

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF JONATHAN)	CASE NO.
CREEK WATER DISTRICT FOR AN)	2021-00410
ALTERNATIVE RATE ADJUSTMENT)	

NOTICE OF FILING OF COMMISSION STAFF'S REPORT

Notice is hereby given that, in accordance with the Commission's Order of June 3, 2022, the attached report containing the findings of Commission Staff regarding the Applicant's proposed rate adjustment has been filed in the record of the above-styled proceeding. Pursuant to the Commission's June 3, 2022 Order, Jonathan Creek Water District (Jonathan Creek District) is required to file written comments regarding the findings of Commission Staff no later than 14 days from the date of this report. The Commission directs Jonathan Creek District to the Commission's July 22, 2021 Order in Case No. 2020-00085¹ regarding filings with the Commission



Linda C. Bridwell, PE
Executive Director
Public Service Commission
P.O. Box 615
Frankfort, KY 40602

DATED SEP 23 2022

cc: Parties of Record

¹ Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC July 22, 2021), Order (in which the Commission ordered that for case filings made on and after March 16, 2020, filers are NOT required to file the original physical copies of the filings required by 807 KAR 5:001, Section 8).

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF JONATHAN)	CASE NO.
CREEK WATER DISTRICT FOR A RATE)	2021-00410
ADJUSTMENT PURSUANT TO 807 KAR 5:076)	

COMMISSION STAFF'S REPORT ON
JONATHAN CREEK WATER DISTRICT

Jonathan Creek Water District (Jonathan Creek District) is a water utility organized pursuant to KRS Chapter 74 that owns and operates a water distribution system through which it provides retail water service to approximately 2,636 residential customers and 120 commercial customers that reside in Marshall County, Kentucky.¹ As part of the final Order of Case No. 2021-00082, Jonathan Creek District was ordered to file for a general adjustment of rates or alternative rate filing within one year from the May 13, 2021 Order.² On May 13, 2022, Jonathan Creek District filed an application, pursuant to 807 KAR 5:076. Jonathan Creek District's last rate adjustment was in Case No. 2017-00323.³

Commission Staff notes that Jonathan Creek District's 2021 Annual Report reported a water loss of 25.85 percent.⁴ Commission regulation 807 KAR 5:066(6)(3) states that for ratemaking purposes, a utility's water loss shall not exceed 15 percent of

¹ *Annual Report of Jonathan Creek District to the Public Service Commission for the Calendar Year Ended December 31, 2021* (2021 Annual Report) at 12 and 49.

² Case No. 2021-00082 *Electronic Investigation into the Financial Capacity of Jonathan Creek Water District* (Ky. PSC July 18, 2022).

³ Case No. 2017-00323, *Application of Jonathan Creek Water District for an Alternative Rate Adjustment* (Ky. PSC Dec. 21, 2017).

⁴ 2021 Annual Report at 57.

total water produced and purchased, excluding water consumed by a utility in its own operations. At a 25.85 percent water loss, the annual cost to Jonathan Creek District of water above the allowable 15 percent is \$7,683⁵ while the annual cost of total water loss is \$33,992.⁶

To comply with the requirements of 807 KAR 5:076, Section 9,⁷ Jonathan Creek District used the calendar year ended December 31, 2021, as the basis for its application. Using its pro forma test-year operations, Jonathan Creek District determined that a revenue increase of \$23,448, or 2.42 percent was necessary.

5

	Purchased Water	Purchased Power	Purchased Chemical	Total
2021 Pro Forma Expenses		\$ 60,689	\$ 10,119	\$ 70,808
Multiplied by: Water Loss in Excess of 15 Percent	10.85%	10.85%	10.85%	10.85%
Excess Cost	\$ -	\$ 6,585	\$ 1,098	\$ 7,683

6

	Purchased Water	Purchased Power	Purchased Chemical	Total
2021 Pro Forma Expenses	\$ 60,689	\$ 60,689	\$ 10,119	\$ 131,497
Multiplied by: Total Water Loss	25.85%	25.85%	25.85%	25.85%
Excess Cost	\$ 15,688	\$ 15,688	\$ 2,616	\$ 33,992

⁷ The reasonableness of the proposed rates shall be determined using a 12-month historical test period, adjusted for known and measurable changes that coincides with the reporting period of the applicant's annual report for the immediate past year.

		Jonathan Creek Water
Operating Expenses		\$ 897,011
Divide by:	Operating Ratio	88%
		1,019,331
Plus:	Interest Expense	<u>6,456</u>
Overall Revenue Requirement		1,025,787
Less:	Other Operating Revenue	(30,865)
	Interest Income	(384)
	Nonutility Income	<u>(3,317)</u>
Revenue Requirement - Water Rates		991,221
Less:	Normalized Revenue from Service	<u>(967,773)</u>
Required Revenue Increase		<u>\$ 23,448</u>
Percentage Increase		<u>2.42%</u>

To determine the reasonableness of the increase proposed by Jonathan Creek District, Commission Staff performed a limited financial review of Jonathan Creek District's test-year operations. The scope of Commission Staff's review was limited to determining whether operations reported for the test year were representative of normal operations. Known and measurable⁸ changes to test-year operations were identified and adjustments made when their effects were deemed material. Insignificant and immaterial discrepancies were not necessarily pursued or addressed.

⁸ Commission regulation 807 KAR 5:076, Section 9, sets the standard for the determination of the reasonableness of proposed rates and states, in pertinent part, that the test period shall be "adjusted for known and measurable changes." See also Case No. 2001-00211, *The Application of Hardin County Utilities District No. 1 for (1) Issuance of Certificate of Public Convenience and Necessity; (2) Authorization to Borrow Funds and to Issue its Evidence of Indebtedness therefore; (3) Authority to Adjust Rates; and (4) Approval to Revise and Adjust Tariff* (Ky. PSC Mar. 1, 2002); Case No. 2002-00105, *Application of Northern Kentucky Utilities District for (A) an Adjustment of Rates; (B) a Certificate of Public Convenience and Necessity for Improvements to Water Facilities if Necessary; and (C) Issuance of Bonds* (Ky. PSC June 25, 2003); and Case No. 2017-00417, *Electronic Proposed Adjustment of the Wholesale Water Service Rates of Lebanon Water Works* (Ky. PSC July 12, 2018).

Commission Staff's findings are summarized in this report. Travis Leach reviewed the calculation of Jonathan Creek District's Overall Revenue Requirement. Eddie Beavers reviewed Jonathan Creek District's reported revenues and rate design.

SUMMARY OF FINDINGS

1. Overall Revenue Requirement and Required Revenue Increase. By applying the Operating Ratio method, as generally accepted by the Commission, Commission Staff found that Jonathan Creek District's required revenue from rates is \$1,059,302 to meet the Overall Revenue Requirement of \$1,090,743, and that a \$91,529 revenue increase, or 9.46 percent, to pro forma present rate revenues is necessary to generate the Overall Revenue Requirement.

2. Monthly Water Service Rates. Jonathan Creek District proposed to increase all of its monthly retail water service rates by approximately 2.42 percent across the board. Jonathan Creek District has not performed a cost-of-service study (COSS). Jonathan Creek District stated that it did not complete a COSS at this time as there has been no material changes in the water system.⁹

The Commission has previously found that the allocation of a revenue increase evenly across the board to a utility's rate design is appropriate when there has been no evidence entered into the record demonstrating that this method is unreasonable and in the absence of a COSS. Finding no such evidence in this case, Commission Staff has followed the method previously accepted by the Commission and has allocated the

⁹ Jonathan Creek District's Response to Commission Staff's First Request (filed July 7, 2022) (Staff's First Request), Item 5.

\$91,529 revenue increase evenly across the board to Jonathan Creek District's monthly retail and wholesale water service rates.

The rates set forth in the Appendix to this report are based upon the revenue requirement, as calculated by Commission Staff, and will produce sufficient revenues from water sales to recover the \$1,059,302 Revenue Required from Rates, an approximate 9.46 percent increase. These rates will increase a typical residential customer's monthly water bill from \$33.12 to \$36.26, an increase of \$3.14, or approximately 9.48 percent.¹⁰

3. Nonrecurring Charges. Following the Commission's recent decisions,¹¹ Commission Staff has reviewed Jonathan Creek District's nonrecurring charges. The Commission found that as district personnel are currently paid during normal business hours, estimated labor costs previously included in determining the amount of Nonrecurring Charges should be eliminated from the charges. Commission Staff has reviewed the cost justification information provided by Jonathan Creek District and have adjusted these charges by removing Field Labor Coasts and Office/Clerical Labor Costs from those charges that occur during normal business hours.¹² Such adjustments result in the following revised nonrecurring charges:

¹⁰ The typical residential customer uses approximately 4,000 gallons per month.

¹¹ Case No. 2020-00141, *Electronic Application of Hyden-Leslie County Water District for an Alternative Rate Adjustment* (Ky. PSC Nov. 6, 2020) and Case No. 2020-00167, *Electronic Application of Ohio County Water District for an Alternative Rate Adjustment* (Ky. PSC Dec. 3, 2020), Case No. 2020-00196, *Electronic Application of West Daviess County Water District for an Alternative Rate Adjustment* (Ky. PSC Dec. 30, 2020), and Case No. 2020-00195 *Electronic Application of Southeast Daviess County Water District for an Alternative Rate Adjustment*, (Ky. PSC Dec. 30, 2020).

¹² Jonathan Creek District's Response to Staff's First Request, Item 8 and Jonathan Creek District's Response to Commission Staff's Second Request (filed Aug. 15, 2022) (Staff's Second Request), Item 2.

Nonrecurring Charges

Connection/Turn On Charge	\$19.00
Disconnection Charge	\$19.00
Field Collection Charge	\$19.00
Meter Reinstallation Charge	\$19.00
Meter Reread Charge	\$7.00
5/8" x 3/4" Meter Test Charge	\$54.00
1" Meter Test Charge	\$89.00
1 1/2" Meter Test Charge	\$89.00
2" Meter Test Charge	\$119.00
Field Meter Test Charge (2",3" and 4" Meters)	\$369.00
Reconnection Charge	\$19.00
Return Check Charge	\$10.00

The adjustment to the Nonrecurring Charges results in a decrease to the charges and an increase to the total revenue requirement of \$8,060 as shown below. Commission Staff recommends that Jonathan Creek District should adjust its nonrecurring charges to those found in the Appendix to this report.

	Num. ¹³	Current Rate	Total	Revised Rate	Adj	Pro Forma
Other Water Revenues						
Connection/Turn On Charge	251	\$35.00	\$8,785	\$19.00	(\$4,016)	\$4,769
Disconnection Charge	206	\$35.00	\$5,250	\$19.00	(\$1,336)	\$3,914
Meter Reread Charge	1	\$35.00	\$35	\$7.00	(\$28)	\$7
Reconnection Charge	150	\$35.00	\$5,250	\$11.00	(\$2,400)	\$2,850
Returned Check Charge	7	\$50.00	\$350	\$28.00	(\$280)	\$70
Total Other Water Revenues			\$19,670		(\$8,060)	\$11,610

¹³ Jonathan Creek District's Response to Staff's First Request, Item 7.

PRO FORMA OPERATING STATEMENT

Jonathan Creek District's Pro Forma Operating Statement for the test year ended December 31, 2021, as determined by Commission Staff, appears below.

	<u>Test Year</u>	<u>Adjustment</u>	<u>Reference</u>	<u>Pro Forma</u>
Operating Revenues				
Total Metered Sales	\$ 964,443	\$ 3,330	A	\$ 967,773
Other Water Revenues				
Forfeited Discounts	-	9,103	B	
		7,027	C	16,130
Misc Service Revenues	30,865	(9,103)	B	
		(2,092)	C	
		(8,060)	C	11,610
Total Operating Revenues	<u>995,308</u>	<u>205</u>		<u>995,513</u>
Operating Expenses				
Operation and Maintenance Expenses				
Salaries and Wages - Employees	335,561	(23,136)	D	
		72,728	E	385,153
Salaries and Wages - Officers	-	23,136	D	
		1,064	D	24,200
Employee Pensions and Benefits	118,384	16,819	F	135,203
Purchased Power	60,689	(6,585)	G	54,104
Chemicals	10,119	(1,098)	G	9,021
Materials and Supplies	33,046			33,046
Contractual Services	32,810			32,810
Transportation Expenses	19,517			19,517
Insurance - Other	34,589			34,589
Miscellaneous Expenses	31,162			31,162
Total Operation and Maintenance Expenses	<u>675,877</u>	<u>82,928</u>		<u>758,805</u>
Depreciation Expense	160,664	1,689	H	162,353
Taxes Other Than Income	25,176	7,839	E	33,015
Total Operating Expenses	<u>861,717</u>	<u>92,456</u>		<u>954,173</u>
Utility Operating Income(Loss)	<u>\$ 133,591</u>	<u>\$ (92,251)</u>		<u>\$ 41,340</u>

A. Billing Analysis. Jonathan Creek District included test-year service revenues of \$964,443. In its application, Jonathan Creek District proposed to increase test-year service revenue by \$3,330 to reflect its current Billing Analysis. Commission Staff agrees that the adjustment proposed by Jonathan Creek District is known and measurable and accurately reflects pro forma revenue and has included it in pro forma calculation.

B. Incorrectly Recorded Penalty Revenue. In its application, Jonathan Creek District proposed an adjustment to test year miscellaneous service revenue resulting in a decrease of \$9,103 to remove Forfeited Discount penalty revenue that was incorrectly reported as Miscellaneous Service revenue in the test year.¹⁴ In addition, Jonathan Creek District proposed an adjustment to increase Forfeited Discounts (Late Fee) by the same amount. Commission Staff agrees that the adjustment proposed by Jonathan Creek District is known and measurable and accurately reflects pro forma revenue.

C. Forfeited Discounts & Nonrecurring Charges. Jonathan Creek District reported \$9,103 of Late Fees in the test year.¹⁵ Due to the moratorium regarding the collection of late payment fees due to the COVID-19 pandemic, Commission Staff believes that the Late Fee revenue from the test year is not representative of amounts that would normally be collected in an annual period. Following Commission precedent

¹⁴ Application, Schedule of Adjusted Operations, References, Adjustment B.

¹⁵ Application, Schedule of Adjusted Operations, References, Adjustment B.

of normalizing Late Fees to meet the three-year average,¹⁶ Commission Staff increased Late Fee revenue by \$7,027, as shown below.¹⁷

	<u>Late Fee Revenue</u>	
2017		\$15,614
2018		\$19,759
2019		<u>\$13,016</u>
Average		<u>\$16,130</u>
Less 2021 Late Fee Revenue		\$ 9,103
Adjustment		<u>\$ 7,027</u>

As shown above, the adjustment to the Nonrecurring charges results in a decrease in Other Water Revenue of \$8,060. In addition, to normalize Miscellaneous Revenues to \$11,610, an adjustment of (\$2,092) was applied.

D. Salaries and Wages – Officers. In the application, Jonathan Creek District proposed an adjustment to reduce test year Salaries and Wages – Employees expense by \$23,136 and increase Salaries and Wages – Officers by the same amount, citing a bookkeeping error that resulted in the district recording Commissioner fees as employee salaries.¹⁸ Jonathan Creek District proposed an additional adjustment to increase Salaries and Wages – Officers by \$1,064 to accurately annualize Commissioner fees based on a full year of payments. Upon review, Commission Staff agrees that the adjustments proposed by Jonathan Creek District are known and measurable and accurately reflects pro forma expenses and have included them in the pro forma calculation.

¹⁶ Case No. 2021-00475, *Electronic Application of Carroll County Water District No. 1 for an Adjustment of Rates Pursuant to 807 KAR 5:076* (Ky. PSC June 28, 2022).

¹⁷ Jonathan Creek District’s Supplemental Information (filed Aug. 18, 2022).

¹⁸ Application, Schedule of Adjusted Operations, References Page. Adjustment C.

E. Salaries and Wages – Employees & FICA. After the adjustment discussed above, Jonathan Creek District’s test year Salaries and Wages – Employees Expense was \$312,425. In its application, Jonathan Creek District proposed an adjustment increasing test-year Salaries and Wages – Employees Expense by \$41,528 as well as increasing FICA taxes by an associated \$3,600 citing the changes in staffing and salary levels since the test year. Subsequent to the filing of its application, Jonathan Creek District provided support showing the addition of a new operator trainee position. Upon calculating pro forma salary levels, including the new position, Commission Staff determined that Salaries and Wages – Employees Expense should be increased by \$72,728 as shown below.

<u>Employee Title</u>	<u>Pro Forma Hours Worked</u>	<u>Pro Forma Overtime Hours</u>	<u>Pro Form Wage Rate</u>	<u>Pro Forma Wages</u>
Superintendent	2230	388.25	\$ 38.04	\$ 106,983
Office Mgr/Bookkeeper	2080	120.23	22.00	49,728
Office Administrations	2080	69.13	20.00	43,674
Operator	1075.92	0	23.00	24,746
Operator	2338.61	123.19	24.00	60,561
Operator	2312	142.41	18.00	45,461
New Part Time Operator Trainee	2080	0	15.00	31,200
New Full Time Operator Trainee	1140	0	20.00	22,800
				Total Pro Forma Salaries and Wages 385,153
				Less: Test Year Expense <u>312,425</u>
				<u>\$ 72,728</u>
				Increase(Decrease) to Test Year

As a result of Commission Staff’s increase to Salaries and Wages – Employees, Commission Staff has made an adjustment to reduce FICA Tax Expenses to reflect the adjusted payroll costs, as shown below.

Pro Forma FICA Applicable Salaries and Wages	\$ 409,353
Multiply by: FICA Rate	<u>7.65%</u>
Pro Forma FICA Taxes	31,316
Less: Test Year Payroll Taxes	<u>(23,477)</u>
Adjustment	<u>\$ 7,839</u>

F. Employee Pensions and Benefits. Jonathan Creek District included \$118,384 in test-year Employee Benefits Expense related to insurance and retirement benefits. As part of its employee compensation, Jonathan Creek District pays 100 percent its employees' health, dental, vision, and life insurance premiums.

Commission Staff notes that the Commission has consistently made ratemaking adjustments to reduce the cost of employer-sponsored healthcare paid by some utilities when certain aspects of those benefit packages were found to be unreasonable based on a review of total salaries and fringe benefits. The Commission continues to place greater emphasis on evaluating employees' total compensation packages, including both salary and benefits programs, for market and geographic competitiveness to ensure the development of a fair, just and reasonable rate.¹⁹

As Jonathan Creek District's employees currently pay zero percent of their health insurance premiums, Commission Staff has calculated the total pro forma allowable premiums, shown below.

	Contribution	Contribution Rate	Adjustment	Contributions
Health (Employee)	\$ 2,908	22%	\$ (640)	\$ 2,268
Life	190	0%	-	190
Dental	232	60%	(139)	93
Vision	66	0%	-	66
			Pro Forma Allowable Monthly Premiums	\$ 2,617
			Multiply by: 12 Months	12
			Pro Forma Allowable Premiums	<u>\$ 31,404</u>

¹⁹ Case 2020-00167, *Electronic Application of Ohio County Utilities District for an Alternative Rate Adjustment* (Ky. PSC Dec. 2, 2020). Case No. 2020-00296, *Electronic Application of Allen County Utilities District for an Alternative Rate Adjustment* (Ky. PSC Feb. 3, 2021).

In addition to health and life insurance, Jonathan Creek District employees participate in Kentucky’s County Employee Retirement System (CERS). As part of CERS, Jonathan Creek District makes contributions to employee’s retirement account based on annual salaries and wages. Using the pro forma Salaries and Wages – Employees Expense discussed above, Commission Staff normalized annual contributions using the CERS rate effective July 1, 2021, of 26.95 percent as shown below.

Pro Forma Applicable Salaries and Wages	\$ 385,153
Multiply By: Pro Forma CERS Contribution Rate	<u>26.95%</u>
Pro Forma CERS Contributions	<u>\$ 103,799</u>

Considering both adjustments discussed above, Commission Staff calculated pro forma Employee Benefits Expense should be increased by \$16,819 as shown below.

Pro Forma Health & Dental Insurance Benefits	\$ 31,404
Pro Forma CERS Contributions	<u>103,799</u>
Pro Forma Health, Dental, and Pension Benefits	135,203
Less: Test Year Pensions and Benefits	<u>(118,384)</u>
Adjustment	<u><u>\$ 16,819</u></u>

G. Water Loss. In its application, Jonathan Creek District proposed adjustments to Purchased Power and Purchased Chemicals Expense of \$6,587 and \$1,098 respectively, to account for the district’s unaccounted-for water loss in excess of 15 percent. Commission Staff agrees that such adjustments are appropriate, but also notes that the reduction to Purchased Power expense should total \$6,585, as shown below.

	Purchased Power	Purchased Chemical	Total
2021 Pro Forma Expenses	\$ 60,689	\$ 10,119	\$ 70,808
Multiplied by: Total Water Loss	10.85%	10.85%	10.85%
Excess Cost	<u>\$ 6,585</u>	<u>\$ 1,098</u>	<u>\$ 7,683</u>

H. Depreciation Expense. In its application, Jonathan Creek District included \$160,664 in Depreciation Expense and proposed to increase test-year Depreciation Expense by \$1,689 citing Commission precedent of evaluating the reasonableness of the depreciation practices of small water utilities using the National Association of Regulatory Utility Commissioners' (NARUC) report titled *Depreciation Practices for Small Utilities* (NARUC Study) published in 1979. When no evidence exists to support a specific life that is outside the NARUC ranges, the Commission has historically used the midpoint of the NARUC ranges to depreciate the utility plant.

Upon examination, Commission Staff agrees that the adjustment proposed by Jonathan Creek District is known and measurable and accurately reflects adjusting Jonathan Creek District's assets' useful life to the midpoint of the life's found in the NARUC Study and has included it in pro forma operations.

OVERALL REVENUE REQUIREMENT AND
REQUIRED REVENUE INCREASE

By applying the Operating Ratio Method, as generally accepted by the Commission, Commission Staff found Jonathan Creek District's Overall Revenue Requirement to be \$1,090,743. A revenue increase of \$91,529, or 9.46 percent, is necessary to generate the Overall Revenue Requirement.

The operating ratio methodology²⁰ is used when there is no basis for a rate-of-return determination, the cost of the utility has fully or largely been funded through contributions, or there is little or no outstanding long-term debt. Commission Staff is of the opinion that an operating ratio of 88 percent will allow Jonathan Creek District sufficient revenues to cover its reasonable operating expenses and provide for reasonable equity growth and is appropriate, as the district's only outstanding debt has maturity date of 2024.

	Jonathan Creek Water	Commission Staff
Operating Expenses	\$ 897,011	\$ 954,173
Divide by: Operating Ratio	88%	88%
	1,019,331	1,084,287
Plus: Interest Expense	6,456	6,456
Overall Revenue Requirement	1,025,787	1,090,743
Less: Other Operating Revenue	(30,865)	(27,740)
Interest Income	(384)	(384)
Nonutility Income	(3,317)	(3,317)
Revenue Requirement - Water Rates	991,221	1,059,302
Less: Normalized Revenue from Service	(967,773)	(967,773)
Required Revenue Increase	\$ 23,448	\$ 91,529
Percentage Increase	2.42%	9.46%

²⁰ Operating Ratio is defined as the ratio of expenses, including depreciation and taxes, to gross revenues. It is illustrated by the following equation:

$$\text{Operating Ratio} = \frac{\text{Operating Expenses} + \text{Depreciation} + \text{Taxes}}{\text{Gross Revenues}}$$

Signatures

/s/ Travis Leach
Prepared by: Travis Leach
Revenue Requirement Branch
Division of Financial Analysis

/s/ Eddie Beavers
Prepared by: Eddie Beavers
Rate Design Branch
Division of Financial Analysis

APPENDIX

APPENDIX TO COMMISSION STAFF'S REPORT OF THE KENTUCKY PUBLIC SERVICE COMMISSION IN CASE NO. 2021-00410 DATED SEP 23 2022

The following rates and charges are prescribed for the customers in the area served by Jonathan Creek Water District. All other rates and charges not specifically mentioned herein shall remain the same as those in effect under the authority of the Commission prior to the effective date of this Order.

Monthly Water Rates

Customer Charge

5/8- x 3/4-Inch Meter	\$7.62	Minimum Bill
1-Inch Meter	\$14.72	Minimum Bill
1 1/2-Inch Meter	\$26.59	Minimum Bill
2-Inch Meter	\$40.81	Minimum Bill
3-Inch Meter	\$74.01	Minimum Bill
6-Inch Meter	\$239.96	Minimum Bill

All Usage

0.00716 Per Gallon

Nonrecurring Charges

Connection/Turn On Charge	\$19.00
Disconnection Charge	\$19.00
Field Collection Charge	\$19.00
Meter Reinstallation Charge	\$19.00
Meter Reread Charge	\$7.00
5/8" x 3/4" Meter Test Charge	\$54.00
1" Meter Test Charge	\$89.00
1 1/2" Meter Test Charge	\$89.00
2" Meter Test Charge	\$119.00
Field Meter Test Charge (2",3" and 4")	\$369.00
Reconnection Charge	\$19.00
Return Check Charge	\$10.00

*Alan Vilines
Kentucky Rural Water Association
Post Office Box 1424
1151 Old Porter Pike
Bowling Green, KENTUCKY 42102-1424

*Jonathan Creek Water District
7564 U. S. Highway 68E
P. O. Box 414
Benton, KY 42025

*Jonathan Creek Water District
Jonathan Creek Water District
7564 U. S. Highway 68E
P. O. Box 414
Benton, KY 42025

*Jennifer Miller
Jonathan Creek Water District
7564 U. S. Highway 68E
P. O. Box 414
Benton, KY 42025