COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF BATH COUNTY)	CASE NO.
WATER DISTRICT FOR A RATE ADJUSTMENT)	2022-00404
PURSUANT TO 807 KAR 5:076)	

<u>ORDER</u>

On December 15, 2022, Bath County Water District (Bath District) filed its application with the Commission requesting an adjustment to its water rates pursuant to 807 KAR 5:076. Bath District filed this proceeding in compliance with the final Order in Case No. 2022-00067. In that proceeding, Bath District was ordered to file an application by September 30, 2022, for either a general adjustment in rates pursuant to KRS 278.190 and 807 KAR 5:001, Section 16, or for an alternative rate adjustment (ARF) pursuant to 807 KAR 5:076 to ensure its revenue is sufficient to support adequate and reliable service. On June 30, 2022 Bath District filed a motion requesting an extension to file the rate adjustment until December 31, 2022. On August 22, 2022, the Commission granted Bath District's requested extension, requiring Bath District to file either a general adjustment in rates or for an ARF by December 31, 2022.

¹ Case No. 2022-00067, *Electronic Purchased Water Adjustment Filing of Bath County Water District* (Ky. PSC Mar. 30, 2022), Order at 8, ordering paragraph 5.

² Case 2022-00067, Motion for Extension of Time to File Rate Adjustment Application (filed June 30, 2022).

³ Case 2022-00067, Aug. 22, 2022 Order at 2, ordering paragraph 2.

In its application, Bath District requested rates that would increase its annual water sale revenues by \$95,195, or a 4.14 percent increase to pro forma present rate water sale revenues.

To ensure the orderly review of the application, the Commission established a procedural schedule by Order dated January 11, 2023, which, among other things, required the Commission Staff to file a report containing its recommendations regarding Bath District's application. Bath District responded to two requests for information from Commission Staff.

Commission Staff's Report was filed on May 3, 2023, summarizing its findings and recommendations regarding Bath District's requested rate adjustment. In the Commission Staff's Report, Commission Staff found that Bath District's adjusted test-year operations support an overall revenue requirement of \$2,451,138, and that an annual revenue increase of \$83,999, or 3.65 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 May 11, 2023, Bath District filed its response to Commission Staff's Report. In its written comments, Bath District reserved the right to contest in future ARF proceedings certain recommendations made by Commission Staff but accepted Commission Staff's recommended revenue requirement and proposed rates. Bath District reserved the right to challenge in future proceedings Commission Staff's recommendations to disallow a portion of Bath District's health insurance expense,⁴ to remove labor costs related to the

⁴ Bath District's Response to Commission Staff's Report (filed May 11, 2023) at 1, paragraph 2.

nonrecurring charges,⁵ and to establish the useful lives of various asset types.⁶ With its response, Bath District waived its right to a hearing in this matter.⁷ The case now stands submitted for a decision by the Commission.

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 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, Bath District is allowed to charge its customers "only fair, just and reasonable rates." Further, Bath District bears the burden of proof to show that the proposed rate increase is just and reasonable under KRS 278.190(3).

BACKGROUND

Bath District is a water district organized pursuant to KRS Chapter 74. It owns and operates a water distribution system through which it provides water service to approximately 3,924 residential customers, 113 commercial customers, and seven industrial customers in Bath, Menifee, Montgomery, and Rowan counties, Kentucky.⁹

⁵ Bath District's Response to Commission Staff's Report at 2–3, paragraph 3.

⁶ Bath District's Response to Commission Staff's Report at 3, paragraph 4.

⁷ Bath District's Response to Commission Staff's Report at 1, paragraph 1.

⁸ 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).

⁹ Annual Report of Bath District to the Public Service Commission for the Calendar Year Ended December 31, 2021 (2021 Annual Report) at 12 and 49.

Bath District purchases all its water from Morehead Utility Plant Board and Mount Sterling Water Commission. A review of the Commission's records indicates this is Bath District's first alternative rate adjustment since 2012.¹⁰

TEST PERIOD

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

SUMMARY OF REVENUE AND EXPENSES

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

	Test-Year Operations	Pro Forma Adjustments	Commission Staff Pro Forma
Operating Revenues Operating Expenses	\$ 2,284,657 2,386,302	\$ 71,691 (43,073)	\$ 2,356,348 2,343,229
Net Utility Operating Income Interest Income	(101,645)	114,764 10,584	13,119 10,584
Total Utility Operating Income	\$ (101,645)	\$ 125,348	\$ 23,703

REVIEW OF COMMISSION STAFF'S RECOMMENDATIONS

Bath District proposed adjustments to its revenues and expenses to reflect current and expected operating conditions. In the Commission Staff's Report, Commission Staff proposed additional adjustments. The Commission accepts the findings and

¹⁰ Case No. 2012-00537, Alternative Rate Adjustment for Bath County Water District (Ky. PSC May 17, 2013).

recommendations contained in the Commission Staff's Report. The Commission has no further modifications. The following is Commission Staff's complete pro forma:

		Commission Staff's	
		Proposed	Final
	Test Year	Adjustments	Pro Forma
Operating Revenues			
Sales of Water	\$2,236,094	\$ 64,511	\$2,300,605
Public Fire Proctection	480		480
Forfeited Discounts	28,643		28,643
Misc Service Revenues / Other	19,440	7,180	26,620
Total Operating Revenues	2,284,657	71,691	2,356,348
Operating Expenses			
Operation and Maintenance Expenses			
Salaries and Wages - Employees	370,182	(41,578)	328,604
Salaries and Wages - Commissioners	17,700	300	18,000
Employee Pensions and Benefits	244,871	11,416	7,
	•	(57,388)	
		(4,821)	
		(9,444)	184,634
Purchased Water	1,001,951	60,655	1,062,606
Purchased Power for Pumping	85,121	,	85,121
Chemicals	10,393		10,393
Materials and Supplies	67,912		67,912
Contractual Services	19,664	5,000	24,664
Water Testing	8,200	,	8,200
Transportation Expense	27,784		27,784
Insurance	30,440		30,440
Bad Debt Expense	(306)		(306)
Miscellaneous Expense	95,796		95,796
		,	
Total Operation and Maintenance Expenses	1,979,708	(35,860)	1,943,848
Taxes Other Than Income - FICA	34,741	(4,135)	30,606
Amortization			0
Depreciation	371,853	(3,078)	368,775
Total Operating Expenses	2,386,302	(43,073)	2,343,229
Net Operating Income	(101,645)	114,764	13,119
Interest Income		10,584	10,584
Income Available to Service Debt	\$ (101,645)	\$ 125,348	\$ 23,703

<u>Billing Analysis</u>. Bath District provided usage data by meter size, listing the water usage and water sales revenue for the 12-month test year ended December 31, 2021. Commission Staff calculated the data provided within a normalized billing analysis, which determined that \$2,300,605 for all retail and wholesale customers is an accurate

representation of the normalized test-year revenue from water sales. In the Commission Staff's Report, Commission Staff recommended an increase to Bath District's test-year Water Sales Revenue of \$64,511.¹¹ The Commission finds that this adjustment is reasonable because an examination of Bath District's billing analysis was completed by Commission Staff and a normalized revenue was based on the information provided.

Miscellaneous Service Revenue. In its response to Commission Staff's Report,
Bath District disagreed with the removal of certain labor expense from its nonrecurring
charges also indicated that it did not wish to contest those adjustments in this case. 12

The Commission continues to follow its previous decisions regarding nonrecurring charges. Personnel are paid during normal business hours and their salaries should be recovered through base rates.¹³ 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. Thus, as discussed above, the Commission finds that the labor costs should be removed from the nonrecurring charges as proposed by Commission Staff, and the nonrecurring charges reflected in the Appendix to this Order are reasonable and should be accepted.

¹¹ Commission Staff's Report at 7–8, Adjustment A.

¹² Whitley District #1's Response to PSC Staff Report, Item 1.

¹³ Case No.2020-00141, Electronic Application of Hyden-Leslie County Water District for an Alternative Rate Adjustment (Ky. PSC Nov. 6, 2020).

The Commission finds the revised nonrecurring charges set out in the Appendix to this Order and the increase of \$7,180 to Miscellaneous Service Revenues is a known and measurable change,¹⁴ is reasonable, and should be accepted.

<u>Salaries and Wages – Employees.</u> In the Commission Staff's Report, Commission Staff recommended accepting Bath District's proposed decrease of \$3,891,¹⁵ as well as an additional decrease to Bath District's Salaries and Wages – Employees of \$37,688¹⁶ to reflect both changes in employee staff levels during the test year; and to remove the inclusion of both an employee who retired and their replacement's Salaries. The Commission finds that this adjustment is reasonable since it accounts for both the changes in employee levels and removes the inclusion for duplicated wages; and should be accepted.

<u>Salaries and Wages – Officers</u>. In the Commission Staff's Report, Commission Staff recommended agreeing with Bath District's proposed increase to Bath District's Salaries and Wages – Officers of \$300¹⁷ to reflect the normalization of the test-year commissioner's salaries. The Commission finds that this adjustment is a known and

¹⁴ 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 Therefore; (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).

¹⁵ Commission Staff's Report at 9, Adjustment C.

¹⁶ Commission Staff's Report at 9, Adjustment C.

¹⁷ Commission Staff's Report at 9–10, Adjustment D.

measurable change to Salaries and Wages – Officers, is reasonable, and should be accepted.

Employee Pensions and Benefits – Insurance. In Commission Staff's Report, Commission Staff recommended agreeing with Bath District's two proposed adjustments to Bath District's Employee Pensions and Benefits Expense: first, an increase of \$11,416 to reflect the net changes in employee participation and inflation. The second adjustment is a decrease of \$57,388¹⁹ to reflect the adjustment of single insurance premiums paid by Bath District from 100 percent to 78 percent and family insurance premiums from 100 percent to 66 percent; to be consistent Commission precedent regarding premiums paid for health benefits. The Commission finds that the adjustments by Bath District are reasonable, consistent with Commission precedent, should be accepted.

Employee Pensions and Benefits – County Employee Retirement System (CERS). In Commission Staff's Report, Commission Staff recommended a decrease to Bath District's Employee Pensions and Benefits Expense of \$9,444²⁰ to account for the decreased contribution amount to normalize expenses related to CERS contributions as well as the removal of wages of an employee who was hired as well as an employee who retired. In addition to remove the effects of the journal entries made to conform to the requirements of GASB 68 and 75. The Commission finds that this adjustment is a known

¹⁸ Commission Staff's Report at 10, Adjustment E

¹⁹ Commission Staff's Report at 10, Adjustment E.

²⁰ Commission Staff's Report at 10–12, Adjustment E.

and measurable change to Employee Pensions and Benefits, is reasonable, and should be accepted.

<u>Purchased Water Expense</u>. In Commission Staff's Report, Commission Staff recommended an increase to Bath District's Purchased Water Expense of \$60,655²¹ to reflect the normalization of Purchased Water Expense accounting for the increased cost from two of its suppliers. The Commission finds that this adjustment is a known and measurable change to Purchased Water, is reasonable, and should be accepted.

<u>Contractual Services</u>. In the Commission Staff's Report, Commission Staff recommended agreeing with Bath District's proposed increase to Bath District's Contractual Services of \$5,000²² to reflect including the amortization of rate case expense in the pro forma operations. The Commission finds that this adjustment is a known and measurable change to Contractual Services, is reasonable, and should be accepted.

Taxes Other than Income – FICA. In Commission Staff's Report, Commission Staff recommended a decrease to Bath District's Taxes Other than Income Expense by \$4,135²³ to account for the net effect of all adjustments to wages multiplied by the FICA percentage rate of 7.65 percent. The Commission finds that this adjustment, is a known and measurable change to Taxes Other than Income, and is reasonable, and should be accepted.

<u>Depreciation</u>. In the Commission Staff's Report, Commission Staff recommended the Commission accept Bath District's proposed adjustment to decrease test-year

²¹ Commission Staff's Report at 12, Adjustment F.

²² Commission Staff's Report at 12, Adjustment G.

²³ Commission Staff's Report at 12–13, Adjustment H.

depreciation expense of \$371,853 by \$3,078 to a pro forma level of \$368,775.²⁴ Bath District's proposed adjustment is consistent with Commission precedent of using the depreciation life ranges contained in the report published in 1979 by the National Association of Regulatory Utility Commissioners (NARUC) titled *Depreciation Practices for Small Water Utilities* (NARUC Study) to evaluate the depreciation lives used by the water utilities under its jurisdiction.²⁵ When no evidence exists to support a specific life that is inside or outside of the NARUC Study ranges, the Commission has historically used the midpoint of the NARUC Study depreciation ranges to depreciate water assets.²⁶

Based upon the Commission's findings discussed above, the following table summarizes Bath District's adjusted pro forma:

	Commission	Commission	Final
	Staff Pro Forma	Adjustments	Pro Forma
Total Operating Revenues Utility Operating Expenses	\$ 2,356,348	\$ -	\$ 2,356,348
	2,343,229		2,343,229
Net Utility Operating Income	13,119		13,119
Interest Income	10,584		10,584
Income Available to Service Debt	\$ 23,703	\$ -	\$ 23,703

OVERALL REVENUE REQUIREMENT

The Commission has historically used a Debt Service Coverage (DSC) method to calculate the revenue requirement for water districts or associations with outstanding

²⁴ Commission Staff's Report at 13, Adjustment I.

²⁵ See Case No. 2016-00163, Alternative Rate Adjustment Filing of Marion County Water District (Ky. PSC Nov. 10, 2016); Case No. 2020-00141, Electronic Application of Hyden-Leslie County Water District for an Alternative Rate Adjustment (Ky. PSC Nov. 6, 2020); and Case No. 2020-00311, Electronic Application of Cawood Water District for an Alternative Rate Adjustment (Ky. PSC Apr. 8, 2021).

²⁶ See Case No. 2020-00290, Electronic Application of Bluegrass Water Utility Operating Company, LLC for an Adjustment of Rates and Approval of Construction (Ky. PSC Sept. 2, 2021).

long-term debt. The Commission reviewed Commission Staff's Report and determined an error was recorded in the revenue requirement table on page 14 of the report. However, the error did not affect the final revenue requirement amount. In Commission Staff's Report, Commission Staff' reported Pro Forma Operating Expenses of \$2,343,916,²⁷ however when the Commission totaled all Operating expenses it calculated a total of \$2,343,229 as shown in the chart above. In addition, Commission Staff's Report recorded Other Operating Revenues of \$55,950.²⁸ When the Commission reviewed Other Operating revenues (Forfeited Discounts) it recorded a total of \$55,263. Based upon the Commission's findings and determinations herein, Bath District requires an increase in revenues from water sales of \$83,999, or 3.65 percent above pro forma present water rate revenues as shown below. This increase is required for Bath District to remain operationally and financially sound while providing adequate, efficient and reasonable service to its customers.

Pro Forma Operating Expenses	\$ 2,343,229
Plus: Average Annual Principal and Interest Payments	89,352
Additional Working Capital	17,870
Overall Develope Demoirement	0.450.454
Overall Revenue Requirement	2,450,451
Less: Other Operating Revenue	(55,263)
Non-Operating Revenue	-
Interest Income	(10,584)
Revenue Required from Rates	2,384,604
Less: Pro Forma Present Rate Service Revenues	(2,300,605)
Required Revenue Increase	\$ 83,999
Percentage Increase	3.65%

²⁷ Commission Staff's Report at 14.

²⁸ Commission Staff's Report at 14.

RATE DESIGN

Bath District proposed to increase its monthly retail and wholesale water service rates evenly by approximately 4.14 percent across the board. Bath District has not performed a cost of service study (COSS). Bath District stated that it did not consider filing a COSS because there have not been any material changes in customer usage patterns to warrant it.

In the Commission Staff's Report, Commission Staff followed the method proposed by Bath District and allocated Commission Staff's calculated revenue increase across the board to Bath District's monthly retail and wholesale water service rates. The Commission finds that in the absence of a COSS, the proposed across-the-board method is an appropriate and equitable method to allocate the increased cost to Bath District's customers.

The rates set forth in the Appendix to this Order are based upon the revenue requirement as calculated by Commission Staff and will produce sufficient revenues from water sales to recover the \$2,384,604 Revenue Required from Rates. The rates will increase a typical residential customer's monthly water bill from \$29.84 to \$30.93, an increase of \$1.09 or approximately 3.65 percent.

Bath District responded to Commission Staff's First Request that the most appropriate effective date for any increase in monthly or nonrecurring charges should be effective on the 10th of the Month. The Commission agrees that Bath District's request is reasonable and therefore the effective date for the monthly water service rates and the nonrecurring charges will be August 10, 2023.²⁹

²⁹ Bath District's Response to Commission First Staff Request, Item 9.

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 records.³⁰ A key recommendation from that investigative report was that water utilities should monitor the sufficiency of their base rates closely and, in general, apply for base rate adjustments on a more frequent basis.31 In light of its findings in Case No. 2019-00041, the Commission noted, in Case No. 2022-00067,32 that Bath District had not sought a base rate adjustment since 2012.33 Additionally, based on Bath District's consistent negative net income for the previous four years, the Commission ordered Bath District to file an application for general or an alternative rate adjustment within six months of the date of filing of the Order in Case No. 2022-00067.34 On June 30, 2022 Bath District filed a motion requesting and extension to file the rate adjustment until December 31, 2022.35 On August 22, 2022 the Commission granted Bath District's requested extension, requiring Bath District to file either a general adjustment in rates or an ARF by December 31, 2022.³⁶ Bath District timely filed its ARF application on December 15, 2022.

³⁰ Case No. 2019-00041, *Electronic Investigation into Excessive Water Loss by Kentucky's Jurisdictional Water Utilities* (Ky. PSC. Nov. 22, 2019), Order.

³¹ Case No. 2019-00041, Nov. 22, 2019 Order.

³² Case No. 2022-00067 Mar. 30, 2022 Order.

³³ Case No. 2012-00537, May 17, 2013 Order.

³⁴ Case No. 2022-00067, Mar. 30, 2022 Order at 6, ordering paragraph 5.

³⁵ Case 2022-00067, Motion for Extension of Time to File Rate Adjustment Application (filed June 30, 2022).

³⁶ Case 2022-00067, Aug. 22, 2022 Order at 2, ordering paragraph 2.

The Commission recommends that Bath District conduct internal financial reviews on an annual basis to ensure that its water rates are sufficient. The Commission also recommends that Bath District's board of commissioners 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 Bath District's finances. These are good practices to ensure that there is not an 11-year gap between base rate cases in the future.

<u>SUMMARY</u>

After consideration of the evidence of record and being otherwise sufficiently advised, the Commission finds that the recommendations contained in the Commission Staff's Report are supported by the evidence of record and are reasonable. Therefore, applying the DSC method to Bath District's pro forma operations results in an Overall Revenue Requirement of \$2,450,451, a required revenue from water sales of \$2,384,604 and an increase in revenue from water sales of \$83,999, or 3.65 percent.

The Commission finds that allocating the calculated revenue increase across the board to Bath District's monthly retail and wholesale water service rates to be fair, just and reasonable.

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.
 - 2. The water service rates proposed by Bath District are denied.
- 3. The water service rates set forth in the Appendix to this Order are approved for service rendered by Bath District on and after August 10, 2023.

- 4. The Nonrecurring Charges set forth in the Appendix to this Order are approved for service rendered by Bath District on or after August 10, 2023.
- 5. Within 20 days of the date of service of this Order, Bath District shall file with this Commission, using the Commission's electronic Tariff Filing System, new tariff sheets setting forth the rates and charges approved by this Order and the effective date of August 10, 2023, and stating that the rates and charges were authorized by this Order.
- 6. Bath 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.
 - 7. This case is closed and removed from the Commission's docket.

PUBLIC SERVICE COMMISSION

Chairman

Vice Chairman

Commissioner

ENTERED

AUG 10 2023 rcs

KENTUCKY PUBLIC SERVICE COMMISSION

ATTEST:

Executive Director

APPENDIX

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE COMMISSION IN CASE NO. 2022-00404 DATED AUG 10 2023

The following rates and charges are prescribed for the customers in the area served by Bath 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 established in this Order.

Monthly Water Rates

	<u> </u>		
5/8- X 3/4-I	nch Meter		
First	2,000 Gallons	\$17.54	Minimum Bill
Next	3,000 Gallons	0.00685	Per Gallon
Next	5,000 Gallons	0.00537	Per Gallon
Next	10,000 Gallons	0.00468	Per Gallon
Next	,	0.00446	Per Gallon
Over	50,000 Gallons	0.00433	Per Gallon
1-Inch Mete	<u>er</u>		
First	10,000 Gallons	\$64.94	Minimum Bill
Next	10,000 Gallons	0.00468	Per Gallon
Next	30,000 Gallons	0.00446	Per Gallon
Over	50,000 Gallons	0.00433	Per Gallon
2-Inch Met		.	
First	50,000 Gallons	\$245.50	Minimum Bill
Over	50,000 Gallons	0.00433	Per Gallon
14 /1 - L L -	Data		
Wholesale		#0.00057	D. O. H.
City of Fren	•	\$0.00357	Per Gallon
City of Owi	ngsville	\$0.00404	Per Gallon
Sharpsburg	g Water District	\$4,906.70	Minimum Bill
		0.00319	Per Gallon

Nonrecurring Charges

Connection Charge	\$27.50
Connection Charge After Hours	\$70.00
Field Collection	\$27.50
Field Collection After Hours	\$70.00
Meter Reread	\$27.50
Meter Reread Charge After Hours	\$70.00
Meter Test Charge	\$27.50
Reconnection Charge	\$27.50
Reconnection Charge After Hours	\$70.00
Returned Check Charge	\$0.00
Service Call Charge	\$27.50
Service Call Charge After Hours	\$70.00
Service Line Inspection	\$27.50
Service Line Inspection After Hours	\$70.00
5/8 x 3/4 Tap Fee	\$1,350.00
5/8 x 3/4 Tap Fee Tandem Service	\$1,535.00

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