

IN THE TENNESSEE REGULATORY AUTHORITY

NASHVILLE, TENNESSEE

December 11, 2007

IN RE:)	
)	
PETITION OF LYNWOOD UTILITY)	DOCKET NO.
CORPORATION TO CHANGE AND)	07-00007
INCREASE CERTAIN RATES AND)	
CHARGES)	
)	

ORDER APPROVING SETTLEMENT AGREEMENT

This matter came before Chairman Eddie Roberson, Director Pat Miller, and Director Sara Kyle, of the Tennessee Regulatory Authority (“Authority” or “TRA”), the voting panel assigned to this docket, at a Hearing held on September 10, 2007, for consideration of the proposed *Settlement Agreement* (“*Settlement Agreement*”) between Lynwood Utility Corporation (“Lynwood” or “Company”) and the Consumer Advocate and Protection Division of the Office of the Attorney General (“Consumer Advocate” or “CAPD”) (collectively, “the parties”) in this docket.

As more fully described herein, and for the reasons set forth below, the panel unanimously voted to approve the *Settlement Agreement* between the Company and the Consumer Advocate and Protection Division.

TRAVEL OF THE CASE

On January 4, 2007, Lynwood Utility Corporation filed its *Petition of Lynwood Utility Corporation to Change and Increase Certain Rates and Charges* (“*Petition*”) in which the

Company was seeking approval by the Authority of proposed increase in rates. In the *Petition*, Lynwood requests that the Authority “[s]chedule a hearing upon proper notice for the presentation of evidence as to the rates necessary to provide adequate sewer service to its customers and a fair rate of return the Company.”¹ Along with the *Petition*, Lynwood filed a revised tariff containing the effective date of February 3, 2007.

On February 2, 2007, the Hearing Officer entered an *Order Suspending Tariff, Granting Petition to Intervene and Setting a Status Conference* in which intervention was granted to the Consumer Advocate and the effective date of the proposed tariff was suspended until May 3, 2007. A Status Conference was held on February 16, 2007 and thereafter, on March 9, 2007, an *Order Establishing Procedural Schedule* was entered which set dates for the completion of discovery and the submission of pre-filed testimony, along with tentative hearing dates for May 17-18 or May 21-22, 2007.

On March 23, 2007, Lynwood published in *The Tennessean* its public notice summarizing “the proposed rate change and the predicted impact of the proposed change on the average residential and business customers served by the company.”² As required by TRA Rule 1220-4-1-.05(2), the public notice also provided information regarding the hearing on the Company’s *Petition*, stating that the hearing would be set in May of 2007.

On April 10, 2007, the Consumer Advocate filed an *Agreed Motion to Stay the Procedural Schedule* (“*Agreed Motion*”). In the *Agreed Motion*, the parties stated that they were working together to resolve certain discovery issues and the Company required additional time to produce the information requested by the Consumer Advocate. As a result, the Consumer Advocate was unable to file Direct Testimony on the date specified in the procedural schedule

¹ *Petition*, p. 4 (January 4, 2007).

² Letter of Donald L. Scholes, Esq. to Chairman Sara Kyle (May 24, 2007), providing copy of public notice published on March 23, 2007.

without first reviewing the additional discovery material that the Company was to provide to the Consumer Advocate.

On April 25, 2007, the Hearing Officer entered an *Order Granting Agreed Motion to Stay Procedural Schedule and Setting Status Conference*. In the Order, the Hearing Officer stated the new dates for discovery and the filing of testimony must be incorporated in a revised procedural schedule because certain deadlines in the existing procedural schedule had passed without the filing of discovery responses and testimony. For these reasons, the Hearing Officer set a Status Conference for May 7, 2007 for the purpose of revising the procedural schedule and establishing a new hearing date, and entered an Order on May 2, 2007, which re-suspended the effectiveness of the tariff filed with the *Petition* for a period of an additional three months through August 3, 2007.

During the Status Conference held on May 7, 2007, the parties reported to the Hearing Officer that they were not in a position to discuss modifying the procedural schedule because they were continuing to meet in an effort to resolve certain issues and discovery matter. The parties stated that they would contact the Hearing Officer at such time as they were ready to proceed with the establishment of a revised procedural schedule.

On July 11, 2007, the parties submitted a *Settlement Agreement* in which the parties stated that they had agreed to certain adjustments reducing Lynwood's requested revenue increase and modifying specific components of Lynwood's requested rate increase. The *Settlement Agreement* did not set forth a date for a hearing but did propose that the modified rate increases become "[e]ffective August 1, 2007, or a later date determined by the TRA."³ On July 27, 2007, counsel for Lynwood filed a letter with the TRA requesting that the *Settlement Agreement* be placed on an August 13, 2007 Authority Conference for consideration.

³ *Settlement Agreement*, p. 2 (July 11, 2007).

On August 3, 2007, the Hearing Officer entered an *Order Setting Matter for Hearing on August 20, 2007 and Resuspending Tariff through September 10, 2007*. On August 7, 2007, the *Notice of Hearing* was issued and stated that the *Settlement Agreement* would be considered by the voting panel and the panel will consider the proposed *Settlement Agreement* filed by the parties in this docket on August 20, 2007. The Consumer Advocate filed a notice in this docket on August 13, 2007 advising that if the proposed *Settlement Agreement* that was filed by the parties is rejected by the TRA, it will be necessary to submit testimony in this matter. On August 13, 2007, Lynwood submitted a revised tariff filing for the Authority's review and approval. Lynwood filed a public notice of hearing on August 16, 2007 in accordance with Tennessee Regulatory Authority Rule 1220-4-1-.05 (3) and in compliance with the Hearing Officer's Order dated August 3, 2007.

THE HEARING

The Hearing in this matter was held before the voting panel assigned to this docket on August 20, 2007. Participating in the Hearing were the following parties and their respective attorneys:

Lynwood Utility Corporation – Donald L. Scholes, Esq., Branstetter, Stranch & Jennings, PLLC, 227 Second Avenue North, Fourth Floor, Nashville, Tennessee 37201, **Tyler Ring**, President of Lynwood Utility Corporation, and **Jim Ford**, Financial Consultant for Lynwood Utility Corporation; and

Consumer Advocate and Protection Division – Timothy C. Phillips, Esq., **Ryan McGehee, Esq.**, and **Dan McCormac**, Office of the Attorney General, P.O. Box 20207, Nashville, Tennessee 37202.

The following current customers participated in the Hearing: Bob Flowers; Kacie Dunavan; John Dunavan; Bill Hardwick; Richard Taylor; and Gary Tuberty.

At the Hearing, the Consumer Advocate presented a summary of the *Settlement Agreement* filed in this docket on July 11, 2007. The *Settlement Agreement* filed by the parties

relate to specific issues which the parties stipulated to, as contained in the following language and more fully set forth in the *Settlement Agreement*:

1. The parties to this proposed settlement agreement have engaged in substantial discovery and have undertaken extensive discussions to resolve all known disputed issues. As a result of the information obtained during discovery and the discussions between the parties, the parties have agreed to proposed additional revenue requirements in the amount of \$61,991.
2. Effective August 1, 2007, or at a later date determined by the TRA, Lynwood will increase rates by 13.15%, which is designed to increase its annual revenues by \$61,991 as a result of the approval of this proposed settlement agreement.
3. Lynwood's rate base is \$565,425.
4. Lynwood's operating income at present rates is (\$16,757).
5. Lynwood's required operating income is \$45,234.
6. Lynwood's operating income deficiency is \$61,991.
7. Lynwood's gross revenue conversion factor is 1.0.
8. Lynwood's revenue deficiency is \$61,991.
9. Lynwood's fair rate of return on rate base is 8.0%.
10. Lynwood will file a petition to determine whether revenue requirements should be increased or decreased no later than August 1, 2011.
11. Lynwood will file a tariff setting forth the new rates agreed to in the proposed *Settlement Agreement*.
12. Lynwood agrees to record the agreed upon adjustments to rate base and maintain sufficient records to support such adjustments.
13. Lynwood will maintain documentation supporting all future maintenance expense charges and plant additions.
14. The revised rates and tariffs agreed to in this proposed settlement are fair and reasonable to all customer classes and will provide Lynwood with a reasonable opportunity to recover the agreed upon additional operating revenue requirement and a reasonable rate of return on investment.

Counsel for the parties each expressed their respective clients' support for the *Settlement Agreement*. The parties confirmed their belief that the tariff filed by Lynwood on August 13, 2007 was consistent with the *Settlement Agreement*.

Thereafter, members of the public and consumers of Lynwood were given the opportunity to make their public comments. The panel heard from all consumers that were present and wanted to speak concerning the *Petition* and/or *Settlement Agreement*.

Based on the concerns about odor problems raised during the hearing, the panel held the rates in abeyance and delayed consideration of the *Settlement Agreement* until the Company outlined an odor improvement plan, documentation was reviewed from the Tennessee Department of Environment and Conservation, and a recommendation on how to continue to monitor compliance with the plan.⁴ The panel voted unanimously not to consider the approval of the *Settlement Agreement* until the Company could provide information and proposals to the Authority concerning a plan to correct the odor problems. The Authority Staff was instructed to present to the Authority a report of how the Company intends to address the odor problems with the Lynwood sewer treatment plant, and requested the report be submitted before September 10, 2007. The panel continued the Hearing until September 10, 2007.

The hearing was reconvened on September 10, 2007 and the panel reviewed the *Odor Control Measures Report for Lynwood Utility Corporation*, which was prepared by the Authority Staff and filed on August 31, 2007. The panel deliberated the merits of the *Settlement Agreement* and unanimously voted to accept the *Settlement Agreement*.

IT IS THEREFORE ORDERED THAT:

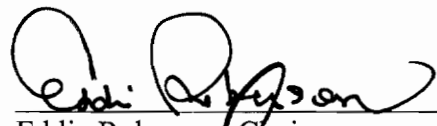
1. The proposed *Settlement Agreement* filed by Lynwood Utility Corporation and the Consumer Advocate and Protection Division of the Office of the Attorney General, attached

⁴ Transcript of Hearing, p. 37 (August 20, 2007).

hereto as Attachment A, is accepted and approved and is incorporated into this Order as if fully rewritten herein.

2. The rate design set forth in Attachment B to this Order shall be used to allocate the approved \$61,991 rate increase.

3. Any party aggrieved by the Authority's decision in this matter may file a Petition for Reconsideration with the Authority within fifteen (15) days from the date of this Order.



Eddie Roberson, Chairman



Pat Miller, Director



Sara Kyle, Director

BEFORE THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE

IN RE:)
)
PETITION OF LYNWOOD UTILITY) DOCKET NO. 07-00007
CORPORATION TO CHANGE AND)
INCREASE CERTAIN RATES AND)
CHARGES)
)

PROPOSED SETTLEMENT AGREEMENT

For the purpose of settling this case, Tennessee Regulatory Authority ("TRA") docket number 07-00007, Robert E. Cooper, Jr., the Tennessee Attorney General and Reporter, through the Consumer Advocate and Protection Division ("Consumer Advocate") and Lynwood Utility Corporation ("Lynwood"), the parties in this litigation, respectfully submit this proposed settlement agreement. The parties stipulate to and agree to the following:

1. Lynwood is incorporated under the laws of the State of Tennessee and is engaged in the business of providing sewer service to Walnut Grove Elementary School, as well as homes in and near to Cottonwood Subdivision, Legends Ridge Subdivision, River Landings Subdivision, in Williamson County, Tennessee. Lynwood presently serves 793 residential consumers and Walnut Grove Elementary School. Lynwood is a public utility pursuant to the laws of Tennessee, and its public utility operations are subject to the jurisdiction of the TRA.

2. Lynwood is a wholly owned subsidiary of Southern Utility Corporation. Lynwood's principal office and place of business is located at 321 Billingsly Court, Suite 4, Franklin, TN 37065.

3. On January 4, 2007, Lynwood filed a petition for approval of adjustment to its rates and charges, comprehensive rate design proposal, and revised tariff to increase the current rates which have been in effect since March 1, 2000. In that filing Lynwood sought a 34.85% rate increase or an increase in its annual revenues of \$177,471.

4. On January 16, 2007, the Consumer Advocate filed a petition to intervene. By order dated February 2, 2007, the TRA granted the intervention request of the Consumer Advocate.

5. The parties to this proposed settlement agreement have engaged in substantial discovery and have undertaken extensive discussions to resolve all known disputed issues. As a result of the information obtained during discovery and the discussions between the parties, the parties have agreed to adjustments that reduce Lynwood's proposed additional revenue requirements from \$177,471 to \$61,991.

6. The adjustments referenced in the preceding paragraph are quantified in Settlement Exhibit A.

7. Effective August 1, 2007, or at a later date determined by the TRA, Lynwood will increase rates by 13.15%, which is designed to increase its annual revenues by \$61,991 as a result of the approval of this proposed settlement agreement.

8. Lynwood's rate base is \$565,425.

9. Lynwood's operating income at present rates is (\$16,757).

10. Lynwood's required operating income is \$45,234.

11. Lynwood's operating income deficiency is \$61,991.

12. Lynwood's gross revenue conversion factor is 1.0.

13. Lynwood's revenue deficiency is \$61,991.

14. Lynwood's fair rate of return on rate base is 8.0%.

15. Unless Lynwood and the Consumer Advocate agree otherwise, Lynwood will file a petition to determine whether revenue requirements should be increased or decreased no later than August 1, 2011.

16. The new rate design includes the following major items:

- a. The residential wastewater treatment charge will change from \$5.77 per 1,000 gallons to \$6.53 per 1,000 gallons
- b. The non-residential wastewater treatment charge will change from \$7.21 per 1,000 gallons to \$8.16 per 1,000 gallons
- c. Tap fees will increase from \$2,750.00 per tap to \$3,500.00 per tap.
- d. The maximum rate charged to the Walnut Grove Elementary School will increase from \$787.50 per month to \$891.00 per month.
- e. No other rates will change.

Lynwood will file a tariff which will set forth the new rates agreed to in this proposed settlement agreement.

17. Lynwood agrees to record the agreed upon adjustments to rate base and maintain sufficient records to support such adjustments.

18. Lynwood will maintain documentation supporting all future maintenance expense charges and plant additions.

19. The revised rates and tariffs agreed to in this proposed settlement are fair and reasonable to all customer classes and will provide Lynwood with a reasonable opportunity to recover the agreed upon additional operating revenue requirement and a reasonable rate of return on

investment.

20. For the purposes of this settlement, all prefiled testimony and exhibits are introduced into evidence without objection, and the parties waive their right to cross examine all witnesses with respect to all such prefiled testimony and exhibits. If, however, questions should be asked by any person, including a Director, who is not a party to this stipulation, the parties may present testimony and exhibits to respond to such questions and may cross examine any witnesses with respect to such testimony and exhibits; provided, however, that such cross examination shall not be inconsistent with this stipulation.

21. The provisions of this proposed settlement agreement do not necessarily reflect the positions asserted by any party, and no party to this proposed settlement agreement waives the right to assert any position in any future proceeding. This proposed settlement agreement shall not have any precedential effect in any future proceeding or be binding on any parties except to the limited extent necessary to implement the provisions hereof.

22. If the TRA does not accept the proposed settlement in whole, the parties are not bound by any position set forth in this proposed settlement agreement. In the event that the TRA does not approve this proposed settlement agreement, each of the signatories to this proposed settlement agreement will retain the right to terminate this proposed settlement agreement. In the event of such action by the TRA, any of the signatories to this proposed settlement agreement would be entitled to give notice within five (5) business days of exercising its right to terminate this proposed settlement agreement; provided, however, that the signatories to this proposed settlement agreement could, by unanimous consent, elect to modify this proposed settlement agreement to address any modification required by, or issues raised by, the TRA. Should this proposed settlement

agreement terminate, it would be considered void and have no binding precedential effect, and the signatories to this proposed settlement agreement would reserve their rights to fully participate in all relevant proceedings notwithstanding their agreement to the terms of this proposed settlement agreement.

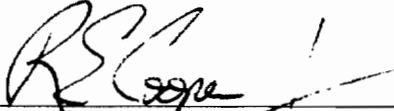
23. This Agreement shall be governed by and construed under the laws of the State of Tennessee, notwithstanding conflict of laws provisions.

FOR LYNWOOD UTILITIES CORPORATION:

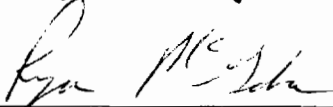


Donald L. Scholes, Esq. (BPRN 10102)
Branstetter, Stranch & Jennings, PLLC
227 Second Avenue North, Fourth Floor
Nashville, Tennessee 37219
(615) 254-8801

FOR THE STATE OF TENNESSEE:



Robert E. Cooper, Jr.
Attorney General and Reporter



Ryan McGehee, Esq. (BPRN 25559)
Assistant Attorney General
OFFICE OF THE TENNESSEE ATTORNEY GENERAL & REPORTER
Consumer Advocate and Protection Division
P.O. Box 20207
Nashville, Tennessee 37202-0207
(615) 741-8700

July 11, 2007

108507

Exhibit A

**Lynwood Utility Corporation
2006 Rate Case
Results of Operations for the 12 Months Ended December 31, 2006**

Line No.			
1	Rate Base	\$ 565,425	A/
2	Pro-forma operating income at current rates	\$ (16,757)	B/
3	Earned rate of return on rate base	-2.96%	
4	Approved <u>overall rate</u> of return	8.00%	
5	Required operating income	\$ 45,234	
6	Operating income deficiency	\$ (61,991)	
7	Revenues	\$ 476,030	B/
8	Overall Rate of Return (Current Approved Rate)	8%	
9	Required revenues	\$ 538,021	C/

A/ Schedule 1-1

B/ Schedule 2

Lynwood Utility Corporation
2006 Rate Case
Rate Base

<u>Line No</u>		<u>12/31/2006</u>	
1	Utility Plant in Service	\$ 2,806,755	A/
2	Deferred Debit	60,717	D/
3	Accumulated Depreciation	(1,263,822)	B/
4	Contributions in Aid of Construction	<u>(1,038,225)</u>	C/
		<u>\$ 565,425</u>	

A/ Schedule 3

B/ Schedule 4

C/ Schedule 5

D/ Unrecovered Regulatory Cost (TDEC) being amortized over a 5 year period.

Lynwood Utility Corporation
2006 Rate Case
Pro-forma Income for the year ended December 31, 2006

				2006
Revenues				
Sewer Fees	464,813			464,813
Inspection Fees	4,500			4,500
Late charges	6,717			6,717
	<u>476,030</u>			<u>476,030</u>
Expenses:				
Operating & Maintenance				
Salaries & Wages/ benefits				-
Purchased Sewage Treatment	5,685			5,685
Sludge Removal Treatment	17,592	2,408	A/	20,000
Purchased Power	51,815			51,815
Chemicals	20,870			20,870
Material & Supplies	4,816			4,816
Contractual Services	291,421	(95,274)	A/	196,147
Rents	16,667	(11,667)	A/	5,000
Utilities	1,224	(918)	A/	306
Insurance Expense	9,554			9,554
Testing	25,933			25,933
Customer Accounting	42,118	2,438	B/	44,556
Property Taxes and Other	30,510	(3,435)	C/	27,075
Miscellaneous Expense	2,410			2,410
	<u>520,615</u>			<u>414,167</u>
Depreciation Expense	138,300	(1,960)	D/	136,340
Amort of Cont. in Aid	(66,520)			(66,520)
Amort of Rate Case Cost		8,800	E/	8,800
Total Expenses	592,395	(99,608)		492,787
Income (Loss)	<u>(116,365)</u>	<u>99,608</u>		<u>(16,757)</u>

A/ Agreed upon adjustment with Consumer Advocates
B/ Schedule 2.1
C/ Schedule 2.11
D/ Schedule 4
E/ Schedule 2.9

Lynwood Utility Corporation
2006 Rate Case

Line
No.

Customer Accounting Expense

1	Calculated Amount	A/	\$	44,556
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A/ $\$471,530 \times .075 = \35364 + Admin Cost of $\$9,192 = \$44,556$.

$\$464,813 + \$6,717 = \$471,530$ Amount collected by City of Franklin & HB & TS

Lynwood Utility Corporation
2006 Rate Case

**Line
No.**

Rate Case Expense

1	Prior Balance	\$	-
2	Legal Expenses		14,000 A/
3	Accounting (\$600 per Month)		<u>12,400 B/</u>
5	Proforma Balance	\$	<u><u>26,400</u></u>

A/ Estimated expense Branstetter, Kilgore, Stranch & Jennings

B/ Estimated expense - Vision, Inc.

C/ Amortization over 3 years at \$8,800 per year

Lynwood Utility Corporation
2006 Rate Case

Line
No.

Normalized Taxes and Fees

1	Williamson County Trustee	\$	1,068
2	F & E Taxes		3,160
3	TRA Fees		1,402
4	Secretary of State Annual Fee		20
5	NPDES Fee		1,250
6	Property taxes		<u>20,175</u>
5	Proforma Balance	\$	<u><u>27,075</u></u>

Lynwood Utility Corporation
2006 Rate Case
Utility Plant

	353 Land	354 Struct. & Imp	371 Pump. Equip	380 Treat. & Disp	391 Transport. Eq	Total
2000 Balance	10,000.00	125,105.00	50,986.00	1,548,515.00	2,885.00	1,737,491.00
Additions	-	-	-	-	-	-
Retirements	-	-	-	-	-	-
2001 Balance	10,000.00	125,105.00	50,986.00	1,548,515.00	2,885.00	1,737,491.00
Additions	-	-	35,353.00	47,868.67	-	83,221.67
Retirements	-	-	-	-	-	-
2002 Balance	10,000.00	125,105.00	86,339.00	1,596,383.67	2,885.00	1,820,712.67
Additions	-	-	88,181.00	645,156.92	-	733,337.92
Retirements	-	-	-	-	-	-
2003 Balance	10,000.00	125,105.00	174,520.00	2,241,540.59	2,885.00	2,554,050.59
Additions	-	-	-	224,190.00	10,500.00	234,690.00
Retirements	-	-	-	-	-	-
2004 Balance	10,000.00	125,105.00	174,520.00	2,465,730.59	13,385.00	2,788,740.59
Additions	-	-	9,720.00	33,647.63	-	43,367.63
Retirements	-	-	-	-	-	-
2005 Balance	10,000.00	125,105.00	184,240.00	2,499,378.22	13,385.00	2,832,108.22
Additions	-	6,475.00	2,377.00	26,511.67	-	35,363.67
Retirements	-	-	-	60,717.00	-	60,717.00
2006 Balance	10,000.00	131,580.00	186,617.00	2,465,172.89	13,385.00	2,806,754.89

Lynwood Utility Corporation
2006 Rate Case

DEPRECIATION	Vehicles	354	371	380	391	Total
		Struct. & Imp	Pump. Equip	Treat. & Disp	Transport. Eq	
2000 Balance		104,737.00	51,521.00	464,350.00	4,033.00	624,641.00
Additions		6,255.25	(535.00)	77,425.75	(1,148.00)	81,998.00
Retirements						-
2001 Balance		110,992.25	50,986.00	541,775.75	2,885.00	706,639.00
Additions		6,255.25		77,425.75		83,681.00
Retirements						-
2002 Balance		117,247.50	50,986.00	619,201.50	2,885.00	790,320.00
Additions		6,255.25	1,767.00	79,819.00		87,841.25
Retirements						-
2003 Balance		123,502.75	52,753.00	699,020.50	2,885.00	878,161.25
Additions		1,602.25	6,177.00	112,077.03		119,856.28
Retirements						-
2004 Balance		125,105.00	58,930.00	811,097.53	2,885.00	998,017.53
Additions			6,177.00	123,286.52		129,463.52
Retirements						-
2005 Balance		125,105.00	65,107.00	934,384.05	2,885.00	1,127,481.05
Additions			7,149.00	124,968.91	4,223.00	136,340.91
Retirements						-
2006 Balance		125,105.00	72,256.00	1,059,352.96	7,108.00	1,263,821.96

Lynwood Utility Corporation
2006 Rate Case

Analysis of Contribution in Aid of Construction

	GROSS	Accum. Amort.	NET
Balance 2000	429,050.00	32,420.00	396,630.00
Additions	196,850.00		196,850.00
Deduction (amortization)		26,373.75	26,373.75
Balance 2001	625,900.00	58,793.75	567,106.25
Additions	74,000.00		74,000.00
Deduction (amortization)		33,145.00	33,145.00
Balance 2002	699,900.00	91,938.75	607,961.25
Additions	363,000.00		363,000.00
Deduction (amortization)		40,620.00	40,620.00
Balance 2003	1,062,900.00	132,558.75	930,341.25
Additions	109,750.00		109,750.00
Deduction (amortization)		55,888.75	55,888.75
Balance 2004	1,172,650.00	188,447.50	984,202.50
Additions	133,000.00		133,000.00
Deduction (amortization)		61,957.50	61,957.50
Balance 2005	1,305,650.00	250,405.00	1,055,245.00
Additions	49,500.00		49,500.00
Deduction (amortization)		66,520.00	66,520.00
Balance 2006	1,355,150.00	316,925.00	1,038,225.00

ATTACHMENT B

MONTHLY SEWER SERVICE BILLING

Residential, Condominium, House or Apartment:

Charge per 1,000 gallons
(actual or assumed flow) \$ 6.53

Minimum monthly charge \$15.00

Non-Residential:

Charge per 1,000 gallons
(actual or assumed flow) \$ 8.16

Minimum monthly charge \$20.00

Walnut Grove Elementary School:

Maximum Charge \$891.00

TAP FEES

Residential : \$3,500.00

Non-Residential :

Charge per gallon per day
(Computed by multiplying the peak monthly
usage during the first year by 12 divided
by 365 days.) \$ 7.86