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April 30, 2021

Ms. Linda C. Bridwell
Executive Director
Kentucky Public Service Commission
P.O. Box 615
Frankfort, KY 40602-0615

Re: Seller: Muhlenberg County Water District
Purchasers: City of Drakesboro and Tennessee Valley Authority
Wholesale Water Rate Reduction

Dear Ms. Bridwell:

Enclosed for filing are several documents relating to Muhlenberg County Water District's ("Muhlenberg District") proposed wholesale water rate reduction to the City of Drakesboro ("Drakesboro") and Tennessee Valley Authority ("TVA").

Muhlenberg District currently sells a small amount of water to both Drakesboro and TVA on a wholesale basis. The total amount sold to both Drakesboro and TVA is approximately **6%** of all water sold by Muhlenberg District. Drakesboro approached Muhlenberg District and requested a reduction in its wholesale rate. After Drakesboro's request, Muhlenberg District engaged the services of Kentucky Rural Water Association ("KRWA") to conduct a Cost of Service Study ("COSS"). Alan Vilines with KRWA conducted this COSS, which determined that Muhlenberg District's wholesale rate should in fact be reduced. The COSS, entitled "Analysis and Recommendation for Wholesale Water Rates," is attached. The results of the COSS showed that the wholesale rate should be reduced by \$1.36 per thousand gallons to \$5.27 per thousand gallons. Muhlenberg District accepted the COSS recommendation and proposes the new wholesale rate be \$5.27 per thousand gallons.

Recently, Alan Vilines met with representatives of both Muhlenberg District and Drakesboro to review the COSS and answer questions concerning the COSS. Drakesboro's City Council has since accepted the findings of the COSS and urged Muhlenberg District to expedite the filing of the revised tariff sheet and other documents with the Public Service Commission so the reduced wholesale rate can become effective as soon as possible. To this end, the Drakesboro Mayor will be filing a "No Protest" letter with the Public Service Commission within

Ms. Linda C. Bridwell
April 30, 2021
Page 2

the next few days.

The attached revised tariff sheet and the applicable Customer Notice were delivered to both wholesale customers on April 30, 2021.

The following documents relating to Muhlenberg District's wholesale water rate reduction are enclosed for filing:

1. Revised tariff sheet
2. Customer Notice to Drakesboro
3. Customer Notice to TVA
4. Analysis and Recommendation for Wholesale Water Rates, dated April 19, 2021

Should you have any questions or need any additional information, please contact me at your convenience.

Sincerely,

Stoll Keenon Ogden PLLC



Katelyn L. Brown

KLB
Enclosures

***ANALYSIS AND RECOMMENDATIONS
FOR
WHOLESALE WATER RATES***

MUHLENBERG COUNTY WATER DISTRICT

April 19, 2021

Prepared by
Alan H. Vilines, P.E.



Kentucky Rural Water Association

1151 Old Porter Pike ● Bowling Green, KY 42101 ● 270.843.2291 ● www.krwa.org

EXECUTIVE SUMMARY

Muhlenberg County Water District requested that Kentucky Rural Water Association perform a Cost of Service Study for wholesale water rates. The study is complete and the results are presented in this report.

MCWD currently sells water on a wholesale basis to the City of Drakesboro and to TVA at one meter location. Total gallons sold at the wholesale rate currently amount to approximately 6 percent of all water sold by the District.

In accordance with PSC regulations the study is based on the most recent Annual Report that is on file with the Commission; so, in this case the test period is calendar year 2019. The Schedule of Adjusted Operations (SAO) lists the revenues and expenses for 2019 and applies required adjustments. The adjustments are to recognize any changes in operations after the test year and certain other items that are commonly required by the PSC. The specific adjustments for MCWD are shown in the SAO with notes for each provided on the References pages. Total pro forma operating revenues for Muhlenberg County are \$4,150,441 and total operating expenses are \$3,705,625.

The SAO also shows the computations for Revenue Requirements. Using the Debt Service Coverage method results in total Revenue Required from all sources of \$3,920,739. The Cost of Service Study determined that \$137,653 in revenue should come from wholesale sales (a \$35,600 decrease) and \$3,506,648 from retail sales. The recommended wholesale water rate is \$5.27 per thousand gallons which is a decrease of \$1.36 from the existing rate.

With the recommended reduction in wholesale revenue, MCWD will still be in a sound financial condition. With required PSC adjustments and implementation of the recommended wholesale rate the SAO indicates MCWD will have a surplus of \$210,500. However, it should be noted that PSC adjustments include cash expenditures that the District will continue to incur. These expenditures amount to approximately \$161,000, therefore the actual surplus is estimated at about \$49,500.

Computations from this study are included in the Schedule of Adjusted Operations with details provided in the Reference pages and Tables A and B. The wholesale Cost of Service Study is presented in Tables C through F.

SCHEDULE OF ADJUSTED OPERATIONS

Edmonson County Water District

	<u>2019 Test Year</u>	<u>Adjustments</u>	<u>Ref.</u>	<u>Proforma</u>
<u>Operating Revenues</u>				
Total Metered Retail Sales	\$ 3,452,066	\$ (49,118)	A	
		314,233	B	3,717,181
Sales for Resale - Drakesboro	103,960	13,858	C	117,818
Wholesale Sales to TVA		49,118	A	
		6,334	C	55,452
Other Water Revenues:				-
Forfeited Discounts	63,230			63,230
Misc. Service Revenues	61,108			61,108
Other Water Revenue	135,652			135,652
Total Operating Revenues	\$ 3,816,016			\$ 4,150,441
<u>Operating Expenses</u>				
Operation and Maintenance				
Salaries and Wages - Employees	773,569	(7,335)	D	
		(79,096)	E	687,138
Salaries and Wages - Officers	18,000			18,000
Employee Pensions and Benefits	748,568	(228,764)	F	
		(54,232)	G	465,572
Purchased Water	1,155,507	259,026	H	
		(42,049)	I	1,372,484
Purchased Power	103,733	(3,084)	I	100,649
Chemicals	4,443			4,443
Materials and Supplies	233,728	(17,115)	D	216,613
Contractual Services - Engr.	20,142			20,142
Contr. Services - Acct., Legal & Other	52,322			52,322
Contractual Services - Water Testing	12,218			12,218
Rental of Bldg./Real Property	482			482
Transportation Expenses	55,627			55,627
Insurance - Workers Comp.	17,571			17,571
Insurance - Other	48,589			48,589
Advertising	2,625			2,625
Bad Debt	15,555			15,555
Miscellaneous Expenses	144,331			144,331
Total Operation and Mnt. Expenses	3,407,010			3,234,362
Depreciation Expense	505,323	(95,865)	J	409,458
Taxes Other Than Income	70,222	(8,417)	E	61,805
Total Operating Expenses	\$ 3,982,555			\$ 3,705,625
Gains from Disposition of Property	29,225			29,225
Net Utility Operating Income	\$ (137,314)			\$ 474,041

REVENUE REQUIREMENTS

Pro Forma Operating Expenses	\$ 3,705,625
Plus: Average Annual Principal and Interest Payments	K 200,759
Additional Working Capital	L 40,152
Amortization of Premium on Debt	(25,796)
Overall Revenue Requirement	3,920,739
Less: Other Operating Revenue	259,990
Interest Income	16,374
Proposed Wholesale Sales Revenue	137,227
Revenue Required From Retail Rates	3,506,648
Revenue from Retail Sales at Present Retail Rates	3,717,181
Surplus Revenue with Required Adjustments & New Wholesale Rate	\$ 210,533

REFERENCES

- A. Certain sales to TVA are at a wholesale rate. In the test year that revenue was reported as part of Total Metered Sales. To provide more detail the wholesale sales to TVA are reclassified to a separate category.
- B. The Billing Analysis results in pro forma Retail Sales revenue of \$3,717,181 which indicates an addition to Metered Retail Sales of \$314,233 is required. This adjustment reflects a full year of sales at the new rates approved in late 2019.
- C. The wholesale rate for Drakesboro and TVA was also adjusted in late 2019. That increase results in additional revenue from these two customers of \$13,858 and \$6,334, respectively.
- D. Labor and materials for new meter installations are charged to operating expenses and costs for these capital improvements must be removed from operations. The amount of tap fees charged for these installations (\$24,450) can be substituted for the actual expenses. Thirty percent of total tap fees is deducted from Salaries and Wages and 70 percent is deducted from Materials and Supplies expense.
- E. Since the test year there have been several changes in employee wages and a reduction in the number of employees. These changes result in a net decrease in Salaries and Wages expense of \$79,096. This decrease in wages also results in a reduction in payroll taxes of \$8,417.
- F. The decrease in wages would suggest a decrease in pension expenses. However, an expected increase in the employer's contribution rate charged by CERS will result in higher payments for the retirement program. These payments are estimated to increase by \$19,418. Due to GASB reporting requirements for retirement liabilities, the expense reported for the District's pension plan is \$210,644 more than the actual contribution paid to CERS. Also, the 2019 pension expense includes a prior period payment of \$37,538 that will not be necessary in the future. The net adjustment for the increased contribution rate less the non-cash liability expense and the prior period payment is a deduction of \$228,764.
- G. The District pays 100 percent of health insurance premiums for employees and their families. The PSC typically requires that expenses associated with this level of employer-funded premiums be adjusted to be consistent with the Bureau of Labor Statistics' national average for an employer's share of health insurance premiums. Average employer shares from BLS are currently 79 percent for single coverage and 62 percent for families. Applying those percentages to premiums to be paid in the current year results in a deduction from 2019 benefits expense of \$54,232.

- H. In late 2019 the rate the District pays Central City for water purchases increased from \$2.63 to \$3.31 per thousand gallons. This will increase the District's purchased water expense by \$259,026.
- I. The District's test year water loss was 17.973 percent. The PSC'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.
- J. 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". Therefore, adjustments are included to bring asset lives to the midpoint of the recommended ranges. See Table A.
- K. The annual debt service payments for the District's loans are shown in Table B. The five year average of these payments is added in the revenue requirement calculation.
- L. The amount shown in Table B for coverage on long term debt is required by the District's bond resolutions. This is included in the revenue requirement as Additional Working Capital.

Table A
DEPRECIATION EXPENSE ADJUSTMENTS

<u>Assets</u>		<u>Date in</u>	<u>Original</u>	<u>Reported</u>		<u>Proforma</u>		<u>Depreciation</u>
<u>No.</u>	<u>Description</u>	<u>Service</u>	<u>Cost</u>	<u>Life</u>	<u>Depr. Exp.</u>	<u>Life</u>	<u>Depr. Exp.</u>	<u>Expense</u>
								<u>Adjustment</u>
304-1: Office Building & Garage								
	Structures	various	494,065	varies	11,693	37.5	13,175	1,482
	Furnishings & Equipment	various	80,905	varies	2,531	22.5	3,596	1,065
311: Pumping Plant								
	Pump Stations	2006	1,071,049	25.0	42,842	37.5	28,561	(14,281)
	Pumping Equipment	various	202,690	varies	5,019	20.0	10,135	5,116
330 - 333: Transmission & Distribution								
	Reservoirs & Tanks	various	910,468	varies	19,968	45.0	20,233	265
	Transmission & Distribution Mains	various	9,393,225	varies	200,949	62.5	150,292	(50,657)
334: Meters								
	Radio Read Meters	various	1,278,720	15.0	85,248	20.0	63,936	(21,312)
333 & 334-1: Services								
	Entire Group	various	176,490	varies	6,530	40.0	4,412	(2,118)
335: Hydrants								
	Entire Group	various	60,167	varies	1,684	50.0	1,203	(481)
340: General Plant								
	Office Furniture	1999	14,080	20.0	176	22.5	626	450
	Computer Equipment	various	10,842	5.0	1,057	10.0	1,084	27
341: Transportation Equipment								
	Entire Group	various	524,642	5.0	80,348	7.0	74,949	(5,399)
345: Power Operated Equipment								
	Entire Group	various	142,653	varies	14,538	12.5	11,412	(3,126)
346: Communications Equipment								
	Entire Group	various	180,092	varies	18,930	10.0	18,009	(921)
347: Tools, Shop and Garage Equipment								
	Entire Group	various	137,100	varies	13,810	17.5	7,834	(5,976)
TOTALS					505,322		409,457	(95,865)

Table B
DEBT SERVICE SCHEDULE
Muhlenberg County Water District
 CY 2021 - 2025

C.Y.	<u>Transmission & Distribution</u>		<u>Radio Read Meters</u>		TOTALS
	<u>KRWFC Series 2007</u>		<u>KRWFC Series 2013</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Int. & Fees</u>	
2021	\$ 107,500	\$ 36,286	\$ 130,000	\$ 12,070	\$ 285,856
2022	112,500	31,395	135,000	6,480	285,375
2023	117,500	26,276	-	-	143,776
2024	122,500	20,930	-	-	143,430
2025	130,000	15,356	-	-	145,356
TOTALS	\$ 590,000	\$ 130,244	\$ 265,000	\$ 18,550	\$ 1,003,794

	<u>Trans. & Dist.</u>	<u>Meters</u>	
Average Annual Principal & Interest	\$ 144,049	\$ 56,710	\$ 200,759
Average Coverage on Long Term Debt	28,810	11,342	40,152

Table C
SYSTEM INFORMATION
Muhlenberg County Water District

Schedule of All Mains and Jointly Used Mains

<u>Main Size</u>	<u>Total System</u>			<u>Joint Use</u>	
	<u>Length (feet)</u>	<u>Miles of Mains</u>	<u>Inch - Miles</u>	<u>Miles of Mains</u>	<u>Inch - Miles</u>
16	1,373	0.26	4.16	0.26	4.16
12	53,381	10.11	121.32	10.11	121.32
10	92,400	17.50	175.00	12.49	124.90
8	201,696	38.20	305.60	13.62	108.96
6	946,176	179.20	1,075.20	5.39	32.34
4	173,712	32.90	131.60		
3	474,144	89.80	269.40		
2	412,896	78.20	156.40		
Totals	2,355,778	446.2	2,238.68	41.87	391.68

Water Purchased, Sold and Used

	<u>Gallons x 1,000</u>	<u>Percent</u>
Water Purchased	426,810	
Retail Sales	308,251	
Wholesale Sales	26,134	
Total Water Sold	334,385	
Water Used	2,612	
System Flushing	12,407	
Fire Dept. & Other	688	
Line Losses	76,718	17.97%

Table D
WHOLESALE ALLOCATION FACTORS
Muhlenberg County Water District

		<u>FACTOR</u>
Line Loss Percentage		0.1797
Joint Use Inch-miles		391.68
Total Inch-Miles		2,238.68
Water Sold - Wholesale		26,134
Water Sold - Total		334,385
Water Supply Multiplier	$\frac{1}{1 - 0.1797}$	= 1.2191
Joint Use Pipeline Ratio	$\frac{391.68}{2,238.68}$	= 0.1750
Joint Share of Line Loss	0.1797×0.1750	= 0.0314
Wholesale Supply Multiplier	$\frac{1}{1 - 0.0314}$	= 1.0325
Water Supply Allocation Factor	$\frac{1.0325}{1.2191} \times \frac{26,134.2}{334,385.3}$	= 0.0662
Transmission Factor	$\frac{26,134.2}{334,385.3} \times 0.1750$	= 0.0137
Use Factor	$\frac{26,134.2}{334,385.3}$	= 0.0782

Table E
ALLOCATION OF DEPRECIATION EXPENSE
Muhlenberg County Water District

	<u>Proforma</u> <u>Depr. Exp.</u>		<u>Trans. &</u> <u>Distribution</u>	<u>Storage</u> <u>Tanks</u>	<u>General</u> <u>& Admin.</u>	<u>Customer</u>
		<u>Supply</u>				
304-1: Office Building & Garage						
Structures	13,175				5,518	7,657
Furnishings & Equipment	3,596				1,506	2,090
311: Pumping Plant						
Pump Stations	28,561	5,712	22,849			
Pumping Equipment	10,135	2,027	8,108			
330 - 333: Trans. & Distribution						
Reservoirs & Tanks	20,233			20,233		
Transmission & Distribution Mains	150,292	15,029	135,262			
334: Meters						
Radio Read Meters	63,936					63,936
333 & 334-1: Services						
Entire Group	4,412					4,412
335: Hydrants						
Entire Group	1,203		1,203			
340: General Plant						
Office Furniture	626				626	
Computer Equipment	1,084				1,084	
SUBTOTALS	297,252	22,768	167,422	20,233	8,734	78,095
SUBTOTAL PERCENTAGES		7.66%	56.32%	6.81%	2.94%	26.27%
341: Transportation Equipment						
Entire Group	74,949					
345: Power Operated Equipment						
Entire Group	11,412					
346: Communications Equipment						
Entire Group	18,009					
347: Tools, Shop and Garage Eqmt.						
Entire Group	7,834					
SUBTOTAL	112,205					
PERCENTAGE ALLOCATIONS		8,594	63,197	7,637	3,297	29,479
TOTALS	409,457	31,363	230,620	27,870	12,031	107,574

Table F
WHOLESALE RATE COMPUTATION
Muhlenberg County Water District

	<u>Pro forma</u> <u>Expenses</u>	<u>Allocation</u> <u>Factor</u>	<u>Wholesale</u> <u>Allocation</u>	<u>Retail</u> <u>Allocation</u>
Salaries & Wages				
Supply	42,546	0.0662	2,816	39,730
Trans./Distribution	382,914	0.0137	5,236	377,678
Customer Accts.	109,596			109,596
Admin & General	152,082	0.0137	2,080	150,003
Employee Benefits + Payroll Tax				
Supply	32,117	0.0662	2,126	29,991
Trans./Distribution	289,050	0.0137	3,953	285,097
Customer Accts.	82,731			82,731
Admin & General	114,802	0.0137	1,570	113,232
Salaries - Officers	18,000	0.0137	246	17,754
Purchased Water	1,372,484	0.0662	90,844	1,281,641
Purchased Power				
Supply	60,776	0.0662	4,023	56,753
Trans./Distribution	39,873			39,873
Chemicals	4,443	0.0662	294	4,149
Materials & Supplies				
Supply	12,919	0.0662	855	12,064
Trans./Distribution	116,268	0.0137	1,590	114,679
Tanks & Reservoirs	56,679	0.0782	4,430	52,250
Customer Accts.	24,497			24,497
Admin & General	6,250	0.0137	85	6,164
Contractual Services - Engr.	20,142	0.0662	1,333	18,809
Contr. Services - Acct. & Legal	52,322	0.0137	715	51,607
Contr. Services - Water Testing	12,218	0.0662	809	11,409
Rental of Bldg./Real Property	482	0.0137	7	475
Transportation Expense				
Supply	4,675	0.0662	309	4,366
Trans./Distribution	42,079	0.0137	575	41,504
Customer Accts.	8,872			8,872
Insurance - Gen Liab & Other	48,589	0.0137	664	47,925
Insurance - Worker's Comp.				
Supply	1,088	0.0662	72	1,016
Trans./Distribution	9,792	0.0137	134	9,658
Customer Accts.	2,803			2,803
Admin & General	3,889	0.0137	53	3,836
Advertising	2,625	0.0137	36	2,589

Bad Debt	15,555		-	15,555
Miscellaneous Expense				
Trans./Distribution	11,586	0.0137	158	11,427
Customer Accts.	23,366		-	23,366
Admin & General	109,380	0.0137	1,496	107,884
Other Taxes	8,678	0.0137	119	8,559
Total Operation & Mnt. Exp.	3,296,167		126,628	3,169,540
Depreciation Expense				
Supply	31,363	0.0662	2,076	29,287
Trans. / Distribution	230,620	0.0137	3,154	227,466
Tanks & Reservoirs	27,870	0.0782	2,178	25,692
Admin & General	12,031	0.0137	165	11,866
Customer	107,574		-	107,574
Debt Service & Coverage				
Supply	20,743	0.0662	1,373	19,370
Trans. / Distribution	152,116	0.0137	2,080	150,035
Radio Read Meters	68,052			68,052
Amort. of Premium on Debt	(25,796)			(25,796)
Total Revenue Required	\$ 3,920,739		\$ 137,653	\$ 3,783,086
Wholesale Gallons Sold (x 1,000)			26,134	
Wholesale Rate per 1,000 Gallons			\$ 5.27	

CUSTOMER NOTICE

Muhlenberg County Water District (“Muhlenberg District”) is providing notice that it plans to file with the Public Service Commission, on or before May 1, 2021, to reduce its wholesale water rate to Tennessee Valley Authority (“TVA”) effective for water service on and after June 1, 2021. The proposed rate is as follows:

	Current Rate	Proposed Rate	\$ Difference	% Difference
Volume Charge (per 1,000 gallons)	\$6.63	\$5.27	\$1.36 decrease	20.5% decrease

TVA purchased 5,159,300 gallons of water from Muhlenberg District during the past 12 months. Its average monthly purchases were 429,942 gallons. Under the current rate, TVA’s average monthly bill is \$2,851. Under the proposed rate, TVA’s average monthly bill will be \$2,266. This is a decrease of \$585 per month or 20.5%.

Water flowing through the meter before the effective date will be charged at the current rate while water flowing through the meter on and after the effective date will be charged at the new rate.

This filing may be examined at the office of Muhlenberg County Water District located at 301 Dean Road, Greenville, Kentucky 42345. Please contact Craig Porter at 270-338-1300 regarding any questions related to the proposed rate.

The filing may also be examined at the offices of the Public Service Commission located at 211 Sower Boulevard in Frankfort, Kentucky, Monday – Friday from 8:00 am – 4:30 pm or on the Commission website at <http://psc.ky.gov>.

Comments regarding this filing may be submitted by mail to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602; or through its website at <http://psc.ky.gov>; or via email to PSCED@psc.ky.gov.

The new rate is the rate proposed by Muhlenberg District in its filing, but the Public Service Commission may order rates that differ from the proposed rate contained in this Customer Notice.

Intervention by TVA or another person with a substantial interest may be requested by submitting a timely written request for intervention by mail to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602 or via email to PSCED@psc.ky.gov. The request for intervention must establish the grounds for the request including the status and interest of the party.

If the Public Service Commission does not receive a written request prior to the effective date of the proposed rate, the Public Service Commission may take final action on the proposed rate.

CUSTOMER NOTICE

Muhlenberg County Water District (“Muhlenberg District”) is providing notice that it plans to file with the Public Service Commission, on or before May 1, 2021, to reduce its wholesale water rate to the City of Drakesboro (“Drakesboro”) effective for water service on and after June 1, 2021. The proposed rate is as follows:

	Current Rate	Proposed Rate	\$ Difference	% Difference
Volume Charge (per 1,000 gallons)	\$6.63	\$5.27	\$1.36 decrease	20.5% decrease

Drakesboro purchased 15,715,800 gallons of water from Muhlenberg District during the past 12 months. Its average monthly purchases were 1,309,650 gallons. Under the current rate, Drakesboro’s average monthly bill is \$8,683. Under the proposed rate, Drakesboro’s average monthly bill will be \$6,902. This is a decrease of \$1,781 per month or 20.5%.

Water flowing through the meters before the effective date will be charged at the current rate while water flowing through the meters on and after the effective date will be charged at the new rate.

This filing may be examined at the office of Muhlenberg County Water District located at 301 Dean Road, Greenville, Kentucky 42345. Please contact Craig Porter at 270-338-1300 regarding any questions related to the proposed rate.

The filing may also be examined at the offices of the Public Service Commission located at 211 Sower Boulevard in Frankfort, Kentucky, Monday – Friday from 8:00 am – 4:30 pm or on the Commission website at <http://psc.ky.gov>.

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The new rate is the rate proposed by Muhlenberg District in its filing, but the Public Service Commission may order rates that differ from the proposed rate contained in this Customer Notice.

Intervention by Drakesboro or another person with a substantial interest may be requested by submitting a timely written request for intervention by mail to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602 or via email to PSCED@psc.ky.gov. The request for intervention must establish the grounds for the request including the status and interest of the party.

If the Public Service Commission does not receive a written request prior to the effective date of the proposed rate, the Public Service Commission may take final action on the proposed rate.

FOR Muhlenberg County, Kentucky
Community, Town or City

P.S.C. KY. NO. 2
2nd Revised SHEET NO. 4

Muhlenberg County Water District
(Name of Utility)

CANCELLING P.S.C. KY. NO. 2

1st Revised SHEET NO. 4

RATES AND CHARGES

3 Inch Meter:

First	26,000 gallons	\$	246.05 (Minimum Bill)
Next	24,000 gallons		8.42 per 1,000 gallons
All Over	50,000 gallons		7.76 per 1,000 gallons

4 Inch Meter:

First	36,000 gallons	\$	330.23 (Minimum Bill)
Next	14,000 gallons		8.42 per 1,000 gallons
All Over	50,000 gallons		7.76 per 1,000 gallons

Wholesale Rate \$ 5.27 per 1,000 gallons (R)

DATE OF ISSUE April 26, 2021
Month / Date / Year

DATE EFFECTIVE June 1, 2021
Month / Date / Year

ISSUED BY /s/ Bobby Mayhugh
(Signature of Officer)

TITLE Chairman

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. _____ DATED _____