## AVERAGE METER CONNECTION EXPENSE
## COST JUSTIFICATION

Name of Utility North Logan Water District

The following is an itemization of expenses for providing a metered service connection.

**A. Meter Size**

5/8-Inch ☐ 3/4-Inch ☒ 1-Inch ☐ 1 1/2 -Inch ☐ 2-Inch ☐

Other (specify) _____

**B. Materials Expense**

| | | Unit Quantity | Cost | Total Cost |
|---|---|---|---|---|
| 1. | Water Meter | 1 | 350.00 | |
| 2. | Meter Yoke | 1 | 325.00 | |
| 3. | Corporation Stop | 1 | 61.00 | |
| 4. | Meter Box and Top | 1 | 91.00 | |
| 5. | Miscellaneous Fittings | | 50.00 | |
| 6. | Other (Itemize) | | | |
| | 4" Tapping Saddle | 1 | 53.00 | |
| | | | | |
| | | | | |

TOTAL MATERIALS EXPENSE (add total cost) $ 930.00

C. **Service Pipe Expense**

Type of Service Pipe CTS Size of Service Pipe 3/4

| | | Unit Quantity | Cost | Total Cost |
|---|---|---|---|---|
| 1. | Short Side Service | 20 | .45 | 9.00 |
| 2. | Long Side Service | 100 | .45 | 45.00 |

AVERAGE SERVICE PIPE EXPENSE (add total cost and divide by 2) $27.00

D. **Installation Labor Expense**

| | | Total Hours | Hourly Rate | Total Cost |
|---|---|---|---|---|
| 1. | Short Side Service | 1 | 100.00 | 100 |
| 2. | Long Side Service | 2.5 | 100.00 | 250.00 |

AVERAGE INSTALLATION LABOR EXPENSE (add total cost and divide by 2) $175.00

E. **Installation Equipment Expense**

| | | Total Hours | Hourly Rate | Total Cost |
|---|---|---|---|---|
| 1. | Short Side Service | 1 | 175.00 | 175.00 |
| 2. | Long Side Service | 2.5 | 175.00 | 437.50 |

AVERAGE INSTALLATION EQUIPMENT EXPENSE (add total cost and divide by 2) $306.25

F. **Installation Miscellaneous Expense**

| | | Total Hours | Hourly Rate | Total Cost |
|---|---|---|---|---|
| 1. | Inspection | 1 | 35.00 | 35.00 |
| 2. | Site Clean-Up | 2 | 35.00 | 70.00 |
| 3. | Other | | | |
| | Seed | 5# | 2.50 | 12.50 |
| | Straw | 1 | 6.00 | 6.00 |
| | Fertilizer | 10# | 2.50 | 25.00 |

AVERAGE INSTALLATION MISCELLANEOUS EXPENSE (add total cost) $148.50

G. **Overhead Expense**

1. Installation expense ($ 629.75 ) times overhead rate ( .05 %) $31.49

H. **Administrative Expense**

1. Office expense for establishing a new account and billing record. $25.00

I. **Total Expenses**

| | |
|---|---|
| Materials Expense | $930.00 |
| Service Pipe Expense | 27.00 |
| Installation Labor Expense | 175.00 |
| Installation Equipment Expense | 306.25 |
| Installation Miscellaneous Expense | 148.50 |
| Overhead Expense | 31.49 |
| Administrative Expense | 25.00 |

**TOTAL CONNECTION EXPENSE** $1642.24

# NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Customer Deposit

1. Field Expense:

   A. Materials (Itemize)

   _____ $_____
   _____ _____
   _____ _____

   B. Labor (Time and Wage)

   _____ _____

   **Total Field Expense** $_____

2. Clerical and Office Expense

   A. Supplies $_____

   B. Labor _____

   **Total Clerical and Office Expense** $_____

3. Miscellaneous Expense

   A. Transportation $_____

   B. Other (Itemize)

   _____ _____
   _____ _____
   _____ _____

   **Total Miscellaneous Expense** $_____

**Total Nonrecurring Charge Expense** $1100

# NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Meter Relocate Charge

1. Field Expense:

   A. Materials (Itemize)

   _____ $_____
   _____ _____
   _____ _____

   B. Labor (Time and Wage)

   _____ _____

   **Total Field Expense** $_____

2. Clerical and Office Expense

   A. Supplies $_____

   B. Labor _____

   **Total Clerical and Office Expense** $_____

3. Miscellaneous Expense

   A. Transportation $_____

   B. Other (Itemize)

   _____ _____
   _____ _____
   _____ _____

   **Total Miscellaneous Expense** $_____

**Total Nonrecurring Charge Expense** $Actual Cost

# NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Connection / Turn on Charge (After hours)

1. Field Expense:

   A. Materials (Itemize)

   _____ $_____
   _____ _____
   _____ _____

   B. Labor (Time and Wage)

   3/4 hr @ 40.00 _____ 30.00

   **Total Field Expense** $ 30.00

2. Clerical and Office Expense

   A. Supplies $_____

   B. Labor _____

   **Total Clerical and Office Expense** $_____

3. Miscellaneous Expense

   A. Transportation includes mileage From employee Home $ 25.38

   B. Other (Itemize)

   _____ _____
   _____ _____
   _____ _____

   **Total Miscellaneous Expense** $_____

**Total Nonrecurring Charge Expense** $ 55.38 (55.00)

# NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Connection / Turn-on Charge

1. Field Expense:

   A. Materials (Itemize)

   _____ $_____
   _____ _____
   _____ _____

   B. Labor (Time and Wage)

   1/2 hr @ 30.00 _____ 15.00

   **Total Field Expense** $ 15.00

2. Clerical and Office Expense

   A. **Supplies** $_____

   B. Labor _____

   **Total Clerical and Office Expense** $_____

3. Miscellaneous Expense

   A. Transportation Avg RT 25 mi @ .725 to read in meter $ 18.13

   B. Other (Itemize)

   _____ _____
   _____ _____
   _____ _____

   **Total Miscellaneous Expense** $_____

**Total Nonrecurring Charge Expense** $ 33.13 (30.00)

# NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Re-Connection Fee (After hours)

1. Field Expense:

| | | |
|---|---|---|
| A. | Materials (Itemize) | |
| | Gaskets 2@ 1.50 | $ 1.00 |
| | | |
| | | |
| B. | Labor (Time and Wage) | |
| | 1 1/4 hr @ 45.00 | 56.25 |
| | **Total Field Expense** | $ 57.25 |

2. Clerical and Office Expense

| | | |
|---|---|---|
| A. | Supplies | $ |
| B. | Labor 3/4 hr @ 30.00 | 22.50 |
| | **Total Clerical and Office Expense** | $ 22.50 |

3. Miscellaneous Expense

| | | |
|---|---|---|
| A. | Transportation Avg Rt 25 mi @ .725 + Xtra trip to City Hall & Xtra mileage From Employee Home | $ 32.63 |
| B. | Other (Itemize) | |
| | | |
| | | |
| | | |
| | **Total Miscellaneous Expense** | $ 32.63 |

**Total Nonrecurring Charge Expense** $ 112.38 (110.00)

# NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Re-Connection Fee

1. Field Expense:

   A. Materials (Itemize)

| | |
|---|---|
| 2- Gaskets @ .50 | $ 1.00 |
| | |
| | |

   B. Labor (Time and Wage)

| | |
|---|---|
| 1hr Removal + Replace | 30.00 |

   **Total Field Expense** $ 31.00

2. Clerical and Office Expense

   A. Supplies $ _____

   B. Labor 3/4 hr. @ 30.00 22.50

   **Total Clerical and Office Expense** $ 22.50

3. Miscellaneous Expense

   A. Transportation Avg RT 25mi @ .725 + xtra trip to City Hall 8mi @ .725 $ 23.93

   B. Other (Itemize)

| | |
|---|---|
| | |
| | |
| | |

   **Total Miscellaneous Expense** $ _____

**Total Nonrecurring Charge Expense** $ 77.43 (75.00)

## NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Meter Test

1. Field Expense:

   A. Materials (Itemize)

| | |
|---|---|
| 2 - Meter gaskets @ .50 | $ 1.00 |
| | |
| | |

   B. Labor (Time and Wage)

| | |
|---|---|
| 1 hr Remove + Replace | 30.00 |

   **Total Field Expense** $ 31.00

2. Clerical and Office Expense

   A. **Supplies** $

   B. Labor

   **Total Clerical and Office Expense** $

3. Miscellaneous Expense

   A. Transportation Avg RT 25 mi @ .725 $ 18.13

   B. Other (Itemize)

| | |
|---|---|
| | |
| | |
| | |

   **Total Miscellaneous Expense** $

**Total Nonrecurring Charge Expense** $ 49.13 (50.00)

# NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Service Call / Investigation

1. Field Expense:

   A. Materials (Itemize)

   _____ $_____
   _____
   _____

   B. Labor (Time and Wage)

   3 1/4 @ 30.00 _____ 22.50

   **Total Field Expense** $_____

2. Clerical and Office Expense

   A. Supplies $_____

   B. Labor _____

   **Total Clerical and Office Expense** $_____

3. Miscellaneous Expense

   A. Transportation $ 18.13

   B. Other (Itemize)

   _____ _____
   _____
   _____

   **Total Miscellaneous Expense** $_____

**Total Nonrecurring Charge Expense** $ 40.63 (40.00)

# NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Service call | Investigation (After hours)

1. Field Expense:

   A. Materials (Itemize)

   _____ $_____
   _____ _____
   _____ _____

   B. Labor (Time and Wage)

   1 hr @ 45.00 _____ 45.00

   **Total Field Expense** $ 45.00

2. Clerical and Office Expense

   A. Supplies $_____

   B. Labor _____

   **Total Clerical and Office Expense** $_____

3. Miscellaneous Expense

   A. Transportation $ 25.38

   B. Other (Itemize)

   _____ _____
   _____ _____
   _____ _____

   **Total Miscellaneous Expense** $ 70.38 (70.00)

**Total Nonrecurring Charge Expense** $_____

# NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Property Damage / ~~Tampering~~ Charge

1. Field Expense:

   A. Materials (Itemize)

   _____ $_____
   _____ _____
   _____ _____

   B. Labor (Time and Wage)

   _____ _____

   **Total Field Expense** $_____

2. Clerical and Office Expense

   A. Supplies $_____

   B. Labor _____

   **Total Clerical and Office Expense** $_____

3. Miscellaneous Expense

   A. Transportation $_____

   B. Other (Itemize)

   _____ _____
   _____ _____
   _____ _____

   **Total Miscellaneous Expense** $_____

**Total Nonrecurring Charge Expense** $Actual Cost

## AVERAGE METER CONNECTION EXPENSE
## COST JUSTIFICATION

Name of Utility North Logan Water District

The following is an itemization of expenses for providing a metered service connection.

**A. Meter Size**

5/8-Inch ☐ 3/4-Inch ☐ 1-Inch ☐ 1 1/2 -Inch ☐ 2-Inch ☐

Other (specify) All larger meter

**B. Materials Expense**

| | | Unit Quantity | Cost | Total Cost |
|---|---|---|---|---|
| 1. | Water Meter | | | |
| 2. | Meter Yoke | | | |
| 3. | Corporation Stop | | | |
| 4. | Meter Box and Top | | | |
| 5. | Miscellaneous Fittings | | | |
| 6. | Other (Itemize) | | | |
| | | | | |
| | | | | |
| | | | | |

TOTAL MATERIALS EXPENSE
(add total cost) $ Actual cost

# NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: _____

1. Field Expense:

   A. Materials (Itemize)

   _____ $_____
   _____ _____
   _____ _____

   B. Labor (Time and Wage)

   _____ _____

   **Total Field Expense** $_____

2. Clerical and Office Expense

   A. Supplies $_____

   B. Labor _____

   **Total Clerical and Office Expense** $_____

3. Miscellaneous Expense

   A. Transportation $_____

   B. Other (Itemize)

   _____ _____
   _____ _____
   _____ _____

   **Total Miscellaneous Expense** $_____

**Total Nonrecurring Charge Expense** $_____

4 No New Charges Requested 4

Gmail **Tim Barr <tbarrnlwd@gmail.com>**

# meter tap info

3 messages

**Tim Barr** <tbarrnlwd@gmail.com> Thu, Oct 8, 2026 at 1:44 PM
To: "Jessica E. Jones" <jjones@criadv.com>

Jessica,

I failed to ask this morning but one of the questions is are you capitalizing the labor and materials for meter taps. If so, there's more to the question.

Thanks,

Tim

**Ashley N. Brown** <anbrown@criadv.com> Thu, Oct 8, 2026 at 4:03 PM
To: Tim Barr <tbarrnlwd@gmail.com>
Cc: "Jessica E. Jones" <jjones@criadv.com>

Hey Tim,

The meter taps are not capitalized; they are allocated to the equity account.

I have also attached the details for the unmetered water sales (#10) and the current billing analysis. I was unable to reconcile the Current Billing Analysis to the 2025 Annual Report gallons sold (#7). However, the gallons sold reported on the Annual Report ($50,468,000) agree to the monthly pre-update billing registers for 2025. The difference is more than likely the result of a timing issue.

If you have any questions or need any additional information, please let us know.

Thanks,

Ashley N. Brown
Senior Associate
Carr, Riggs & Ingram | CRIadv.com
167 S. Main St | Russellville, KY 42276
o 270-467-1528

†This is not a CPA firm.

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19. New installations for 2025 4 ea. @ $1100.00 / $4400.00

New installations for 2026 5 ea. @ $1100.00 / $5500.00 thru 10/09/2026

19 a& b see email copy

20. Meters are typically read anytime between the 10th and 15th. Reading date is subject to City of Russellville having system ready.

24. 2025 Non-recurring fees occurrences:

Meter Test – 0

Returned Check – 0

Reconnect Fee – 0

After Hours Reconnect – 0

Connection/Turn on - 49 @ $25.00 / $1225.00 year 2025

Connection After Hours – 0

Meter Relocate - 0

Service Call / Investigation – 0

Service Call/ Investigation (after hrs) – 0

Property Damage – 1 @ $325.00 damaged meter

Customer Deposit – 40 @ $110.00

Late payment - ?????