



BRIAN CUMBO

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ADMITTED IN KY AND WV

September 16, 2021

Public Service Commission
P.O. Box 615
Frankfort, KY 40602

RE: Martin County Water District
PSC Case No. 2021-00154

To Whom It May Concern:

Enclosed please find Notice of Filing Response to Commission Staff's Fourth Request for Information regarding the above matter.

Thank you for your attention to this matter.

Very truly yours,

BRIAN CUMBO

BC/ld

Enclosure

cc: Martin County Water District
Hon. Mary Varson Cromer

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

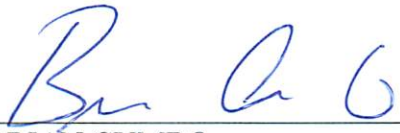
In the Matter of:

ELECTRONIC APPLICATION OF)
MARTIN COUNTY WATER DISTRICT)
FOR ALTERNATIVE RATE ADJUSTMENT)

CASE NO. 2021-00154

NOTICE OF FILING

Comes the Martin County Water District, by counsel, and hereby gives Notice of Filing of the attached Response to the Commission Staff's Fourth Request for Information.



BRIAN CUMBO
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WATER DISTRICT
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CERTIFICATE OF SERVICE

This will certify that a true and correct copy of the foregoing was served via electronic filing on this the 16 day of September, 2021, to the following:

Public Service Commission
P.O. Box 615
Frankfort, KY 40602

Hon. Mary Varson Cromer
Appalachian Citizens' Law Center, Inc.
317 Main Street
Whitesburg, KY 41858



BRIAN CUMBO

Responses of Martin County Waster District (Martin District) to the Kentucky Public Service Commission's (PSC's) Fourth Request for Information to Martin County Water District dated September 8, 2021. Case No. 2021-00154

Certifications

The following individual prepared or supervised the preparation of the attached response on behalf of Martin District. The response is true and accurate to the best of the indicated person's knowledge, information, and belief after reasonable inquiry.

**Mary Ann J. Perkins, VP/ Director of Finance & Administration
Alliance Water Resources, Inc.**

Mary Ann Perkins

Signature

Martin County Water District
Accounts Payable
7/31/2021

QuickBooks A/P Aging Detail and Vendor Balance Summary Reports \$ 1,100,014.19

Accounting accruals not included in QuickBooks

Prestonburg City's Utilities - 11 days addtl accrl	2,917.28
Due to MCS - Mar 2020 Sewer funds deposited into Security Dep Acct	81.60
Due to MCS - 2019 Wilson Equip Co Invoice (Rubber Tracks purchased by MCW pd by MCS)	1,027.34
2021 Commercial, Property and Vehicle Insurance (Should be Prepaid Exp - Annual premium invoiced over 10 months; expensed over 12 mths)	(5,072.40)
MCS Payments/Customer Deposits in Water; Payable to MCS	<u>156,687.91</u>
Total Accruals	155,641.73

Pending Adjustments to MCW books (positive amts to reduce A/P; negative increases A/P)

Zip Zone Jan 2020 List of Bills Accrual for 2019 Expenses; no longer in vendor statement	831.00
Audit journal entry for FYE 2020; already included in vendor balances	34,788.39
Vendor Payments Made in 2020/2021 that were expensed rather than reduction in payables; info not shared/mis-communication	16,002.05
Current variance staff is investigating	<u>(6,374.74)</u>
Total Pending Adjustments	45,246.70

Total Payables \$ 1,300,902.62

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09/15/21

Martin County Water District

A/P Aging Detail

As of July 31, 2021

Data fr Quickbooks
by: Cassandra Moore

Type	Date	Num	Name	Due Date	Aging	Open Balance
Current						
Bill	07/31/2021	07/15/...	AEP	08/10/2021		30,322.73
Bill	07/31/2021	07/15/...	BIG SANDY RECC	08/10/2021		2,160.55
Bill	07/31/2021	07/31/...	Brian Cumbo	08/10/2021		225.00
Bill	07/31/2021	07/31/...	KY Underground Pr...	08/10/2021		79.50
Bill	07/31/2021	07/31/...	Paintsville Utilities	08/10/2021		81.94
Bill	07/31/2021	07/31/...	Prestonsburg City's ...	08/10/2021		9,724.25
Total Current						42,593.97
1 - 30						
Bill	07/01/2021	PS-IN...	Alliance Water Reso...	07/11/2021	20	86,504.49
Bill	07/15/2021	PS-IN...	Alliance Water Reso...	07/25/2021	6	84,253.29
Bill	06/30/2021	063021	Martin Co Sanitation...	07/10/2021	21	141.67
Bill	07/01/2021	070121	Mountain Water Dist...	07/11/2021	20	2.72
Total 1 - 30						170,902.17
31 - 60						
Bill	06/01/2021	9446	Alliance Water Reso...	06/11/2021	50	74,542.49
Bill	06/15/2021	PS-inv...	Alliance Water Reso...	06/25/2021	36	84,253.29
Bill	06/01/2021	060121	Alliance Water Reso...	06/11/2021	50	270.00
Bill	06/01/2021	06/01/...	Alliance Water Reso...	06/11/2021	50	11,692.00
Total 31 - 60						170,757.78
61 - 90						
Total 61 - 90						
> 90						
Bill	12/31/2019		All Pumps Sales & ...	01/10/2020	568	8,411.90
Bill	12/31/2019		Brian Cumbo	01/10/2020	568	31,838.40
Bill Pmt -Check	01/25/2021	10982	Brian Cumbo			-537.50
Bill	01/25/2021	012521	Brian Cumbo	02/04/2021	177	537.50
Credit	01/01/2021	010121	Brian Cumbo			-804.30
Bill	12/31/2019		CI Thornburg	01/10/2020	568	51,980.17
Credit	05/01/2020	26MA...	CI Thornburg			-15,634.91
Bill	06/30/2020	S1001...	CI Thornburg	07/10/2020	386	545.19
Bill	06/01/2020	S1001...	CI Thornburg	06/11/2020	415	545.19
Credit	04/01/2021	Intere...	CI Thornburg			-1,090.38
Bill	12/31/2019		CI Thornburg-VFD#2	01/10/2020	568	16,775.12
Bill	02/29/2020	S1001...	CI Thornburg-VFD#2	03/10/2020	508	224.40
Bill	03/31/2020		CI Thornburg-VFD#2	04/10/2020	477	224.40
Bill	04/30/2020		CI Thornburg-VFD#2	05/10/2020	447	224.40
Bill	05/31/2020		CI Thornburg-VFD#2	06/10/2020	416	224.40
Bill	06/30/2020	S1001...	CI Thornburg-VFD#2	07/10/2020	386	224.40
Credit	04/01/2021	Intere...	CI Thornburg-VFD#2			-5,825.80
Bill	12/31/2019		Evans Hardware	01/10/2020	568	57,304.35
Bill	03/31/2020	10408...	Evans Hardware	04/10/2020	477	476.60
Bill	04/30/2020	10413...	Evans Hardware	05/10/2020	447	476.60
Bill	05/30/2020	10418...	Evans Hardware	06/09/2020	417	476.60
Bill	06/30/2020	10423...	Evans Hardware	07/10/2020	386	476.60
Bill	07/31/2020	10428...	Evans Hardware	08/10/2020	355	476.60
Credit	04/01/2021	Intere...	Evans Hardware			-29,324.63
Bill	12/31/2019		Evans Hardware #2	01/10/2020	568	20,453.46
Bill	03/31/2020	10408...	Evans Hardware #2	04/10/2020	477	282.25
Bill	04/30/2020	10413...	Evans Hardware #2	05/10/2020	447	282.25
Bill	05/30/2020	10418...	Evans Hardware #2	06/09/2020	417	282.25
Bill	06/30/2020	10418	Evans Hardware #2	07/10/2020	386	282.25
Bill	07/31/2020	10428...	Evans Hardware #2	08/10/2020	355	282.25
Credit	04/01/2021	Intere...	Evans Hardware #2			-3,608.57
Bill	03/25/2020	10405...	Evans Hardware #2	04/04/2020	483	282.25
Bill	09/30/2020	12/31/...	Evans Hardware #2	10/10/2020	294	282.25
Bill	12/31/2019		Linda F Sumpter, CPA	01/10/2020	568	151,942.35
Bill	02/01/2020		Prestonsburg City's ...	02/11/2020	536	21,265.36
Bill	03/01/2020	2192020	Prestonsburg City's ...	03/11/2020	507	1,644.50
Credit	04/10/2020	04012...	Prestonsburg City's ...			-348.50
Credit	04/30/2020	4202020	Prestonsburg City's ...			-700.85
Credit	06/01/2020	5202020	Prestonsburg City's ...			-2,405.90

Martin County Water District
A/P Aging Detail
 As of July 31, 2021

Data fr Quickbooks
 by: **Cassandra Moore**

Type	Date	Num	Name	Due Date	Aging	Open Balance
Credit	07/01/2020	6202020	Prestonsburg City's ...			-4,151.45
Credit	08/01/2020	7202020	Prestonsburg City's ...			-2,547.65
Credit	08/20/2020	082020	Prestonsburg City's ...			-3,953.00
Credit	09/21/2020	092120	Prestonsburg City's ...			-4,548.35
Credit	10/31/2020	10292...	Prestonsburg City's ...			-4,254.16
Bill	12/31/2019		Service Pumps & Su...	01/10/2020	568	21,282.99
Bill	12/31/2019		Soles Electric	01/10/2020	568	13,300.00
Bill	12/31/2019		United Rentals	01/10/2020	568	40,116.19
Bill	02/11/2020	17249...	United Rentals	02/21/2020	526	3,141.29
Bill	03/27/2020	17249...	United Rentals	04/06/2020	481	598.78
Bill	03/07/2020	17249...	United Rentals	03/17/2020	501	3,141.29
Bill	04/04/2020	17249...	United Rentals	04/14/2020	473	1,948.06
Bill	05/08/2020	17249...	United Rentals	05/18/2020	439	5,829.27
Bill	06/02/2020	17249...	United Rentals	06/12/2020	414	1,948.06
Credit	12/31/2020	123120	United Rentals			-16,160.48
Bill	04/01/2021	040121	United Rentals	04/11/2021	111	16,160.48
Bill	12/31/2019		Xylem	01/10/2020	568	63,079.55
Bill	12/31/2019		Xylem	01/10/2020	568	15,659.55
Bill	12/31/2019		Zip Zone Express	01/10/2020	568	263,410.73
Bill Pmt -Check	01/11/2021	10889	Zip Zone Express			-831.00
Bill	01/11/2020	739604	Zip Zone Express	01/21/2020	557	112.02
Bill	01/05/2020	738523	Zip Zone Express	01/15/2020	563	41.50
Bill	01/04/2020	738539	Zip Zone Express	01/14/2020	564	39.20
Bill	01/02/2020	738529	Zip Zone Express	01/12/2020	566	52.53
Credit	04/01/2021	1071	Zip Zone Express			-2,833.20
Credit	04/01/2021	01/01/...	Zip Zone Express			-3,264.83
Total > 90						715,760.27
TOTAL						1,100,014.19

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09/15/21

Martin County Water District
Vendor Balance Summary
As of July 31, 2021

	<u>Jul 31, 21</u>
AEP	30,322.73
All Pumps Sales & Services	8,411.90
Alliance Water Resources, Inc	341,515.56
BIG SANDY RECC	2,160.55
Brian Cumbo	31,259.10
CI Thornburg	36,345.26
CI Thornburg-VFD#2	12,071.32
Evans Hardware	30,362.72
Evans Hardware #2	18,820.64
KY Underground Protection	79.50
Linda F Sumpter, CPA	151,942.35
Martin Co Sanitation District	141.67
Mountain Water District	2.72
Paintsville Utilities	81.94
Prestonsburg City's Utilities	9,724.25
Service Pumps & Supply	21,282.99
Soles Electric	13,300.00
United Rentals	56,722.94
Xylem	78,739.10
Zip Zone Express	256,726.95
TOTAL	<u>1,100,014.19</u>