES	27,076.58	19,862
631 · CONTRACTUAL SERVICES-ENGINEERS	9,749.71	9,750
632 · CONTRACTUAL SERVICES-ACCOUNTING	12,573.90	10,000
633 · CONTRACTUAL SERVICES-LEGAL	9,712.50	10,088
834 · CONTRACTUAL SERVICE-MANAGEMENT	142,507.50	135,766
636 · CONTRACTUAL SERVICE-OTHER	45,743.82	46,728
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	3,705.00	3,705
642 · RENT OF EQUIPMENT	832.69	833
650 · TRANSPORTATION EXPENSE	5,669.29	2,583
656 · INSURANCE-VEHICLE	1,556.05	1,680
657 · INSURANCE-GENERAL LIABILITY	2,871.24	2,977
658 · INSURANCE-PROPERTY		3,730
660 · ADVERTISING EXPENSE	109.58	110
670 · BAD DEBT EXPENSE	2,500.00	3,710
675 · MISCELLANEOUS EXPENSE	11.63	0
Total Expense	<u>452,899.74</u>	<u>444,977</u>
Net Ordinary Income	-43,333.05	145,622
Other Income/Expense		
Other Income		
432 · PROCEEDS FROM CAPITAL CONTRIB		
432.01 · CUSTOMER CONTRIBUTIONS	70,000.00	
432.05 · DONATED LINES	283,584.00	
Total 432 · PROCEEDS FROM CAPITAL CONTRIB	<u>353,584.00</u>	<u>0</u>

GRANT COUNTY SANITARY SEWER DISTRICT

Exhibit 5-T

Performa Profit & Loss

June 2004 through May 2005

and

June 2005 through May 2006

	<u>Jun '04 - May 05</u>	<u>Jun '05 - May 06</u>
Total Other Income	353,584.00	0
Other Expense		
427 · INTEREST EXPENSE		
427.301 · INTEREST ON KRW-SEWER PLT LOAN	69,950.16	67,679
Total 427 · INTEREST EXPENSE	<u>69,950.16</u>	<u>67,679</u>
428 · AMORTIZATION OF DEBT DISC & EXP	2,435.52	2,436
429 · AMORTIZATION OF PREM ON DEBT	-1,401.64	-1,402
Total Other Expense	<u>70,983.84</u>	<u>68,713</u>
Net Other Income	<u>282,600.16</u>	<u>-68,713</u>
Net Income	<u>239,267.11</u>	<u>76,910</u>

GRAND COUNTY SANITARY SEWER DISTRICT

Performa Budget by Month

June 2005 through May 2006

	Jun 05	Jul 05	Aug 05	Sep 05	Oct 05	Nov 05	Dec 05	Jan 06	Feb 06	Mar 06	Apr 06	May 06	TOTAL
Ordinary Income/Expense													
Income													
419 - INTEREST INCOME	26	26	26	26	26	26	26	26	26	26	26	26	311
Total 461 - METERED SEWER REVENUE	46,256	46,561	46,573	46,722	45,348	43,872	60,769	45,659	46,883	42,505	46,164	49,290	570,824
470 - FORFEITED DISCOUNTS	387	511	599	507	559	414	520	427	550	417	387	469	5,756
471 - MISCELLANEOUS SERVICE REVENUE	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	13,708
789 - DISCOUNTS	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Income	47,821	50,280	48,340	50,398	47,078	45,454	62,457	47,455	48,801	44,090	47,719	50,927	590,599
Expense													
403 - DEPRECIATION EXPENSE	9,922	9,922	9,922	9,922	9,922	9,922	9,922	9,922	9,922	9,922	9,922	9,922	119,063
407 - AMORTIZATION EXPENSE - ORGANIZATIONAL EXP	382	382	382	382	382	382	382	382	382	382	382	382	4,584
407 - AMORTIZATION EXPENSE - RATE CASE EXPENSE	167	167	167	167	167	167	167	167	167	167	167	167	2,000
408.12 - PAYROLL TAXES	36	36	36	36	36	36	36	36	36	36	36	36	459
603 - SALARIES & WAGES-COMMISSIONERS	500	500	500	500	500	500	500	500	500	500	500	500	6,000
615 - PURCHASED POWER	4,334	4,370	4,222	5,115	4,372	4,467	5,705	5,220	2,983	6,312	5,017	4,208	56,306
618 - TREATMENT PLANT CHEMICALS	275	1,312	0	0	1,337	0	0	0	1,781	0	359	0	5,043
620 - MATERIALS AND SUPPLIES	2,584	1,454	2,924	1,561	1,927	1,360	553	2,509	567	1,613	750	2,050	19,862
631 - CONTRACTUAL SERVICES-ENGINEERS	672	525	526	605	847	968	672	820	672	927	538	1,979	9,750
632 - CONTRACTUAL SERVICES-ACCOUNTING	900	400	400	400	400	1,000	400	1,000	400	400	3,900	400	10,000
633 - CONTRACTUAL SERVICES-LEGAL	841	841	841	841	841	841	841	841	841	841	841	841	10,088
634 - CONTRACTUAL SERVICE-MANAGEMENT	12,876	12,415	10,859	10,104	13,093	11,424	9,850	9,736	9,753	9,457	12,711	13,489	135,766
635 - CONTRACTUAL SERVICE-OTHER	5,590	4,025	3,008	2,654	4,556	4,021	2,728	5,285	1,914	6,507	2,189	4,273	48,728
636 - CONTRACTUAL SERVICE-SAMPLE ANYS	0	277	277	877	277	554	0	554	277	0	335	277	3,705
642 - RENT OF EQUIPMENT	483	240	0	0	0	0	0	110	0	0	0	0	833
650 - TRANSPORTATION EXPENSE	215	215	1,322	150	20	20	0	0	0	222	259	159	2,583
656D - Payroll Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
656 - INSURANCE-VEHICLE	140	140	140	140	140	140	140	140	140	140	140	140	1,680
67 - INSURANCE-GENERAL LIABILITY	248	248	248	248	248	248	248	248	248	248	248	248	2,977
68 - INSURANCE-PROPERTY	311	311	311	311	311	311	311	311	311	311	311	311	3,730
680 - ADVERTISING EXPENSE	22	22	11	22	0	0	0	0	0	32	0	0	110
670 - BAD DEBT EXPENSE	25	20	20	15	20	20	3,500	15	20	20	20	15	3,710
Total Expense	40,534	37,823	36,118	34,052	39,398	36,382	35,954	37,798	30,876	38,039	38,608	39,399	444,977
Net Ordinary Income	7,287	12,437	12,222	16,347	7,678	9,072	26,503	9,657	17,725	6,052	9,113	11,528	145,822
Other Expense													
427 - INTEREST EXPENSE													
427.301 - INTEREST ON KRW-SEWER PLT LOAN	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	67,679
Total 427 - INTEREST EXPENSE	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	67,679
428 - AMORTIZATION OF DEBT DISC & EXP	203	203	203	203	203	203	203	203	203	203	203	203	2,436
429 - AMORTIZATION OF PREM ON DEBT	-117	-117	-117	-117	-117	-117	-117	-117	-117	-117	-117	-117	-1,402
Total Other Expense	5,726	5,726	5,728	5,728	5,728	5,726	5,726	5,726	5,726	5,726	5,728	5,726	68,713
Net Other Income	-5,726	-5,726	-5,726	-5,728	-5,728	-5,726	-5,726	-5,726	-5,726	-5,728	-5,726	-5,726	-68,713
Net Income	1,561	6,711	5,496	10,621	1,952	3,346	20,777	3,931	11,999	326	3,387	5,803	76,910

Exhibit 5-U

6:08 PM

11/09/05

GRANT COUNTY SANITARY SEWER DISTRICT Chart of Accounts

Accnt. #	Account
126	126 · RESTRICTED CASH
126.01	126 · RESTRICTED CASH:126.01 · CIB - CUSTOMER DEPOSITS
126.02	126 · RESTRICTED CASH:126.02 · CIB - BOND SINKING FUND
131.01	131.01 · CIB-MAINTENANCE & OPERATION
131.02	131.02 · CIB-REVENUE
1200	1200 · Accounts Receivable
141	141 · CUSTOMER ACCOUNTS RECEIVABLE
141.01	141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS
141.02	141.02 · ACCOUNTS RECEIVABLE-UNBILLED
142.02	142.02 · ACCOUNTS RECEIVABLE-OTHER
142.06	142.06 · BOND PROCEEDS REC-KRWFC-COC
151	151 · MATERIALS & SUPPLY INVENTORY
162	162 · PREPAYMENTS
162.01	162 · PREPAYMENTS:162.01 · PREPAID INSURANCE
162.02	162 · PREPAYMENTS:162.02 · PREPAID EXPENSES
171	171 · ACCRUED INTEREST RECEIVABLE
174.03	174.03 · UNAMORTIZED RATE CASE EXP
105	105 · CONSTRUCTION IN PROGRESS
105.1	105 · CONSTRUCTION IN PROGRESS:105.1 · CIP - SEWER PLANT ROAD
108.1	108.1 · ACCUMULATED DEPRECIATION
303.3	303.3 · W.T.P.-LAND & LAND RIGHTS
303.4	303.4 · T&D-LAND & LAND RIGHTS
303.5	303.5 · C.P.-LAND & LAND RIGHTS
304.3	304.3 · S.T.P.- STRUCTURE & IMPROVEMENT
311.4	311.4 · T & D PUMP STATIONS
320.3	320.3 · S.T.P.-SEWER TREATMENT PLT EQUI
320.4	320.4 · T & D EQUIPMENT
331.4	331.4 · T & D MAINS
341.5	341.5 · C.P. - TRANSPORTATION EQUIPMENT
181	181 · UNAMORTIZED BOND ISSUE COSTS
186.1	186.1 · DEFERRED RATE CASE EXP
186.2	186.2 · UNAMORTIZED ORGANIZATIONAL COST
230	230 · ACCOUNTS PAYABLE
2100	2100 · Payroll Liabilities
2200	2200 · Sales Tax Payable
224.01	224.01 · LOAN PAYABLE-GRANT CO FISCAL CT
224.02	224.02 · LOAN PAYABLE-GRANT CO FISCAL CT#2
236	236 · ACCRUED PAYROLL TAXES
241	241 · TAX COLLECTIONS PAYABLE
241.1	241 · TAX COLLECTIONS PAYABLE:241.1 · WITHHELD SCHOOL TAX
241.2	241 · TAX COLLECTIONS PAYABLE:241.2 · WITHHELD SALES TAX
241.3	241 · TAX COLLECTIONS PAYABLE:241.3 · WITHHELD FICA
241.4	241 · TAX COLLECTIONS PAYABLE:241.4 · WITHHELD FEDERAL
241.5	241 · TAX COLLECTIONS PAYABLE:241.5 · WITHHELD STATE
245	245 · CUR LIAB PAY FR RESTRICT ASSETS
231.01	245 · CUR LIAB PAY FR RESTRICT ASSETS:231.01 · TRASH COLLECTION PAYABLE
231.02	245 · CUR LIAB PAY FR RESTRICT ASSETS:231.02 · A/PAYABLE-CONSTRUCTION
235	245 · CUR LIAB PAY FR RESTRICT ASSETS:235 · CUSTOMER DEPOSITS
237	245 · CUR LIAB PAY FR RESTRICT ASSETS:237 · ACCRUED INTEREST ON BONDS
243	245 · CUR LIAB PAY FR RESTRICT ASSETS:243 · CURRENT PRTN OF LONG TERM DEBT
221	221 · BONDS
224	224 · LT LIAB LESS CURR PRTN OF LTDBT
251	251 · UNAMORTIZED PREMIUM ON DEBT
1110	1110 · Retained Earnings
3000	3000 · NET ASSETS INVESTED IN CAP ASSE
3001	3001 · RESTRICTED NET ASSETS
3010	3010 · UNRESTRICTED NET ASSETS
419	419 · INTEREST INCOME
461	461 · MEASURED SEWER REVENUE
461.1	461 · MEASURED SEWER REVENUE:461.1 · SALES TO RESIDENTIAL CUSTOMERS
461.2	461 · MEASURED SEWER REVENUE:461.2 · SALES TO COMMERCIAL CUSTOMERS
461.3	461 · MEASURED SEWER REVENUE:461.3 · SALES TO INDUSTRIAL CUSTOMERS
461.11	461 · MEASURED SEWER REVENUE:461.11 · BILLING ERRORS
461.12	461 · MEASURED SEWER REVENUE:461.12 · ACCOUNTS RECEIVABLE ADJUSTMENTS
470	470 · FORFEITED DISCOUNTS
471	471 · MISCELLANEOUS SERVICE REVENUE
769	769 · DISCOUNTS
403	403 · DEPRECIATION EXPENSE

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11/09/05

**GRANT COUNTY SANITARY SEWER DISTRICT
Chart of Accounts**

Acct. #	Account
407	407 · AMORTIZATION EXPENSE
408.12	408.12 · PAYROLL TAXES
601	601 · SALARIES & WAGES-EMPLOYEES
603	603 · SALARIES & WAGES-COMMISSIONERS
615	615 · PURCHASED POWER
6170	6170 · Equipment Rental
618	618 · TREATMENT PLANT CHEMICALS
620	620 · MATERIALS AND SUPPLIES
631	631 · CONTRACTUAL SERVICES-ENGINEERS
632	632 · CONTRACTUAL SERVICES-ACCOUNTING
633	633 · CONTRACTUAL SERVICES-LEGAL
634	634 · CONTRACTUAL SERVICE-MANAGEMENT
635	635 · CONTRACTUAL SERVICE-OTHER
636	636 · CONTRACTUAL SERVICE-SAMPLE ANYS
642	642 · RENT OF EQUIPMENT
650	650 · TRANSPORTATION EXPENSE
6560	6560 · Payroll Expenses
656	656 · INSURANCE-VEHICLE
657	657 · INSURANCE-GENERAL LIABILITY
658	658 · INSURANCE - PROPERTY
659	659 · INSURANCE-OTHER
660	660 · ADVERTISING EXPENSE
670	670 · BAD DEBT EXPENSE
675	675 · MISCELLANEOUS EXPENSE
432	432 · PROCEEDS FROM CAPITAL CONTRIB
432.01	432 · PROCEEDS FROM CAPITAL CONTRIB:432.01 · CUSTOMER CONTRIBUTIONS
432.02	432 · PROCEEDS FROM CAPITAL CONTRIB:432.02 · FEDERAL GRANTS
432.03	432 · PROCEEDS FROM CAPITAL CONTRIB:432.03 · STATE GRANTS
432.04	432 · PROCEEDS FROM CAPITAL CONTRIB:432.04 · OTHER GRANTS
432.05	432 · PROCEEDS FROM CAPITAL CONTRIB:432.05 · DONATED LINES
427	427 · INTEREST EXPENSE
427.3	427 · INTEREST EXPENSE:427.3 · INTEREST ON LONG TERM DEBT
427.301	427 · INTEREST EXPENSE:427.301 · INTEREST ON KRW-SEWER PLT LOAN
428	428 · AMORTIZATION OF DEBT DISC & EXP
429	429 · AMORTIZATION OF PREM ON DEBT

**Grant County Sanitary Sewer District
Software Used in the Preparation of This Filing**

Exhibit 10

The District Used the Following Software in the Preparation of this Filing

Meter Reading - E Z Route. The vendor of this program was Neptune
Customer Billing - Utility Management System. The vendor of this program was Computer Resources.
Accounting Program - Quick Books Premier Accountants Edition 2004. This program is offered by Intuit.
Exhibits - Excel offered by Microsoft.

The Utility Management System Program was used to run a report called "Usage Tracking by Volume Ranges" This report was run for the test period. One report was run for each rate class and the information it provided was summarized by hand and then transferred to excel spreadsheets. See Exhibit 5-A. Basically the usage from the reports was used to calculate the billings for each rate increment and then compared to actual billings per the District's books. This usage was then annualized because the test period was nine months. The projected revenue was then calculated using the annualized usage and the proposed rates.

The rest of the financial data in exhibit 5 was prepared using information from Quick Books. A profit and loss was run for the year ended May 31, 2005 and the information was transferred to a column in an excel spreadsheet (Exhibit 5). The projected expenses were then determined by examination of the data in each expense account listed in the Quick Books program. In some cases actual print outs of the expenses in the District's Quick Books program are provided as attachments to Exhibit 5. In other instances the data obtained from the Quick Books print outs were summarized in excel and provided as attachments to Exhibit 5.

GRANT COUNTY SANITARY SEWER DISTRICT
Profit & Loss

June 2004 through May 2005

Account	Jun 04	Jul 04	Aug 04	Sep 04	Oct 04	Nov 04	Dec 04	Jan 05	Feb 05	Mar 05	Apr 05	May 05	TOTAL
461 - SALES TO RESIDENTIAL CUSTOMERS	26,119.75	29,115.75	26,078.00	24,377.75	24,301.00	25,133.25	34,350.55	26,902.00	25,531.25	23,948.75	26,663.50	28,562.50	325,268.51
461.1 - SALES TO INDUSTRIAL CUSTOMERS	5,787.75	5,334.50	5,700.25	5,728.75	5,253.75	7,140.51	5,119.75	5,623.75	5,170.00	5,025.50	5,110.25	66,268.51	625,537.02
461.2 - SALES TO COMMERCIAL CUSTOMERS	141.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	1,687.50
461.3 - SALES TO INDUSTRIAL CUSTOMERS	-247.75	-1,241.82	-326.25	-728.25	-105.23	-235.96	-81.75	-235.96	-235.96	-89.75	-277.36	-3,483.43	-3,483.43
461.12 - ACCOUNTS RECEIVABLE ADJUSTME	-244.54	8.86	386.39	1,063.80	1,625.33	228.34	978.42	166.73	166.73	-148.24	-277.36	641.45	641.45
470 - FORFEITED DISCOUNTS	397.06	510.74	588.82	587.41	659.42	412.79	519.69	426.91	549.84	416.84	386.71	469.17	5,756.42
471 - MISCELLANEOUS SERVICE REVENUE	5.13	4.72	1,161.82	978.70	512.71	2,164.21	1,203.31	449.45	867.70	939.63	1,727.49	661.05	10,655.39
789 - DISCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 461 - METEDED SEWER REVENUE	37,758.27	33,352.29	31,973.64	33,448.46	31,132.83	30,119.71	41,719.94	31,423.69	32,166.49	29,181.13	31,663.11	33,830.64	391,873.33
403 - DEPRECIATION EXPENSE	7,542.88	7,542.88	7,542.88	7,542.88	7,542.88	7,542.88	7,542.88	7,542.88	7,542.88	7,542.88	7,542.88	9,702.83	116,566.69
407 - AMORTIZATION EXPENSE	327.95	327.95	327.95	327.95	327.95	327.95	327.95	327.95	327.95	327.95	327.95	405.45	4,638.44
603 - SALARIES & WAGES-COMMISSIONERS	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	3,300.00	3,300.00
604.12 - PAYROLL TAXES	38.25	38.25	38.25	38.25	38.25	38.25	38.25	38.25	38.25	38.25	38.25	38.25	405.45
615 - PURCHASED POWER	4,333.95	4,333.95	4,333.95	4,333.95	4,333.95	4,333.95	4,333.95	4,333.95	4,333.95	4,333.95	4,333.95	4,208.02	56,306.31
618 - TREATMENT PLANT CHEMICALS	274.98	274.98	274.98	274.98	274.98	274.98	274.98	274.98	274.98	274.98	274.98	3,043.38	27,076.58
620 - MATERIALS AND SUPPLIES	2,594.41	2,594.41	2,594.41	2,594.41	2,594.41	2,594.41	2,594.41	2,594.41	2,594.41	2,594.41	2,594.41	3,018.52	27,076.58
621 - CONTRACTUAL SERVICES-ENGINEERS	672.00	672.00	672.00	672.00	672.00	672.00	672.00	672.00	672.00	672.00	672.00	1,978.56	17,493.71
622 - CONTRACTUAL SERVICES-ACCOUNTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
623 - CONTRACTUAL SERVICES-LEGAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624 - CONTRACTUAL SERVICE-MANAGEMENT	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	2,368.75	9,712.50
625 - CONTRACTUAL SERVICE-OTHER	17,876.30	12,414.74	10,659.08	10,104.09	13,083.44	11,420.52	9,849.64	8,735.75	9,750.14	9,457.04	12,710.51	16,230.30	142,507.50
626 - CONTRACTUAL SERVICE-SAMPLE ANALYS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
627 - RENT OF EQUIPMENT	482.69	240.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	802.69
629 - TRAFFIC/PORTATION EXPENSE	1,573.61	1,758.25	1,322.20	1,49.95	20.00	20.00	0.00	0.00	0.00	0.00	259.47	159.25	5,669.29
656 - Payroll Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
656 - INSURANCE-VEHICLE	127.05	127.05	127.05	127.05	127.05	127.05	127.05	127.05	127.05	127.05	127.05	158.58	1,566.05
657 - INSURANCE-GENERAL LIABILITY	239.27	239.27	239.27	239.27	239.27	239.27	239.27	239.27	239.27	239.27	239.27	239.27	2,871.24
660 - ADVERTISING EXPENSE	22.16	11.08	22.16	22.16	22.16	22.16	22.16	22.16	22.16	22.16	22.16	22.16	109.56
670 - BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
675 - MISCELLANEOUS EXPENSE	131.71	4.00	-108.14	14.62	56.87	-122.23	44.46	25.35	6.38	-1.31	37.45	37.45	11.63
Total Expense	42,147.00	42,556.55	31,717.28	28,687.51	36,156.93	33,917.87	49,580.99	36,594.14	28,078.76	37,687.16	35,193.86	51,571.71	452,899.74
Net Ordinary Income	-9,799.61	-8,663.29	2,040.83	6,257.44	-2,938.82	-1,213.27	-6,421.58	-4,158.50	5,608.44	-7,146.60	-1,356.79	-16,362.30	-43,333.05
Other Income	432 - PROCEEDS FROM CAPITAL CONTRIB	3,000.00	1,000.00	5,000.00	10,000.00	5,000.00	7,000.00	4,000.00	3,000.00	3,000.00	15,000.00	9,000.00	70,000.00
432.01 - CUSTOMER CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
432.02 - DONATED LINES	283,584.00	283,584.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	283,584.00
Total 432 - PROCEEDS FROM CAPITAL CONTRIB	3,000.00	284,584.00	5,000.00	10,000.00	5,000.00	7,000.00	4,000.00	3,000.00	3,000.00	15,000.00	9,000.00	5,000.00	353,584.00
Total Other Income	3,000.00	284,584.00	5,000.00	10,000.00	5,000.00	7,000.00	4,000.00	3,000.00	3,000.00	15,000.00	9,000.00	5,000.00	353,584.00
Other Expense	427 - INTEREST EXPENSE	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,761.00	69,950.16
427.301 - INTEREST ON KRW-SEWER PLT LOAN	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,761.00	69,950.16
Total 427 - INTEREST EXPENSE	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,761.00	69,950.16
Total 428 - AMORTIZATION OF DEBT DISC & EXP	202.96	202.96	202.96	202.96	202.96	202.96	202.96	202.96	202.96	202.96	202.96	202.96	2,436.52
429 - AMORTIZATION OF PREM ON DEBT	-116.82	-116.82	-116.82	-116.82	-116.82	-116.82	-116.82	-116.82	-116.82	-116.82	-116.82	-116.82	-1,401.84
Total Other Expense	5,964.02	5,964.02	5,964.02	5,964.02	5,964.02	5,964.02	5,964.02	5,964.02	5,964.02	5,964.02	5,964.02	5,847.14	70,963.84
Net Other Income	2,964.02	278,619.96	-964.02	-964.02	4,035.98	-964.02	-1,964.02	-2,847.14	-2,847.14	-2,847.14	3,152.86	-847.14	282,800.16
Net Income	-12,543.63	269,956.89	1,076.81	-10,193.42	-1,902.84	-177.29	-7,335.60	-7,005.64	2,762.30	2,068.26	1,795.07	-17,209.44	239,287.11

Exhibit 11

Management Reports

P.S.C. KY. NO. 1

CANCELLING P.S.C. KY. NO. _____

GRANT COUNTY SANITARY SEWER DISTRICT

- SEWER DIVISION -

OF

GRANT COUNTY, KENTUCKY

RATES FOR FURNISHING & CHARGES

SEWER SERVICE

AT

GRANT COUNTY, KENTUCKY

FILED WITH THE

PUBLIC SERVICE COMMISSION

OF

KENTUCKY

DATE OF ISSUE _____
Month / Date / Year

DATE EFFECTIVE _____
Month / Date / Year

ISSUED BY _____
Bobby Burgess (Signature of Officer)

TITLE Chairman, Grant County Sanitary Sewer District

FOR Grant County, Kentucky
Community, Town or City

P.S.C. KY. NO. 1

Original SHEET NO. 2

Grant County Sanitary Sewer District
(Name of Utility)

CANCELLING P.S.C. KY. NO. _____

SHEET NO. _____

RATES AND CHARGES

Residential Rate Tables

First	2,000	Gallons	\$13.00	Minimum Bill
Next	3,000	Gallons	5.50	Per 1,000 Gallons
Over	5,000	Gallons	5.25	per 1,000 Gallons

Commercial Rate Tables

5/8" x 3/4" Meter

First	2,000	Gallons	\$30.00	Minimum Bill
Next	3,000	Gallons	5.00	Per 1,000 Gallons
Next	5,000	Gallons	3.00	Per 1,000 Gallons
Over	10,000	Gallons	2.50	per 1,000 Gallons

1" Meter

First	5,000	Gallons	\$45.00	Minimum Bill
Next	5,000	Gallons	3.00	Per 1,000 Gallons
Over	10,000	Gallons	2.50	per 1,000 Gallons

1 1/2" Meter

First	10,000	Gallons	\$60.00	Minimum Bill
Over	10,000	Gallons	2.50	per 1,000 Gallons

2" Meter

First	20,000	Gallons	\$85.00	Minimum Bill
Over	20,000	Gallons	2.50	per 1,000 Gallons

Tap-In Fees

Residential Rate	\$1,000.00
Commercial Rate	\$1,000.00

DATE OF ISSUE _____
Month / Date / Year

DATE EFFECTIVE _____
Month / Date / Year

ISSUED BY _____
Bobby Burgess (Signature of Officer)

TITLE Chairman, Grant County Sanitary Sewer District

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. _____ DATED _____

NOTICE OF GENERAL ADJUSTMENT TO EXISTING RATES

Dear Grant County Sanitary Sewer District Customer:

Please take notice that the Grant County Sanitary Sewer District ("District") intends to file an Application with the Kentucky Public Service Commission requesting a general adjustment in existing rates. The amount of the increase requested in both dollars amounts and percentage change for each customer classification to which the proposed rate change will apply is set forth on the reverse side of this Notice. The present rates being charged by the District and the proposed rates for each customer class to which the proposed rates apply are also set forth on the reverse side of this Notice. The rates contained in this notice are the rates proposed by the District, however, the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this Notice.

Any corporation, association, body politic, or person may request leave to intervene by Motion within thirty (30) days after notice of the proposed rate change is given. The Motion shall be submitted to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602-0615 and shall set forth the grounds for the request, including the status and interest of the party. Any person who has granted intervention by the Public Service Commission may obtain copies of the Rate Application and any other filings made by the District by contacting the Grant County Sanitary Sewer District, One Farrell Drive, P.O. Box 460, Crittenden, Kentucky 41030, Phone (859) 428-3060. Any person may examine the Application and other filings made by the District at the District's main office or at the Public Service Commission Office at the following addresses: Grant County Sanitary District, One Farrell Drive, P.O. Box 460, Crittenden, Kentucky 41030, Phone (859) 428-2112; and Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602-0615, Phone (502) 564-3940. See reverse side for the existing and proposed rate schedule.

Residential Rate Tables

Present Rates

Proposed Rates

First 2,000 Minimum Bill	13.00 Minimum	21.00 Minimum
Next 3,000 Gallons	5.50 per 1,000	7.85 per 1,000
Next 5,000 Gallons	5.25 per 1,000	6.50 per 1,000
Next 10,000 Gallons	5.25 per 1,000	5.50 per 1,000
Over 20,000 Gallons	5.25 per 1,000	5.50 per 1,000
Average Usage	3,874	3,874
Bill for Average Usage	\$23.31	\$35.71
% Increase		53.20%

Commercial Rate Tables**5/8 x 3/4 Inch Meter**

First 2,000 Minimum Bill	30.00 Minimum	46.50 Minimum
Next 3,000 Gallons	5.00 per 1,000	7.00 per 1,000
Next 5,000 Gallons	3.00 per 1,000	4.50 per 1,000
Next 10,000 Gallons	2.50 per 1,000	4.00 per 1,000
Over 20,000 Gallons	2.50 per 1,000	4.00 per 1,000
Average Usage	3,580	3,580
Bill for Average Usage	\$37.90	\$57.56
% Increase		51.87%

1" Meter

First 5,000 Minimum Bill	45.00 Minimum	67.50 Minimum
Next 5,000 Gallons	3.00 per 1,000	4.50 per 1,000
Next 10,000 Gallons	2.50 per 1,000	4.00 per 1,000
Over 20,000 Gallons	2.50 per 1,000	4.00 per 1,000
Average Usage	23,583	23,583
Bill for Average Usage	\$93.96	\$144.33
% Increase		53.61%

1 & 1/2" Meter

First 10,000 Minimum Bill	60.00 Minimum	90.00 Minimum
Next 10,000 Gallons	2.50 per 1,000	4.00 per 1,000
Over 20,000 Gallons	2.50 per 1,000	4.00 per 1,000
Average Usage	29,964	29,964
Bill for Average Usage	\$109.91	\$169.86
% Increase		54.54%

2" Meter

First 20,000 Minimum Bill	85.00 Minimum	125.00 Minimum
Over 20,000 Gallons	2.50 per 1,000	4.00 per 1,000
Average Usage	35,969	35,969
Bill for Average Usage	\$124.92	\$188.88
% Increase		51.20%