

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of:**

<b>ELECTRONIC APPLICATION OF MONROE</b>	)	
<b>COUNTY WATER DISTRICT FOR</b>	)	<b>CASE NO. 2017-00173</b>
<b>APPROVAL OF CERTAIN ACCOUNTING</b>	)	
<b>PRACTICES AND ADJUSTMENTS</b>	)	

**AMENDED APPLICATION**

Pursuant to KRS 278.220 and 807 KAR 5:001, Monroe County Water District (“Monroe District”) applies to the Public Service Commission (the “Commission”) for an Order authorizing Monroe District to record accrued revenues for water service rendered, but not billed at the end of a fiscal year as revenue in Account 461, Metered Water Revenue, and as an asset in Account 173, Accrued Utility Revenues, and to record an adjustment to Account 439, Adjustments to Retain Earnings, to reflect the effect of this action on Monroe District’s financial statements for Calendar Year 2016 and 2015 and on the financial and statistical report that 807 KAR 5:006, Section 4(2) requires.

In support of its Application, Monroe District provides the following:

**Background**

1. Monroe District is a water district organized under KRS Chapter 74.
2. Monroe County’s principal office and mailing address is Monroe County Water District, 205 Capp Harlan Road, Tompkinsville, Kentucky 42167. Its e-mail address is mcwdr@scrtc.com.
3. Monroe District is not a corporation, limited liability company, or partnership and has no articles of incorporation or partnership agreement.

4. Monroe District was created by an Order of Monroe County Court entered April 9, 1975. A copy of this Order is attached as **Exhibit 1** to this Application.

5. Monroe District is engaged in the distribution and sale of water to approximately 3,247 residential customers and 191 commercial customers in Monroe County, Kentucky.<sup>1</sup> Its territory includes the City of Gamaliel, Kentucky<sup>2</sup> and the unincorporated areas of Monroe County, except those areas that Fountain Run Water District serves. Monroe District provides water for resale to the City of Glasgow and Fountain Run Water District.

6. Copies of all orders, pleadings and other communications related to this proceeding should be directed to:<sup>3</sup>

Richard O. Ross  
General Manager  
Monroe County Water District  
205 Capp Harlan Road  
Tompkinsville, Kentucky 42167  
(270) 487-8131  
mcwdr@scrtc.com

Gerald E. Wuetcher  
Stoll Keenon Ogden PLLC  
2100 West Vine Street, Ste 2100  
Lexington, KY 40507-1801  
(859) 231-3017  
gerald.wuetcher@skofirm.com

7. Monroe District's Board of Commissioners has authorized the filing of this application. A copy of the minutes of the Board's meeting on April 10, 2017 at which such authorization was approved is attached as **Exhibit 2** to this Application.

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<sup>1</sup> Annual Report of Monroe County Water District to the Public Service Commission of the Commonwealth of Kentucky for the Calendar Year Ended December 31, 2015 ("2015 Annual Report") at 27.

<sup>2</sup> Monroe District acquired Gamaliel's facilities and the right to provide water service within that city's corporate limits in 1978.

<sup>3</sup> On April 21, 2017, Monroe District gave notice to the Commission of its intent to file this Application and filed with the Commission a Notice of Election of Use of Electronic Filing Procedures for this proceeding.

8. Pursuant to 807 KAR 5:006, Section 4(2) and (4), Monroe District has timely filed with the Commission its financial and statistical reports (“Annual Reports”) for the years ending December 31, 2014 and December 31, 2015 and its Financial Statements for the Fiscal Years Ending December 31, 2014 and 2013 (“2014 Audit Report”) and for December 31, 2015 and 2014 (“2015 Audit Report”). These reports are incorporated by reference into this Application.

9. Monroe District has requested and received an extension of time to submit to the Commission its Annual Report for the year ending December 31, 2016.

10. As a water district created pursuant to KRS Chapter 74, Monroe District is a “utility” and its rates and service are subject to the Commission’s jurisdiction.

11. KRS 278.220 authorizes the Commission to classify utilities and establish a system of accounts to be kept by each class and to prescribe the manner in which such accounts may be kept. Pursuant to this statutory authority, the Commission in 2002 adopted a Uniform System of Accounts for Class A/B Water Districts and Water Associations (“USoA”).

12. The Uniform System of Accounts for Class A/B Water Districts and Water Associations divides water utilities into three classes: Class A, Class B, and Class C. It defines a Class A water utility as a water utility that has annual water operating revenues of \$750,000 or more.

13. Monroe District has had annual water operating revenues of \$750,000 or more for each fiscal year since its Fiscal Year Ending December 31, 1999 and is therefore a Class A Water District and is subject to the USoA for Class A/B Water Districts and Water Associations.

**Proposal to Record Accrued Revenues and Expenses**

14. Prior to the Fiscal Year Ending December 31, 2016, Monroe District did not recognize revenue from water sales occurring in the fiscal year but not yet billed when

accounting for its revenue in its annual report to the Commission and in its financial statements. Monroe District also failed to account for the unbilled expenses at year end for water purchases and electric usage.

15. Monroe District's failure to recognize these revenues and expenses was not consistent with the generally accepted accounting principle that revenue should be recognized when earned and expenses recognized when incurred. USoA Accounting Instruction 35 provides:

Monthly accounting using the accrual method is required. During the accounting period, certain amounts may have been earned although collection is not to be made until the subsequent period, and certain expenses may have been incurred, although payment is not to be made until a subsequent period. At the end of the accounting period the revenues and expenses shall be recognized by charging the appropriate revenue or expense account and corresponding receivable or liability account.<sup>4</sup>

16. This failure to recognize revenue from water sales and expenses related to water sales occurring in a fiscal year but not yet billed prevents Monroe District's financial statements from accurately reflecting Monroe District's financial condition.

17. On April 10, 2017, after consulting with its certified public accountant, Monroe District's Board of Commissioners directed that, beginning with its Financial Statements for the Fiscal Years Ending December 31, 2016 and 2015 ("2016 Audit Report"), Monroe District recognize in its financial statements revenue from water sales and expenses related to water sales occurring in a fiscal year but not yet billed and adjust its financial records to correct the effects of its previous failures to do so.

18. Monroe District proposes to report in its Annual Report for the year ending December 31, 2016 ("2016 Annual Report") and in its 2016 Audit Report approximately

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<sup>4</sup> Kentucky Public Service Commission, *Uniform System of Accounts for Class A/B Water Districts and Associations* (2002) at 36.

\$76,054 of revenue from water sales occurring in that year but not billed. It determined this amount using January 2017 metering readings and prorating the water usage based upon the number of days of the meter reading period. It will record this revenue in Account 461, Metered Water Revenue, for the Fiscal Year ending December 31, 2016. Recognizing this earned but uncollected revenue requires that Monroe District also record the revenue in Account 173, Accrued Utility Revenues, as an asset on its books as of December 31, 2016.

19. Monroe District further proposes to report in its 2016 Annual Report and in its 2016 Audit Report approximately \$60,463 in expense associated with electric and water purchases occurring in that year but not yet invoiced. Monroe District determined this amount using invoices received in February 2017 for December 2016 usage. It will record these expenses in Account 615, Purchased Power, and Account 610, Purchased Water, for the fiscal year ending December 31, 2016. Recognizing these incurred but unpaid expenses requires that Monroe District also record the expenses in Account 231, Accounts Payable, as a liability on its books as of December 31, 2016.

20. The USoA permits Monroe District to record the unbilled revenue in Account 173, Accrued Utility Revenues, but only after obtaining Commission approval and only if accruals are likewise made for unbilled expenses. It provides that “[a]t the option of the utility, with approval of the Commission, the estimated amount accrued for service rendered, but not billed at the end of any accounting period, may be included” in Account 173.<sup>5</sup>

21. Authorizing Monroe District to make the proposed accounting entries will ensure Monroe District’s financial statements better reflect Monroe District’s financial condition and, therefore, will benefit the public, the financial community, and the public officials to whom Monroe District is accountable.

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<sup>5</sup> *Id.* at 53.

### **Proposal to Adjust Retained Earnings**

22. Monroe District has determined that its Retained Earnings, as reported in its 2016 Annual Report, should reflect an adjustment of \$67,570 to Account 439, Adjustments to Retain Earnings, to correct for the effects of previous failures to report revenue from water sales occurring but not billed in the same fiscal year.

23. Monroe District estimates unbilled revenue for water service of \$65,810 for the Fiscal Year ending December 31, 2014.<sup>6</sup> This estimate is derived from January 2015 meter readings and prorating the water usage based upon the number of days of the meter reading period. This unbilled revenue is not reflected in Monroe District's 2014 Audit Report or 2014 Annual Report. Had Monroe District recognized this unbilled revenue in the Fiscal Year ending December 31, 2014, Monroe District would have reported \$65,810 of accrued utility revenues in Account 173, Accrued Utility Revenues, as of December 31, 2014.

24. Monroe District estimates unbilled revenues for water service of \$67,570 for the Fiscal Year ending December 31, 2015. This estimate is derived from January 2016 meter readings and prorating the water usage based upon the number of days of the meter reading period. This unbilled revenue is not reflected in Monroe District's 2015 Audit Report or 2015 Annual Report. Had Monroe District recognized this unbilled revenue in that fiscal year, it would have reported \$67,570 of accrued utility revenues in Account 173, Accrued Utility Revenues, as of December 31, 2015.

25. Monroe District estimates unpaid expenses for electric and water purchases of \$45,105 for the Fiscal Year ending December 31, 2014. This estimate is derived from invoices received in February 2015 for December 2014 electric and water purchases. This unpaid

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<sup>6</sup> The Fiscal Year ending December 31, 2014 was selected as the first fiscal year in which to estimate the effects of unbilled revenue and expenses because it is the most recent fiscal year beyond the periods addressed in the 2016 Audit Report.

expense is not reflected in Monroe District’s 2014 Audit Report or 2014 Annual Report. Had Monroe District recognized this unpaid expense in the Fiscal Year ending December 31, 2014, Monroe District would have reported \$65,810 of accrued utility expenses in Account 231, Accounts Payable, as of December 31, 2014.

26. Monroe District has unpaid expenses for electric and water purchases of \$45,180 for the Fiscal Year ending December 31, 2015. This amount is derived from invoices that Monroe District received in February 2016 for electric and water purchases in December 2015. These unpaid expenses are not reflected in its 2015 Audit Report or 2015 Annual Report. Had Monroe District recognized these unpaid expenses in that fiscal year, it would have reported additional revenue of \$1,760 in Account 461, Metered Water Revenue, for that fiscal year and \$45,180 of accrued utility expenses in Account 231, Accounts Payable, as of December 31, 2015.

27. If the Commission approves the proposed adjustment, Monroe District will restate in its 2016 Audit Report its net position for the start of the Fiscal Year ending December 31, 2015 as \$8,390,689 or \$20,705 greater than the \$8,369,984 reported in its 2015 Audit Report.<sup>7</sup> It will report its end of year net position for the year ending December 31, 2015 as \$8,737,178 or \$22,390 greater than the \$8,714,788 reported in its 2015 Audit Report. Furthermore, Monroe District will report residential water sales for the year ended December 31, 2015 as \$1,526,986 or \$1,760 greater than the \$1,525,226 reported in its 2015 Audit Report. Finally, it will report Water purchases as 512,205, or \$577 greater than the \$511,628 reported in its 2015 Audit Report and Utilities as \$62,617 or \$502 less than the \$63,119 reported in its 2015 Audit Report. The Notes to 2016 Audit Report will discuss this restatement.

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7	Accrued Revenue	\$65,810
	Subtract Accrued Expenses	<u>\$45,105</u>
	Increased Net Position	<u>\$20,705</u>

28. Monroe District's proposal to record a credit to Account 439, Adjustments to Retain Earnings, is consistent with the USoA. USoA Accounting Instruction 8A provides that the "[c]orrection of an error in the financial statements of a prior period" is a permissible transaction to be considered for a prior period adjustment.<sup>8</sup> USoA Accounting Instruction 8B provides that prior period adjustments "shall be charged or credited to [A]ccount 439 - Adjustments to Retained Earnings."

29. USoA requires Commission approval of all prior period adjustments<sup>9</sup> and does not permit any entry to Account 439, Adjustments to Retained Earnings, without prior Commission approval.<sup>10</sup>

30. By correcting for Monroe District's prior failure to report revenue from water sales occurring but not billed in the same fiscal year and accrued expenses not yet paid, Monroe District's proposed adjustment to retained earnings and its proposed restatement of its net position in its 2016 Audit Report will ensure that Monroe District's current and future financial statements more accurately reflect Monroe District's financial condition and enhance the credibility of those statements with the public and the financial community. They further represent the simplest and least disruptive means to correct for the previous failure and avoid the need for amendment or modification of earlier financial statements and reports.

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<sup>8</sup> *Uniform System of Accounts for Class A/B Water Districts and Associations* at 16.

<sup>9</sup> *Id.* at 16

<sup>10</sup> *Id.* at 89



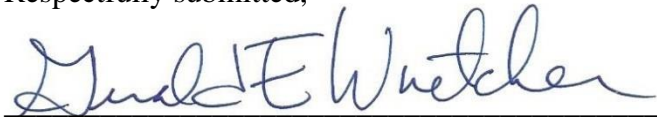
**Conclusion**

**WHEREFORE**, Monroe District requests that the Commission:

1. Authorize Monroe District to report as utility revenue the estimated amount of revenue accrued for water service rendered in the fiscal year, but not yet billed and to record as an asset in Account 173, Accrued Utility Revenue, such unbilled revenues;
2. Authorize Monroe District to adjust its retained earnings for the Fiscal Year Ending December 31, 2016, by recording a credit of \$15,591 to Account 439, Adjustments to Retained Earnings, to correct for Monroe District's prior failures to report unbilled revenue for water service and accrued expenses;
3. Approval the proposed restatement of financial position that Monroe District proposes to include in its 2016 Audit Report; and
4. Grant any and all such other relief to which Monroe District may be entitled.

| Dated: September 1, 2017

Respectfully submitted,



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*Counsel for Monroe County Water District*

CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8, I certify that Monroe District's September 1, 2017 electronic filing of this Application is a true and accurate copy of the same document being filed in paper medium; that the electronic filing has been transmitted to the Commission on September 1, 2017; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and that an original and six copies in paper medium of the Application will be delivered to the Commission on or before September 6, 2017.

A handwritten signature in blue ink, reading "Gerald E. Wuetcher", written over a horizontal line.

Gerald E. Wuetcher

# **EXHIBIT 1**

Organized  
1975

NO. \_\_\_\_\_

MONROE COUNTY COURT  
MONROE COUNTY, KENTUCKY

IN THE MATTER OF MONROE COUNTY WATER DISTRICT

ORDER ESTABLISHING AND CREATING WATER DISTRICT  
TO BE KNOWN AS  
MONROE COUNTY WATER DISTRICT

WHEREAS, there has heretofore been filed a Petition by the above-named Petitioner and at least 25 other freeholders and residents of an area lying in this County, for the creation of a water district, and asking that same be named MONROE COUNTY WATER DISTRICT pursuant to Chapter 74 of the Kentucky Revised Statutes, and

WHEREAS, this Court, by order entered on February 24, 1975, set the case for hearing on the 9th day of April, 1975, at 10:00 A.M., C.D.T., and

WHEREAS, a Notice of the filing of such Petition and Notice of the Hearing as to same was duly published in the TOMPKINSVILLE NEWS, on March 6, 1975, and on March 27, 1975, advising interested parties of the fact that they were afforded a period of thirty days after the first publication of said Notice within which to file objections to the creation of said District, in compliance with all legal requirements, as set out in Affidavits of Publication heretofore filed in this proceeding, and

WHEREAS, a period of thirty days has expired after the first publication of such Notice, during which time all residents of the proposed district had an opportunity to file objections, and

WHEREAS, the Court has found and does hereby find that the establishment of such district is reasonably necessary for the public health, convenience, fire protection, safety and comfort of the residents within the area described in the

Book "R", Pages 21-23

# ORDERS } MONROE COUNTY COURT

Petition as being the area sought to be established as said water district,

NOW, THEREFORE, IT IS HEREBY ORDERED AS FOLLOWS:

1. That this Court has found and does hereby find that the establishment of a water district embracing the area described below is reasonably necessary for the public health, convenience, fire protection, safety and comfort of the residents of said area.

2. That this Court has determined and does hereby determine, that the original Petition filed in this Court for the creation of said Water District was signed by at least twenty-five (25) resident freeholders of the proposed District, as required by law, and that the creation of said District has been approved by the Public Service Commission of Kentucky as required by law, as evidenced by the order of said Public Service Commission filed with said Petition.

3. That this Court has determined that the territory of said District, as described hereinafter, does not embrace any portion of an incorporated municipality or other district in the County, and that all of the territory embraced by said District is located within the boundaries of this County.

4. That it is hereby ordered that there be and there is hereby established pursuant to KRS Chapter 74, a water district which shall have all of the powers available to water districts under KRS Chapter 74 and is hereby named "Monroe County Water District."

5. It is further ordered that the boundaries of said District shall be and are hereby determined to be as follows:

## DESCRIPTION OF AREA OF PROPOSED WATER DISTRICT


All of Monroe County except Tompkinsville,  
Gamaliel, and Fountain Run Water District No. 1.

# ORDERS } MONROE COUNTY COURT

23

6. It is further ordered that three commissioners of said Water District shall be immediately appointed by separate Order of this Court, in accordance with Chapter 74 of the Kentucky Revised Statutes.

Entered this 9th day of April, 1975.

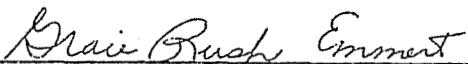
  
\_\_\_\_\_  
Judge of the Monroe County Court

### CERTIFICATE OF COUNTY CLERK

I, GRACE RUSH EMMERT, hereby certify that I am the duly qualified and acting County Clerk of Monroe County, Kentucky, and that the foregoing is a true copy of an Order entered by the County Court of said County on April 9, 1975, as appears of record in County Court Order Book R, Page 21-23, in said office.

WITNESS my signature and seal of office this April 11, 1975.

(Seal of County)

  
\_\_\_\_\_  
County Clerk  
By: Mary J. Cordingley, D.C.

# **EXHIBIT 2**

MINUTES OF  
MONROE COUNTY WATER DISTRICT  
MEETING

DATE: April 10, 2017  
 TIME: 7:00 P.M.  
 PLACE: Monroe County Water District Office

The meeting was called to order by Chairman Mark Williams. Present were Vice Chairman Mike Emberton, Treasurer John Thompson, and Secretary Dr. Kenneth Crabtree. Also present were General Manager Ricky Ross, Office Manager Jana Dubree, County Judge Executive Tommy Willett, County Attorney Wes Stephens, Operator Kerry McPherson, Brent Billingsley, CPA with Campbell Myers and Rutledge and Engineer Robert Stigall. Absent was Commissioner Johnny Miller.

A copy of the minutes from the March 13, 2017 meeting had been given to each Commissioner. The motion was made by Mike Emberton and seconded by John Thompson to approve the minutes as written on March 13, 2017. The motion carried. (All voted aye.)

A copy of all bills due was given to each Commissioner. The motion was made by John Thompson and seconded by Dr. Kenenth Crabtree to pay all bills due. The motion carried. List of bills below: (All voted aye.)

AFLAC – <i>Employee w/h Ins.</i>	625.65
Anthem Blue Cross & Blue Shield – <i>Health, Life &amp; Dental Ins.</i>	8,616.95
Aramark – <i>uniforms</i>	879.48
B&B Farm Supply – <i>Shovel</i>	33.49
BJ’s Appliance Service – <i>Repair shop icemaker</i>	87.40
Barren County Business Supply – <i>clips; pocket folders</i>	66.35
Barry Wood Electric, LLC- <i>Vernon Pump Station service call</i>	55.00
Bluegrass Cellular – <i>7 cell phones service/GPS Hot spot</i>	228.64
Bluegrass Integrated Communications – <i>Cass Update</i>	35.00
Bond Fund – <i>Sinking Acct transfer</i>	18,324.00
Bruton’s Supply – <i>pressure test gage; locks; 18” pipe wrench</i>	522.52
Cintas – <i>Med cabinet supplies</i>	150.28
City of Tompkinsville – <i>water resale 20,066,400 (02/01/17 – 03/01/17)</i>	45,149.41
City of Tompkinsville – <i>office &amp; shop</i>	261.37
City of Tompkinsville – <i>1<sup>st</sup> Qtr Occupational Taxes</i>	690.53
Department of Revenue – <i>School tax</i>	4,102.54
Emergency Operating Acct - <i>transfer</i>	1,000.00
Floormaster – <i>Mar buff</i>	45.00
G & C Supply Co – <i>supplies</i>	2,645.85
HD Supply – <i>supplies</i>	4,982.42
Hill MFG – <i>lube</i>	124.78
Integrity One Technologies – <i>monthly maintenance</i>	134.39
ITRON – <i>Annual hardware/software agreement</i>	1,704.16
Jana Dubree – <i>cell reimburse</i>	75.00



KIA Bond & Interest Fund – transfer	5,000.00
King Auto Parts –socket set; ratchet; brake pads	121.33
KY State Treasurer – Employees’ state w/h taxes	1,453.34
KY State Treasurer –Mar Sales Tax	370.68
KY Underground Protection –40 tickets @1.60 Feb	64.00
Lanetta Jill Nixon – Review Management Letter	45.00
McCoy & McCoy – BacT samples	245.00
MetLife Retirement – 4% employee 1464.73 / 8% employer 2369.42	3,834.15
Monroe County Treasurer – 1 <sup>st</sup> Qtr Occupational Taxes	1,008.38
North Central Security Systems	29.95
Petty Cash – postage	95.86
Price Less Foods #059 – March Commissioner Meeting	39.35
Sam’s Club – Annual membership fee	45.00
SCRTC – phone/2 DSL/cable	399.97
Speedway – 591.7 gallons fuel	1,146.51
Stephanie Young – 3469 meters @ 1.05	3,642.45
Travis Oil Company – 67 gallons fuel	153.61
Tri County Electric	4,048.51
Turner Transmission – Service Duramax Transmission	267.80
United States Postal Service –billing postage	409.42
VISA –Tote boxes; receipt books; KWWOA- R Ross Membership dues ; etc.	157.19
Warner Fertilizer – Big Sulphur Tank	60.55

Mr. Stigall reported to the Board on the water treatment plant project. He stated the overall project is at 59% complete. The road to the intake has been constructed. General Manager requested cleanup to begin for the property owner’s yards that was disrupted from the project.

Each Commissioner was given a copy of the bid results for the Tompkinsville East Bypass project. The Board reviewed and awarded the lowest bid to Cleary Construction, Inc. for the project in the amount of \$ 419,696.20. The motion was made by Dr. Kenneth Crabtree to accept the bid as written upon concurrence from Kentucky Transportation Cabinet. The motion was seconded by John Thompson. The motion carried.  
(All voted aye.)(See attached.)

Mr. Brent Billingsley presented each Commissioner with a copy of the annual audit for December 31, 2016. Mr. Billingsley reported on the contents of the financial statements. He compared 2015 audit with the findings of 2016 and stated the items were very similar. The report noted, there were no deficiencies in internal control over financial reporting that was considered to be material weakness. Mr. Billingsley stated the debt service is in compliance but stated the rate increase was needed. The motion was made by Mike Emberton to accept and approve the audit as written. The motion was seconded by Dr. Kenneth Crabtree. The motion carried.  
(All voted aye.)

Mr. Billingsley reported on the Public Service Commission annual report that was due March 31, 2017. An extension was submitted and approved by Public Service Commission for the annual report. Mr. Billingsley explained the unbilled revenue was previously not included on the annual report but recently it has been mandatory for other utilities (electric, gas etc.) to

include this information. Therefore, he recommends the information be included on the annual report each year. Regulatory language states any changes made to an annual report needs to have Public Service Commission's approval; therefore, an application has to be submitted by an Attorney. The motion was made by Mike Emberton to approve an application be submitted by Attorney Gerald Wuetcher to Public Service Commission concerning the annual report changes. The motion was seconded by John Thompson. The motion carried.  
(All voted aye.)

Office Manager Jana Dubree updated on the refinancing the USDA loans. Lonnie Campbell with KACo stated scheduled dates are for selling of the bonds on April 25, 2017 and the close date would be May 9, 2017.

Office Manager Jana Dubree discussed the safe deposit box rented at South Central Bank with the Board. The sign in card needs to be updated. The motion was made by Mike Emberton for the Office Manager, General Manager and Treasurer to be signers for the safe deposit box at South Central Bank (same signers as checks). The motion was seconded by Dr. Kenneth Crabtree. The motion carried.  
(All voted aye.)

General Manager Ricky Ross discussed the request for a waterline extension on Thompson Lane. He stated it would have one new connection approximately 2,000 feet. The motion was made by John Thompson to approve the waterline extension on Thompson Lane. The motion was seconded by Mike Emberton. The motion carried.  
(All voted aye.)

The motion was made by Dr. Kenneth Crabtree and seconded by John Thompson to adjourn. The motion passed. The next meeting will be Monday, May 8, 2017 at 7:00 p.m.  
(All voted aye.)

\_\_\_\_\_  
Jana Dubree, Office Manager

\_\_\_\_\_  
Dr. Kenneth Crabtree, Secretary

I hereby certify that the foregoing Minutes were duly approved by the Board of Commissioners of the Monroe County Water District at a meeting held on the date shown below:

Monroe County Water District

By: \_\_\_\_\_  
Mark Williams, Chairman

\_\_\_\_\_  
Date Approved