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**APPLICATION FOR RATE ADJUSTMENT
BEFORE THE PUBLIC SERVICE COMMISSION**

For Small Utilities Pursuant to 807 KAR 5:076
(Alternative Rate Filing)

Webster County Water District

(Name of Utility)

478 US-41 ALT

(Business Mailing Address - Number and Street, or P.O. Box)

Dixon, KY 42409

(Business Mailing Address - City, State, and Zip)

270-639-9010

(Telephone Number)

BASIC INFORMATION

NAME, TITLE, ADDRESS, TELEPHONE NUMBER and E-MAIL ADDRESS of the person to whom correspondence or communications concerning this application should be directed:

Trevor Baldwin

(Name)

478 US-41 ALT

(Address - Number and Street or P.O. Box)

Dixon, KY 42409

(Address - City, State, Zip)

270-639-9010

(Telephone Number)

tg.harkins@bellsouth.net

(Email Address)

**(For each statement below, the Applicant should check either "YES", "NO", or
"NOT APPLICABLE" (N/A))**

- | | YES | NO | N/A |
|---|-------------------------------------|-------------------------------------|-----|
| 1. a. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| b. Applicant operates two or more divisions that provide different types of utility service. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue from the division for which a rate adjustment is sought. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 2. a. Applicant has filed an annual report with the Public Service Commission for the past year. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| b. Applicant has filed an annual report with the Public Service Commission for the two previous years. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 3. Applicant's records are kept separate from other commonly-owned enterprises. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

YES NO N/A

4. a. Applicant is a corporation that is organized under the laws of the state of _____, is authorized to operate in, and is in good standing in the state of Kentucky.
- b. Applicant is a limited liability company that is organized under the laws of the state of _____, is authorized to operate in, and is in good standing in the state of Kentucky.
- c. Applicant is a limited partnership that is organized under the laws of the state of _____, is authorized to operate in, and is in good standing in the state of Kentucky.
- d. Applicant is a sole proprietorship or partnership.
- e. Applicant is a water district organized pursuant to KRS Chapter 74.
- f. Applicant is a water association organized pursuant to KRS Chapter 273.
5. a. A paper copy of this application has been mailed to Office of Rate Intervention, Office of Attorney General, 1024 Capital Center Drive, Suite 200, Frankfort, Kentucky 40601-8204.
- b. An electronic copy of this application has been electronically mailed to Office of Rate Intervention, Office of Attorney General at rateintervention@ag.ky.gov.
6. a. Applicant has 20 or fewer customers and has mailed written notice of the proposed rate adjustment to each of its customers no later than the date this application was filed with the Public Service Commission. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
- b. Applicant has more than 20 customers and has included written notice of the proposed rate adjustment with customer bills that were mailed by the date on which the application was filed. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
- c. Applicant has more than 20 customers and has made arrangements to publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in its service area, the first publication having been made by the date on which this Application was filed. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
7. Applicant requires a rate adjustment for the reasons set forth in the attachment entitled "Reasons for Application." **(Attach completed "Reasons for Application" Attachment.)**

YES NO N/A

8. Applicant proposes to charge the rates that are set forth in the attachment entitled "Current and Proposed Rates." **(Attach completed "Current and Proposed Rates" Attachment.)**
9. Applicant proposes to use its annual report for the immediate past year as the test period to determine the reasonableness of its proposed rates. This annual report is for the 12 months ending December 31, 2022.
10. Applicant has reason to believe that some of the revenue and expense items set forth in its most recent annual report have or will change and proposes to adjust the test period amount of these items to reflect these changes. A statement of the test period amount, expected changes, and reasons for each expected change is set forth in the attachment "Statement of Adjusted Operations." **(Attach a completed copy of appropriate "Statement of Adjusted Operations" Attachment and any invoices, letters, contracts, receipts or other documents that support the expected change in costs.)**
11. Based upon test period operations, and considering any known and measurable adjustments, Applicant requires additional revenues of \$ 323,066 and total revenues from service rates of \$ 1,460,002. The manner in which these amounts were calculated is set forth in "Revenue Requirement Calculation" Attachment. **(Attach a completed "Revenue Requirement Calculation" Attachment.)**
12. As of the **date of the filing of this application**, Applicant had 2,128 customers.
13. A billing analysis of Applicant's current and proposed rates is attached to this application. **(Attach a completed "Billing Analysis" Attachment.)**
14. Applicant's depreciation schedule of utility plant in service is attached. **(Attach a schedule that shows per account group: the asset's original cost, accumulated depreciation balance as of the end of the test period, the useful lives assigned to each asset and resulting depreciation expense.)**
15. a. Applicant has outstanding evidences of indebtedness, such as mortgage agreements, promissory notes, or bonds.
- b. Applicant has attached to this application a copy of each outstanding evidence of indebtedness (e.g., mortgage agreement, promissory note, bond resolution).
- c. Applicant has attached an amortization schedule for each outstanding evidence of indebtedness.

YES NO N/A

- 16. a. Applicant is not required to file state and federal tax returns.
- b. Applicant is required to file state and federal tax returns.
- c. Applicant's most recent state and federal tax returns are attached to this Application.
(Attach a copy of returns.)
- 17. Approximately _____ (Insert dollar amount or percentage of total utility plant) of Applicant's total utility plant was recovered through the sale of real estate lots or other contributions.
- 18. Applicant has attached a completed Statement of Disclosure of Related Party Transactions for each person who 807 KAR 5:076, §4(h) requires to complete such form.

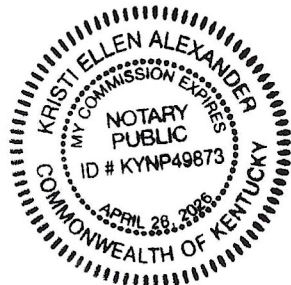
By submitting this application, the Applicant consents to the procedures set forth in 807 KAR 5:076 and waives any right to place its proposed rates into effect earlier than six months from the date on which the application is accepted by the Public Service Commission for filing.

I am authorized by the Applicant to sign and file this application on the Applicant's behalf, have read and completed this application, and to the best of my knowledge all the information contained in this application and its attachments is true and correct.

Signed *Trevor Baldwin*
 Officer of the Company/Authorized Representative
 Title Superintendent
 Date 6/24/24

COMMONWEALTH OF KENTUCKY
COUNTY OF Webster

Before me appeared Trevor Baldwin, who after being duly sworn, stated that he/she had read and completed this application, that he/she is authorized to sign and file this application on behalf of the Applicant, and that to the best of his/her knowledge all the information contained in this application and its attachments is true and correct.



Kristi Alexander
 Notary Public
 My commission expires: 4/28/26

LIST OF ATTACHMENTS
(Indicate all documents submitted by checking box)

- Customer Notice of Proposed Rate Adjustment
- "Reasons for Application" Attachment
- Current and Proposed Rates" Attachment
- "Statement of Adjusted Operations" Attachment
- "Revenue Requirements Calculation" Attachment
- Attachment Billing Analysis" Attachment
- Depreciation Schedules
- Outstanding Debt Instruments (i.e., Bond Resolutions, Mortgages, Promissory Notes, Amortization Schedules.)
- State Tax Return
- Federal Tax Return
- Statement of Disclosure of Related Party Transactions - ARF Form 3

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Attachment 6 – Billing Analysis at Proposed Rates

Attachment 7 – Cost of Service Study

Attachment 8 – Depreciation

Attachment 9 – Statement of Disclosure

Attachment 1
Customer Notice

WEBSTER COUNTY WATER DISTRICT CUSTOMER NOTICE

Notice is hereby given that the Webster County Water District expects to file an application with the Kentucky Public Service Commission on or about July 1, 2024, 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											
Webster 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	\$ 17.50	Minimum Bill	First	2,000	gallons	\$ 22.47	Minimum Bill	\$ 4.97	28.42%
Next	4,000	gallons	\$ 7.95	per 1,000 gallons	Next	4,000	gallons	\$ 10.21	per 1,000 gallons	\$ 2.26	28.42%
Next	94,000	gallons	\$ 6.95	per 1,000 gallons	Next	94,000	gallons	\$ 8.92	per 1,000 gallons	\$ 1.97	28.42%
Over	100,000	gallons	\$ 4.19	per 1,000 gallons	Over	100,000	gallons	\$ 5.38	per 1,000 gallons	\$ 1.19	28.42%
<u>1" Meters</u>					<u>1" Meters</u>						
First	10,000	gallons	\$ 77.10	Minimum Bill	First	10,000	gallons	\$ 99.01	Minimum Bill	\$ 21.91	28.42%
Next	90,000	gallons	\$ 6.95	per 1,000 gallons	Next	90,000	gallons	8.92	per 1,000 gallons	\$ 1.97	28.42%
Over	100,000	gallons	\$ 4.19	per 1,000 gallons	Over	100,000	gallons	5.38	per 1,000 gallons	\$ 1.19	28.42%
<u>1 1/2" Meters</u>					<u>2" Meters</u>						
First	15,000	gallons	\$ 111.85	Minimum Bill	First	15,000	gallons	\$ 143.63	Minimum Bill	\$ 31.78	28.42%
Next	85,000	gallons	\$ 6.95	per 1,000 gallons	Next	85,000	gallons	8.92	per 1,000 gallons	\$ 1.97	28.42%
Over	100,000	gallons	4.19	per 1,000 gallons	Over	100,000	gallons	5.38	per 1,000 gallons	\$ 1.19	28.42%
<u>2" Meters</u>					<u>2" Meters</u>						
First	20,000	gallons	\$ 146.60	Minimum Bill	First	20,000	gallons	\$ 188.26	Minimum Bill	\$ 41.66	28.42%
Next	80,000	gallons	\$ 6.95	per 1,000 gallons	Next	80,000	gallons	8.92	per 1,000 gallons	\$ 1.97	28.42%
Over	100,000	gallons	4.19	per 1,000 gallons	Over	100,000	gallons	5.38	per 1,000 gallons	\$ 1.19	28.42%
<u>3" Meters</u>					<u>3" Meters</u>						
First	30,000	gallons	\$ 213.10	Minimum Bill	First	30,000	gallons	\$ 273.65	Minimum Bill	\$ 60.55	28.42%
Next	70,000	gallons	\$ 6.95	per 1,000 gallons	Next	70,000	gallons	8.92	per 1,000 gallons	\$ 1.97	28.42%
Over	100,000	gallons	4.19	per 1,000 gallons	Over	100,000	gallons	5.38	per 1,000 gallons	\$ 1.19	28.42%
<u>4" Meters</u>					<u>4" Meters</u>						
First	50,000	gallons	\$ 355.10	Minimum Bill	First	50,000	gallons	\$ 456.00	Minimum Bill	\$ 100.90	28.42%
Next	50,000	gallons	\$ 6.95	per 1,000 gallons	Next	50,000	gallons	8.92	per 1,000 gallons	\$ 1.97	28.42%
Over	100,000	gallons	4.19	per 1,000 gallons	Over	100,000	gallons	5.38	per 1,000 gallons	\$ 1.19	28.42%
<u>Wholesale</u>					<u>Wholesale</u>						
			\$ 3.70	per 1,000 gallons				\$ 4.06	per 1,000 gallons	\$ 0.36	9.73%

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 \$33.40 to \$42.89 including

the water loss reduction surcharge. This is an increase of \$9.49 or 28.41%. The chart below shows the current a proposed rates for an average customer’s bill by meter size:

<u>CURRENT AND PROPOSED BILLS</u>					
Webster County Water District					
<u>Gallons</u>	<u>Meter</u>	<u>Existing</u>	<u>Proposed</u>		
<u>per Month*</u>	<u>Size</u>	<u>Bill</u>	<u>Bill</u>	<u>Change</u>	<u>Percentage</u>
4,000	5/8 x 3/4"	33.40	42.89	\$ 9.49	28.41%
10,000	1"	77.10	99.01	21.91	28.42%
15,000	1 1/2"	111.85	143.63	31.78	28.41%
20,000	2"	146.60	188.26	41.66	28.42%
30,000	3"	213.10	273.65	60.55	28.41%
50,000	4"	355.10	456.00	100.90	28.41%

The rates contained in this notice are the rates proposed by Webster 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.

Webster 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 478 US-41 ALT, Dixon, KY 42409. You may contact the office at 270-639-9010.

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.

Attachment 2
Reasons for Application

REASONS FOR APPLICATION

(In the space below list all reasons why the Applicant requires a rate adjustment. Describe any event or occurrence of significance that may affect the Applicant's present or future financial condition, including but not limited to excessive water line losses, regulatory changes, major repairs, planned construction, and increases in wholesale water costs.)

Webster County Water District is requesting a 28.42% increase to its retail rates and a 9.73% increase to its wholesale rate based on the wholesale cost of service study included as Attachment 7 to its application. The combined increases will generate an approximate total additional revenue of \$323,066. The District requires this increase for the following reasons:

1. To restore the District to a sound financial condition; and
2. To enable the District to enhance its financial capacity so it can continue to operate its system in compliance with the federal Safe Drinking Water Act, as amended in 1996, and KRS Chapter 151.

Attachment 3
Current and Proposed Rates

CURRENT AND PROPOSED MONTHLY RATES
Webster County Water District

<u>CURRENT RATE SCHEDULE</u>				<u>PROPOSED RATE SCHEDULE</u>				<u>DIFFERENCE PERCENT</u>	
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<u>Wholesale</u>				<u>Wholesale</u>					
			\$ 3.70 per 1,000 gallons				\$ 4.06 per 1,000 gallons	\$ 0.36	9.73%

Attachment 4

**Statement of Adjusted Operations
and Calculation of Revenue Requirement**

SCHEDULE OF ADJUSTED OPERATIONS

Webster County Water District

	<u>Test Year</u>	<u>Adjustments</u>	<u>Ref.</u>	<u>Proforma</u>
<u>Operating Revenues</u>				
Total Metered Retail Sales	1,131,432	5,504	(A)	1,136,936
Sales for Resale	556,328	64,073	(B)	620,401
Other Water Revenues:				
Forfeited Discounts	18,026			18,026
Misc. Service Revenues	19,108			19,108
Other Water Revenues	4,778			4,778
Total Operating Revenues	1,729,672	69,577		1,799,249
<u>Operating Expenses</u>				
Operation and Maintenance				
Salaries and Wages - Employees	450,803	(3,600)	(C)	
		71,022	(D)	518,225
Salaries and Wages - Officers	18,000			18,000
Employee Pensions and Benefits	248,392	62,068	(E)	
		15,512	(D)	
		4,263	(F)	330,235
Purchased Water				-
Purchased Power	195,850			195,850
Chemicals	307,690			307,690
Materials and Supplies	119,988	(8,400)	(C)	111,588
Contractual Services	18,025			18,025
Rental of Building/Real Property	12,915			12,915
Transportation Expenses	28,412			28,412
Insurance - Gen. Liab. & Workers Comp.	33,241			33,241
Insurance - Other	1,303			1,303
Bad Debt				-
Miscellaneous Expenses	30,636			30,636
Total Operation and Mnt. Expenses	1,465,255			1,606,120
Depreciation Expense	567,491	(57,339)	(G)	510,152
Taxes Other Than Income	38,426	1,494	(D)	39,920
Total Operating Expenses	2,071,172			2,156,191
Total Utility Operating Income	(341,500)			(356,942)

REVENUE REQUIREMENTS

Pro Forma Operating Expenses	2,156,191
Plus: Average Annual Principal and Interest Payments	-
Additional Working Capital	-
Total Revenue Requirement	2,156,191
Less: Other Water Revenues	41,912
Interest Income	33,876
Wholesale Revenue	620,401
Revenue Required From Sales of Water	1,460,002
Less: Revenue from Sales with Present Rates	1,136,936
Required Revenue Increase	323,066
Percent Increase	28.42%

REFERENCES

- A. The Current Billing Analysis results in pro forma water sales revenue of \$1,136,936. This reflects a full year at the retail rates that were effective in 2022 and indicates an addition to water sales of \$5,504 is required.
- B. Based on the wholesale Cost of Service Study (COSS), Revenues from Wholesale Rates of \$565,570 are required. Therefore, an increasing adjustment of \$64,073 is required.
- C. Salaries and Wages and Materials and Supplies are adjusted by \$12,000 to expenses related to tapping fees.
- D. Since 2022, there have been increases in wage rate and changes in personnel. These changes result in an annual wage increases of \$71,022 for the test year, increased payroll taxes of \$1,494, and additional pension and benefits of \$15,512.
- E. Per Webster County's 2022 audit, the District actual pension expense of \$48,377 and OPEB expenses of \$32,608. Pursuant to the rules designated by GASB 68 and 75, the District's audit included pension and benefits reductions of \$8,860 and \$53,208 respectively. Pursuant to Commission precedent on this matter, an adjustment of \$62,068 is required to increase pension and benefits to its actual paid values.
- F. An adjustment of \$4,263 was made to reflect the limitations imposed by the Commission on employer contributions towards employee health and dental insurance premiums.
- G. 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 resulting in a decrease in depreciation expense of \$57,339 as shown in Table A.

Table A
DEPRECIATION EXPENSE ADJUSTMENTS
Webster County Water District

<u>Asset</u>	<u>Date in Service</u>	<u>Original Cost *</u>	<u>Reported Life</u>	<u>Depr. Exp.</u>	<u>Proforma Life</u>	<u>Depr. Exp.</u>	<u>Depreciation Expense Adjustment</u>
<u>General Plant</u>							
Structures & Improvements	varies	\$ 239,032	varies	11,221	37.5	6,374	(4,847)
Communication & Computer Eqmt.	varies	\$ 25,886	10	2,589	10.0	2,589	(0)
Office Furniture & Equipment	varies	\$ 87,824	varies	8,776	22.5	3,903	(4,873)
Power Operated Equipment					12.5	-	-
Tools, Shop, & Garage Equipment	varies	\$ 30,221	10	2,562	17.5	1,727	(835)
Tank Repairs & Painting					15.0	-	-
<u>Source of Supply Plant</u>							
Structures & Improvements	varies	\$ 64,269	varies	1,476	37.5	1,714	238
Supply Mains	varies	\$ 333,289	varies	6,666	62.5	5,333	(1,333)
<u>Pumping Plant</u>							
Structures & Improvements	varies	\$ 5,688,038	varies	114,163	37.5	151,681	37,518
Telemetry					10.0	-	-
Pumping Equipment	varies	\$ 791,507	varies	36,189	20.0	39,575	3,386
<u>Transmission & Distribution Plant</u>							
Structures & Improvements	07/01/81	\$ 5,870	50.0	117	37.5	157	40
Hydrants	varies	\$ 63,351	varies	(82)	50.0	1,267	1,349
Transmission & Distribution Mains	varies	\$ 10,167,558	varies	233,197	62.5	162,681	(70,516)
Meter Installations	varies	\$ 502,069	10	46,485	45.0	11,157	(35,328)
Meter Change-outs					15.0	-	-
Pump Equipment	varies	\$ 225,233	varies	20,240	20.0	11,262	(8,978)
Tank Fence					37.5	-	-
Services					40.0	-	-
Reservoirs & Tanks	varies	\$ 2,592,674	50	52,573	45.0	57,615	5,042
Tank Painting & Repairs					15.0	-	-
<u>Transportation Equipment</u>							
Entire Group	varies	\$ 104,997	5.0	20,517	7.0	15,000	(5,517)
<u>Water Treatment Plant</u>							
Structures and Improvements	varies	\$ 345,672	varies	10,802	37.5	9,218	(1,584)
Water Treatment Equipment					27.5	-	-
<u>Meter Changout in 2023</u>							
Meters		\$ 578,000		-	20.0	28,900	28,900
TOTALS		\$ 21,845,490		\$ 567,491		\$ 510,152	\$ (57,339)

Attachment 5

Billing Analysis with Existing Rates

CURRENT BILLING ANALYSIS - CURRENT USAGE & EXISTING RATES
Webster County Water District

SUMMARY

	No. of Bills	Gallons Sold	Revenue	
5/8" X 3/4" Meters	24,846	56,839,740	\$ 859,902	
1" Meters	177	98,733,310	436,213	
1 1/2" Meters	69	11,625,200	62,434	
2" Meters	296	29,027,128	173,606	
3" Meters	-	-	-	
4" Meters	17	940,810	8,385	
Totals	25,556	346,106,049	\$ 1,540,540	
Less Billing Adjustments			\$ (403,604)	
Net Total			\$ 1,136,936	
Less PSC Annual Report			\$ (1,131,432)	
SAO Adjustment			\$ 5,504	-0.5%

5/8" x 3/4" METERS

	USAGE	BILLS	GALLONS	FIRST 2,000	NEXT 4,000	NEXT 94,000	ALL OVER 100,000	TOTAL
FIRST	2,000	8,781	8,107,050	8,107,050	-	-	-	8,107,050
NEXT	4,000	12,605	4,495,820	25,210,000	19,735,820	-	-	44,945,820
NEXT	94,000	3,426	39,027,170	6,852,000	13,704,000	18,471,170	-	39,027,170
ALL OVER	100,000	34	5,209,700	68,000	136,000	3,196,000	1,809,700	5,209,700
TOTAL		24,846	56,839,740	40,237,050	33,575,820	21,667,170	1,809,700	97,289,740

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
FIRST	2,000	40,237,050	\$ 17.50	\$ 434,805
NEXT	4,000	33,575,820	\$ 7.95	266,928
NEXT	94,000	21,667,170	\$ 6.95	150,587
ALL OVER	100,000	1,809,700	\$ 4.19	7,583
TOTAL	24,846	97,289,740		\$ 859,902

1" METERS

	USAGE	BILLS	GALLONS	FIRST 10,000	NEXT 90,000	ALL OVER 100,000	TOTAL
FIRST	10,000	52	95,790	95,790	-	-	95,790
NEXT	90,000	99	3,908,240	990,000	2,918,240	-	3,908,240
ALL OVER	100,000	26	94,729,280	260,000	2,340,000	92,129,280	94,729,280
TOTAL		177	98,733,310	1,345,790	5,258,240	92,129,280	98,733,310

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
FIRST	10,000	177	1,345,790	\$ 77.10 \$ 13,647
NEXT	90,000		5,258,240	\$ 6.95 36,545
ALL OVER	100,000		92,129,280	\$ 4.19 386,022
TOTAL	177	98,733,310		\$ 436,213

1 1/2" METERS

	USAGE	BILLS	GALLONS	FIRST 15,000	NEXT 85,000	ALL OVER 100,000	TOTAL
FIRST	15,000	20	101,200	101,200	-	-	101,200
NEXT	85,000	14	680,700	210,000	470,700	-	680,700
ALL OVER	100,000	35	10,843,300	525,000	2,975,000	7,343,300	10,843,300
TOTAL		69	11,625,200	836,200	3,445,700	7,343,300	11,625,200

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
FIRST	15,000	69	836,200	\$ 111.85 \$ 7,718
NEXT	85,000		3,445,700	\$ 6.95 23,948
ALL OVER	100,000		7,343,300	\$ 4.19 30,768
TOTAL	69	11,625,200		\$ 62,434

2" METERS

	USAGE	BILLS	GALLONS	FIRST 20,000	NEXT 80,000	ALL OVER 100,000	TOTAL
FIRST	20,000	108	639,950	639,950	-	-	639,950
NEXT	80,000	113	6,051,548	2,260,000	3,791,548	-	6,051,548
ALL OVER	100,000	75	22,335,630	1,500,000	6,000,000	14,835,630	22,335,630
		296	29,027,128	4,399,950	9,791,548	14,835,630	29,027,128

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
FIRST	20,000	296	4,399,950	\$ 146.60 \$ 43,394
NEXT	80,000		9,791,548	\$ 6.95 68,051
ALL OVER	100,000		14,835,630	\$ 4.19 62,161
TOTAL	296	29,027,128		\$ 173,606

4" METERS

	USAGE	BILLS	GALLONS	FIRST 50,000	NEXT 50,000	ALL OVER 100,000	TOTAL
FIRST	50,000	12	291,010	291,010	-	-	291,010
NEXT	50,000	1	94,000	50,000	44,000	-	94,000
ALL OVER	100,000	4	555,800	200,000	200,000	155,800	555,800
		17	940,810	541,010	244,000	155,800	940,810

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
FIRST	50,000	17	541,010	\$ 355.10 \$ 6,037
NEXT	50,000		244,000	\$ 6.95 1,696
ALL OVER	100,000		155,800	\$ 4.19 653
TOTAL	17	940,810		\$ 8,386

Attachment 6

Billing Analysis with Proposed Rates

CURRENT BILLING ANALYSIS - CURRENT USAGE & PROPOSED RATES
Webster County Water District

SUMMARY

	No. of Bills	Gallons Sold	Revenue	
5/8" X 3/4" Meters	24,846	56,839,740	\$ 1,104,248	
1" Meters	177	98,733,310	560,165	
1 1/2" Meters	69	11,625,200	80,175	
2" Meters	296	29,027,128	222,937	
3" Meters	-	-	-	
4" Meters	17	940,810	10,286	
Totals	25,556	346,106,049	\$ 1,977,811	
Less Billing Adjustments			(403,604)	
Net Total			1,574,207	
Revenue Required from Existing Rates			(1,460,002)	
Difference			\$ 114,205	-7.8%

5/8" x 3/4" METERS

	USAGE	BILLS	GALLONS	FIRST 2,000	NEXT 4,000	NEXT 94,000	ALL OVER 100,000	TOTAL
FIRST	2,000	8,781	8,107,050	8,107,050	-	-	-	8,107,050
NEXT	4,000	12,605	4,495,820	25,210,000	19,735,820	-	-	44,945,820
NEXT	94,000	3,426	39,027,170	6,852,000	13,704,000	18,471,170	-	39,027,170
ALL OVER	100,000	34	5,209,700	68,000	136,000	3,196,000	1,809,700	5,209,700
TOTAL		24,846	56,839,740	40,237,050	33,575,820	21,667,170	1,809,700	97,289,740

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
FIRST	2,000	40,237,050	\$ 22.47	\$ 558,357
NEXT	4,000	33,575,820	\$ 10.21	342,777
NEXT	94,000	21,667,170	\$ 8.92	193,377
ALL OVER	100,000	1,809,700	\$ 5.38	9,737
TOTAL	24,846	97,289,740		\$ 1,104,248

1" METERS

	USAGE	BILLS	GALLONS	FIRST 10,000	NEXT 90,000	ALL OVER 100,000	TOTAL
FIRST	10,000	52	95,790	95,790	-	-	95,790
NEXT	90,000	99	3,908,240	990,000	2,918,240	-	3,908,240
ALL OVER	100,000	26	94,729,280	260,000	2,340,000	92,129,280	94,729,280
TOTAL		177	98,733,310	1,345,790	5,258,240	92,129,280	98,733,310

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
FIRST	10,000	177	1,345,790	\$ 99.01 \$ 17,524
NEXT	90,000		5,258,240	\$ 8.92 46,929
ALL OVER	100,000		92,129,280	\$ 5.38 495,712
TOTAL	177	98,733,310		\$ 560,165

1 1/2" METERS

	USAGE	BILLS	GALLONS	FIRST 15,000	NEXT 85,000	ALL OVER 100,000	TOTAL
FIRST	15,000	20	101,200	101,200	-	-	101,200
NEXT	85,000	14	680,700	210,000	470,700	-	680,700
ALL OVER	100,000	35	10,843,300	525,000	2,975,000	7,343,300	10,843,300
TOTAL		69	11,625,200	836,200	3,445,700	7,343,300	11,625,200

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
FIRST	15,000	69	836,200	\$ 143.63 \$ 9,911
NEXT	85,000		3,445,700	\$ 8.92 30,752
ALL OVER	100,000		7,343,300	\$ 5.38 39,511
TOTAL	69	11,625,200		\$ 80,175

2" METERS

	USAGE	BILLS	GALLONS	FIRST 20,000	NEXT 80,000	ALL OVER 100,000	TOTAL
FIRST	20,000	108	639,950	639,950	-	-	639,950
NEXT	80,000	113	6,051,548	2,260,000	3,791,548	-	6,051,548
ALL OVER	100,000	75	22,335,630	1,500,000	6,000,000	14,835,630	22,335,630
		296	29,027,128	4,399,950	9,791,548	14,835,630	29,027,128

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
FIRST	20,000	296	4,399,950	\$ 188.26 \$ 55,724
NEXT	80,000		9,791,548	\$ 8.92 87,388
ALL OVER	100,000		14,835,630	\$ 5.38 79,825
TOTAL	296	29,027,128		\$ 222,937

4" METERS

	USAGE	BILLS	GALLONS	FIRST 50,000	NEXT 50,000	ALL OVER 100,000	TOTAL
FIRST	50,000	12	291,010	291,010	-	-	291,010
NEXT	50,000	1	94,000	50,000	44,000	-	94,000
ALL OVER	100,000	4	555,800	200,000	200,000	155,800	555,800
		17	940,810	541,010	244,000	155,800	940,810

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
FIRST	50,000	17	541,010	\$ 456.00 \$ 7,752
NEXT	50,000		244,000	\$ 8.92 1,696
ALL OVER	100,000		155,800	\$ 5.38 838
TOTAL	17	940,810		\$ 10,286

Attachment 7
Cost of Service Study

Table D
SYSTEM INFORMATION
Webster 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>
18	8,980.00	1.70	30.61	0	0
16	1,860.00	0.35	5.64	0	0
12	62,832	11.90	142.80	11.9	142.80
10	72,789	13.79	137.86	12.1	121.00
8	535,446	101.41	811.28	44.5	356.00
6	502,249	95.12	570.74	15.4	92.40
4	540,695	102.40	409.62	-	-
3	305,688	57.90	173.69	-	-
2	6,110	1.16	2.31	-	-
Totals	2,036,649	385.73	2,284.55	83.9	712.20

Water Purchased, Sold and Used

	<u>Gallons</u> <u>x 1,000</u>	<u>Percent</u>
Water Produced	392,204.0	
Retail Sales	145,531.0	
Bulk Loading Sta.	0.0	
Wholesale Sales	152,835.0	
Total Water Sold	298,366.0	
Water Used at WTP	32,546.0	8.30%
System Flushing	4,182.0	1.07%
Line Losses	57,095.0	14.56%
Fire Dept. & Other	15.0	

Table E
WHOLESALE ALLOCATION FACTORS
Webster County Water District

	<u>FACTOR</u>
Water Loss Percentage	0.1456
Plant Use Percentage	0.0830
Line Loss + Plant Use	0.2286
Joint Use Inch-miles	712.20
Total Inch-Miles	2,284.55
Water Sold to Wholesale Customers	152,835
Total Water Sold	298,366

	1				
Production Multiplier	-----	=			1.2963
	1 - 0.2286				

	712.20				
Joint Use Pipeline Ratio	-----	=			0.3117
	2,284.55				

Joint Share of Line Loss	0.1456	x	0.3117	=	0.0454
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Joint Share Line Loss + Plant Use	0.0454	+	0.0830	=	0.1284
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	1				
Wholesale Production Multiplier	-----	=			1.1473
	1 - 0.1284				

	1.1473		152,835.0		
Production Allocation Factor	-----	x	-----	=	0.4534
	1.2963		298,366.0		

	152,835.0				
Pipeline Transmission Factor	-----	x	0.3117	=	0.1597
	298,366.0				

	152,835.0				
Use Factor	-----	=			0.5122
	298,366.0				

AS REPORTED:

	Total	Supply	Treatment	Trans & Dist	Customer	Admin
Sal & Wages - Empl	450,803		127,330	127,330	124,036	72,107
Allocation %'s		0.00%	28.25%	28.25%	27.51%	16.00%
Sal & Wages - Comm	18,000					18,000
Empl. Pen & Bene + Tax	248,392		108,747			237,545
Purch Water	-					
Purch Power	195,850	34,374	120,676	34,526		6,274
Chemicals	307,690		307,690			
Mat'ls & Supplies	119,988		38,552	59,819	18,815	2,802
		0%	32%	50%	16%	2%
Contr Serv - Acct.	10,500					10,500
Contr Serv - Legal	-					
Contr Serv - Other	7,525			7,150		375
Rentals - Equip	12,915			12,915		
Transportation	28,412			28,345		67
Ins - Vehicle						
Ins - Gen Liab	28,305					28,305
Ins - Workers Comp	4,936	-	-	-	-	4,935
Ins - Other	1,303					1,303
Advertising	252					252
Bad Debt	-				-	
Miscellaneous	30,384	-	3,167	10,256		16,961
TOTAL	1,465,255	34,374	706,163	280,342	142,851	399,426

PRO FORMA

	Total	Supply	Treatment	Trans & Dist	Customer	Admin
Sal & Wages - Empl	518,225	-	146,373	146,373	142,587	82,891
Sal & Wages - Comm	18,000					18,000
Empl. Pen & Bene + Taxes	370,155	-	104,551	104,551	101,846	59,207
Purch Water	-	-	-	-	-	-
Purch Power	195,850	34,374	120,676	34,526	-	6,274
Chemicals	307,690	-	307,690	-	-	-
Mat'ls & Supplies	111,588	-	35,853	55,631	17,498	2,606
Contr Serv - Acct.	10,500	-	-	-	-	10,500
Contr Serv - Legal	-	-	-	-	-	-
Contr Serv - Other	7,525	-	-	7,150	-	375
Rentals - Equip	12,915	-	-	12,915	-	-
Transportation	28,412	-	-	28,345	-	67
Ins - Vehicle	-	-	-	-	-	-
Ins - Gen Liab	28,305	-	-	-	-	28,305
Ins - Workers Comp	4,936	-	-	-	-	4,935
Ins - Other	1,303	-	-	-	-	1,303
Regulatory Comm. Exp.	252	-	-	-	-	252
Bad Debt	-	-	-	-	-	-
Miscellaneous	30,384	-	3,167	10,256	-	16,961
TOTAL	1,646,039	34,374	718,310	399,747	261,931	231,676

depreciation	<u>510,152</u>
CHECKS w/ Total Op. Exp.	2,156,191

Table F
WHOLESALE RATE COMPUTATION
Webster County Water District

	<u>Proforma</u> <u>Expenses</u>	<u>Allocation</u> <u>Factor</u>	<u>Wholesale</u> <u>Allocation</u>	<u>Retail</u> <u>Allocation</u>
Salaries & Wages				
Water Production	146,373	0.4534	66,360	80,014
Trans./Distribution	146,373	0.1597	23,374	122,999
Customer Accts.	142,587		-	142,587
Admin & General	82,891	0.1597	13,237	69,654
Employee Benefits + Taxes				
Water Production	104,551	0.4534	47,399	57,152
Trans./Distribution	104,551	0.1597	16,696	87,855
Customer Accts.	101,846		-	101,846
Admin & General	59,207	0.1597	9,455	49,752
Salaries - Officers	18,000	0.4534	8,160	9,840
Purchased Water	-	0.4534	-	-
Purchased Power				
Water Production	155,050	0.4534	70,293	84,757
Trans./Distribution	34,526	0.1597	5,513	29,013
Admin & General	6,274	0.1597	1,002	5,272
Chemicals				
Water Production	307,690	0.4534	139,494	168,196
Materials & Supplies				
Water Production	35,853	0.4534	16,254	19,599
Trans./Distribution	55,631	0.1597	8,884	46,748
Customer Accts.	17,498		-	17,498
Admin & General	2,606	0.1597	416	2,190
Contr. Serv. - Acct & Legal				
Admin & General	10,500	0.4534	4,760	5,740
Contractual Serv. - Other				
Water Production	-	0.4534	-	-
Trans./Distribution	7,150	0.1597	1,142	6,008
Customer Accts.	-		-	-
Admin & General	375	0.4534	170	205
Rentals - Equipment (T & D)	12,915	0.1597	2,062	10,853
Transportation Expense				
Trans./Distribution	28,345	0.1597	4,526	23,819
Customer Accts.	-		-	-
Admin & General	67	0.4534	30	37

	<u>Proforma</u> <u>Expenses</u>	<u>Allocation</u> <u>Factor</u>	<u>Wholesale</u> <u>Allocation</u>	<u>Retail</u> <u>Allocation</u>
Insurance				
Water Production	-	0.4534	-	-
Trans./Distribution	-	0.1597	-	-
Customer Accts.	-		-	-
Admin & General	34,543	0.4534	15,660	18,883
Regulatory Comm. Exp.	252	0.1597	40	212
Bad Debt	-		-	-
Miscellaneous Expense				
Water Production	3,167	0.4534	1,436	1,731
Trans./Distribution	10,256	0.1597	1,638	8,618
Customer Accts.	-		-	-
Admin & General	16,961	0.4534	7,689	9,272
Total Operating Expenses	1,646,038		465,693	1,180,346
Depreciation Expense				
Water Production	188,395	0.4534	85,411	102,984
Trans. / Distribution	234,549	0.1597	37,455	197,094
Tanks & Reservoirs	57,615	0.5122	29,513	28,102
Admin & General	14,593	0.1597	2,330	12,263
Customer	15,000		-	15,000
Total Revenue Required	2,156,190		620,401	1,535,789
Wholesale Gallons Sold (x 1,000)			152,835	
Computed Wholesale Rate per 1,000 Gallons			\$ 4.06	
Current Wholesale Rate per 1,000 Gallons			3.70	
Difference between Computed and Current Wholesale Rate			\$ 0.36	

Attachment 8
Depreciation Schedules

L-STRUCTURES & IMPROVEMENTS-RIVER INTAKE (304-0007)

Table with columns for item description, quantity, unit, and multiple columns of numerical values representing costs or quantities for various years and categories.

L-STRUCTURES & IMPROVEMENTS-PUMPING (304-0007)

Table with columns for item description, quantity, unit, and multiple columns of numerical values representing costs or quantities for various years and categories.

K-SUPPLY MAIN/INTERCONNECT (309-0002)

Table with columns for item description, quantity, unit, and multiple columns of numerical values representing costs or quantities for various years and categories.

L-ELECTRIC PUMPING EQUIPMENT (311-0002)

Table with columns for item description, quantity, unit, and multiple columns of numerical values representing costs or quantities for various years and categories.

M-WATER TREATMENT EQUIPMENT (320-0003)

Table with columns for item description, quantity, unit, and multiple columns of numerical values representing costs or quantities for various years and categories.

N-RESERVOIRS & STANDPIPES (330-0004)

Table with columns for item description, quantity, unit, and multiple columns of numerical values representing costs or quantities for various years and categories.

O-TRANSMISSION & DISTRIBUTION MAINS (311-0004)

Table with columns for item description, quantity, unit, and multiple columns of numerical values representing costs or quantities for various years and categories.

TELEMETRY	7/1/1994	SL	10	6,800.00	6,800.00	-	6,800.00	-	6,800.00	6,800.00	6,800.00	6,800.00	-	6,800.00	-	6,800.00	-	6,800.00	-	6,800.00	-	6,800.00	-	6,800.00	
TELEPHONES	6/7/1995	SL	10	259.97	259.97	-	259.97	-	259.97	259.97	259.97	259.97	-	259.97	-	259.97	-	259.97	-	259.97	-	259.97	-	259.97	
RADIO PHONE	4/23/1997	SL	5	564.25	-	564.25	-	564.25	564.25	564.25	564.25	564.25	-	564.25	-	564.25	-	564.25	-	564.25	-	564.25	-	564.25	
RADIO EQUIPMENT	5/19/1999	SL	10	1,222.44	-	1,222.44	-	1,222.44	1,222.44	1,222.44	1,222.44	1,222.44	-	1,222.44	-	1,222.44	-	1,222.44	-	1,222.44	-	1,222.44	-	1,222.44	
RADIO EQUIPMENT	1/30/2004	SL	10	1,056.50	-	1,056.50	-	1,056.50	1,056.50	1,056.50	1,056.50	1,056.50	-	1,056.50	-	1,056.50	-	1,056.50	-	1,056.50	-	1,056.50	-	1,056.50	
RADIO EQUIPMENT	6/30/2005	SL	10	1,729.00	1,383.20	172.90	1,556.10	172.90	1,729.00	1,729.00	1,729.00	1,729.00	-	1,729.00	-	1,729.00	-	1,729.00	-	1,729.00	-	1,729.00	-	1,729.00	
BATTERY BACKUP	11/8/2006	SL	5	305.00	305.00	-	305.00	-	305.00	305.00	305.00	305.00	-	305.00	-	305.00	-	305.00	-	305.00	-	305.00	-	305.00	
STAGE I SCADIA UPGRADE	1/1/2014	SL	10	18,740.00	-	1,874.00	1,874.00	1,874.00	3,748.00	1,874.00	5,622.00	1,874.00	7,496.00	1,874.00	9,370.00	1,874.00	11,244.00	1,874.00	13,118.00	1,874.00	14,992.00	1,874.00	16,866.00	1,874.00	18,740.00
RADIO FOR TRUCK	7/8/2016	SL	5	478.00	-	-	-	47.80	47.80	95.60	143.40	191.20	239.00	286.80	334.60	382.40	430.20	478.00	525.80	573.60	621.40	669.20	717.00	764.80	812.60
ANTENNA-OAK HEIGHTS	8/24/2016	SL	10	1,862.00	-	-	-	93.10	93.10	186.10	279.20	372.30	465.40	558.50	651.60	744.70	837.80	930.90	1,024.00	1,117.10	1,210.20	1,303.30	1,396.40	1,489.50	1,582.60
MODEM-PLANT	10/24/2016	SL	10	1,165.00	-	-	-	58.25	58.25	116.50	174.75	233.00	291.25	349.50	407.75	466.00	524.25	582.50	640.75	700.00	758.25	816.50	874.75	933.00	991.25
ANTENNA-MT PLEASANT	10/26/2016	SL	10	2,410.22	-	-	-	120.51	120.51	241.02	361.53	482.04	602.55	723.06	843.57	964.08	1,084.59	1,205.10	1,325.61	1,446.12	1,566.63	1,687.14	1,807.65	1,928.16	2,048.67
REPLACEMENT ANTENNA	10/31/2018	SL	10	1,142.97	-	-	-	-	-	19.06	38.12	76.24	114.36	152.48	190.60	228.72	266.84	304.96	343.08	381.20	419.32	457.44	495.56	533.68	571.80
RADIO FOR UNIT # 2	12/12/2020	SL	10	565.70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NET FOR X-COMMUNICATION EQUIPMENT (346-0005)				50,408.13	23,698.44	2,046.90	25,745.34	2,046.90	27,792.24	2,193.66	29,985.90	2,513.22	32,499.12	2,532.28	35,031.40	2,427.52	37,458.92	2,655.81	40,114.73	2,636.39	42,751.12	2,588.59	45,339.71		
Y-MISCELLANEOUS EQUIPMENT (347-0005)																									
TILE PROBE	3/27/1996	SL	10	199.97	199.97	-	199.97	-	199.97	199.97	199.97	199.97	-	199.97	-	199.97	-	199.97	-	199.97	-	199.97	-	199.97	
VACUUM REGULATOR	12/4/1996	SL	10	729.68	729.68	-	729.68	-	729.68	729.68	729.68	729.68	-	729.68	-	729.68	-	729.68	-	729.68	-	729.68	-	729.68	
RESPONDER	12/23/1996	SL	10	992.78	992.78	-	992.78	-	992.78	992.78	992.78	992.78	-	992.78	-	992.78	-	992.78	-	992.78	-	992.78	-	992.78	
POWER WASHER	6/22/2003	SL	5	620.89	620.89	-	620.89	-	620.89	620.89	620.89	620.89	-	620.89	-	620.89	-	620.89	-	620.89	-	620.89	-	620.89	
PROBE	4/12/2004	SL	10	671.00	671.00	-	671.00	-	671.00	671.00	671.00	671.00	-	671.00	-	671.00	-	671.00	-	671.00	-	671.00	-	671.00	
NET FOR Y-MISCELLANEOUS EQUIPMENT (347-0005)				3,214.32	3,214.32	-	3,214.32	-	3,214.32	-	3,214.32	-	3,214.32	-	3,214.32	-	3,214.32	-	3,214.32	-	3,214.32	-	3,214.32	-	3,214.32
GRAND TOTALS				23,295,384.67	8,798,287.15	553,997.49	9,351,884.64	565,517.01	9,917,401.65	570,790.39	10,469,091.04	576,336.76	11,045,427.80	569,827.82	11,615,255.62	556,405.17	12,171,660.79	560,330.42	12,731,991.21	565,804.32	13,297,795.53	567,491.17	13,844,646.34		

Attachment 9
Signed Statement of Disclosures

**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between Webster County Water District ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation

- Check this box if the Utility has no related party transactions.
- Check box if additional transactions are listed on the supplemental page.
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Trevor Baldwin
(Print Name)

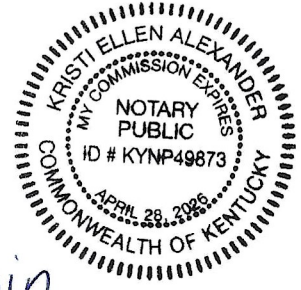
T. Balk
(Signed)

Superintendent
(Position/Office)

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COMMONWEALTH OF KENTUCKY

COUNTY OF Webster



Subscribed and sworn to before me by Trevor Baldwin
(Name)

this 1 day of July, 2024.

Kristi Alexander
NOTARY PUBLIC
State-at-Large

**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

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Tommy Robertson
(Print Name)

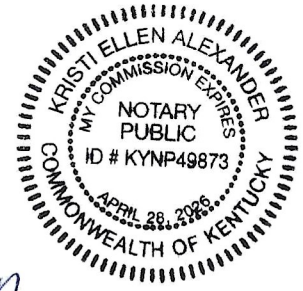
Tommy Robertson
(Signed)

Chairman
(Position/Office)

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COMMONWEALTH OF KENTUCKY

COUNTY OF Webster



Subscribed and sworn to before me by Tommy Robertson
(Name)

this 1 day of July, 2024.

Kristi Alexander
NOTARY PUBLIC
State-at-Large


**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

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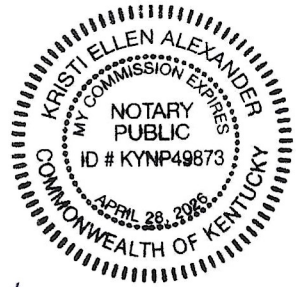
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Ryan M. Hommock
(Print Name)


(Signed)

Vice - Pres
(Position/Office)

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COMMONWEALTH OF KENTUCKY

COUNTY OF Webster

Subscribed and sworn to before me by Ryan Hammack
(Name)

this 1 day of July, 2024.

Kristi Alexander
NOTARY PUBLIC
State-at-Large

**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

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Larry Villines
(Print Name)

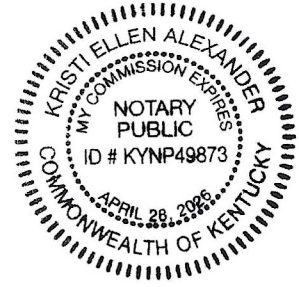
Larry Villines
(Signed)

Treasurer
(Position/Office)

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COMMONWEALTH OF KENTUCKY

COUNTY OF Webster



Subscribed and sworn to before me by Larry Villines
(Name)

this 1 day of July, 2024.

Kristi Alexander
NOTARY PUBLIC
State-at-Large

**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

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Chris Cates

(Print Name)

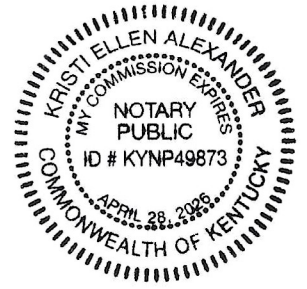


(Signed)

Commissioner

(Position/Office)

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COMMONWEALTH OF KENTUCKY

COUNTY OF Webster

Subscribed and sworn to before me by Chris Cates
(Name)

this 1 day of July, 2024.

Kristi Alexander
NOTARY PUBLIC
State-at-Large

**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

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Billy J. PARKER
(Print Name)

Billy J. Parker
(Signed)

Secretary of Board
(Position/Office)

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COMMONWEALTH OF KENTUCKY

COUNTY OF Webster



Subscribed and sworn to before me by Billy J. Parker
(Name)

this 1 day of July, 2024.

Kristi Alexander
NOTARY PUBLIC
State-at-Large