# Attachment 21a

Cost Justification
Service Ca11, Meter Test Request, and Reconnection

## NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Meter Test Request/Reconnection/Service Call Charges

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 ($0.76 x 43.4 miles)
*21.7 Miles from office to northern boundary of service area, 21.7 miles back to office,using 2026 federal milage rate* $ 32.98

B. Other (Itemize)

| | |
|---|---|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

**Total Miscellaneous Expense** **$ 32.98**

**Total Nonrecurring Charge Expense** **$ 32.98**

**The Association requests that the Commission round either up or down to a whole dollar amount for the sake of billing simplicity**

# Part IV

## Optional Standard Mileage Rates

## Announcement 2026-11

This announcement informs taxpayers that the Internal Revenue Service is modifying Notice 2026-10, 2026-4 I.R.B. 378, by revising the optional standard mileage rates for computing the deductible costs of operating an automobile for business, medical, or moving expense purposes and for determining the reimbursed amount of these expenses that is deemed substantiated. This modification results from recent increases in the price of fuel.

The revised standard mileage rates are:

| | | |
|---|---|---|
| (1) | Business | 76 cents per mile |
| (2) | Medical and moving | 23.5 cents per mile |

The mileage rate that applies to the deduction for charitable contributions is fixed under § 170(i) of the Internal Revenue Code at 14 cents per mile.

The revised standard mileage rates set forth in this announcement apply to deductible transportation expenses paid or incurred for business, medical, or moving expense purposes on or after July 1, 2026, and to mileage allowances that are paid both (1) to an employee on or after July 1, 2026, and (2) for transportation expenses paid or incurred by the employee on or after July 1, 2026.

The standard mileage rates set forth in Notice 2026-10 continue to apply to deductible transportation expenses paid or incurred for business, medical, or moving expense purposes before July 1, 2026, and to mileage allowances paid (1) to an employee before July 1, 2026, or (2) with respect to transportation expenses paid or incurred by the employee before July 1, 2026.

All other provisions of Notice 2026-10 remain in effect.

EFFECT ON OTHER DOCUMENTS

Notice 2026-10 is modified.

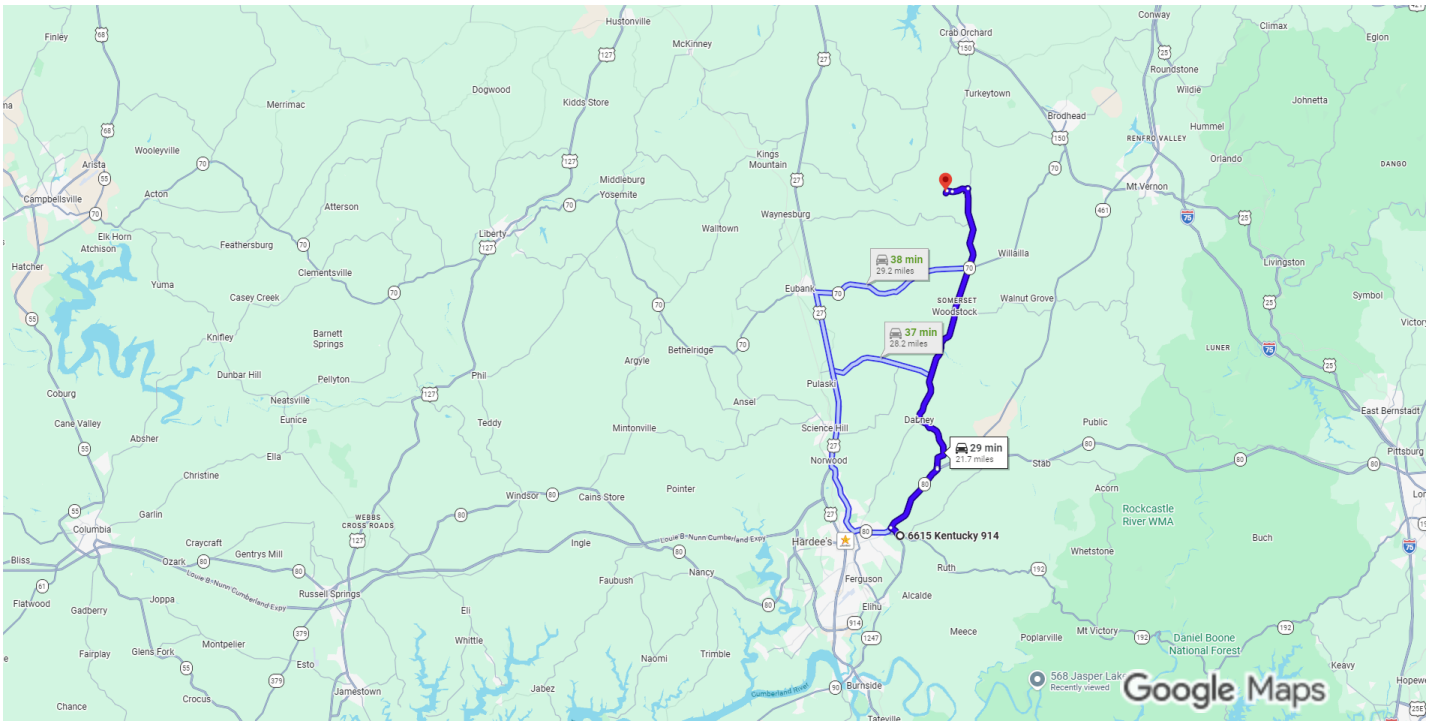
DRAFTING INFORMATION

The principal author of this announcement is Christian Lagorio of the Office of Chief Counsel (Income Tax and Accounting). For further information regarding this announcement contact Mr. Lagorio at (202) 317-7005 (not a toll-free number).

Google Maps

# 6615 KY-914, Somerset, KY 42503 to 275 Denny Rd, Crab Orchard, KY 40419

Drive 21.7 miles, 29 min




Imagery ©2026 , Map data ©2026 Google 2 mi

**6615 KY-914**
Somerset, KY 42503

1. Head toward Jordans Way
27 sec (0.1 mi)

## Take KY-80 E and KY-39 N to Flatwoods School Rd in Lincoln County

25 min (20.3 mi)

2. Turn right at the 1st cross street onto KY-914
0.6 mi
3. Turn right at the 2nd cross street onto KY-80 E
3.9 mi
4. Turn left onto State Hwy 1317
417 ft
5. Turn right to stay on State Hwy 1317
174 ft
6. Turn left to stay on State Hwy 1317
3.3 mi
7. Turn right onto KY-39 N
12.5 mi

## Continue on Flatwoods School Rd to your destination

3 min (1.2 mi)

8. Turn left onto Flatwoods School Rd

0.8 mi

9. Turn right onto Brock Rd

194 ft

10. Slight left onto Denny Rd

0.3 mi

11. Turn left

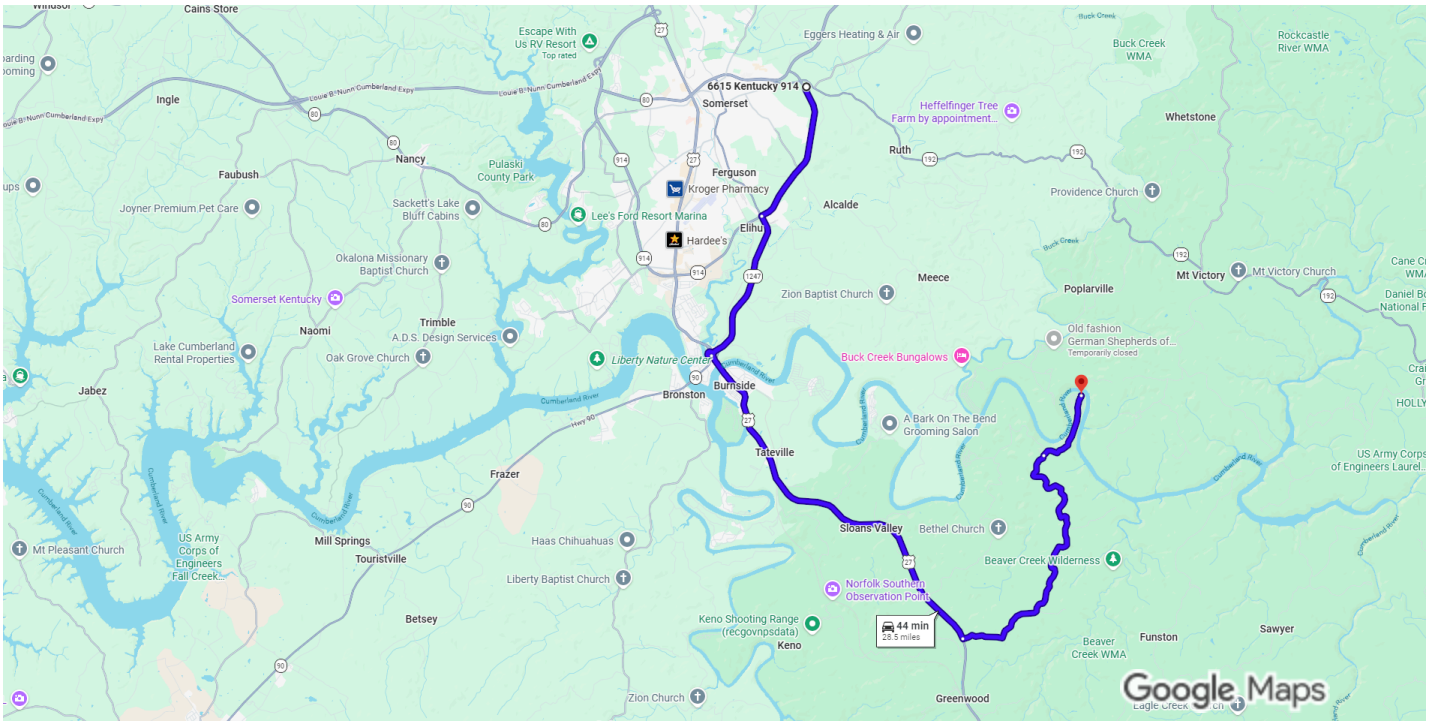
0.1 mi

**275 Denny Rd**
Crab Orchard, KY 40419

Google Maps

# 6615 KY-914, Somerset, KY 42503 to 568 Jasper Lake Dr, Burnside, KY 42519

Drive 28.5 miles, 44 min




Imagery ©2026 , Map data ©2026 Google 2 mi

**6615 KY-914**
Somerset, KY 42503

1. Head toward Jordans Way
27 sec (0.1 mi)

**Take US-27 S to Bauer Rd in Parkers Lake**
22 min (18.5 mi)

2. Turn left at the 1st cross street onto KY-914 W/Southeastern Byp
3.7 mi

3. Use the left 2 lanes to turn left onto KY-1247 S
4.0 mi

4. Use the right lane to merge onto US-27 S via the ramp to Whitley City
10.8 mi

**Continue on Bauer Rd. Drive to Jasper Lake Dr in Pulaski County**
21 min (9.9 mi)

5. Turn left onto Bauer Rd
7.8 mi

6. Slight right onto Blue John Rd/Jasper Bend Rd

Continue to follow Jasper Bend Rd

2.1 mi

7. Turn left onto Jasper Lake Dr

Destination will be on the right

85 ft

568 Jasper Lake Dr
Burnside, KY 42519