

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHEAST	)	
WOODFORD COUNTY WATER DISTRICT FOR A	)	CASE NO.
RATE ADJUSTMENT PURSUANT TO 807 KAR	)	2022-00221
5:076	)	

ORDER

On July 22, 2022, Northeast Woodford County Water District (Northeast Woodford District) filed its application with the Commission requesting an adjustment to its water rates pursuant to 807 KAR 5:076.

In its application, Northeast Woodford District requested rates that would increase its annual water sale revenues by \$103,914, or a 16.21 percent increase to pro forma present rate water sale revenues. In its response to Commission Staff's First Request for Information, Northeast Woodford District revised the requested increase to water sales revenues to \$112,204, or a 17.50 percent increase to pro forma present rate water sales revenues.<sup>1</sup>

To ensure the orderly review of the application, the Commission established a procedural schedule by Order dated August 5, 2022, which, among other things, required the Commission Staff to file a report containing its findings regarding Northeast Woodford District's application. Northeast Woodford District responded to two requests for information from Commission Staff.

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<sup>1</sup> Northeast Woodford District's Response to Commission Staff's First Request for Information (Staff's First Request) (filed Sept. 8, 2022), Item 1f.

Pursuant to the procedural schedule issued on August 5, 2022, Commission Staff issued its report (Commission Staff's Report) on November 21, 2022, summarizing its findings and recommendations regarding Northeast Woodford District's requested rate adjustment. In Commission Staff's Report, Commission Staff found that Northeast Woodford District's adjusted test-year operations supported an overall revenue requirement of \$745,885 and that an annual revenue increase of \$85,800, or 13.38 percent, is necessary to generate the overall revenue requirement. In the absence of a cost of service study (COSS), Commission Staff allocated its recommended revenue increase evenly across the board to calculate its recommended water rates.

On December 1, 2022, Northeast Woodford District filed with the Commission its comments on the Commission Staff's Report. Northeast Woodford District stated that it did not agree with the Commission Staff's removal of certain labor expenses from nonrecurring charges; however, Northeast Woodford District stated that it would not contest the adjustment in this case.<sup>2</sup> Northeast Woodford District concurred with the remaining findings in Commission Staff's Report.<sup>3</sup> With its comments, Northeast Woodford District waived its right to request an informal conference or that a hearing be held.<sup>4</sup>

#### LEGAL STANDARD

Alternative rate adjustment proceedings, such as this one, are governed by Commission regulation 807 KAR 5:076, which establishes a simplified process for small

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<sup>2</sup> Northeast Woodford District's Response to Commission Staff's Report (filed Dec. 1, 2022), Item 1.

<sup>3</sup> Northeast Woodford District's Response to Commission Staff's Report, Item 2.

<sup>4</sup> Northeast Woodford District's Response to Commission Staff's Report, Item 3.

utilities to use to request rate adjustments, with the process designed to be less costly to the utility and the utility ratepayers. The Commission's standard review of a utility's request for a rate increase is well established. In accordance with KRS 278.030 and case law, Northeast Woodford District is allowed to charge its customers "only fair, just and reasonable rates."<sup>5</sup> Further, Northeast Woodford District bears the burden of proof to show that the proposed rate increase is just and reasonable under KRS 278.190(3).

### BACKGROUND

Northeast Woodford District is a water utility organized pursuant to KRS Chapter 74. It owns and operates a water distribution system through which it provides water service to approximately 1,014 residential customers and one commercial customers in Woodford County, Kentucky.<sup>6</sup> Northeast Woodford District does not produce any of its own water; rather, it purchases its water from the city of Versailles and Frankfort Plant Board.<sup>7</sup> This is Northeast Woodford District's first general rate adjustment since April 30, 2008.<sup>8</sup>

### RATE CASE FREQUENCY

In Case No. 2019-00041 and the resulting investigative report, the Commission discussed the problems that can occur when utilities avoid a review of their financial

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<sup>5</sup> *City of Covington v. Public Service Commission*, 313 S.W.2d 391 (Ky. 1958); and *Public Service Comm'n v. Dewitt Water District*, 720 S.W.2d 725 (Ky. 1986).

<sup>6</sup> *Annual Report of Northeast Woodford Water District to the Public Service Commission for the Calendar Year Ended December 31, 2021 (2021 Annual Report)* at 12 and 49.

<sup>7</sup> 2021 Annual Report, at 54.

<sup>8</sup> Case 2008-00061, *Adjustment of Rates for Water Service of Northeast Woodford Water District* (Ky. PSC Apr 30, 2008).

records.<sup>9</sup> A key recommendation from that investigative report was that water districts should monitor the sufficiency of their base rates closely and, in general, apply for base rate adjustments on a more frequent basis.<sup>10</sup> In light of its findings in Case No. 2019-00041, the Commission noted that Northeast Woodford District had not sought a general base rate adjustment since 2008.<sup>11</sup>

The Commission recommends that Northeast Woodford District conduct internal financial reviews on an annual basis to ensure that its water rates are sufficient. The Commission also recommends that Northeast Woodford District's board of commissioners (Board) consider filing periodic rate cases with the Commission every three to five years and implement a written policy to that effect to maintain a regular review of the utility's finances. These are good practices to ensure that there is not a 14-year gap between base rate cases in the future. If Northeast Woodford District needs assistance in conducting its annual internal rate reviews to ensure the sufficiency of its rates, Northeast Woodford District can request that the Commission allow its Financial Analysis Staff to provide its assistance with the annual rate analysis.

#### TEST PERIOD

The calendar year ended December 31, 2021, was used as the test year to determine the reasonableness of Northeast Woodford District's existing and proposed water rates as required by 807 KAR 5:076, Section 9.

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<sup>9</sup> Case No. 2019-00041, *Electronic Investigation into Excessive Water Loss by Kentucky's Jurisdictional Water Utilities* (Ky. PSC. Nov. 22, 2019), Order.

<sup>10</sup> Case No. 2019-00041, Nov. 22, 2019 Order.

<sup>11</sup> Case No. 2008-00061, Apr 30, 2008 Order at 2.

## SUMMARY OF REVENUE AND EXPENSES

The Commission Staff's Report summarizes Northeast Woodford District's pro forma income statement as follows:

	<u>2021 Test Year</u>	<u>Commission Staff's Pro Forma Adjustments</u>	<u>Commission Staff's Report Pro Forma</u>
Total Operating Revenues	\$657,144	\$737	\$657,881
Utility Operating Expenses	<u>656,274</u>	<u>(17,119)</u>	<u>639,155</u>
Net Utility Operating Income	870	17,856	18,726
Interest and Dividend Income	<u>2,204</u>	<u>-</u>	<u>2,204</u>
Total Utility Operating Income	<u>\$3,074</u>	<u>\$17,856</u>	<u>\$20,930</u>

### MODIFICATIONS TO COMMISSION STAFF'S RECOMMENDATIONS

Northeast Woodford District proposed adjustments to revenues and expenses to reflect current and expected operating conditions. In the Commission Staff's Report, Staff proposed additional adjustments. The Commission accepts the recommendations contained in the Commission Staff's Report and finds additional adjustments are necessary as described below.

Billing Analysis Adjustment. Northeast Woodford District provided usage data by meter size, listing the water usage and water sales revenue for the 12-month test year,<sup>12</sup> as well as billing adjustments for leaks and billing errors.<sup>13</sup> Commission Staff calculated the data provided within a normalized billing analysis, which determined that \$641,090 for all retail customers is an accurate representation of the normalized test-year revenue

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<sup>12</sup> Northeast Woodford District's Response to Staff's First Request, Item 18b.

<sup>13</sup> Northeast Woodford District's Response to Staff's First Request, Items 19-20.

from water sales.<sup>14</sup> In the Commission Staff's Report, Commission Staff recommended a decrease of \$2,679 to Northeast Woodford District's test-year Water Sales Revenue.<sup>15</sup> The Commission finds that this adjustment meets the ratemaking criteria of being known and measurable,<sup>16</sup> and is reasonable and should be accepted.

Late Payment Revenue. In the Commission Staff's Report, Commission Staff recommended an increase of \$3,451 to Northeast Woodford District's test year Late Payment revenues of \$10,925 to normalize late payment penalties to \$14,376, or the three-year average from 2017, 2018, and 2019 to account for the after-effects of the moratorium regarding the collection of late payment fees due to the COVID-19 pandemic.<sup>17</sup> The Commission finds that this adjustment meets the ratemaking criteria of being known and measurable, is reasonable and should be accepted.

Miscellaneous Service Revenue. In the Commission Staff's Report, Commission Staff noted that contrary to Commission precedent estimated labor expense incurred for work during normal business hours was included in the estimates used to determine the amount of Northeast Woodford District's nonrecurring charges.<sup>18</sup> Commission Staff

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<sup>14</sup> Commission Staff's Report at 10–11.

<sup>15</sup> Commission Staff's Report at 10, Adjustment A.

<sup>16</sup> See, 807 KAR 5:001, Section 16.1.(a).; Case No. 2001-00211, *The Application of Hardin County Water District No. 1 for (1) Issuance of Certificate of Public Convenience and Necessity; (2) Authorization to Borrow Funds and to Issue Its Evidence of Indebtedness Therefor; (3) Authority to Adjust Rates; and (4) Approval to Revise and Adjust Tariff* (Ky. PSC Mar. 1, 2002); Case No. 2002-00105, *Application of Northern Kentucky Water District for (A) an Adjustment of Rates; (B) a Certificate of Public Convenience and Necessity for Improvements to Water Facilities if Necessary; and (C) Issuance of Bonds* (Ky. PSC June 25, 2003); Case No. 2017-00417, *Electronic Proposed Adjustment of the Wholesale Water Service Rates of Lebanon Water Works* (Ky. PSC July 12, 2018); and Case No. 2019-00080, *Electronic Proposed Adjustment of the Wholesale Water Service Rates of the City of Pikeville to Mountain Water District* (Ky. PSC Dec. 19, 2019).

<sup>17</sup> Commission Staff's Report at 11, Adjustment B.

<sup>18</sup> Commission Staff's Report at 6–8, Item 3.

recommended reducing Northeast Woodford District's nonrecurring charges to reflect the removal of that estimated labor expense and a corresponding reduction to Other Operating Revenues of \$35 to reflect the changes in the nonrecurring charges.<sup>19</sup> In its response to Commission Staff's Report, Northeast Woodford District disagreed with the removal of the labor expense from its nonrecurring charges but it indicated it did not wish to contest those adjustments in this case.<sup>20</sup>

The Commission agrees with the Commission Staff's Report, which is consistent with recent Commission decisions, that labor expenses paid for work during normal business hours should not be recovered through nonrecurring charges.<sup>21</sup> The Commission requires that charges be directly related to the actual cost incurred to provide the service. It is unreasonable to allocate an expense already incurred as a day-to-day cost of maintaining a system, such as the salary of a distribution operator, to a nonrecurring service such as the connection and reconnection of a meter during normal working hours. Only the marginal costs related to the service should be recovered through a special nonrecurring charge for service provided during normal working hours.

For the reasons discussed above, the estimated labor expenses previously included in determining the amount of nonrecurring charges should be eliminated from the charges as proposed by Commission Staff and a corresponding reduction to Other Operating Revenues of \$35 should be made to reflect the changes in the nonrecurring

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<sup>19</sup> Commission Staff's Report at 11-12, Adjustment C.

<sup>20</sup> Northeast Woodford District's Responses to the Commission Staff's Report at paragraph 1.

<sup>21</sup> Case No.2020-00141, *Electronic Application of Hyden-Leslie County Water District for an Alternative Rate Adjustment*, (Ky. PSC Nov. 6, 2020), at 19–20.

charges. Thus, the Commission finds the revised nonrecurring charges set out in Appendix B and the decrease of \$35 to Other Operating Revenues to be reasonable.

Salaries and Wages – Employees and Officers. In the Commission Staff’s Report, Commission Staff recommended a decrease to Salaries and Wages – Employees of \$18,200<sup>22</sup> to reflect the removal of Officer’s wages. Northeast Woodford District had stated that the Woodford County Fiscal Court has not taken any action on Commissioner’s Salaries; therefore, there was no evidence on record authorizing commissioner compensation.

After Commission Staff’s Report was issued, Northeast Woodford District submitted a copy of the most recent Woodford County Fiscal Court Minutes.<sup>23</sup> In the fiscal court minutes, the compensation for commissioners was set for \$3,600 annually to be paid at a rate of \$300 per month.<sup>24</sup> Since there is now evidence in the record approving the compensation for the commissioners, the Commission finds that an adjustment to Salaries and Wages – Officers is appropriate. Therefore, the Revenue Requirement recommended by Commission Staff should be increased by \$10,800 as shown below.

Commissioner	Pro Forma Salaries
John Davis	\$3,600
Larry Moore	3,600
Ken Brothers	3,600
Total	10,800
Less: Commission Staff’s Report Salaries and Wages – Officers	-
Total Revenue Requirement Adjustment	\$10,800

<sup>22</sup> Commission Staff’s Report at 12, Adjustment D.

<sup>23</sup> Woodford County Fiscal Court Minutes (filed Dec. 14, 2022), Item 16.

<sup>24</sup> Woodford County Fiscal Court Minutes (filed Dec. 14, 2022), Item 16.



Taxes other than Income. In the Commission Staff's Report, Commission Staff recommended a decrease to Northeast Woodford District's Taxes other than Income of \$1,392 to reflect the removal of commissioner's payroll taxes to reflect Northeast Woodford District's Commissioner Compensation not being approved.<sup>25</sup> However, as discussed above, since evidence exists in the record that the Woodford County Fiscal Court has approved the compensation, the Commission finds that an adjustment to Taxes other than Income is appropriate. Therefore, the Revenue Requirement recommended by Commission Staff should be increased by \$826 as shown below.

<u>Taxes other than Income- FICA</u>	
Pro Forma Salaries and Wages – Officers	\$10,800
Multiplied by: 7.65 Percent FICA Rate	<u>7.65%</u>
Total Revenue Requirement Adjustment	<u><u>\$826</u></u>

Expenses Related to Meter Installations. In Commission Staff's Report, Commission Staff recommended the Commission accept Northeast Woodford District's proposed decrease in Contractual Services – Other by \$5,244 to reflect the reduction of the capital costs for the installation of four new water connections.<sup>26</sup> The Commission finds that this adjustment is a known and measurable change to Contractual Services – Other, is reasonable, and should be accepted.

Depreciation Expense. In the Commission Staff's Report, Commission Staff recommended that the Commission accept Northeast Woodford District's proposed adjustment to its Depreciation Expense of \$7,594 to reflect the adjustment of the useful life of capital assets to the midpoint of the National Association of Regulatory Utility

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<sup>25</sup> Commission Staff's Report at 12, Adjustment D.

<sup>26</sup> Commission Staff's Report at 12 and 13, Adjustment E.

Commissioners depreciation study.<sup>27</sup> The Commission finds that this adjustment is a known and measurable change to Depreciation expense, is reasonable, and should be accepted.

Capitalization of Test-Year Water Connections. In the Commission Staff's Report, Commission Staff recommended an increase to Northeast Woodford District's Depreciation Expense of \$123 to reflect the capitalization of the materials and supplies associated with the installation of new water connections.<sup>28</sup> The Commission finds that this adjustment is a known and measurable change to Depreciation Expense, is reasonable, and should be accepted.

Based on the Commission's findings discussed above, the following table summarizes Northeast Woodford District's adjusted pro forma operations:<sup>29</sup>

	<u>Commission Staff's Report Pro Forma</u>	<u>Commission Adjustments</u>	<u>Final Pro Forma</u>
Total Operating Revenues	\$ 657,881	–	\$ 657,881
Utility Operating Expenses	<u>639,155</u>	<u>\$ 11,626</u>	<u>650,781</u>
Utility Operating Income	18,726	(11,626)	7,100
Interest and Dividend Income	<u>2,204</u>	<u>–</u>	<u>2,204</u>
Total Utility Operating Income	<u>\$ 20,930</u>	<u>\$ (11,626)</u>	<u>\$ 9,304</u>

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<sup>27</sup> See Case No. 2020-00195, *Electronic Application of Southeast Daviess County Water District for an Alternative Rate Adjustment* (Ky. PSC Dec. 30, 2020) (indicating that the Commission has historically relied upon the NARUC report published in 1979 titled *Depreciation Practices for Small Water Utilities* to set useful lives and depreciation rates for small water utilities absent more specific evidence as to the useful lives of assets).

<sup>28</sup> Commission Staff's Report at 14, Adjustment G.

<sup>29</sup> See Appendix A to this Order for a complete pro forma.

## REVENUE REQUIREMENTS

The Commission has historically authorized use of the Operating Ratio method, rather than the Debt Service Coverage method, when it is appropriate for a water district or association to maintain financial stability. This may occur for a variety of reasons including significant levels of contributed capital, lower amounts of outstanding long-term debt, or fully depreciated assets that are continuing to be operational beyond their expected service life. The Commission has determined that an 88 percent operating ratio to calculate the revenue requirement is appropriate for Northeast Woodford District, based on their level of outstanding long-term debt, to provide appropriate revenues for operations and debt service coverage.

Based upon the Commission's findings and determinations herein, Northeast Woodford District requires an increase in revenues of \$99,010, or 15.44 percent above pro forma present rate revenues, to achieve a revenue requirement from rates of \$740,100, as shown below. This increase is required for Northeast Woodford District to remain operationally and financially sound while providing adequate, efficient and reasonable service to its customers.

Pro Forma Operating Expenses	\$ 650,781
Divided by: Operating Ratio	<u>88%</u>
Subtotal	739,524
Plus: Interest Expense	<u>19,572</u>
Total Revenue Requirement	759,095
Less: Other Operating Revenues	(16,791)
Interest Income	<u>(2,204)</u>
Revenue Required from Water Sales	740,100
Less: Revenue from Sales at Present Rates	<u>(641,090)</u>
Required Revenue Increase	<u>\$ 99,010</u>
Percentage increase	<u>15.44%</u>

## RATE DESIGN

Northeast Woodford District proposed to increase its current water service rates evenly across the board by approximately 17.50 percent. Northeast Woodford District has not performed a cost of service study (COSS). Northeast Woodford District stated that it did not complete a COSS as there were no material changes in its system to warrant a COSS.<sup>30</sup> In the Commission Staff's Report, Commission Staff followed the method proposed by Northeast Woodford District and allocated Commission Staff's calculated revenue increase across the board to Northeast Woodford District's monthly retail water service rates. The Commission finds that in the absence of a cost of service study, the proposed across-the-board method is an appropriate and equitable method to allocate the increased cost to Northeast Woodford District's customers.

The rates set forth in Appendix B to this Order are based on the revenue requirement the Commission has found to be fair, just and reasonable, and will produce sufficient revenues from water sales to recover the \$740,100 revenue required from water sales, an approximate 15.44 percent increase over normalized test-year water sales of \$641,090. The monthly bill of a typical residential customer using 4,000 gallons of water will increase from \$21.86 to \$25.23, an increase of \$3.37, or 15.42 percent.

## POSSIBILITY OF MERGER

Consolidating and merging Northeast Woodford District and a nearby utility or the city of Versailles into a single entity could result in many benefits, including enabling the single entity to manage, operate, and maintain the combined system in a more cost-effective manner. The public policy of the Commonwealth of Kentucky, as declared in

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<sup>30</sup> Northeast Woodford District's Responses to Staff's First Request, Item 10.

KRS 224A.300(1) and KRS 74.361(1), is to encourage regionalization, consolidation, and merger of water districts wherever feasible. In addition, KRS 74.361(1) further states that mergers of water districts are in the public interest because “mergers of such districts will tend to eliminate wasteful duplication of costs and efforts, result in a sounder and more businesslike degree of management, and ultimately result in greater economies, less cost, and a higher degree of service to the general public; and that public policy favors the merger of water districts wherever feasible.” Consolidating and merging Northeast Woodford District and a nearby utility or the city of Versailles into a single entity is consistent with, and in furtherance of, this public policy. Northeast Woodford District should determine whether it is economically feasible, desirable, beneficial, and in the best interest of the general public for such a merger to take place. Northeast Woodford District should consider, if not merging in total, sharing resources, positions, professional consultants, or equipment costs. Ratepayers should be aware of the cost savings possible if utilities work together. At the very least, the Board should review the possibilities of merger or regionalization.

#### FINDINGS

After consideration of the evidence of record and being otherwise sufficiently advised, the Commission finds that the recommendations contained in Commission Staff’s Report, as modified above, are supported by the evidence of record and are reasonable. The Commission further finds that the water service rates proposed by Northeast Woodford District should be denied. The Commission finds that the water service rates and nonrecurring charges set forth in the Appendix B to this Order are fair,

just and reasonable and should be approved for service rendered on or after the date of this Order.

IT IS THEREFORE ORDERED that:

1. The recommendations contained in the Commission Staff's Report are adopted and incorporated by reference into this Order as if fully set out herein, except as modified herein above.

2. The general service rates proposed by Northeast Woodford District are denied.

3. The rates set forth in the Appendix B to this Order are approved for services rendered by Northeast Woodford District on and after the date of service of this Order.

4. Within 20 days of the date of service of this Order, Northeast Woodford District shall file with the Commission, using the Commission's electronic Tariff Filing System, new tariff sheets setting forth the rates and charges approved herein and their effective date, and stating that the rates and charges were authorized by this Order.

5. Northeast Woodford District shall use the midpoint of the depreciable lives of the National Association of Regulatory Utility Commissioners ranges, as proposed in the application and agreed upon by Staff, to depreciate water plant assets for accounting purposes in all future reporting periods. No adjustment to accumulated depreciation or retained earnings should be made to account for this change in the accounting estimate.


6. This case is closed and removed from the Commission's docket.

PUBLIC SERVICE COMMISSION



Chairman

Vice Chairman



Commissioner



ATTEST:



Executive Director

APPENDIX A

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE  
COMMISSION IN CASE NO. 2022-00221 DATED JAN 20 2023

	Test Year	Commission Staff's Proposed Adjustments	Commissioner Pro Forma Adjustments	Pro Forma
Operating Revenues				
Total Metered Water Sales	643,769	(2,679)		641,090
Other Water Revenues				
Forfeited Discounts	10,925	3,451		14,376
Misc. Service Revenues	2,450	(35)		2,415
Total Operating Revenues	657,144	737		657,881
Operating Expenses				
Operation and Maintenance Expenses				
Salaries and Wages - Employees	18,200	(18,200)		-
Salaries and Wages - Officers			10,800	10,800
Employee Pensions and Benefits				
Purchased Water	419,713			419,713
Purchased Power	10,572			10,572
Materials and Supplies	23,375			23,375
Contractual Services- Accounting	8,200			8,200
Contractual Services- Management Fees	38,787			38,787
Contractual Services- Other	51,160	(5,244)		45,916
Insurance- General Liability	5,560			5,560
Miscellaneous Expense	11,293			11,293
Total Operation and Maintenance Expenses	586,860	(23,444)	10,800	574,216
Depreciation	66,676	7,594		74,393
Taxes Other Than Income	2,738	(1,392)	826	2,172
Utility Operating Expenses	656,274	(17,119)	11,626	650,781
Net Operating Income	870	17,856	(11,626)	7,100
Interest and Dividend Income	2,204			2,204
Income Available to Service Debt	\$ 3,074	\$ 17,856	\$ (11,626)	\$ 9,304



APPENDIX B

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE  
COMMISSION IN CASE NO. 2022-00221 DATED JAN 20 2023

The following rates and charges are prescribed for the customers in the area served by Northeast Woodford County Water District. All other rates and charges not specifically mentioned herein shall remain the same as those in effect under the authority of the Commission prior to the effective date of this Order.

Monthly Water Rates

5/8- x 3/4-Inch Meter

First	2,000 Gallons	\$	15.17 Minimum Bill
Next	2,000 Gallons		0.00503 Per Gallon
Next	6,000 Gallons		0.00464 Per Gallon
Over	10,000 Gallons		0.00441 Per Gallon

2-Inch Meter

First	20,000 Gallons	\$	97.88 Minimum Bill
Over	20,000 Gallons		0.00441 Per Gallon

Nonrecurring Charges

5/8- x 3/4-Inch Water Tap On	\$	1,367.00
1-Inch Water Tap On		1,668.00
Reconnection Fee/Service Charge		69.00
Returned Check Charge		5.00
Meter Deposit		26.62

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