

Exhibit A

MAGOFFIN COUNTY WATER DISTRICT CUSTOMER NOTICE

Notice is hereby given that the Magoffin County Water District expects to file an application with the Kentucky Public Service Commission on or about August 24, 2023, seeking approval of a proposed adjustment to its water rates. The proposed rates shall not become effective until the Public Service Commission has issued an order approving these rates.

CURRENT AND PROPOSED MONTHLY RATES											
Magoffin County Water District											
<u>CURRENT RATE SCHEDULE</u>					<u>PROPOSED RATE SCHEDULE</u>					<u>DIFFERENCE PERCENT</u>	
<u>5/8" x 3/4" Meters</u>					<u>5/8" x 3/4" Meters</u>						
First	2,000	gallons	\$ 19.05	Minimum Bill	First	2,000	gallons	\$ 26.90	Minimum Bill	\$ 7.85	41.21%
Next	3,000	gallons	8.53	per 1,000 gallons	Next	3,000	gallons	12.05	per 1,000 gallons	\$ 3.52	41.27%
Next	5,000	gallons	7.92	per 1,000 gallons	Next	5,000	gallons	11.19	per 1,000 gallons	\$ 3.27	41.29%
Over	10,000	gallons	7.30	per 1,000 gallons	Over	10,000	gallons	10.31	per 1,000 gallons	\$ 3.01	41.23%
<u>3/4" Commercial Meters</u>					<u>3/4" Commercial Meters</u>						
First	3,000	gallons	\$ 33.96	Minimum Bill	First	3,000	gallons	\$ 47.96	Minimum Bill	\$ 14.00	41.22%
Next	2,000	gallons	10.89	per 1,000 gallons	Next	2,000	gallons	15.38	per 1,000 gallons	\$ 4.49	41.23%
Next	5,000	gallons	10.08	per 1,000 gallons	Next	5,000	gallons	14.24	per 1,000 gallons	\$ 4.16	41.27%
Next	5,000	gallons	9.28	per 1,000 gallons	Next	5,000	gallons	13.11	per 1,000 gallons	\$ 3.83	41.27%
Over	15,000	gallons	8.91	per 1,000 gallons	Over	15,000	gallons	12.58	per 1,000 gallons	\$ 3.67	41.19%
<u>1" Residential Meters</u>					<u>1" Residential Meters</u>						
First	5,000	gallons	\$ 44.64	Minimum Bill	First	5,000	gallons	\$ 63.05	Minimum Bill	\$ 18.41	41.24%
Next	5,000	gallons	7.92	per 1,000 gallons	Next	5,000	gallons	11.19	per 1,000 gallons	\$ 3.27	41.29%
Over	10,000	gallons	7.30	per 1,000 gallons	Over	10,000	gallons	10.31	per 1,000 gallons	\$ 3.01	41.23%
<u>1" Commercial Meters</u>					<u>1" Commercial Meters</u>						
First	5,000	gallons	\$ 55.74	Minimum Bill	First	5,000	gallons	\$ 78.72	Minimum Bill	\$ 22.98	41.23%
Next	5,000	gallons	\$ 10.08		Next	5,000	gallons	\$ 14.24	per 1,000 gallons	\$ 4.16	41.27%
Next	5,000	gallons	\$ 9.28		Next	5,000	gallons	\$ 13.11	per 1,000 gallons	\$ 3.83	41.27%
Over	15,000	gallons	8.91	per 1,000 gallons	Over	15,000	gallons	12.58	per 1,000 gallons	\$ 3.67	41.19%
<u>2" Meters</u>					<u>2" Meters</u>						
First	15,000	gallons	\$ 152.54	Minimum Bill	First	15,000	gallons	\$ 215.43	Minimum Bill	\$ 62.89	41.23%
Over	15,000	gallons	8.91	per 1,000 gallons	Over	15,000	gallons	12.58	per 1,000 gallons	\$ 3.67	41.19%

If the Public Service Commission approves the proposed water rates, then the monthly water bill for a customer using an average of 4,000 gallons per month will increase from \$36.11 to \$51.00. This is an increase of \$14.89 or 41.24%. Further, a table representing the increase for an average customer for each usage class is shown below.

CURRENT AND PROPOSED BILLS
Magoffin County Water District

<u>Gallons</u> <u>per Month*</u>	<u>Meter</u> <u>Size</u>	<u>Existing</u> <u>Bill</u>	<u>Proposed</u> <u>Bill</u>	<u>Change</u>	<u>Percentage</u>
4,000	5/8 x 3/4"	36.11	51.00	\$ 14.89	41.24%
5,000	3/4"	55.74	78.72	22.98	41.23%
5,000	1" Residential	44.64	63.05	18.41	41.24%
5,000	1" Commercial	55.74	78.72	22.98	41.23%
15,000	2"	152.54	215.43	62.89	41.23%

The rates contained in this notice are the rates proposed by Magoffin County Water District. However, the Public Service Commission may order rates to be charged that differ from these proposed rates. Such action may result in rates for consumers other than the rates shown in this notice.

Magoffin County Water District has available for inspection at its office the application which it submitted to the Public Service Commission. A person may examine this application at the District's office located at 870 Parkway Dr, Salyersville, KY 41465. You may contact the office at 606-349-6812.

A person may also examine the application at the Public Service Commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, 40601, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the Public Service Commission's website at <http://psc.ky.gov>. Comments regarding the application may be submitted to the Public Service Commission through its website or by mail to Public Service Commission, PO Box 615, Frankfort, Kentucky, 40602. You may contact the Public Service Commission at 502-564-3940.

A person may submit a timely written request for intervention to the Public Service Commission, PO Box 615, Frankfort, KY, 40602, establishing the grounds for the request including the status and interest of the party. If the Public Service Commission does not receive a written request for intervention within thirty (30) days of the initial publication of this notice, the Public Service Commission may take final action on the application.

Exhibit B

Federal Asset Report

Land & Land Rights

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Other Depreciation:									
1	Land & Land Rights	12/31/13	13,620			13,620	0 -- Land	0	0
	Total Other Depreciation		<u>13,620</u>			<u>13,620</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>13,620</u>			<u>13,620</u>		<u>0</u>	<u>0</u>
	Grand Totals		13,620			13,620		0	0
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>13,620</u>			<u>13,620</u>		<u>0</u>	<u>0</u>

Federal Asset Report Pumping Equipment

Asset	Description	Date In Service	Cost	Bus %	Sec 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
Other Depreciation:									
1	Pumping Equipment	12/31/13	59,269			59,269	10 MO S/L	59,269	0
2	Mash Fork Pump Station	11/27/19	179,478			179,478	10 MO S/L	19,443	17,948
	Total Other Depreciation		<u>238,747</u>			<u>238,747</u>		<u>78,712</u>	<u>17,948</u>
	Total ACRS and Other Depreciation		<u>238,747</u>			<u>238,747</u>		<u>78,712</u>	<u>17,948</u>
	Grand Totals		238,747			238,747		78,712	17,948
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>238,747</u>			<u>238,747</u>		<u>78,712</u>	<u>17,948</u>

Federal Asset Report Transmission & Distribution Mains

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Other Depreciation:									
1	Transmission & Distribution Mains	12/31/13	13,515,405			13,515,405	50 MO S/L	5,904,317	270,309
2	Excavator	10/05/16	54,300			54,300	10 MO S/L	23,078	5,430
3	Vault	7/01/16	28,610			28,610	50 MO S/L	2,575	572
	Total Other Depreciation		<u>13,598,315</u>			<u>13,598,315</u>		<u>5,929,970</u>	<u>276,311</u>
	Total ACRS and Other Depreciation		<u>13,598,315</u>			<u>13,598,315</u>		<u>5,929,970</u>	<u>276,311</u>
	Grand Totals		13,598,315			13,598,315		5,929,970	276,311
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>13,598,315</u>			<u>13,598,315</u>		<u>5,929,970</u>	<u>276,311</u>

Federal Asset Report Office Furniture & Equip.

Asset	Description	Date In Service	Cost	Bus %	Sec 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
Other Depreciation:									
I	Office Furniture & Equip.	12/31/13	35,245			35,245	10 MO S/L	24,672	3,524
	Total Other Depreciation		<u>35,245</u>			<u>35,245</u>		<u>24,672</u>	<u>3,524</u>
	Total ACRS and Other Depreciation		<u>35,245</u>			<u>35,245</u>		<u>24,672</u>	<u>3,524</u>
	Grand Totals		35,245			35,245		24,672	3,524
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>35,245</u>			<u>35,245</u>		<u>24,672</u>	<u>3,524</u>

Federal Asset Report Transportation Equipment

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per Conv	Meth	Prior	Current
Other Depreciation:											
1	Transportation Equipment	12/31/13	291,138				291,138	5	MO S/L	291,138	0
2	2015 Ford F-150	3/12/15	27,220				27,220	5	MO S/L	27,220	0
3	2015 Ford Explorer 1FM5K8B86FGC0857	4/17/15	25,876				25,876	5	MO S/L	25,876	0
4	Ford F250	10/05/16	27,865				27,865	5	MO S/L	23,685	4,180
5	Hutch Ford F-150	1/08/18	27,781				27,781	5	MO S/L	16,669	5,556
6	Paul Miller Ford F-150	6/19/18	24,505				24,505	5	MO S/L	12,253	4,901
7	Tim Short 2019 Ford F-150	3/06/20	29,171				29,171	5	MO S/L	4,862	5,834
Total Other Depreciation			<u>453,556</u>				<u>453,556</u>			<u>401,703</u>	<u>20,471</u>
Total ACRS and Other Depreciation			<u>453,556</u>				<u>453,556</u>			<u>401,703</u>	<u>20,471</u>
Grand Totals			453,556				453,556			401,703	20,471
Less: Dispositions and Transfers			0				0			0	0
Less: Start-up/Org Expense			0				0			0	0
Net Grand Totals			<u>453,556</u>				<u>453,556</u>			<u>401,703</u>	<u>20,471</u>

Federal Asset Report Other Plant & Misc. Equipment

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv	Meth	Prior	Current
Other Depreciation:											
1	Telemetry System	11/17/17	13,039				13,039	10	MO S/L	4,020	1,304
2	Hand Held Reading Devices	5/04/18	8,000				8,000	10	MO S/L	2,133	800
3	Telemetry System	6/07/18	56,000				56,000	10	MO S/L	14,467	5,600
	Total Other Depreciation		<u>77,039</u>				<u>77,039</u>			<u>20,620</u>	<u>7,704</u>
	Total ACRS and Other Depreciation		<u>77,039</u>				<u>77,039</u>			<u>20,620</u>	<u>7,704</u>
	Grand Totals		77,039				77,039			20,620	7,704
	Less: Dispositions and Transfers		0				0			0	0
	Less: Start-up/Org Expense		0				0			0	0
	Net Grand Totals		<u>77,039</u>				<u>77,039</u>			<u>20,620</u>	<u>7,704</u>

Federal Asset Report Structures & Improvements

Asset	Description	Date In Service	Cost	Bus Sec % 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Other Depreciation:								
1	Tank Improvements	12/01/17	205,973		205,973	50 MO S/L	12,702	4,119
	Total Other Depreciation		<u>205,973</u>		<u>205,973</u>		<u>12,702</u>	<u>4,119</u>
	Total ACRS and Other Depreciation		<u>205,973</u>		<u>205,973</u>		<u>12,702</u>	<u>4,119</u>
	Grand Totals		205,973		205,973		12,702	4,119
	Less: Dispositions and Transfers		0		0		0	0
	Less: Start-up/Org Expense		0		0		0	0
	Net Grand Totals		<u>205,973</u>		<u>205,973</u>		<u>12,702</u>	<u>4,119</u>