

CASE NO. 2020-00160
WATER SERVICE CORPORATION OF KENTUCKY
RESPONSES TO POST-HEARING DATA REQUESTS

1. Refer to the response to Item 38.e. to Commission Staff's Second Request for Information. Water Service Kentucky attributes the 361.93 percent increase to the Expense Account Outside Services – Other to corporate cost allocations from the Company's parent Corix Infrastructures. Provide an itemized schedule listing each item recorded in this expense account that totals \$183,711.

Response:

Please see the attached file entitled "Response to Post Hearing Data Request 1.01 - Outside Services TYE 2020.03.31".

Witness:

Rob Guttormsen, FP&A Manager

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WATER SERVICE CORPORATION OF KENTUCKY
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2. Refer to the Excel spreadsheet provided in response to the Commission's Order dated June 26, 2020, Item 3, entitled *Response To Staff DR 1.3 – Salaries* Tab: Wp-b Ops & Mgmt Salaries and Tab: wp-b3 Shared Services. Identify the pro forma salary, annualized payroll taxes, and annualized benefits for the following employee positions.

- a. Vice President of Regulatory Affairs and Business Development
- b. Business Development Manager
- c. Director of Engineering and Asset Management
- d. Midwest Project Manager

Response:

Prior to Allocation

- a. The Vice President of Regulatory Affairs and Business Development position is forecasted to be filled by the end of 2020. Salary, \$185,400; Annualized Payroll Taxes, \$14,002; Annualized Benefits, \$22,676
- b. The Business Development Manager position was filled on February 16, 2020. Salary, \$131,978; Annualized Payroll Taxes, \$14,428; Annualized Benefits, \$18,936
- c. The Director of Engineering and Asset Management position was filled on February 17, 2020. Salary, \$128,926; Annualized Payroll Taxes, \$11,806; Annualized Benefits, \$18,723
- d. The Midwest Project Manager position is forecasted to be filled by the end of 2020. Salary, \$115,763; Annualized Payroll Taxes, \$10,605; Annualized Benefits, \$17,801

Allocated Amount – Included in WSCK's Revenue Requirement

- a. The Vice President of Regulatory Affairs and Business Development position is forecasted to be filled by the end of 2020. Salary, \$25,349; Annualized Payroll Taxes, \$1,914; Annualized Benefits, \$3,100
- b. The Business Development Manager position was filled on February 16, 2020. Salary, \$18,045; Annualized Payroll Taxes, \$1,973; Annualized Benefits, \$2,589
- c. The Director of Engineering and Asset Management position was filled on February 17, 2020. Salary, \$17,628; Annualized Payroll

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- d. Taxes, \$1,614; Annualized Benefits, \$2,560
The Midwest Project Manager position is forecasted to be filled by the end of 2020. Salary, \$25,265; Annualized Payroll Taxes, \$2,315; Annualized Benefits, \$3,885

Witness:

Rob Guttormsen, FP&A Manager

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3. Provide the following information concerning the costs for the preparation of this case. A detailed schedule of expenses incurred to date comparing the estimated costs to the actual costs incurred by Water Service Kentucky broken down into the categories listed below. For each category, the schedule should include the date of each transaction, the check number or other document references, the vendor, the hours worked, the rates per hour, the amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts, invoices, or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the test-year.

- e. Accounting;
- f. Engineering;
- g. Legal;
- h. Consultants; and
- i. Other Expenses (Identify separately).

Response:

Please see the attached file entitled "Response to Post Hearing Data Request 1.03 – Rate Case Expense Update" and related invoices. This response also serves as an update to PSC DR 1-11.

Witness:

Rob Guttormsen, FP&A Manager



Baryenbruch & Company, LLC
Management Consultants

Project ID - 2020096

September 3, 2020

Steven M. Lubertozzi
President
Water Service Corporation of Kentucky
500 W. Monroe, Suite 3600
Chicago, IL 60661-3779

Water Service Corporation of Kentucky
Answer Interrogatory

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Fees			
Aug 2020	<u>3.0</u>		
Total Fees	3.0	\$295	\$885
Expenses			
Total Invoice			<u>\$885</u> OK-RG

terms: net 30



Baryenbruch & Company, LLC
Management Consultants

2020096.2910

May 8, 2020

Steven M. Lubertozzi
President
Water Service Corporation of Kentucky
500 W. Monroe, Suite 3600
Chicago, IL 60661-3779

Water Service Corporation of Kentucky
Testimony for 2020 Rate Case

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Fees			
March 2020	41.0		
April 2020	<u>15.5</u>		
Total Fees	56.5	\$295	\$16,668

Expenses
Total Invoice

\$16,668

OK 16

terms: net 30

Not-to-exceed budget: \$26,550

Baryenbruch & Company, LLC

Client: Water Service Corp of Kentucky

Month: Mar-Apr 2020

Date	Hours P.Baryenbruch
3/12	4.0
3/13	7.0
3/14	7.0
3/16	6.0
3/17	6.0
3/18	4.0
3/19	4.0
3/31	3.0
4/1	3.5
4/2	4.0
4/6	2.0
4/7	1.5
4/10	2.0
4/20	1.5
4/23	1.0
Total	56.5



Baryenbruch & Company, LLC
Management Consultants

June 11, 2020

Steven M. Lubertozi
President
Water Service Corporation of Kentucky
500 W. Monroe, Suite 3600
Chicago, IL 60661-3779

Water Service Corporation of Kentucky
Testimony for 2020 Rate Case

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Fees			
May 2020	10.5		
Jun 2020	<u>1.0</u>		
Total Fees	11.5	\$295	\$3,393
Expenses			
Total Invoice			<u><u>\$3,393</u></u>

terms: net 30

Not-to-Exceed Budget	\$26,550
Mar-Apr (billed previously)	\$16,668
May-Jun (this invoice)	\$3,393
Actual To-Date	\$20,060

Baryenbruch & Company, LLC

Client: Water Service Corp of Kentucky

Month: May-Jun 2020

	Hours
Date	P.Baryenbruch
May 8	2.0
May 11	4.5
May 29	4.0
Jun 1	1.0
Total	11.5



Baryenbruch & Company, LLC
Management Consultants

November 13, 2020

Steven M. Lubertozzi
President
Water Service Corporation of Kentucky
500 W. Monroe, Suite 3600
Chicago, IL 60661-3779

Water Service Corporation of Kentucky
Hearing Prep and Cross Examination (2020 Rate Case)

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Fees			
Nov 2020	<u>16.0</u>		
Total Fees	16.0	\$295	\$4,720
Expenses			
Total Invoice			<u><u>\$4,720</u></u>

terms: net 30

Baryenbruch & Company, LLC

Client: Water Service Corp of Kentucky

Month: Nov 2020

Prep for Hearings & Cross Exam.

Hours

Date	P.Baryenbruch
11/6/20	2.0
11/10/20	4.5
11/11/20	4.0
11/12/20	1.0
Total	11.5



Shawn M. Elicegui

Sturgill, Turner, Barker & Moloney, PLLC

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 Lexington, KY 40507
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Employer I.D. No. 61-0576615

Laura Granier, Vice President & General Counsel
 Utilities, Inc.
 500 W. Monroe
 Suite 3600
 Chicago, IL 60661-3779

INVOICE OF SERVICES

Invoice Date: 03/03/2020
 Invoice No: 125219
 Account No: 64592.0010

WSCK: 2020 Rate Case

2020096.2906

			Hours
02/03/2020	MTO	Review email from R. Guttormsen regarding next rate case	0.30
	MTO	Appear for/attend meeting with JWG to discuss upcoming rate case and issues that may be presented	0.50
	JWG	Review Guttormsen's email outlining issues for new rate case, conference with Todd and review prior tax act opinions, COSS and equity ratio cases.	1.30
02/05/2020	JWG	Conference with Todd and follow-up research regarding COSS and ADIT regarding rate base.	0.80
02/06/2020	MTO	Draft/revise - detailed memorandum on issues identified by RG for preparation of upcoming rate case expense, including review of PSC decisions and filings for supporting materials.	6.30
02/07/2020	MTO	Draft/revise - draft memos related to additional information for preparation of rate case; respond to RG on additional questions.	3.20
02/10/2020	MTO	Communicate (with client) with RG regarding certain regulatory and statutory requirements for rate case	0.50
		For Current Services Rendered	12.90
			3,436.50

Recapitulation

<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
M. Todd Osterloh	Member	10.80	\$255.00	\$2,754.00
James W. Gardner	Of Counsel	2.10	325.00	682.50

Total Current Work

3,436.50

Balance Due

\$3,436.50

PAYMENT DUE UPON RECEIPT
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 Thank you



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Laura Granier, Vice President & General Counsel
 Utilities, Inc.
 500 W. Monroe
 Suite 3600
 Chicago, IL 60661-3779

INVOICE OF SERVICES

Invoice Date: 04/02/2020
 Invoice No: 125865
 Account No: 64592.0010

WSCK: 2020 Rate Case

2020096.2906

			Hours	
03/03/2020	JWG	Prepare for conference call with Client's future rate case application by reviewing issues' emails.	0.50	
03/04/2020	JWG	Communicate (with client) Rob G. and Todd regarding filing requirements review.	1.50	
	MTO	Communicate (with client) with RG to discuss requirements for filing a forecasted test year.	1.50	
	MTO	Review statutes, regulations, and other legal authorities regarding questions for upcoming rate case.	0.80	
03/10/2020	JWG	Review email from Todd and Rob regarding employees' number and classification	0.20	
	MTO	Review materials sent by RG regarding rate case	0.30	
03/12/2020	MTO	Review PSC orders and communicate with WSCK staff regarding same	0.50	
	JWG	Communicate (other external) call with Lyle Hanna regarding employee compensation and email regarding same.	0.30	
03/18/2020	JWG	Communicate (in firm) regarding how to consider coronavirus impact on rate case filing.	0.20	
	MTO	Communicate (with client) with RG regarding issues on rate case filing.	0.50	
03/30/2020	JWG	Communicate (other external) with Lyle Hanna regarding employment analysis status.	0.20	
	MTO	Communicate (other external) with possible expert on salaries; communicate with RG regarding same	0.70	
	JWG	Communicate (other external) with Lyle, Andrea of the Hanna Group regarding request to receive a quote to conduct a survey for compensation of WSCK employees.	0.60	
	JWG	Research Ky PSC cases to send to Hanna to help them understand the standards that the PSC uses in its compensation. analysis in rate cases.	1.50	
		For Current Services Rendered	9.30	2,721.50

WSCK: 2020 Rate Case

<u>Recapitulation</u>				
<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
M. Todd Osterloh	Member	4.30	\$255.00	\$1,096.50
James W. Gardner	Of Counsel	5.00	325.00	1,625.00
Total Current Work				2,721.50
Previous Balance				\$3,436.50
Balance Due				<u>\$6,158.00</u>

<u>Past Due Amounts</u>			
<u>Stmt Date</u>	<u>Stmt #</u>	<u>Billed</u>	<u>Due</u>
03/03/2020	125219	3,436.50	<u>3,436.50</u>
			<u>3,436.50</u>

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Laura Granier, Vice President & General Counsel
 Utilities, Inc.
 500 W. Monroe
 Suite 3600
 Chicago, IL 60661-3779

INVOICE OF SERVICES

Invoice Date: 05/06/2020
 Invoice No: 126831
 Account No: 64592.0010

WSCK: 2020 Rate Case

Hours

04/01/2020	MTO	Communicate (with client) with RG and AD regarding issue that could arise in case	0.20
	JWG	Communicate (other external) with Lyle and Andrea of Hanna Group and T. Osterloh regarding compensation study proposal, revise same, email to Rob for review.	1.20
04/03/2020	MTO	Communicate (with client) with RG and AD regarding rate case	0.30
04/09/2020	MTO	Communicate (with client) with RG regarding salary survey	0.10
04/10/2020	MTO	Communicate (with client) - draft email to SL regarding salary survey	0.10
04/13/2020	JWG	Communicate (other external) with Lyle Hanna and with Todd regarding status.	0.20
04/15/2020	JWG	Review Communicate (in firm) with T.O regarding preparing for client call and pre-filing issues, call with Steve and Rob regarding filing issues, and call with Lyle and email to him regarding compensation study mechanics..	1.30
	JWG	Communicate (in firm) with T.O regarding preparing for client call and pre-filing issues, call with Steve and Rob regarding filing issues, and call with Lyle and email to him regarding compensation study mechanics..	1.30
04/16/2020	JWG	Review KAWC case order, DR and brief regarding Bayrenbruck's testimony.	0.60
	JWG	Communicate (other external) calls with Lyle Hanna regarding contract with WSCK.	0.30
	MTO	Communicate (with client) - phone call with Rob Guttormsen regarding certain aspects of next rate case	0.20
04/20/2020	MTO	Communicate (with client) - phone call with Steve Lubertozi regarding timing of next rate case.	0.30
04/22/2020	MTO	Communicate (with client) - conference call with SML and RG regarding pro forma adjustments to historical test year; research PSC decisions regarding same.	1.40

WSCK: 2020 Rate Case

Hours

04/23/2020	MTO	Review - continued review of PSC decisions to provide advice on ratemaking treatment of certain expenses; communicate with WSCK regarding same.	2.30	
	JWG	Communicate (other external) with Lyle Hanna regarding outside expert issue and call with Todd.	0.30	
	JWG	Communicate (other external) with Lyle Hanna regarding different use of outside expert and call with Todd regarding same.	0.30	
04/24/2020	JWG	Review Draft Baryenbruch draft testimony.	1.10	
04/27/2020	MTO	Discuss timeline for upcoming rate case with R. Guttormsen	0.20	
	JWG	Review draft testimony of Elicegui and Baryenbruck study.	3.20	
04/29/2020	JWG	Communicate (with client) regarding contacting service company witnesses.	0.20	
04/30/2020	JWG	Communicate (with client) emails to and from Guttormsen and witness Elicegui regarding service testimony.	0.30	
		For Current Services Rendered	15.40	4,648.00

Recapitulation

<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
M. Todd Osterloh	Member	5.10	\$255.00	\$1,300.50
James W. Gardner	Of Counsel	10.30	325.00	3,347.50

Total Current Work 4,648.00

Previous Balance \$6,158.00

Balance Due \$10,806.00

Past Due Amounts

<u>Stmt Date</u>	<u>Stmt #</u>	<u>Billed</u>	<u>Due</u>
03/03/2020	125219	3,436.50	3,436.50
04/02/2020	125865	2,721.50	2,721.50
			<u>6,158.00</u>

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Employer I.D. No. 61-0576615

Allen Wilt
Utilities, Inc.
500 W. Monroe
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Chicago, IL 60661-3779

INVOICE OF SERVICES

Invoice Date: 06/02/2020
Invoice No: 127267
Account No: 64592.0010

WSCK: 2020 Rate Case

			Hours
05/01/2020	MTO	Draft/revise - draft estimate for legal rate case expense.	0.20
	JWG	Communicate (with client) Rob and Shawn regarding shared services testimony.	0.90
05/06/2020	JWG	Draft/revise memo to client regarding prior cases.	2.10
05/08/2020	JWG	Communicate (with client) prepare for and attend conference call with client and witness regarding testimony.	1.30
	MTO	Appear for/attend meeting with SL, RG, SE, and JWG regarding issues related to upcoming rate case; prepare for meeting by reviewing relevant documents	1.40
05/11/2020	MTO	Review statutes and case law regarding issue that may arise in rate case; draft correspondence to client on that issue	2.30
	JWG	Review contract with Clinton, emails regarding same and call with Todd regarding same.	0.40
05/12/2020	JWG	Draft/revise email regarding Corix and cost allocation.	0.30
	MTO	Draft/revise analysis on rate case issues discussed with S. Lubertozi, S. Elicegui, and R. Guttormsen.	0.50
05/15/2020	MTO	Appear for/attend meeting with S. Lubertozi, R. Guttormsen, and A. Dickson regarding leak adjustment policy	0.50
05/18/2020	JWG	Draft/revise P.Bayrenbruch study and revised testimony draft and S.Elicegui revised draft of testimony.	1.50
05/19/2020	JWG	Draft/revise allocation testimonies and study.	1.80
05/20/2020	MTO	Communicate (with client) communicate with R. Guttormsen regarding notice to PSC for e-filing; draft notice.	0.20
05/21/2020	MTO	Review documents and materials related to Qualified Infrastructure Program	0.50

WSCK: 2020 Rate Case

Hours

MTO Appear for/attend meeting to discuss rate case, including QIP, with S. Lubertozzi, R. Guttormsen, and P. Brown. 0.80

JWG Communicate (with client) in call with Steve, Rob, Todd and me regarding preparation for case filing, review emails and call with Todd. 1.10

05/26/2020 MTO Review testimony and related documents of A. Dickson, S. Elicegui, and P. Baryenbruch; draft proposed changes and comments. 2.50

05/27/2020 JWG Draft/revise testimonies of R.Guttormsen and S. Lubertozzi. 0.80

MTO Review testimony of P. Brown, S. Lubertozzi, and S. Vaughn and draft proposed changes and comments; communicate with R. Guttormsen regarding application filing requirements. 2.30

05/28/2020 MTO Draft/revise Application and communicate with R. Guttormsen regarding same. 0.70

MTO Review - continued review of materials to be filed with application; communicate with R. Guttormsen regarding same; revise public notice to be mailed out; draft affidavit regarding public notice. 4.20

05/29/2020 MTO Review and propose revisions of testimonies of witnesses; communicate with P. Baryenbruch, S. Elicegui, A. Dickson, S. Vaughn and R. Guttormsen regarding their testimony; begin drafting petition for confidentiality. 5.30

05/31/2020 JWG Review testimony authorizations issue. 0.20

MTO Reviewing materials related to application; communicate with R. Guttormsen and P. Baryenbruch regarding same. 2.80

For Current Services Rendered 34.60 9,082.00

Recapitulation

<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
M. Todd Osterloh	Member	24.20	\$255.00	\$6,171.00
James W. Gardner	Of Counsel	6.70	255.00	1,708.50
James W. Gardner	Of Counsel	3.70	325.00	1,202.50

Total Current Work 9,082.00

Previous Balance \$10,806.00

05/19/2020 Thank you for your payment. -2,721.50

05/19/2020 Thank you for your payment. -3,436.50

Total Payments -6,158.00

Balance Due \$13,730.00

Past Due Amounts

<u>Stmt Date</u>	<u>Stmt #</u>	<u>Billed</u>	<u>Due</u>
05/06/2020	126831	4,648.00	4,648.00

Utilities, Inc.

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06/02/2020

Account No. 64592-0010M

Invoice No. 127267

WSCK: 2020 Rate Case

4,648.00

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Employer I.D. No. 61-0576615

Allen Wilt
Utilities, Inc.
500 W. Monroe
Suite 3600
Chicago, IL 60661-3779

2020096

INVOICE OF SERVICES

Invoice Date: 07/08/2020
Invoice No: 128259
Account No: 64592.0010

WSCK: 2020 Rate Case

			Hours
06/01/2020	MTO	Appear for/attend meeting with S. Lubertozzi, R. Guttormsen, S. Elicegui, P. Baryenbruch, A. Dickson, S. Vaughn, and P. Brown to discuss rate-case application and materials	1.00
	MTO	Review - continued review of application materials, including testimony and attachments thereto, prepared by client; communications with R. Guttormsen, A. Dickson, S. Lubertozzi, and P. Brown regarding various materials; draft and revise petition for confidentiality; finalize for filing.	8.70
06/02/2020	MTO	Finalize Petition for Confidentiality materials as required by regulation	0.70
06/05/2020	MTO	Review AG's motion to intervene and communicate with WSCK regarding same.	0.20
06/08/2020	MTO	Communicate (with client) with J. Kersey regarding tank painting bids	0.20
	MTO	Communicate (with client) with R. Guttormsen regarding notice published on website	0.20
	MTO	Review public comments filed; draft email to WSCK regarding same.	0.30
	MTO	Communicate (with client) with R Guttormsen and S. Lubertozzi regarding public notice that was mailed to customers	0.50
06/10/2020	MTO	Communicate (with client) with R. Guttormsen regarding public notices	0.20
	MTO	Communicate with R. Guttormsen regarding public notices	0.20
06/12/2020	MTO	Review public comments filed by Mayor and another customer; communicate with R. Guttormsen and S. Vaughn regarding same.	0.20
06/15/2020	MTO	Review public comments filed in the record today	0.10
	MTO	Review public comments filed today	0.10

Utilities, Inc.

07/08/2020

Account No. 64592-0010M

Invoice No. 128259

WSCK: 2020 Rate Case

			Hours		
06/16/2020	MTO	Communicate (with client) with R. Guttormsen regarding public notices	0.20		
	MTO	Review order approving AG's intervention; communicate with client regarding same; review public comment filed today.	0.30		
06/18/2020	MTO	Review City of Clinton's motion to intervene	0.30		
	MTO	Communicate (with client) - draft email to client regarding Clinton's proposed intervention	0.30		
06/24/2020	MTO	Review several "motions to intervene" filed recently; communicate with S. Lubertozzi and R. Guttormsen regarding intervention.	0.70		
06/26/2020	MTO	Review first data request and procedural schedule; communicate with client regarding same.	0.90		
	MTO	Draft/revise Response to Clinton's motion to intervene	1.70		
	MTO	Review School Board's motion to intervene, along with "motions" from individuals.	0.30		
		For Current Services Rendered	17.30	4,411.50	

Recapitulation

<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
M. Todd Osterloh	Member	17.30	\$255.00	\$4,411.50

Costs

06/26/2020	1 Document Reproduction	0.20
	E101 (653) Document Reproduction	0.20
	Total Costs Thru 06/30/2020	0.20
	Total Current Work	4,411.70
	Previous Balance	\$13,730.00
	Balance Due	\$18,141.70

OK-RG

Past Due Amounts

<u>Stmt Date</u>	<u>Stmt #</u>	<u>Billed</u>	<u>Due</u>
05/06/2020	126831	4,648.00	4,648.00
06/02/2020	127267	9,082.00	9,082.00
			13,730.00

Utilities, Inc.

WSCK: 2020 Rate Case

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07/08/2020
Account No. 64592-0010M
Invoice No. 128259

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Thank you

STURGILL TURNER

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Employer I.D. No. 61-0576615

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INVOICE OF SERVICES

Invoice Date: 08/04/2020
Invoice No: 128612
Account No: 64592.0010

WSCK: 2020 Rate Case



2020096

			Hours
07/02/2020	MTO	Draft/revise - draft Response to School Board's motion to intervene; review public comments; communicate with S. Lubertozzi and R. Guttormsen regarding School Board's motion to intervene.	1.00
07/06/2020	MTO	Draft/revise Read1st for Response to School Board; finalize for filing.	0.20
07/07/2020	MTO	Communicate (with client) with S. Lubertozzi and R. Guttormsen regarding data requests	0.20
07/09/2020	MTO	Communicate (with client) with R. Guttormsen and review PSC decisions on issue that could arise in rate case.	0.50
07/13/2020	MTO	Communicate (with client) with R. Guttormsen and J. Gardner regarding data request on QIP.	0.40
	JWG	Communicate (in firm) with Todd regarding tariff schedule filing issue.	0.20
07/14/2020	MTO	Review materials from WSCK related to data responses; review and revise narrative responses; draft petition for confidentiality; communicate with Rob Guttormsen regarding DR responses.	7.80
	DWH	Prepare records for PSC filing and label according to attachment reference	0.60
	JWG	Review Bayrenbruck issue.	0.20
07/21/2020	MTO	Review statutes and regulations on issue in case and draft guidance to R. Guttormsen and other members of the WSCK team.	0.80
07/23/2020	MTO	Communicate (with client) with R. Guttormsen regarding corporate structure for rate case.	0.20
07/24/2020	MTO	Communicate (other external) - phone call from OAG Goad regarding confidential materials.	0.10

Utilities, Inc.

08/04/2020

Account No. 64592-0010M

Invoice No. 128612

WSCK: 2020 Rate Case

			Hours		
07/27/2020	MTO	Draft/revise confidentiality agreement for document disclosure to AG's office.	0.60		
07/31/2020	MTO	Review confidentiality agreement; prepare documents to sent to OAG Goad; communicate with R. Guttormsen regarding OAG experts and other case related information.	1.00		
For Current Services Rendered			13.80	3,423.00	

Recapitulation

<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
M. Todd Osterloh	Member	12.80	\$255.00	\$3,264.00
James W. Gardner	Of Counsel	0.40	255.00	102.00
David W. Hobson	Paralegal	0.60	95.00	57.00

Costs

07/14/2020	46 Document Reproduction	9.20
	E101 (653) Document Reproduction	9.20
06/01/2020	(509) Court fees (10.005) Kentucky Secretary of State - electronic Certificate of Existence fees	20.00
	(509) Filing/Processing Fees	20.00
	Total Costs Thru 07/31/2020	29.20
	Total Current Work	3,452.20
	Previous Balance	\$18,141.70
07/22/2020	Thank you for your payment.	-4,648.00
07/22/2020	Thank you for your payment.	-9,082.00
	Total Payments	-13,730.00
	Balance Due	\$7,863.90

OK-RG

Past Due Amounts

<u>Stmt Date</u>	<u>Stmt #</u>	<u>Billed</u>	<u>Due</u>
07/08/2020	128259	4,411.70	4,411.70
			4,411.70

PAYMENT DUE UPON RECEIPT
 To ensure proper credit to your account
 Please write Account 64592.0010 on your check
 Thank you



Sturgill, Turner, Barker & Moloney, PLLC

333 West Vine Street, Suite 1500
Lexington, KY 40507
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www.sturgillturner.com

Employer I.D. No. 61-0576615

Allen Wilt
Utilities, Inc.
500 W. Monroe
Suite 3600
Chicago, IL 60661-3779

INVOICE OF SERVICES

Invoice Date: 09/02/2020
Invoice No: 129380
Account No: 64592.0010

WSCK: 2020 Rate Case



2020096

			Hours
08/05/2020	MTO	Review - initial review of data requests from Commission Staff	0.50
	MTO	Review - initial review of data requests from Attorney General and communicate with R. Guttormsen regarding same.	0.50
08/07/2020	MTO	Draft/revise - continued review of requests for information and drafting notes on responses	1.20
	MTO	Review orders issued today by PSC; review documents related to confidential materials; communicate with client regarding same.	1.00
08/13/2020	MTO	Communicate (with client) with S. Lubertozzi, and R. Guttormsen regarding rate case timeline	0.20
08/14/2020	MTO	Communicate (with client) with R. Guttormsen regarding data requests and possible need for an extension.	0.30
08/17/2020	MTO	Draft/revise motion for extension of time; communicate with R. Guttormsen regarding same.	0.30
	MTO	Communicate (with client) with R. Guttormsen et al. regarding confidentiality of CAM Manual	0.30
08/18/2020	JWG	Review motion for extension regarding DR, Todd's letter to client and staff response and call with Todd regarding same.	0.40
08/19/2020	MTO	Communicate (other external)- phone call from PSC Staff regarding regarding procedural issue motion for extension to respond.	0.10
	MTO	Communicate (with client) - draft email to R. Guttormsen regarding possible extension to suspension deadline	0.40
	MTO	Review AG's response to Motion for Extension	0.10
	MTO	Communicate (other external) - follow up call with PSC Staff on Motion for Extension	0.20
	MTO	Communicate (with client) - draft follow-up email to client regarding Motion for Extension	0.20

Utilities, Inc.

09/02/2020

Account No. 64592-0010M

Invoice No. 129380

WSCK: 2020 Rate Case

			Hours		
08/21/2020	MTO	Draft/revise Amended Motion for Extension of Time	0.50		
	MTO	Communicate (other external) with OAG A. Goad regarding Amended Motion	0.20		
08/24/2020	MTO	Review materials sent by A. Dickson regarding responses to DR; draft email in response to his questions.	1.30		
08/25/2020	MTO	Communicate (with client) with R. Guttormsen regarding data responses; draft proposed responses to certain requests	1.00		
08/26/2020	MTO	Communicate (with client) - conference call with R. Guttormsen, A. Dickson, and P. Brown to discuss proposed data request responses	3.50		
	MTO	Review data responses and exhibits, outline questions, prepare final responses, and draft motion.	4.80		
08/28/2020	MTO	Review order from PSC; draft email to witnesses regarding hearing; draft email to R. Guttormsen regarding rate case issues.	0.60		
		For Current Services Rendered	17.60	4,488.00	

Recapitulation

<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
M. Todd Osterloh	Member	17.20	\$255.00	\$4,386.00
James W. Gardner	Of Counsel	0.40	255.00	102.00

Total Current Work	4,488.00
Previous Balance	\$7,863.90
Balance Due	\$12,351.90

Past Due Amounts

<u>Stmt Date</u>	<u>Stmt #</u>	<u>Billed</u>	<u>Due</u>
07/08/2020	128259	4,411.70	4,411.70
08/04/2020	128612	3,452.20	3,452.20
			7,863.90

PAYMENT DUE UPON RECEIPT
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 Please write Account 64592.0010 on your check
 Thank you

STURGILL TURNER

Allen Wilt
Utilities, Inc.
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Employer I.D. No. 61-0576615

INVOICE OF SERVICES

Invoice Date: 10/05/2020
Invoice No: 131783
Account No: 64592.0010

WSCK: 2020 Rate Case

2020096

			Hours
09/04/2020	MTO	Communicate (with client) with R. Guttormsen regarding affidavits for testimony unsigned due to Covid-19; revise affidavit	0.30
	MTO	Review order approving motion for extension and new procedural schedule; communicate with R. Guttormsen regarding same.	0.30
	MTO	Communicate (with client) with A. Dickson regarding his testimony	0.40
09/08/2020	MTO	Draft/revise - finalize SME-5 for filing, as required by PSC order.	0.50
	MTO	Communicate (with client) with S. Vaughn regarding testimony	0.20
09/11/2020	MTO	Review order from PSC; respond to email from AG's office to PSC Staff regarding minor error in order	0.20
09/15/2020	MTO	Review PSC DR3; communicate with R. Guttormsen regarding those DRs; communicate with J. Kersey and S. Vaughn regarding actions required.	1.00
09/16/2020	MTO	Review DRs from OAG; communicate with R. Guttormsen regarding same.	0.50
09/22/2020	MTO	Review cases to provide guidance on data requests; communicate with A. Dickson and R. Guttormsen regarding same.	1.70
09/23/2020	MTO	Communicate (with client) with R. Guttormsen regarding data request from OAG	0.30
09/24/2020	MTO	Communicate (with client) with S. Vaughn regarding data requests	0.30
09/25/2020	MTO	Review data responses; draft edits and additional information for responses; communicate with R. Guttormsen regarding same.	3.50
09/26/2020	MTO	Review - continued review of data request responses and draft/revise responses.	3.30
09/28/2020	MTO	Review, drafting, and revising data responses; finalize Vaughn's supplemental testimony; finalize Notice of Filing of Corrected Information; draft Petition for Confidentiality; communicate with R. Guttormsen, S. Lubertozzi, P. Brown, S. Vaughn, and A. Dickson.	9.50

Utilities, Inc.

10/05/2020

Account No. 64592-0010M

Invoice No. 131783

WSCK: 2020 Rate Case

Hours

09/30/2020	JWG	Communicate (other external) with T.Osterloh regarding recent ROE's, review Duke and LGE/KU cases and email to T.Osterloh regarding same as it relates to WSCK rate case	0.50	
		For Current Services Rendered	<u>22.50</u>	<u>5,737.50</u>

Recapitulation

<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
M. Todd Osterloh	Member	22.00	\$255.00	\$5,610.00
James W. Gardner	Of Counsel	0.50	255.00	127.50

Total Current Work 5,737.50 *OK-RO*

Previous Balance \$12,351.90

Balance Due \$18,089.40

Past Due Amounts

<u>Stmt Date</u>	<u>Stmt #</u>	<u>Billed</u>	<u>Due</u>
07/08/2020	128259	4,411.70	4,411.70
08/04/2020	128612	3,452.20	3,452.20
09/02/2020	129380	4,488.00	4,488.00
			<u>12,351.90</u>

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Employer I.D. No. 61-0576615

Allen Wilt
 Utilities, Inc.
 500 W. Monroe
 Suite 3600
 Chicago, IL 60661-3779

INVOICE OF SERVICES

Invoice Date: 11/04/2020
 Invoice No: 135022
 Account No: 64592.0010

WSCK: 2020 Rate Case

					Hours
10/01/2020	MTO	L120	A105	Communicate with J. Gardner to discuss strategy for upcoming deliverables for rate case	0.10
	JWG	P270	A105	Communicate (in firm) call with Todd regarding timelines and organizing same.	0.10
	MTO	L120	A106	Communicate (with client) with R. Guttormsen regarding upcoming deadlines	0.30
	MTO	L210	A108	Communicate (other external) - draft email to Commission Staff regarding Saturday deadlines in procedural schedule	0.20
	MTO	L210	A104	Review testimony from City of Clinton; draft email to client regarding same.	0.70
10/05/2020	MTO	C300	A104	Review testimony of L. Kollen; communicate with R. Guttormsen, S. Lubertozi, et al. regarding same	0.60
10/18/2020	MTO	C300	A103	Draft/revise - draft outline of Intervenor's testimony for rebuttal and possible data requests	2.20
10/19/2020	MTO	C300	A106	Communicate (with client) - conference call with S. Lubertozi and R. Guttormsen regarding strategy for data requests, rebuttal testimony, and remote participation in evidentiary hearing.	1.00
	MTO	C300	A104	Review PSC cases for discussion on rebuttal testimony	2.30

WSCK: 2020 Rate Case

				Hours		
10/20/2020	MTO	L440	A103	Draft/revise - begin drafting motion for remote participation in hearing (stopped on notification by Staff); communicate with PSC Staff regarding hearing; draft email to client regarding remote participation in hearing.	1.30	
10/21/2020	MTO	L440	A103	Draft/revise public notice of hearing; communicate with S. Vaughn regarding publication	0.50	
	MTO	L440	A106	Communicate (with client) - coordinate with R. Guttormsen, P. Brown, A. Dickson, P. Baryenbruch, and S. Elicegui regarding affidavits for direct testimony.	1.00	
	MTO	L440	A103	Draft/revise - outlining questions for rebuttal testimony.	2.30	
10/23/2020	MTO	L210	A103	Draft/revise Notice of requested publication of public notice for hearing	0.40	
10/24/2020	MTO	L440	A103	Draft/revise - drafting proposed rebuttal testimony	3.80	
10/26/2020	MTO	L440	A106	Communicate (with client) with witnesses P. Baryenbruch and R. Guttormsen regarding affidavits	0.20	
	MTO	L440	A103	Draft/revise - continued drafting and revising possible rebuttal topics	0.90	
	MTO	L440	A106	Communicate (with client) with P. Brown and A. Dickson regarding affidavit and remote notarization	0.50	
10/28/2020	MTO	L440	A106	Coordinate and review Dickson affidavit	0.20	
10/30/2020	MTO	L310	A106	Communicate (with client) with R. Guttormsen regarding rate case expense	0.10	
10/31/2020	MTO	L310	A104	Review materials and prepare rate case expense supplement.	0.70	
				For Current Services Rendered	19.40	4,947.00

Utilities, Inc.

Page. 3
11/04/2020
Account No. 64592-0010M
Invoice No. 135022

WSCK: 2020 Rate Case

Recapitulation

<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
M. Todd Osterloh	Member	19.30	\$255.00	\$4,921.50
James W. Gardner	Of Counsel	0.10	255.00	25.50
Total Current Work				4,947.00
Previous Balance				\$18,089.40
Balance Due				<u>\$23,036.40</u>

Task Code Summary

		<u>Fees</u>	<u>Expenses</u>
C300	Analysis and Advice	1555.50	0.00
C300	Analysis and Advice	1,555.50	0.00
L120	Analysis/Strategy	102.00	0.00
L100	Do not Use-See L110-L190 Case Assessment,Developm	102.00	0.00
L210	Pleadings	331.50	0.00
L200	Do Not Use-See L210-L260 Pre-Trial Pleadings & Mo	331.50	0.00
L310	Written Discovery	204.00	0.00
L300	Do Not Use - See L310-L390 Discovery	204.00	0.00
L440	Other Trial Preparation and Support	2728.50	0.00
L400	Do Not Use See - L410 - L470 Trial Preparation &	2,728.50	0.00
P270	Regulatory Reviews	25.50	0.00
P200	Fact Gathering/Due Dilligence	25.50	0.00

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Thank you

<u>Client</u>	<u>Trans Date</u>	<u>Check Number</u>	<u>B C</u>	<u>Stmt # Rate</u>	<u>Hours to Bill</u>	<u>Amount</u>		<u>Ref #</u>
Statement Date mm/dd/yyyy 64592.0010	11/02/2020	MTO		255.00	0.50	127.50	Review and revise rebuttal testimony of Vaughn and Lubertozzi Utilities, Inc. WSCK: 2020 Rate Case	159
64592.0010	11/02/2020	MTO		255.00	1.80	459.00	Review PSC Decisions related to rebuttal testimony and issues at upcoming hearing. Utilities, Inc. WSCK: 2020 Rate Case	160
64592.0010	11/02/2020	MTO		255.00	0.20	51.00	Communicate (other external) with counsel for other parties regarding documents for hearing. Utilities, Inc. WSCK: 2020 Rate Case	162
64592.0010	11/03/2020	MTO		255.00	3.10	790.50	Communicate (with client) with S. Lubertozzi and S. Vaughn regarding testimony; review and revise testimony; prepare filing of rebuttal testimony; prepare filing of affidavits for direct testimony; prepare notice of filing of proof of publication; begin drafting pre-hearing briefing Utilities, Inc. WSCK: 2020 Rate Case	161
64592.0010	11/04/2020	MTO		255.00	0.80	204.00	Communicate (other external) with counsel regarding hearing; communicate with WSCK witnesses regarding hearing and prep Utilities, Inc. WSCK: 2020 Rate Case	163
64592.0010	11/05/2020	MTO		255.00	3.80	969.00	Draft/revise - drafting pre-hearing briefing for witnesses Utilities, Inc. WSCK: 2020 Rate Case	164
64592.0010	11/06/2020	JWG		255.00	1.20	306.00	Communicate (with client) prepare for hearing with Steve L., Perry B., Sean E. et al and Todd. Utilities, Inc. WSCK: 2020 Rate Case	165
64592.0010	11/06/2020	MTO		255.00	1.20	306.00	Communicate (with client) with S. Lubertozzi, P. Brown, S. Elicegui, P. Baryenbruch, and S. Vaughn in preparation for hearing; phone call with J. Gardner for preparation for hearing. Utilities, Inc. WSCK: 2020 Rate Case	166
64592.0010	11/06/2020	MTO		255.00	0.20	51.00	Communicate (other external) with PSC Staff regarding GoToMeetings dry run; communicate with witnesses regarding same. Utilities, Inc. WSCK: 2020 Rate Case	167
64592.0010	11/06/2020	MTO		255.00	1.90	484.50	Draft/revise - continued drafting of pre-hearing briefing Utilities, Inc. WSCK: 2020 Rate Case	168
64592.0010	11/07/2020	MTO		255.00	4.70	1,198.50	Draft/revise - continued drafting of pre-hearing briefing; drafting of possible questions on cross for witnesses. Utilities, Inc. WSCK: 2020 Rate Case	169
64592.0010	11/07/2020	JWG		255.00	3.10	790.50	Prepare for hearing by reviewing testimonies, exhibits, DR's and application. Utilities, Inc. WSCK: 2020 Rate Case	170
64592.0010	11/08/2020	JWG		255.00	3.50	892.50	Continue preparing for hearing by concentrating on witnesses Baryenbruch and Elicegui. Utilities, Inc. WSCK: 2020 Rate Case	171
64592.0010	11/09/2020	MTO		255.00	0.30	76.50	Review email from Commission Staff regarding GoToMeetings; communicate with witnesses regarding same. Utilities, Inc. WSCK: 2020 Rate Case	172
64592.0010	11/09/2020	MTO		255.00	4.30	1,096.50	Communicate (with client) with R. Guttormsen, P. Brown, and A. Dickson regarding hearing topics; communicate with S. Lubertozzi regarding hearing; review documents issued by PSC Staff for hearing; communicate with witnesses regarding same.	173

<u>Client</u>	<u>Trans Date</u>	<u>Tmkr</u>	<u>Check Number</u>	<u>B C</u>	<u>Stmt # Rate</u>	<u>Hours to Bill</u>	<u>Amount</u>	<u>Ref #</u>
	Statement Date mm/dd/yyyy							
64592.0010	11/10/2020	JWG			255.00	0.50	127.50	174
							Utilities, Inc. WСК: 2020 Rate Case Review received non-record exhibits likely to be introduced.	
64592.0010	11/10/2020	JWG			255.00	0.50	127.50	175
							Utilities, Inc. WСК: 2020 Rate Case Conference w/witness Commission staff regarding hearing room mechanics.	
64592.0010	11/10/2020	MTO			255.00	0.50	127.50	176
							Utilities, Inc. WСК: 2020 Rate Case Appear for/attend conference with Commission Staff for GoToMeetings test run	
64592.0010	11/10/2020	JWG			255.00	2.30	586.50	178
							Utilities, Inc. WСК: 2020 Rate Case Communicate (with client) prepare S.Lubertozzi for hearing	
64592.0010	11/10/2020	MTO			255.00	6.40	1,632.00	179
							Utilities, Inc. WСК: 2020 Rate Case Prepare - continued hearing preparation; meeting with S. Lubertozzi and R. Guttormsen regarding hearing; continue drafting possible questions; review PSC cases for supporting arguments in post-hearing brief.	
64592.0010	11/11/2020	JWG			255.00	0.90	229.50	180
							Utilities, Inc. WСК: 2020 Rate Case Communicate (with client) Conference with Steve Vaughn and Justin Korsej regarding witness preparation.	
64592.0010	11/11/2020	JWG			255.00	0.30	76.50	181
							Utilities, Inc. WСК: 2020 Rate Case Communicate (with client) receive email from Shawn and call regarding changes to testimony questions.	
64592.0010	11/11/2020	MTO			255.00	9.00	2,295.00	182
							Utilities, Inc. WСК: 2020 Rate Case Appear for/attend hearing prep meetings with R. Guttormsen, A. Dickson, P. Baryenbruch, S. EliceGUI, S. Vaughn, and J. Gardner; review materials to provide information to witnesses.	
64592.0010	11/11/2020	MTO			255.00	1.30	331.50	183
							Utilities, Inc. WСК: 2020 Rate Case Review prior cases in which Mr. Kollen has testified for possible cross examination	
64592.0010	11/11/2020	JWG			255.00	10.00	2,550.00	185
							Utilities, Inc. WСК: 2020 Rate Case Appear for/attend hearing in front of commission.	
64592.0010	11/12/2020	MTO			255.00	10.00	2,550.00	184
							Utilities, Inc. WСК: 2020 Rate Case Appear for/attend evidentiary hearing (including post-hearing outline of issues).	
64592.0010	11/13/2020	JWG			255.00	0.30	76.50	186
							Utilities, Inc. WСК: 2020 Rate Case Communicate - call with Todd to review hearing and discuss items for post hearing brief.	
64592.0010	11/13/2020	MTO			255.00	0.30	76.50	187
							Utilities, Inc. WСК: 2020 Rate Case Communicate - call with Todd to review hearing and discuss items for post hearing brief.	
64592.0010	11/13/2020	MTO			255.00	5.00	1,275.00	188
							Utilities, Inc. WСК: 2020 Rate Case Draft/revise - begin drafting outline of post hearing brief.	
64592.0010	11/13/2020	MTO			255.00	0.60	153.00	189
							Utilities, Inc. WСК: 2020 Rate Case Communicate (with client) with S. EleceGUI, P. Baryenbruch, R. Guttormsen, and S. Lubertozzi regarding hearing	
64592.0010	11/13/2020	MTO			255.00	0.10	25.50	190
							Utilities, Inc. WСК: 2020 Rate Case Communicate (with client) with A. Dickson regarding updated exhibits	
							Utilities, Inc. WСК: 2020 Rate Case	

<u>Client</u>	<u>Trans Date</u>	<u>Tmkr</u>	<u>Check Number</u>	<u>B C</u>	<u>Stmt # Rate</u>	<u>Hours to Bill</u>	<u>Amount</u>	<u>Ref #</u>	
Statement Date mm/dd/yyyy									
64592.0010	11/14/2020	MTO			255.00	0.80	204.00	191	
							Review post-hearing data requests; communicate with client regarding same Utilities, Inc. WSCK: 2020 Rate Case		
64592.0010	11/14/2020	MTO			255.00	6.50	1,657.50	193	
							Draft/revise - continue drafting potential arguments to be used in brief Utilities, Inc. WSCK: 2020 Rate Case		
64592.0010	11/15/2020	MTO			255.00	3.80	969.00	197	
							Draft/revise - continue drafting sections on post-hearing briefs Utilities, Inc. WSCK: 2020 Rate Case		
64592.0010	11/17/2020	MTO			255.00	2.50	637.50	192	
							Draft/revise - drafting arguments for post-hearing brief Utilities, Inc. WSCK: 2020 Rate Case		
64592.0010	11/17/2020	JWG			255.00	0.30	76.50	194	
							Communicate (in firm) call with Todd regarding issues for brief analysis. Utilities, Inc. WSCK: 2020 Rate Case		
64592.0010	11/17/2020	MTO			255.00	0.30	76.50	195	
							Communicate (in firm) with J. Gardner regarding post-hearing brief Utilities, Inc. WSCK: 2020 Rate Case		
64592.0010	11/19/2020	MTO			255.00	0.80	204.00	196	
							Review and revise responses to data requests; communicate with R. Guttormsen and S. Elicegui regarding same Utilities, Inc. WSCK: 2020 Rate Case		
64592.0010	11/19/2020	MTO			255.00	4.00	1,020.00	198	
							Draft/revise - continued review of PSC cases; drafting and revision of brief Utilities, Inc. WSCK: 2020 Rate Case		
64592.0010	11/20/2020	MTO			255.00	2.00	510.00	199	
							Review PHDR responses and materials; communicate with WSCK; finalize for filing. Utilities, Inc. WSCK: 2020 Rate Case		
64592.0010	11/20/2020	MTO			255.00	3.30	841.50	200	
							Draft/revise - continued drafting/revising brief Utilities, Inc. WSCK: 2020 Rate Case		
					Billable	102.90	26,239.50		
64592.0010	11/09/2020		1166688		128259		7,863.90	5	
							Thank you for your payment. Utilities, Inc. WSCK: 2020 Rate Case		
					Billable Payments	0.00	0.00		
							7,863.90		
Total for Statement Date mm/dd/yyyy					Billable Payments	102.90	26,239.50		
							7,863.90		
GRAND TOTALS									
					Billable Payments	102.90	26,239.50		
							7,863.90		

CASE NO. 2020-00160
WATER SERVICE CORPORATION OF KENTUCKY
RESPONSES TO POST-HEARING DATA REQUESTS

4. Refer to the Excel spreadsheet provided in the response to Commission Staff's Second Request for Information, Item 10.f.
- a. Confirm that the Excel spreadsheet only eliminated the computer depreciation associated with Project Phoenix and JD Edwards.
 - b. Provide a revised Excel spreadsheet eliminating the accumulated depreciation restatement for all computer assets, including those computer assets other than those associated with the Project Phoenix and JD Edwards.

Response:

- a. Confirmed
- b. Please see the attached file entitled "Response to Post Hearing Data Request 1.04 - Filing Template (Remove Restated NBV Computer Assets)"

Witness:

Rob Guttormsen, FP&A Manager

CASE NO. 2020-00160
WATER SERVICE CORPORATION OF KENTUCKY
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5. Provide the test year amounts of the cost of the leak adjustment policy.

Response:

There were no test year amounts related to the cost of the leak adjustment policy.

Witness:

Rob Guttormsen, FP&A Manager

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6. Provide the wholesale rate charged to Pineville and the amount sold to Pineville each month for the past five years.

Response:

In the past five years, the only instance in which water has been sold to Pineville was on April 16th, 2020. 604,848 gallons were delivered, at a rate of \$2.00 per kilogallon.

Witness:

Andy Dickson, Senior Financial Analyst

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7. At the hearing, a Water Service Kentucky witness testified that 50 percent of the Employee Incentive Plan (EIP) is related to the financial performance goals. Identify the actual amount of the awarded EIP that is based on the financial performance goals and explain why the amount attributed to financial performance is different from the stated weight metric of 70 percent.²

Response:

The company has an additive plan, the corporate scorecard shown on pp. 5 of the Employee Incentive Plan (EIP) provided in the response to the Attorney General's Second Request for Information, Item 20.g cannot be used in isolation to determine the financially driven portion of the EIP plan. For every individual the corporate score is only one component of their actual EIP payment and each employee's EIP metrics and weighting of those metrics are different based on where that employee's position is within the organization.

The breakout below shows how the EIP plan is administered for corporate and business unit employees:

1. Corporate employee = corporate scorecard + individual performance scorecard
2. Business unit employee = corporate scorecard + business unit scorecard + individual performance scorecard

Each factor has different weightings for each employee based on their level within the organization. The business unit and individual scorecard and weighting levels for the corporate factor, business unit factor and individual factor are based on an employee's level in the organization. Please see the attached example entitled "Response to Post

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Hearing Data Request 1.07 - EIP % Breakout” which develops the position weightings of four different employees within the EIP plan. WSCK’s overall original 50% estimate of financial based incentive compensation was conservative since the high watermark of a Corporate VP is 45.50% and percentages vary as the more senior roles EIP place more emphasis on company and business unit performance than on individual performance whereas more junior roles are much more heavily weighted towards their own personal contributions. Employees whose EIP are more weighted toward non-financial drivers significantly outnumber employees whose EIP is more financial driven.

Witness:

Rob Guttormsen, FP&A Manager

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8. Prior to the divestiture of Corix Infrastructure Inc.'s (CII) other two business lines (its unregulated services) provide the total and percentage of annual revenues of CII that each business line represented for the last three calendar years they were associated with CII.

Response:

The water products line of business generated approximately \$279.4 million, \$295.9 million, and \$355.0 million of total revenue in the last three years before the line was sold.¹ This represented approximately 45 percent, 45 percent and 50 percent of total revenue in those years.

The water services line of business generated approximately \$57.4 million, \$47.1 million and \$19.7 million of revenue in the last three years before the line was sold.²

This represented approximately 8 percent, 6 percent and 11 percent of total revenue in those years.

Witness:

Shawn Elicegui, EVP - Risk

¹ 2015, 2016 and 2017.

² 2016, 2017 and 2018.

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9. Provide the absolute and percentage reduction of overhead expenses following CII's divestiture of its other two, unregulated, business lines. If available, provide the figures by affiliated company and explain the largest expense reductions.

Response:

The year-over-year reduction in overhead in 2018 totaled approximately \$6.6 million, or 26.4 percent, following the sale of the water products division. The year-over-year reduction in overhead in 2019 totaled approximately \$2.8 million, or 15.4 percent, following the sale of the water services decision. The primary reason for the reduction of expense in 2018 is the sale of water products division and the separation of the water services division management and overhead expense into a separate business unit. While overhead reductions occurred in 2019, these reductions were primarily driven by continued improvement initiatives.

Witness:

Andy Dickson, Senior Financial Analyst

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10. Refer to Water Service Kentucky's response to the Attorney General's Second Request for Information, Item 11(a), regarding the average wait time before a call is answered. For 2018 and 2019, provide the observations of wait times 1 standard deviation above and below the 2018 and 2019 averages, as well as 2 standard deviations above and below the 2018 and 2019 averages.

Response:

Our customer service system deletes daily call data after 24 months, so our 2018 daily information is limited to October through December. However, the annual average for 2018 is retained and reported below. The calculation of standard deviation for 2018 has been modified to reflect this sampling, rather than population, for 2018. 2019 data has been reported for the entire year, as a population.

Description	2018	2019
Average Hold Time (s) in seconds	41	63
Standard Deviation (s) (Sample for 2018*, Population for 2019) in seconds	24	62
One Standard Deviation Above Average in seconds	65	125
One Standard Deviation Below Average in seconds	17	1

We only have October - December daily data for 2018, as daily data is deleted from our system after 24 months. The average hold time is a true annual average, but the standard deviation has been calculated based on the limited sample of October-December 2018

Witness:

Steve Lubertozi

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY

In the Matter of:

Electronic Application of Water Service)	
Corporation of Kentucky for a General)	Case No. 2020-00160
Adjustment in Existing Rates)	

CERTIFICATION OF RESPONSES TO INFORMATION REQUESTS

This is to certify that I have supervised the preparation of Water Service Corporation of Kentucky's ("WSCK") responses to the Post-Hearing Data Requests and that the responses are true and accurate to the best of my knowledge, information, and belief after reasonable inquiry.

Date: November 20, 2020

Robert Guttormsen