

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF MOUNTAIN WATER )  
DISTRICT FOR AN ADJUSTMENT OF WATER ) CASE NO. 2014-00342  
AND SEWER RATES SUPPORTED BY A )  
HISTORICAL TEST YEAR )

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION  
TO MOUNTAIN WATER DISTRICT

Mountain Water District ("Mountain District"), pursuant to 807 KAR 5:001, shall file with the Commission the original and ten copies of the following information, with a copy to all parties of record. The information requested herein is due on or before February 2, 2015. Responses to requests for information shall be appropriately bound, tabbed and indexed. Each response shall include the name of the witness responsible for responding to the questions related to the information provided.

Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Mountain District shall make timely amendment to any prior response if it obtains information which indicates that the response was incorrect when made or, though correct when made, is now incorrect in any material respect. For any request to which Mountain District fails or refuses to furnish all or part of the requested information,

Mountain District shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention should be given to copied material to ensure its legibility. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When filing a paper containing personal information, Mountain District shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Refer to Mountain District's Response to the Commission Staff's First Request for Information to Mountain Water District ("Staff's First Request"), Item 3.d. In its November 5, 2014 letter, Utility Management Group LLC. ("UMG") states that "[I]n 2008 Utility Management Group implemented a new accounting system that compartmentalized expenses both by project and by departments within each project."

a. Using the format attached as Schedule 1, provide comparisons of UMG's contract estimates to the actual revenues and expenses as they relate to Mountain District's water division for the calendar years 2010 through 2014.

b. Using the format attached as Schedule 1, provide comparisons of UMG's contract estimates to the actual revenues and expenses as they relate to Mountain District's sewer division for the calendar years 2010 through 2013.

c. For each calendar year comparison that is included in Mountain District's responses to 1(a) and 1(b), identify any costs that are shared between the two divisions. Provide a complete copy of the workpapers, calculations, and assumptions

that were used to allocate the shared costs between the two divisions and include detailed explanations supporting the allocation factors that were used.

2. Refer to the Application, Exhibit B-2, Schedule W-B at 1, Pro Forma Adjustment to Historic Test Year and Schedule W-B at 3, Table 3, UMG Contract Management Expenses Excluding R&M. Using the format attached as Schedule 1, provide comparisons of UMG's contract estimates to the actual revenues and expenses as they relate to Mountain District's water division for the test-year, the 12-month period ended June 30, 2014.

3. Refer to the Application, Exhibit B-5, Schedule S-B at 1, Pro Forma Adjustment to Historic Test Year and Schedule S-B at 3, Historic Test Year. Using the format attached as Schedule 1, provide comparisons of UMG's contract estimates to the actual revenues and expenses as they relate to Mountain District's sewer division for the test year which Mountain District defines as July 1, 2013, through June 30, 2014.

4. In the responses to Items 2 and 3 of this request, identify any costs that are shared between the two divisions. Provide a complete copy of the workpapers, calculations, and assumptions that were used to allocate the shared costs between the two divisions and include detailed explanations supporting the allocation factors that were used.

5. Provide an electronic copy of the responses to Items 1-4 of this request in Microsoft Office Excel format.

6. Provide a schedule that lists all employees that were on UMG's payroll during the calendar year 2014. For each employee listed provide:

a. A form of employee identification;

- b. Employee position title;
- c. A brief description of each employees duties;
- d. Dates of employment with UMG;
- e. The calendar year 2014 salary or wage rate;
- f. The calendar year 2014 regular hours and overtime hours worked;
- g. The percentage of the calendar year 2014 salary that was reported in a capital project;
- h. The calendar year 2015 salary or wage rate;
- i. The total employee salary paid in calendar year 2014.

7. State whether UMG employees use direct time reporting to separate the actual hours worked between Mountain District's water division and sewer division.

a. If direct time reporting is used, for each employee separate the regular and overtime hours reported in the response to Item 6(f) of this request between the two divisions.

b. If direct time reporting is not used, provide an estimate for the allocation between the two divisions for the regular and overtime hours reported in the response to Item 6(f) of this request for each employee and explain how UMG derived the estimate(s).

8. a. For each UMG employee listed in Item 6 of this request, provide the health insurance, life insurance, and long-term disability premiums for the calendar years 2013, 2014, and 2015. Also include a description of the coverage UMG provides to each of its employees.

b. Provide a brief description of any retirement benefits UMG provides to its employees. Include any written documents that describe the employee retirement benefits.

c. Provide a detailed list of all fringe benefits available to UMG employees. Indicate which fringe benefits, if any, are limited to management or full-time employees.

9. Provide an electronic copy of the UMG employee information requested in Items 6-8 of this request in Microsoft Office Excel format.

10. a. Identify all PSC jurisdictional and non-PSC jurisdictional utility system with which UMG contracts to provide utility management services that are located within 50 miles of Mountain District's service territory.

b. State whether any of the employees listed in the response to Item 6 of this request are utilized by UMG to perform any portion of the contracted service provided to the systems identified in response to Item 10(a) of this request.

c. For each employee identified in the response to Item 10(b) of this request, state how the employee payroll costs are assigned or allocated to Mountain District.

d. Describe in detail, the internal controls used by UMG to ensure that proper assignment of costs associated with each employee are properly allocated or assigned to the appropriate UMG contract.

11. a. Provide a list of all vehicles and equipment owned by UMG that are used to execute the contracted services provided to Mountain District.

b. Provide a list of all vehicles and equipment owned by Mountain District that are used by UMG to execute the contracted services provided to Mountain District.

c. Identify all vehicles and equipment listed in response to Items 11(a) and 11(b) of this request that are used for purposes other than the execution of the Mountain District contract. These purposes may be for personal use by UMG employees or may be for use by UMG to perform contracted services for other utility systems.

d. Describe in detail, the internal controls used by UMG to ensure that only the appropriate portion of the appropriate cost (which may include but are not limited to lease payments, insurance, fuel, and repairs) to operate the vehicles and equipment identified in 11(c) of this request are assigned or allocated to UMG's Mountain District water division or sewer division.

12. Refer to the Application, Exhibit B-2, Schedule W-B at 1, Pro Forma Adjustment to Historic Test Year and Schedule W-B at 3, Table 3, UMG Contract Management Expenses Excluding R&M and to Mountain District's Response to the Staff's First Request, Item 26(b), the monthly electric invoices for Mountain District's water division for the test year.

a. For the test year which Mountain District describes as July 1, 2013, through June 30, 2014, the UMG contract has an electric allowance for the water division of \$992,059. Provide a billing summary sheet for each electric supply service for Mountain District's water division for the test-year (July 1, 2013 – June 30, 2014). Each sheet should include the physical address of the meter/billing location, a brief

description of the facilities located at the address, and the electrical usage and billing for each month of the test-year.

b. For the test year (July 1, 2013 – June 30, 2014), the UMG contract has an estimated purchased water cost for the water division of \$1,149,635. Provide a billing summary sheet for each master meter connection for Mountain District's water division for the test-year (July 1, 2013 – June 30, 2014). Each sheet should include purchased water supplier, the physical address of the master/billing location, a brief description of the facilities located at the address, and the water purchases in gallons and billing for each month of the test-year.

13. Refer to Mountain District's Response to the Staff's First Request, Item 27(b), the monthly electric invoices for Mountain District's sewer division for the test year. Provide a billing summary sheet for each electric supply service for Mountain District's sewer division for the test-year (July 1, 2013 - June 30, 2014). Each sheet should include the physical address of the meter/billing location, a brief description of the facilities located at the address, and the electrical usage and billing for each month of the test-year.

14. Refer to the Application, Exhibit B-2, Schedule W-B at 1, Pro Forma Adjustments to Historic Test Year and to Mountain District's Response to Staff's First Request, Item 17(b), Bond Ordinance(s) or Loan Agreements for the water division's outstanding long-term debt.

a. In calculating its revenue requirement for the water division, Mountain District uses an annual debt service of \$958,552.<sup>1</sup> Provide a detailed

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<sup>1</sup> \$583,315 (Debt Service–Principal) + \$375,237 (Debt Service–Interest) = \$958,552.

schedule showing how Mountain District calculated the water division's annual debt service of \$958,552.

b. Mountain District reduces the water division's annual debt service principal by \$99,229 to reflect the "final forgiveness of \$500,000 debt from UMG." Confirm that the debt service interest of \$375,237 does not include any interest associated with the UMG debt.

c. Mountain District is requesting a 120 percent debt service coverage for its water division. Provide a cite reference in each outstanding bond ordinance or loan agreement requiring Mountain District's water division to maintain a 120 percent debt service coverage.

15. Refer to the Application, Exhibit B-5, Schedule S-B at 1, Pro Forma Adjustments to Historic Test Year and to Mountain District's Response to Staff's First Request, Item 19(b), Bond Ordinance(s) or Loan Agreements for the sewer division's outstanding long-term debt.

a. In calculating its revenue requirement for the sewer division, Mountain District uses an annual debt service of \$95,431.<sup>2</sup> Provide a detailed schedule showing how Mountain District calculated the sewer division's annual debt service of \$95,431.

b. Mountain District is requesting a 120 percent debt service coverage for its sewer division. Provide a cite reference in each outstanding bond ordinance or loan agreement requiring Mountain District's sewer division to maintain a 120 percent debt service coverage.

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<sup>2</sup> \$43,135 (Debt Service–Principal) + \$52,296 (Debt Service–Interest) = \$95,431.



16. Refer to the Application, Exhibit B-2, Schedule W-B at 1, Pro Forma Adjustments to Historic Test Year and Exhibit B, Appendix C, Table 1, Allocation of Water and Sewer District Operations Expenses July 1, 2013 through June 30, 2014.

a. Confirm that Table 1 is contract cost estimates and not the actual operating costs incurred by UMG in operating Mountain District.

b. On Schedule W-B, Mountain District reports a historic test year UMG management fee of \$5,812,426 for its water division, but on Table 1 the total UMG operational costs for the water division is \$5,699,181. Reconcile the \$113,245 discrepancy between the two schedules.

c. On Schedule W-B, Mountain District reports a historic test year UMG repair and maintenance fee of \$465,864 for its water division, but on Table 1 the total UMG operational costs for the water division is \$425,237. Reconcile the \$40,627 discrepancy between the two schedules.

d. Provide a detailed explanation of the contract services – (Assumed expenses of UMG) in the historic test year and pro forma of \$(350,460) and \$(251,231), respectively. Provide itemized lists to support the historic and pro forma expense credits.

17. Refer to the Application, Exhibit B-5, Schedule S-B at 1, Pro Forma Adjustments to Historic Test Year and Exhibit B, Appendix C, Table 1, Allocation of Water and Sewer District Operations Expenses July 1, 2013 through June 30, 2014.

a. On Schedule S-B, Mountain District reports a historic test year UMG management fee of \$1,224,408 for its sewer division, but on Table 1 the total

UMG operational costs for the sewer division is \$1,191,715. Reconcile the \$32,693 discrepancy between the two schedules.

b. On Schedule S-B, Mountain District reports a historic test year UMG repair and maintenance fee of \$213,168 for its sewer division, but on Table 1 the total UMG operational costs for the sewer division is \$311,306. Reconcile the \$98,138 discrepancy between the two schedules.

c. Provide a detailed explanation of the contract services – (Assumed expenses of UMG) of \$(73,830). Provide an itemized list to support claimed credit.

18. Refer to the Application, Exhibit B-2, Schedule W-B at 1, Pro Forma Adjustments to Historic Test Year and to Schedule S-B at 1, Pro Forma Adjustments to Historic Test Year.

a. Confirm that during the test year, Mountain District paid each of its five Commissioners a \$6,000 annual fee for a total expense of \$30,000.

b. Does Mountain District allocate any of its commissioner fee expense to the sewer division?

(1) If the response to 18(b) of this request is yes, provide a complete copy of the workpapers, calculations, and assumptions that were used to allocate the commissioner fee expense between the two divisions and include detailed explanations supporting the allocation factors that were used.

(2) If the response to 18(b) of this request is no, explain in detail why Mountain District does not allocate the commissioner fee expense between the two divisions.

c. In its response to Item 11(a) of the Staff's First Request, Mountain District listed two employees, a district administrator and a financial administrator, with a combined test year salary of \$115,221.

(1) Identify the expense accounts in which these salaries are recorded by the water and sewer divisions.

(2) Provide a complete copy of the workpapers, calculations, and assumptions that were used to allocate the salary expense between the two divisions and include detailed explanations supporting the allocation factors that were used.

d. Mountain District reports an education and meetings expense of \$31,397 for its water division.

(1) Provide a schedule identifying each expenditure that Mountain District has recorded in this account, a detailed description of each expenditure, and a copy of the supporting invoices.

(2) Identify the expense account(s) where this expense is reported by the sewer division.

(3) Provide a complete copy of the workpapers, calculations, and assumptions that were used to allocate the education and training expense between the two divisions and include detailed explanations supporting the allocation factors that were used.

e. For each expense listed below, Mountain District shall provide a listing of each expenditure recorded in this account, a detailed description of each expenditure, and a copy of the supporting invoices.

(1)	Accounting	\$ 72,550
(2)	Legal	\$ 39,034
(3)	Bank Service Fees	\$ 23,857

19. Refer to Mountain District's Response to the Staff's First Request, Item 16, and to the Application, Exhibit B, Appendix D, PSC Rate Case Expense.

a. The invoices provided by Michael R. Spear, CPA lists the total amounts billed of \$17,499, but are not descriptive of the services performed, do not list the time that was billed for each service, nor do they list the hourly billing rate. Provide revised invoices from Mr. Spear that includes the foregoing information.

b. The invoices provided by Summit Engineering, Inc. ("Summit") lists the total amounts billed of \$10,000, but are not descriptive of the services performed and do not list the time that was billed for each service, or the hourly billing rate. Provide revised invoices from Mr. Spear that includes the foregoing information.

c. In Appendix D, there is a calculation allocating Mountain District's rate case amortization between its water and sewer divisions; however, the total amortization expense of \$41,500 is included in the pro forma adjustments for the water division. Provide a detailed explanation as to why Mountain District chose not to allocate a share of the rate case amortization to the sewer division.

d. In Appendix D, Mountain District is proposing to allocate 17 percent of the rate case amortization to the sewer division, while the water division is to report the remaining 83 percent. Provide detailed explanations to support the allocation factors that are being contemplated for use.

e. Given that it has been approximately seven years since Mountain District last increased its rates,<sup>3</sup> explain why a three-year amortization period for rate case costs is appropriate.

20. Refer to the Application, Exhibit F, June 30, 2014 Pro forma Financial Statements and Accountants' Report, to Exhibit B-2, Water System Pro forma Adjustments to Historic Test Year, and to Exhibit B-5, Sewer System Pro forma Adjustments to Historic Test Year.

a. In Case No. 2001-00211,<sup>4</sup> the Commission made the following finding regarding the use of budgetary adjustments in a historical test-year rate case.

Where an applicant bases its application upon a historical test period, it must provide a "complete description and quantified explanation for all proposed adjustments with proper support for any proposed changes in price or activity levels, and any other factors which may affect the adjustment." That support should, at a minimum, include some documentary evidence to demonstrate the certainty of some expected change or event.<sup>5</sup>

Provide a detailed explanation as to how the following adjustments proposed by Mountain District would meet the requirement described in Case No. 2001-00211:

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<sup>3</sup> Case No. 2008-00052, *Application of Mountain Water District for a Certificate of Public Convenience and Necessity to Construct, Finance, and Increase Rates Pursuant to KRS 278.023* (Ky. PSC Dec. 15, 2008).

<sup>4</sup> 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).

<sup>5</sup> *Id.* at 7.

(1) Kentucky Power Company submitted its rate case application on December 23, 2014.<sup>6</sup> Mountain District proposes a 3 percent increase to electric expense to reflect the projected impact of this rate case. The date a Commission decision will be issued on this Kentucky Power Company's request is uncertain.

(2) Mountain District entered into a tank painting and repair contract with Southern Corrosion that is currently on hold due to Mountain District's financial constraints. Mountain District states that "the contract is to be continued as soon as the cash flow will allow."

b. Why is the 3 percent Kentucky Power rate increase applied to the contract allowances for electric expense and not the actual electric cost incurred to operate Mountain District in the test year?

21. Refer to the Application, Exhibit O, the Agreement for Operations, Maintenance and Management Services between Mountain District and UMG dated March 27, 2014, that was effective January 1, 2014.

a. At paragraph 1.6 is the following statement: "This Agreement, including the Appendices, is the entire Agreement between the parties." The copy of the Agreement in Exhibit O does not include any Appendices. Provide copies of the referenced Appendices.

b. At paragraph 2.21, UMG states that it will "provide reasonable business efforts in controlling unaccounted for water loss." Provide a schedule listing

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<sup>6</sup> Case No. 2014-00396, *Application of Kentucky Power Company for: (1) A General Adjustment of its Rates for Electric Service; (2) An Order Approving its 2014 Environmental Compliance Plan; (3) An Order Approving its Tariffs and Riders; and (4) An Order Granting All Other Required Approvals and Relief* (Filed Dec. 23, 2014).

each effort UMG has taken in calendar years 2012 through 2014 to limit Mountain District's water loss, provide the cost incurred by UMG, and quantify the impact it had on controlling Mountain District's water loss.

c. Provide the monthly system accounted/unaccounted for water loss submitted by UMG to Mountain District for the calendar years 2012 through 2014.

d. At paragraph 2.27 UMG agrees to submit "by no later than October 1<sup>st</sup> of each year, a repair and maintenance budget and capital budget for the next fiscal year." Provide copies of the referenced maintenance and capital budgets for the calendar years 2012 through 2015.

e. At paragraph 2.28, UMG agrees to submit "a monthly accounting to the DISTRICT detailing all repair and maintenance expenditures, including a brief explanation of the work done and why it is necessary." Provide copies of the referenced monthly reports for the calendar year 2012 through 2014.

f. At paragraph 3.3, UMG agrees to submit a monthly accounting to Mountain District for the sewer division detailing all expenditures incurred, including a brief description of the work and why it was necessary. Provide copies of the referenced monthly reports for the calendar year 2012 through 2014.

g. Paragraph 3.4. For the calendar years 2012 through 2014, provide copies of UMG submittals to Mountain District describing abnormal costs at the sewer division with explanations as to why each cost was deemed abnormal.

h. Paragraph 4.5. For the calendar years 2012 through 2014, provide copies of UMG submittals to Mountain District describing abnormal costs at the water division with explanations as to why each cost was deemed abnormal.

i. At paragraph 4.6, UMG agrees to perform all maintenance and repairs for the water division and to "submit a monthly accounting to the DISTRICT detailing all expenditures incurred, along with a brief explanation of the work done and why it was necessary." Provide copies of the referenced monthly reports for the calendar year 2012 through 2014.

j. Provide a detailed description of the administrative assistance provided by UMG referenced in paragraph 6.8.

k. At paragraph 7.2, UMG agrees to "provide the DISTRICT a summarized expenditure report monthly, and an annual detailed report on or before April 1<sup>st</sup> of each year. Such reports shall allocate expenses between water and sewer operations." Provide copies of the referenced monthly reports for the calendar years 2012 through 2014. Provide copies of the referenced annual reports for calendar year 2012 and 2013. Provide a copy of the calendar year 2014 report when it becomes available.

22. Since UMG began operating Mountain District in 2005, has Mountain District ever undertaken an investigation to determine the operational cost that Mountain District would incur if the UMG Agreement were to be terminated?

a. If the response Item 22 of this request is yes, provide copies of any analysis that Mountain District performed.

b. If the response to Item 22 of this request is no, explain in detail why Mountain District has not performed such an analysis.



23. a. Perform an analysis of the test year that shows the costs Mountain District would incur if the management services currently performed by UMG were to be performed by Mountain District.

b. Provide a comparison of the results of the analysis performed in the response to Item 23(a) of this request to UMG contract costs for calendar year 2015.

c. Provide copies of all assumptions, calculations, and workpapers used by Mountain District to develop its responses to Item 23(a) and 23(b) of this request.

d. Provide an electronic copy of the responses to Items 23(a), 23(b), and 23(c) of this request in Microsoft Excel format.

24. Refer to the Application, Exhibit J, Mountain District's Depreciation Schedules for the water and sewer divisions.

a. The depreciation schedule for the G/L Account Number for the sewer division is for the six-month period ending June 30, 2014. Provide a revised depreciation schedule for the sewer division for the full test year which Mountain District defines as July 1, 2013, to June 30, 2014.

b. The depreciation schedule for the G/L Account Number for the water division is for the six-month period ending June 30, 2014. Provide a revised depreciation schedule for the water division for the full test year which Mountain District defines as July 1, 2013, to June 30, 2014.

c. Provide the depreciation schedules submitted in the responses to Items 24(a) and 24(b) of this request in Microsoft Excel format.

d. Provide justification for all service lives proposed for water and sewer assets.

e. Explain why the GRW Hydraulic Study is depreciated over a three-year period.

f. Refer to Water Assets, 1011-02, Pumping Equipment.

(1) Provide details of water asset numbers: 311-2041, 311-2042, and 311-2044, and how they pertain to pumping equipment.

(2) Provide justification for use of a pressure relief valve's 40-year service life in asset number 331-2062.

(3) Explain the difference in life cycles for booster pumping stations such as assets 311-2077 (40 years) versus asset 311-9848 (five years).

(4) Explain asset 311-2009, plant electronics' 30-year life cycle.

g. Refer to Water Assets, 1030-04 Distribution Reservoir/Stand.

(1) Explain the variation in life cycles from ten to 40 years for storage tank/stand pipe assets such as 330-4002, and 330-4024.

(2) Provide a narrative that describes "ONE CARD" assets and explain the variation in life cycles from seven to 40 years for "ONE CARD" assets 330-4058 and 330-4065.

(3) Explain the 40-year life cycle of telemetry system asset 330-4012.

25. Refer to Exhibit B, Appendix G of the application, Water Tank Management Agreement. Provide a copy of the proposals for maintenance services that is identified in paragraph 3.

26. Indicate if the contract with Southern Corrosion Inc. was procured by Mountain District through the competitive bidding process. If the competitive bidding process was not used, explain why not. Provide supporting documentation including Mountain District board meeting minutes where the contract with Southern Corrosion Inc. was discussed.

27. Are Mountain District's current water and sewer rates based on the results of a cost of service study?

a. If so, provide a copy of the cost of service study.

b. If not, identify how Mountain District developed the current rate structure.

28. Explain why Mountain District's proposed water and sewer rates are not based on the results of the 2014 cost-of-service study.

29. Why is Mountain District not charging rates based on the costs of each customer class?

30. The 2014 cost-of-service study reflects a rate design that differs from Mountain District's current rate design. Specifically, the 2014 cost-of-service study proposes rates that charge a monthly service fee and a flat per 1,000 gallon rate for all usage instead of the declining rate block currently in Mountain District's tariff. Why does the cost-of-service study propose this change in Mountain District's rate design?

DATED JAN 12 2015

cc: Parties of Record

  
Jeff Derouen  
Executive Director  
Public Service Commission  
P.O. Box 615  
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**SCHEDULE 1**

Mountain Water District  
Case No. 2014-00342  
UMG Revenue and Expense Comparisons

Calendar Year: \_\_\_\_\_

	<u>Contract</u> <u>Estimates</u>	<u>Differences</u>	<u>Actual</u> <u>Costs</u>
Revenue:			
O&M Revenue			
Miscellaneous Income			
Total Revenue			
Expenses:			
Payroll and Administrative:			
Salaries & Wages - Regular			
Salaries & Wages - Overtime			
Salaries & Wages - Paid Leave			
Salaries & Wages - Bonus			
Salaries & Wages - Other			
FICA Expenses			
FUTA Expenses			
SUI Expenses			
Health Insurance Expense			
Life Insurance Expense			
LTD Expenses			
401(k) Expenses			
Employee Awards/Incentives			
Training - Fees and Tuition			
Travel - Transportation			
Travel - Lodging			
Travel - Meals and Entertainment			
Travel - Mileage			
Vehicle - Lease Expense			
Vehicle - Gasoline			
Vehicle - Diesel			
Vehicle - Miscellaneous			
Office Rent			
Building Maintenance			
Office Equipment Lease Expense			
Office Maintenance			
Office Purchases			
Office Supplies			
Cleaning/Janitorial Expenses			
Postage Expense			
Professional Fees - Legal			

Professional Fees - Other  
Insurance - General Liability  
Insurance - Automobile  
Insurance - Property  
Insurance - Workers  
Compensation  
Telephone - Office  
Telephone - Mobile  
Telephone - Other  
Security Services  
Other - (Describe)  
Total Payroll and Administrative

Direct Operations:

Uniforms  
Safety Supplies  
Laboratory Supplies  
Laboratory Testing Expenses  
Other Outside Services  
Carbon  
Disinfectants  
Fluoride  
Dechlorination Agents  
Nitrox  
Other Chemicals  
Electric  
Sewage Fees  
Solid Waste  
Heavy Equipment Lease  
Other - (Describe)  
Total Direct Operations

Corporate and Other Expenses:

Corporate Overhead  
Allocable Corporate Expenses  
Bank and Finance Charges  
Depreciation Expenses  
Amortization Expenses  
Dues/Subscriptions  
Public Relations  
Physical Exams/Testing  
Miscellaneous  
Other - (Describe)  
Total Corporate and Other  
Expenses

Total Expenses

Net Income from Operations

Repair and Maintenance:

Repair and Maintenance Revenue

Departmental Repairs and  
Maintenance

Major Equipment Repair and  
Maintenance

Hand Tools Repair and Maintenance

PS/LS Repair and Maintenance

Vehicle Repair and Maintenance

Flood Related Expenses

Total Repair and Maintenance

Net Income (Loss)

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