

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

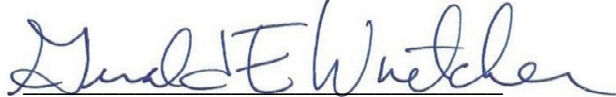
**ELECTRONIC APPLICATION OF BRACKEN)
COUNTY WATER DISTRICT FOR A RATE) CASE NO. 2021-00415
ADJUSTMENT PURSUANT TO 807 KAR 5:076)**

**RESPONSE OF BRACKEN COUNTY WATER DISTRICT
TO COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Bracken County Water District submits its Response to the Commission Staff's First Request for Information.

Dated: February 24, 2022

Respectfully submitted,

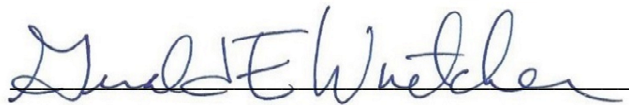


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Counsel for Bracken County Water District

CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8, I certify that this document was submitted electronically to the Public Service Commission on February 24, 2022 and that there are currently no parties that the Public Service Commission has excused from participation by electronic means in this proceeding.



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ADJUSTMENT PURSUANT TO 807 KAR 5:076)

RESPONSE OF BRACKEN COUNTY WATER DISTRICT
TO COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

FILED: February 24, 2022

VERIFICATION

COMMONWEALTH OF KENTUCKY)
)
)
COUNTY OF BRACKEN)

The undersigned, Diana Moran, being duly sworn, deposes and states that she is the Office Manager of Bracken County Water District and that she has personal knowledge of the matters set forth in the responses for which she is identified as the witness, and the answers contained therein are true and correct to the best of her information, knowledge and belief.

Diana Moran

Diana Moran

Subscribed and sworn to before me, a Notary Public in and before said County and State,
this 23rd day of February 2022.

Pam Hopkins _____ (SEAL)
Notary Public

My Commission Expires: 3-10-22

Notary ID: 595670

BRACKEN COUNTY WATER DISTRICT

Response to Commission Staff's First Request for Information Case No. 2021-00415

Question No. 1

Responding Witness: Diana Moran

- Q-1. State the last time Bracken District performed a cost of service study (COSS) to review the appropriateness of its current rates and rate design.**
- a. Explain whether Bracken District considered filing a COSS with the current rate application and the reasoning for not filing one.**
 - b. Explain whether any material changes to Bracken District's system would cause a new COSS to be prepared since the last time it has completed one.**
 - c. If there have been no material changes to Bracken District's system, explain when Bracken District anticipates completing a new COSS.**
 - d. Provide a copy of the most recent COSS that has been performed for Bracken District's system in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected.**
- A-1. The last cost-of-service study performed on Bracken County Water District's operations was prepared in June 2010 and submitted with Bracken County Water District's application for rate adjustment in Case No. 2010-00184. This study was prepared with the assistance of the Staff of the Public Service Commission.**
- a. Bracken County Water District did not consider submitting a cost-of-service study with its application. The Public Service Commission's Order of January 27, 2021 in Case No. 2020-00271, which directed the submission of a rate application, did not require the preparation of a cost-of-service study. Moreover, the general composition and character of Bracken County Water District's customers has not significantly changed since the last cost-of-service study was performed.
 - b. Bracken County Water District is not aware of any material changes to its system that requires the preparation of a cost-of-service study.
 - c. Bracken County Water District anticipates that a cost-of-service study will be submitted with its next application for rate adjustment.
 - d. Bracken County Water District's most recent cost-of-service study is attached. Bracken County Water District does not have an Excel version of this study.

TOTAL WATER SOLD		
	GALLONS	Percent
Line Loss ¹	23,699,000	13.43%
Sales to Retail Customers ²	119,249,552	
Sales to Wholesale Customers ²	24,203,500	
Sales at Bulk Loading Stations ²	412,800	
Plant Use ¹	8,606,000	4.88%
Total Water Produced and Purchased ¹	176,496,000	
Total Water Sold ²	143,865,852	

Source: 2009 PSC Annual Report¹
Staff Billing Analysis²

Jointly Used Mains					
Main Size	Feet	Total miles of line	Inch Miles	Jointly used	
				Miles of line	Inch Miles
12	10560	2	24		
10	19536	3.7	37		
8	195888	37.1	296.8	0.75	6
6	350592	66.4	398.4	1	6
4	517968	98.1	392.4		
3	61776	11.7	35.1		
2	17424	3.3	6.6		
	1173744	222.3	1190.3	1.75	12
Percentage of jointly used line - inch miles				0.0101	

WHOLESALE ALLOCATION FACTORS				
				FACTOR
Line Loss Percentage				0.1343
Plant Use Percentage				0.0488
Allowable Line Loss & Plant Use	$0.1343+0.0488$			0.1831
Production Multiplier	$1/1-0.1831$			1.2241
Inch Mile Ratio	$12/1190.3$			0.0101
Wholesale Share of Line Loss	$0.0101*0.1343$			0.0014
Joint Share Line Loss/Plant Use	$0.0014+0.0488$			0.0502
Wholesale Production Multiplier	$1/1-0.0502$			1.0529
Production Allocation Factor	24,203,500	*	1.0529	0.1447
	143,865,852		1.2241	
Pipeline Transmission Factor	24,203,500	*	0.0014	0.0002
	143,865,852			
Use Factor	24,203,500			0.1682
	143,865,852			

Allocation of Plant Value									
	Total	Allocation Factor ¹	Wholesale	Retail	Commodity	Demand	Customer		
Organization	\$1,122	0.1447	\$162	\$960		\$960			
Land & Land Rights	9,126	0.1447	1,321	7,805		7,805			
Structures and Improvements	12,359	0.1447	1,788	10,571		10,571			
Collecting & Impounding Res.	36,900	0.1447	5,339	31,561		31,561			
Lakes, Rivers & Other Intakes	110,873	0.1447	16,043	94,830		94,830			
Generation Equipment	281,559	0.1447	40,742	240,817		240,817			
Pumping Equipment	39,060	0.1447	5,652	33,408		33,408			
Distribution Reservoirs & Standpipes	30,535	0.0002	6	30,529		30,529			
Transmission & Distribution Mains	2,934,638	0.0002	587	2,934,051		2,934,051			
Meters & Meter Installations	220,018								\$220,018
Other Plant & Misc Equipment	7,725	0.0002	2	7,723		7,723			
Subtotal	\$3,683,915		\$71,642	\$3,612,273		\$3,392,255	\$220,018		
Wholesale Allocation Percentages	100%		1.9%	98.1%		93.9%	6.1%		
Retail Allocation Percentages									
Office Furniture & Equipment	\$52,285	0.0002	\$10	\$52,275		\$49,096	\$3,189		
Transportation Equipment	7,725	0.0002	2	7,723		7,254	471		
Tools, Shop & Garage Equipment	417	0.0002	0	417		392	25		
Communication Equipment	88,267	0.0002	18	88,249		82,883	5,384		
Subtotal	\$148,694		\$30	\$148,664		\$139,625	\$9,069		
Total	\$3,832,609		\$71,672	\$3,760,937		\$3,531,880	\$229,087		
Wholesale Allocation Percentages	100%		1.9%	98.1%		93.9%	6.1%		
Retail Allocation Percentages	100%								

Source: 2001 PSC Annual Report

¹Allocation Factor used to determine Wholesale Customer Share of Plant Value.

Allocation of Depreciation									
	Total	Allocation Factors ¹	WHOLESALE	RETAIL	Commodity	Demand	Customer		
Organization	\$508	0.1447	\$74	\$434		\$434			
Land & Land Rights	4,921	0.1447	\$712	4,209		4,209			
Structures & Improvements	7901	0.1447	\$1,143	6,758		6,758			
Wells & Springs	66,845	0.1447	\$9,672	57,173		57,173			
Collecting & Impounding	33,225	0.1447	\$4,808	28,417		28,417			
Power Generating Equipment	171,468	0.1447	\$24,811	146,657		146,657			
Water Treatment Equipment	2,941	0.1447	\$426	2,515		2,515			
Dist. Reservoirs & Standpipes	8,940	0.0002	\$2	8,938		8,938			
Transmission & Distribution Mains	1,277,082	0.0002	\$255	1,276,827		1,276,827			
Other Plant	4,858	0.0002	\$1	4,857		4,857			
Meters	118,453			118,453					\$118,453
Subtotal	\$1,697,142		\$41,904	\$1,655,238		\$1,536,785	\$118,453		\$118,453
Wholesale Allocation Percentages	100%		2.5%	97.5%					
Retail Allocation Percentages	100%					92.8%	7.2%		
Office Furniture & Equipment	\$19,973	0.0002	\$4	\$19,969		\$18,531	\$1,438		
Transportation Equipment	2,839	0.0002	\$1	2,838		2,634	204		
Tools, Shop & Garage Equip	417	0.0002	\$0	417		387	30		
Power Operated Equip	5,803	0.0002	\$1	5,802		5,384	418		
Subtotal	\$29,032		\$6	\$29,026		\$26,936	\$2,090		
Total	\$1,726,174		\$41,910	\$1,684,264		\$1,563,721	\$120,543		
Wholesale Allocation Percentages	100%		2.4%	97.6%					
Retail Allocation Percentages	100%					92.8%	7.2%		

Source: 2001 PSC Annual Report

¹Allocation Factor used to determine Wholesale Customer Share of Depreciation (See Sheet 3).

Allocation of Operation & Maintenance Expense for Wholesale Customer				
	Total	Allocation Factor	Wholesale	Retail
Salaries:				
Supply & EXP OP	\$29,835	0.1447	\$4,317	\$25,518
Trans/Dist.	59,916	0.0002	12	59,904
Customer Accounts	56,305			56,305
Purchased Water	390,490	0.1447	56,504	333,986
Purchased Power	35,947	0.1447	5,202	30,745
Contract Services - Water Testing	4,916	0.0020	10	4,906
Materials and Supplies T&D	6,967	0.0002	1	6,966
Transportation	9,763	0.0002	2	9,761
Insurance - Other				
Supply & EXP OP	7,223	0.1447	1,045	6,178
Trans/Dist.	22,114	0.0002	4	22,110
Customer Accounts	13,629			13,629
Insurance - Workers Comp				
Supply & EXP OP	1,092	0.1447	158	934
Trans/Dist.	3,343	0.0002	1	3,342
Customer Accounts	2,060			2,060
Taxes other than Income				
Supply & EXP OP	2,813	0.1447	407	2,406
Trans/Dist.	8,612	0.0002	2	8,610
Customer Accounts	5,310			5,310
Rental Equipment	566			566
Salaries & Wages-Admin	31,443	0.0002	94	31,349
Salaries & Wages-Officers	11,000	0.0002	33	10,967
Insurance - General Liability	16,530	0.0002	3	16,527
Contract Services - Accounting	9,140	0.0002	2	9,138
Misc. Expense				
Trans/Dist.	6,730	0.0002	1	6,729
Admin & General	32,424			32,424
Contract OTHER	9,190	0.0002	2	9,188
Advertising Expenses	728	0.0002	0	728
Amortization	3,097			3,097
Total Operating Expenses	\$781,183		\$67,800	\$713,383
Depreciation ¹	258,061	0.0240	6,193	251,868
Debt Service ²	488,822	0.0190	9,288	479,534
Revenue Required from Rates	\$1,528,066		\$83,281	\$1,444,785
¹ Wholesale Depreciation based on the Wholesale Allocation Percentage shown on depreciation allocation sheet.				
² Wholesale Debt Service based on percentage shown on plant value allocation sheet.				
³ Allocation Factor used to determine Wholesale Customer Share of O&M Expenses.				
Whole Sale Rate = Wholesale Revenue Required/Sales to Wholesale Customers.				\$3.44

Allocation of Operation & Maintenance Expense for Retail Customers				
	Total	Commodity	Demand	Customer
Salaries:				
Supply & EXP OP	\$25,518		\$25,518	
Trans/Dist.	59,904		\$59,904	
Customer Accounts	56,305			\$56,305
Purchased Water	333,986	333,986		
Purchased Power	30,745	27,045	1,200	2,500
Contract Services - Water Testing	4,906			4,906
Insurance - Other				
Supply & EXP OP	6,178		6,178	
Trans/Dist.	14,501		14,501	
Customer Accounts	13,629			13,629
Workers Comp				
Supply & EXP OP	934		934	
Trans/Dist.	2,191		2,191	
Customer Accounts	2,060			2,060
Contract Services - Accounting	9,138			9,138
Taxes other than Income				
Supply & EXP OP	2,406		2,406	
Trans/Dist.	5,652		5,652	
Customer Accounts	5,310			5,310
SUBTOTAL	573,363	361,031	118,484	93,848
Less Commodity	361,031			
TOTAL	\$212,332		\$118,484	\$93,848
ALLOCATION PERCENTAGE	100%		55.8%	44.2%
Salaries & Wages-Admin	\$31,349		\$17,493	\$13,856
Salaries & Wages-Officers	10,967		6,120	4,847
Insurance - General Liability	16,527		9,222	7,305
Contract Services - Other	9,188		5,127	4,061
Transportation	9,761		5,447	4,314
Misc. Expense	39,153		21,847	17,306
Amortization	3,097		1,728	1,369
Insurance - General Admin				
Other	7,608		4,245	3,363
Workers Comp	1,150		642	508
Advertising Expenses	728		406	322
Materials and Supplies	6,966		3,887	3,079
Rental Equipment	566		316	250
Taxes other than Income - Gen. Admin	2,960		1,652	1,308
Subtotal	140,020		78,132	61,888
Total Operating Expenses	\$713,383	\$361,031	\$196,616	\$155,736

Allocation of Cost of Service For Retail Customers				
	Total	Commodity	Demand	Customer
Operation & Maintenance	\$713,383	\$361,031	\$196,616	\$155,736
Debt Service ¹	479,534		450,282	29,252
Depreciation ²	251,868		233,734	18,134
General Water Service Cost	\$1,444,785	\$361,031	\$880,632	\$203,122
Less:				
Other Operating Revenue	(\$39,141)			(\$39,141)
Non Operating Revenue	(3,725)			(3,725)
Revenue Required from Rates for Retail Customers	\$1,405,644	\$361,031	\$880,632	\$160,256

NOTES:

¹Debt Service has been allocated on the Retail Allocation Percentage of Plant Value from plant value allocation sheet.

²Depreciation has been allocated on the Retail Allocation Percentage of Depreciation from depreciation allocation sheet.

Calculation of Water Rates				
	Total	First 2,000 gallons	Next 38,000 gallons	Over 40,000 gallons
Actual Water Sales:				
Thousand Gallons	119,249,552	48,005,600	68,502,052	2,741,900
Percent	100%	40.3%	57.4%	2.3%
Weighted Sales for Demand:				
Thousand Gallons	201,506,178	96,011,200	102,753,078	2,741,900
Percent	100%	47.6%	51.0%	1.4%
Allocation of Volumetric Costs:				
Commodity	\$361,031	\$145,495	\$207,232	\$8,304
Demand ³	877,123	417,511	447,333	12,280
Customer	160,256	160,256		
Total	\$1,398,410	\$723,262	\$654,565	\$20,584
Less:				
Number of Bills	28,713			
Cost of Service Rates¹		\$25.19	\$9.56	\$7.51

BULK SALES CALCULATIONS

Revenue Requirement-Customer ¹ =	\$1,405,644 - \$160,256 =	\$1,245,388
Bulk Sales Rate² =	\$1,245,388 / (143,865,852 / 1000 gallons) =	\$8.66
Bulk Sales Revenue ³ =	8.50 x (412,800 / 1000) ⁴ =	\$3,509

¹To develop Proposed Bulk Sales Rate the developed Revenue Requirement is reduced by the customer allocation.

² The Bulk Sales Rate is then established by dividing the revised Revenue Requirement of by the total water sales which has been divided by 1000 to develop the rate as a per thousand gallon rate.

³The Demand Allocation is reduced by the total Bulk Sales Revenue to adjust for this amount of revenue adjustment.

⁴At this times we are requesting the rate of \$8.50, as the bulk loading stations machines are calibrated in \$0.25 increments.

Verification of Cost of Service Rates				
Bracken County Water District				
	Bills	Gallons	Rate	Revenue
First 2,000 gallons	28,713	48,005,600	\$25.19	\$723,280
Next 38,000 gallons		68,502,052	9.56	654,880
Over 40,000 gallons		2,741,900	7.51	20,592
Bulk Sales Rate		412,800	8.50	\$3,509
Wholesale Rate		24,203,500	3.44	83,260
Total Revenue from Rates				\$1,485,521
Other Income:				
Other Operating Revenue				39,141
Non Operating Revenue				3725
Total Operating Revenue	28,713	143,865,852		\$1,528,387

COMPARISON OF CURRENT AND PROPOSED RATES				
Gallon Usage	Current Rates	Proposed Rates	Increase	Percentage
2,000	\$20.09	\$25.19	\$5.10	25.4%
3,000	27.25	34.75	7.50	27.5%
4,000	34.41	44.31	9.90	28.8%
5,000	41.57	53.87	12.30	29.6%
6,000	48.73	63.43	14.70	30.2%
7,000	55.89	72.99	17.10	30.6%
8,000	63.05	82.55	19.50	30.9%
9,000	70.21	92.11	21.90	31.2%
10,000	77.37	101.67	24.30	31.4%
15,000	113.17	149.47	36.30	32.1%
20,000	148.97	197.27	48.30	32.4%
25,000	184.77	245.07	60.30	32.6%
30,000	220.57	292.87	72.30	32.8%
35,000	256.37	340.67	84.30	32.9%
40,000	292.17	388.47	96.30	33.0%
50,000	349.57	463.57	114.00	32.6%
75,000	493.07	651.32	158.25	32.1%
100,000	636.57	839.07	202.50	31.8%
150,000	923.57	1,214.57	291.00	31.5%
200,000	1,210.57	1,590.07	379.50	31.3%
250,000	1,497.57	1,965.57	468.00	31.3%
300,000	1,784.57	2,341.07	556.50	31.2%
350,000	2,071.57	2,716.57	645.00	31.1%

Comparison of Rates		
Block Usage	Current Rates	Proposed Rates
First 2,000 gallons	\$ 20.09	\$25.19
Next 38,000 gallons	7.16	9.56
Over 40,000 gallons	5.74	\$7.51

Effect on Customer Average Bill - 5,000 Gallons Usage			
Current Rates	Propose Rates	Amount Increase	% Increase
\$41.57	\$53.87	\$12.30	29.60%

BRACKEN COUNTY WATER DISTRICT

**Response to Commission Staff’s First Request for Information
Case No. 2021-00415**

Question No. 2

Responding Witness: Diana Moran

Q-2. Provide the number of new tap-ons installed by meter size for 2020.

- a. State whether Bracken District keeps a record of the dollar amounts of labor and materials used to install new customer taps. If Bracken District does, state the amount of labor expense and materials expense recorded for the test year and where it is located on the general ledger.**
- b. If Bracken District does not keep a record of the dollar amounts of labor and materials used to install new customer taps, explain how Bracken District determines the actual cost of meter and appurtenances that it bills the customer for all larger meters per its tariff, Sheet No. 5.**
- c. Provide revised cost justification sheets to support any changes to the Meter Connection Fee.**

A-2. The number of new tap-ons installed by meter size in 2020 is shown in the table below.

Size	Number	Notes
5/8-inch	44	Charged Standard Connection Fee of \$750
1-inch	2	Different fees assessed (\$1,268.39; \$1,553.22). Higher fee due to setting of meter in a high-pressure area requiring a tandem setter and regulator.
2-inch	1	Customer’s contractor supplied the materials and made connection to the main. Customer charged standard connection fee of \$750.

- a. Bracken County Water District maintains a record of the dollar amounts of labor and materials used to install new customer taps. This record is kept separately, and an adjusting journal entry is made in the general ledger at year end. The adjusting journal entry (JE 4) is shown at Application, Exhibit P. The entry was as follows:

		<u>Debit</u>	<u>Credit</u>
Acct 334.4	Meters & Install	29,453.78	
Acct 620	Materials & Supply		21,539.26
Acct 601	Salaries		12,713.09
Acct 1051	Add on Roads CIP	4,798.57	

The journal entry is located on the general ledger at line 3183 (Add on Roads CIP), line 3358 (Meters & Install), line 7917 (Salaries), and line 8604 (Materials & Supplies).

- b. Not applicable.
- c. Cost justifications sheets to support the revised Meter Connection Fee are found at Exhibit M, Application. A copy of Exhibit M is attached to this response as Attachment 2.

**AVERAGE METER CONNECTION EXPENSE
COST JUSTIFICATION**

Name of Utility BRACKEN COUNTY WATER DISTRICT DIV I & II

The following is an itemization of expenses for providing a metered service connection.

A. Meter Size

5/8-Inch 3/4-Inch 1-Inch 1 1/2 -Inch 2-Inch

Other (specify) _____

B. Materials Expense

	<u>Unit Quantity</u>	<u>Cost</u>	<u>Total Cost</u>
1. Water Meter	<u>1</u>	<u>67.50</u>	<u>67.50</u>
2. Meter Yoke	<u>1</u>	<u>266.54</u>	<u>266.54</u>
3. Corporation Stop	<u>1</u>	<u>64.95</u>	<u>64.95</u>
4. Meter Box and Top	<u>1</u>	<u>99.94</u>	<u>99.94</u>
5. Miscellaneous Fittings	<u>1</u>	<u>45.36</u>	<u>45.36</u>
6. Other (Itemize)			
<u>ENCODER</u>	<u>1</u>	<u>235.69</u>	<u>235.69</u>
<u>TAPPING SADDLE</u>	<u>1</u>	<u>67.29</u>	<u>67.29</u>
_____	_____	_____	_____
TOTAL MATERIALS EXPENSE			\$ <u>847.27</u>
(add total cost)			

C. Service Pipe ExpenseType of Service Pipe CTS Size of Service Pipe .75"

		<u>Unit Quantity</u>	<u>Cost</u>	<u>Total Cost</u>
1.	Short Side Service	<u>20</u>	<u>.35/ft</u>	<u>7.00</u>
2.	Long Side Service	<u>80</u>	<u>.35/ft</u>	<u>28.00</u>
AVERAGE SERVICE PIPE EXPENSE (add total cost and divide by 2)				<u>\$ 17.50</u>

D. Installation Labor Expense

		<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Cost</u>
1.	Short Side Service	<u>5</u>	<u>31.62</u>	<u>158.10</u>
2.	Long Side Service	<u>7</u>	<u>31.62</u>	<u>221.34</u>
AVERAGE INSTALLATION LABOR EXPENSE (add total cost and divide by 2)				<u>\$189.72</u>

E. Installation Equipment Expense

		<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Cost</u>
1.	Short Side Service	<u>3</u>	<u>50.00</u>	<u>150.00</u>
2.	Long Side Service	<u>5</u>	<u>60.00</u>	<u>300.00</u>
AVERAGE INSTALLATION EQUIPMENT EXPENSE (add total cost and divide by 2)				<u>\$225.00</u>

F. Installation Miscellaneous Expense

	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Cost</u>
1. Inspection	<u>1</u>	<u>31.62</u>	<u>31.62</u>
2. Site Clean-Up	<u>1.5</u>	<u>31.62</u>	<u>47.43</u>
3. Other			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
AVERAGE INSTALLATION MISCELLANEOUS EXPENSE (add total cost)			\$ <u>79.05</u>

G. Overhead Expense

1. Installation expense (\$ _____) times
overhead rate (____%) \$ 0

H. Administrative Expense

1. Office expense for establishing a new account
and billing record. \$ 24.66

I. Total Expenses

Materials Expense	\$ <u>847.27</u>
Service Pipe Expense	<u>17.50</u>
Installation Labor Expense	<u>189.72</u>
Installation Equipment Expense	<u>225.00</u>
Installation Miscellaneous Expense	<u>79.05</u>
Overhead Expense	_____
Administrative Expense	<u>24.66</u>

TOTAL CONNECTION EXPENSE \$ 1383.20

Employee Wage Cost Calculations

Employee Position	Hourly Wage	Average Hourly Wage	Average Overtime Wage
Operations:			
Maintenance Worker	17		
Maintenance Administrator	24.69		
Total	\$41.69	\$ 20.85	\$ 31.27

Administration:			
Office Manager	\$ 24.72		
Office Assistant	\$ 17.00		
Office Assistant	\$ 16.00		
Total	\$ 57.72	\$ 19.24	\$ 30.78

Employee Benefit Costs

Benefit	% of Wages
Workers Comp	2.53
FICA Taxes	6.20
Medicare	1.45
Utility Responsibility	10.18

Health Insurance

Annual Health Insurance Premium	\$ 35,982.89	
Divided By Test Period Reg Hours	10,400.00	
Health Insurance Cost Per Hr		\$ 3.46

Life Insurance

Annual Life Insurance Premium	\$ 502.80	
Divided By Test Period Reg Hours	10,400.00	
Life Insurance Cost Per Hr		\$ 0.05

Accident Insurance

Annual Accident Insurance Premium	\$ 1,490.45	
Divided By Test Period Reg Hours	10,400.00	
Accident Insurance Cost Per Hr		\$ 0.14

Benefits Calculations:

Operational (20.85 x 10.18%)	\$2.12
Administrative (\$19.24 x 10.18%)	\$1.96

Average Hourly Wage w/ Benefits

Operational	\$26.62	\$38.10
Administrative	\$24.66	\$35.45

BRACKEN COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2021-00415**

Question No. 3

Responding Witness: Diana Moran

Q-3. Refer to the Application, Exhibit C, References, Adjustment G.

- a. Provide the invoices provided from the city of Augusta to Bracken District for purchased water billed in the calendar year 2020.**
- b. A portion of the adjustment indicates that a pro forma adjustment of \$1,601 would be required to account for the effects of the increase to the city of Augusta's wholesale water rate from \$2.25 to \$2.36 per 1,000 gallons. Confirm the adjustment to the wholesale rate in Case No. 2020-00277 was from \$2.35 to \$2.36 per 1,000 gallons, or \$0.01 per 1,000 gallons, which is consistent with the proposed adjustment.**

- A-3.
 - a. The invoices from the city of Augusta for calendar year 2020 are attached as Attachment 3.
 - b. The Public Service Commission adjusted the city of Augusta's wholesale rate to Bracken County Water District in Case No. 2020-00277 from \$2.35 per 1,000 gallons to \$2.36 per 1,000 gallons. Adjustment G in the document labelled "References" contained a typographical error and should have stated the initial wholesale rate as \$2.35 per 1,000 gallons. Please note that Adjustment A refers to the initial wholesale rate as \$2.35 per 1,000 gallons.



CITY OF AUGUSTA
219 MAIN STREET
P.O. BOX 85
AUGUSTA, KY 41002

Phone: 606-756-2183
Fax: 606-756-2185
E-mail:
gengland@augustaky.com

Invoice

DATE: FEBRUARY 3, 2020

Bill To:

BRACKEN COUNTY WATER DISTRICT
P.O. BOX 201
BROOKSVILLE, KY 41004

*AA
2/10*

Date	Description	Total
01/01/2020-01/31/2020	12,432,935 @ \$2.35 per 1,000	\$29,217.41
	DATE PAID <u>2/19/20</u>	
	AMOUNT PAID <u>29217.41</u>	
	CHECK NO. <u>18819</u>	

Term: Net 30 days

Subtotal	\$29,217.41
Balance Due	\$ 29,217.41



CITY OF AUGUSTA
 219 MAIN STREET
 P.O. BOX 85
 AUGUSTA, KY 41002

Phone: 606-756-2183
 Fax: 606-756-2185
 E-mail:
 gengland@augustaky.com

Invoice

DATE: MARCH 2, 2020

Bill To:

BRACKEN COUNTY WATER DISTRICT
 P.O. BOX 201
 BROOKSVILLE, KY 41004

Date	Description	Total
02/01/2020-02/29/2020	11,432,017 @ \$2.35 per 1,000	\$26,865.25
DATE PAID 3/18/20 AMOUNT PAID 26,865.25 CHECK NO. 18861		LK AA
		Subtotal
		\$26,865.25
		Balance Due
		\$ 26,865.25

Term: Net 30 days



CITY OF AUGUSTA
219 MAIN STREET
P.O. BOX 85
AUGUSTA, KY 41002

Phone: 606-756-2183
Fax: 606-756-2185
E-mail:
gengland@augustaky.com

Invoice

DATE: MARCH 31, 2020

Bill To:

BRACKEN COUNTY WATER DISTRICT
P.O. BOX 201
BROOKSVILLE, KY 41004

Date			Description				Total
03/01/2020- 03/31/2020			12,156,971 @ \$2.35 per 1,000				\$28,568.91
				DATE PAID	4/15/20		
				AMOUNT PAID	28,568.88		
				CHECK NO.	18915		
					610.1		
						Subtotal	\$28,568.91 88
						Balance Due	\$ 28,568.91 88

Term: Net 30 days



CITY OF AUGUSTA
 219 MAIN STREET
 P.O. BOX 85
 AUGUSTA, KY 41002

Phone: 606-756-2183
 Fax: 606-756-2185
 E-mail:
 gengland@augustaky.com

Invoice

DATE: APRIL 30, 2020

Bill To:

BRACKEN COUNTY WATER DISTRICT
 P.O. BOX 201
 BROOKSVILLE, KY 41004

Date	Description	Total
04/01/2020-04/30/2020	11,988,342 @ \$2.35 per 1,000	\$28,172.63
DATE PAID <u>5/20/20</u> <i>J/K</i> AMOUNT PAID <u>28172.63</u> CHECK NO. <u>18972</u> <u>610.1</u>		
Subtotal		\$28,172.63
Balance Due		\$ 28,172.63

Term: Net 30 days

RA



CITY OF AUGUSTA
 219 MAIN STREET
 P.O. BOX 85
 AUGUSTA, KY 41002

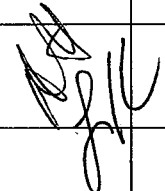
Phone: 606-756-2183
 Fax: 606-756-2185
 E-mail:
 genland@augustaky.com

Invoice

DATE: MAY 1, 2020

Bill To:

BRACKEN COUNTY WATER DISTRICT
 P.O. BOX 201
 BROOKSVILLE, KY 41004

Date	Description	Total
05/01/2020-05/31/2020	13,195,075 @ \$2.35 per 1,000	\$31,008.44
DATE PAID <u>6/17/20</u> AMOUNT PAID <u>31,008.44</u> CHECK NO. <u>1907</u> <u>610.1</u>		
		
		Subtotal
		\$31,008.44
		Balance Due
		\$ 31,008.44

Term: Net 30 days



CITY OF AUGUSTA
 219 MAIN STREET
 P.O. BOX 85
 AUGUSTA, KY 41002

Phone: 606-756-2183
 Fax: 606-756-2185
 E-mail:
 gengland@augustaky.com

Invoice

DATE: JUNE 1, 2020

Bill To:

BRACKEN COUNTY WATER DISTRICT
 P.O. BOX 201
 BROOKSVILLE, KY 41004

Handwritten initials/signature

Date	Description	Total
06/01/2020- 06/30/2020	15,752,632 @ \$2.35 per 1,000	\$37,018.71
	DATE PAID 7/15/20	
	AMOUNT PAID 37,018.68	
	CHECK NO. 19047	
	610.1	
	Subtotal	\$37,018.71
	Balance Due	\$ 37,018.71

Term: Net 30 days



CITY OF AUGUSTA
 219 MAIN STREET
 P.O. BOX 85
 AUGUSTA, KY 41002

Phone: 606-756-2183
 Fax: 606-756-2185
 E-mail:
 gengland@augustaky.com

Invoice

DATE: August 4, 2020

Bill To:

BRACKEN COUNTY WATER DISTRICT
 P.O. BOX 201
 BROOKSVILLE, KY 41004

Date	Description	Total
07/01/2020-07/31/2020	17,022,791 @ \$2.35 per 1,000	\$40,003.58
DATE PAID <u>8/19/20</u> AMOUNT PAID <u>40003.58</u> CHECK NO. <u>19128</u> 610.1		
Subtotal		\$40,003.58
Balance Due		\$ 40,003.58

Term: Net 30 days

Handwritten initials/signature



CITY OF AUGUSTA
 219 MAIN STREET
 P.O. BOX 85
 AUGUSTA, KY 41002

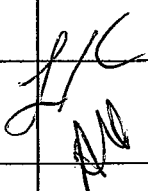
Phone: 606-756-2183
 Fax: 606-756-2185
 E-mail:
 gengland@augustakym.com

Invoice

DATE: September 1, 2020

Bill To:

BRACKEN COUNTY WATER DISTRICT
 P.O. BOX 201
 BROOKSVILLE, KY 41004

Date		Description			Total
08/01/2020- 08/31/2020		14,399,981 @ \$2.35 per 1,000			\$33,839.98 ⁵
			DATE PAID <u>9/14/20</u> AMOUNT PAID <u>33,839.95</u> CHECK NO. <u>19181</u> 410.1		

Term: Net 30 days

Subtotal	\$33,839.98
Balance Due	\$ 33,839.98 ⁵



CITY OF AUGUSTA
219 MAIN STREET
P.O. BOX 85
AUGUSTA, KY 41002

Phone: 606-756-2183
Fax: 606-756-2185
E-mail:
gengland@augustaky.com

Invoice

DATE: September 30, 2020

Bill To:

BRACKEN COUNTY WATER DISTRICT
P.O. BOX 201
BROOKSVILLE, KY 41004

Date	Description	Total
09/01/2020-09/30/2020	13,196,281 @ \$2.35 per 1,000	\$31,011.29
	DATE PAID 10/21/20	
	AMOUNT PAID 31,011.29	
	CHECK NO. 19268	
	610.1	
	Subtotal	\$31,011.29
	Balance Due	\$ 31,011.29

Term: Net 30 days

Handwritten signature
10/21



CITY OF AUGUSTA
 219 MAIN STREET
 P.O. BOX 85
 AUGUSTA, KY 41002

Phone: 606-756-2183
 Fax: 606-756-2185
 E-mail:
 gengland@augustaky.com

Invoice

DATE: November 4, 2020

Bill To:

BRACKEN COUNTY WATER DISTRICT
 P.O. BOX 201
 BROOKSVILLE, KY 41004

Date	Description	Total
10/01/2020-10/31/2020	12,902,074 @ \$2.35 per 1,000	\$30,319.89
DATE PAID <u>11/18/20</u> AMOUNT PAID <u>30,319.86</u> CHECK NO. <u>19316</u> 610.1		
Subtotal		\$30,319.89
Balance Due		\$ 30,319.89

Term: Net 30 days



CITY OF AUGUSTA
219 MAIN STREET
P.O. BOX 85
AUGUSTA, KY 41002

Phone: 606-756-2183
Fax: 606-756-2185
E-mail:
gengland@augustaky.com

Invoice

DATE: December 1, 2020

Bill To:

BRACKEN COUNTY WATER DISTRICT
P.O. BOX 201
BROOKSVILLE, KY 41004

Date	Description	Total
11/01/2020- 11/30/2020	12,793,050 @ \$2.35 per 1,000	\$30,063.67
	DATE PAID 12/01/20 AMOUNT PAID 30,063.67 CHECK NO. 610.1	
	Subtotal	\$30,063.67
	Balance Due	\$ 30,063.67

Term: Net 30 days



CITY OF AUGUSTA
 219 MAIN STREET
 P.O. BOX 85
 AUGUSTA, KY 41002

Phone: 606-756-2183
 Fax: 606-756-2185
 E-mail:
 gengland@augustaky.com

Invoice

DATE: December 31, 2020

Bill To:

BRACKEN COUNTY WATER DISTRICT
 P.O. BOX 201
 BROOKSVILLE, KY 41004

Date		Description				Total
12/01/2020- 12/31/2020		12,869,084 @ \$2.35 per 1,000				\$30,242.37
				DATE PAID 11/20/21		
				AMOUNT PAID 30,242.37		
				CHECK NO 19433		
				Ad JK		
					Subtotal	\$30,242.37
					Balance Due	\$ 30,242.37

Term: Net 30 days

BRACKEN COUNTY WATER DISTRICT

**Response to Commission Staff’s First Request for Information
Case No. 2021-00415**

Question No. 4

Responding Witness: Diana Moran

Q-4. Provide invoices for any amounts expended in the preparation of this case, and any amounts that have been billed after the notice of filing, to date.

A-4. See Attachment 4. A breakdown of rate case expense to date appears below. Please note that rate case expense has already exceeded the estimated level of rate case expense set forth in Bracken County Water District’s application. Bracken County Water District requests that, when reviewing the application, the Public Service Commission consider actual rate case expense and not limit the rate recovery of rate case expense to the estimated level.

Date	Nature of Expense	Amount
11/05/2021	Legal Services	\$ 4,077.00
12/03/2021	Legal Services	\$ 4,617.00
01/12/2022	Legal Services	\$ 1,431.00
01/31/2022	Publication of Notice	\$ 840.00
02/11/2022	Legal Services	\$ 4,908.75
Total		\$15,873.75

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

November 5, 2021

Bracken County Water District
 1324 Brooksville Germantown Road
 P.O. Box 201
 drmoran@brackencountywaterdistrict.com
 Brooksville KY 41004-0201

INVOICE NO.: 965860
 SKO File No.: 118482/170870

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
 P.O. Box 11969
 Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

**Note: this is a new account—please update
 your records**

Stoll Keenon Ogden PLLC
 Central Bank, Lexington, KY
 ABA/Bank Routing Number: [REDACTED]
 Account Number: [REDACTED]

Please reference your account and invoice numbers.
 Email remittance to payments@skofirm.com

Re: 2021 Rate Application

Our Reference: 118482/170870/GEW/2404
 Fees rendered this bill

\$ 4,077.00

Total Current Charges This Matter**\$ 4,077.00**

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389

November 5, 2021

Bracken County Water District
1324 Brooksville Germantown Road
P.O. Box 201
drmoran@brackencountywaterdistrict.com
Brooksville KY 41004-0201

INVOICE NO.: 965860
SKO File No.: 118482/170870

MATTER NAME: 2021 Rate Application

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	5,436.00
COURTESY REDUCTION	(1,359.00)
TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	0.00
INVOICE TOTAL	\$ 4,077.00
TOTAL BALANCE DUE	\$4,077.00

*PLEASE INDICATE INVOICE NUMBER 965860 ON PAYMENT

BILL DATE: November 5, 2021

Bracken County Water District
 1324 Brooksville Germantown Road
 P.O. Box 201
 Brooksville, KY 41004-0201

2021 Rate Application**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
10/18/21	GEW	Initial rate calculations	6.40	360.00	\$ 2,304.00
10/19/21	GEW	Prepare Initial rate analysis	4.00	360.00	1,440.00
10/20/21	GEW	Prepare for meeting with Board of Commissioners re: rate application; meet with Board by video; assemble application	3.70	360.00	1,332.00
10/26/21	GEW	Review of general ledger	1.00	360.00	360.00
SUBTOTAL			15.10		\$5,436.00

EXPENSES AND OTHER SERVICES

***note: all copies are billed at .10/page unless otherwise indicated*

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$4,077.00

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
G. E Wuetcher	Of Counsel	15.10	360.00	\$5,436.00

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

December 3, 2021

Bracken County Water District
 1324 Brooksville Germantown Road
 P.O. Box 201
 drmoran@brackencountywaterdistrict.com
 Brooksville KY 41004-0201

INVOICE NO.: 967530
 SKO File No.: 118482/170870

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
 P.O. Box 11969
 Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

**Note: this is a new account—please update
 your records**

Stoll Keenon Ogden PLLC
 Central Bank, Lexington, KY
 ABA/Bank Routing Number: [REDACTED]
 Account Number: [REDACTED]

Please reference your account and invoice numbers.
 Email remittance to payments@skofirm.com

Re: 2021 Rate Application

Our Reference: 118482/170870/GEW/2404
 Fees rendered this bill

\$ 4,617.00

Total Current Charges This Matter**\$ 4,617.00**

STOLL · KEENON · OGDEN
 PLLC
 300 West Vine Street
 Suite 2100
 Lexington, Kentucky 40507-1801
 (859) 231-3000
 Tax Id # 61-0421389

December 3, 2021

Bracken County Water District
 1324 Brooksville Germantown Road
 P.O. Box 201
 drmoran@brackencountywaterdistrict.com
 Brooksville KY 41004-0201

INVOICE NO.: 967530
 SKO File No.: 118482/170870

MATTER NAME: 2021 Rate Application

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	6,156.00
<i>COURTESY REDUCTION</i>	<i>(1,539.00)</i>
TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	0.00
INVOICE TOTAL	\$ 4,617.00
TOTAL BALANCE DUE	\$4,617.00

BILL DATE: December 3, 2021

Bracken County Water District
 1324 Brooksville Germantown Road
 P.O. Box 201
 Brooksville, KY 41004-0201

2021 Rate Application**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
11/01/21	GEW	Preparation of exhibits	2.00	360.00	\$ 720.00
11/03/21	GEW	Prepare and file notice of intent to file application; review and revise schedule of adjusted operations; prepare exhibits to application; confer with D. Moran re: need for documents	4.60	360.00	1,656.00
11/04/21	GEW	Email to D. Moran re: necessary documents for rate application	0.40	360.00	144.00
11/06/21	GEW	Revise rate application	1.90	360.00	684.00
11/07/21	GEW	Revise rate application	5.00	360.00	1,800.00
11/10/21	GEW	Revise application to reflect additional information provided by client	0.40	360.00	144.00
11/16/21	GEW	Revise rate application; prepare revised study results for Board review	2.80	360.00	1,008.00
SUBTOTAL			17.10		\$6,156.00

EXPENSES AND OTHER SERVICES***note: all copies are billed at .10/page unless otherwise indicated*

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$4,617.00

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
G. E Wuetcher	Of Counsel	17.10	360.00	\$6,156.00

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

January 12, 2022

Bracken County Water District
1324 Brooksville Germantown Road
P.O. Box 201
drmoran@brackencountywaterdistrict.com
Brooksville KY 41004-0201

INVOICE NO.: 970665
SKO File No.: 118482/170870

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
P.O. Box 11969
Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

Stoll Keenon Ogden PLLC IOLTA Account
Fifth Third Bank, Cincinnati OH
ABA/Bank Routing Number: [REDACTED]
Account Number: [REDACTED]

Please reference your account and invoice numbers.
Email remittance to payments@skofirm.com

Re: 2021 Rate Application

Our Reference: 118482/170870/GEW/2404
Fees rendered this bill

\$ 1,431.00

Total Current Charges This Matter

\$ 1,431.00

STOLL · KEENON · OGDEN
 PLLC
 300 West Vine Street
 Suite 2100
 Lexington, Kentucky 40507-1801
 (859) 231-3000
 Tax Id # 61-0421389

January 12, 2022

Bracken County Water District
 1324 Brooksville Germantown Road
 P.O. Box 201
 drmoran@brackencountywaterdistrict.com
 Brooksville KY 41004-0201

INVOICE NO.: 970665
 SKO File No.: 118482/170870

MATTER NAME: 2021 Rate Application

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	1,908.00
<i>COURTESY REDUCTION</i>	<i>(477.00)</i>
TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	0.00
INVOICE TOTAL	\$ 1,431.00
TOTAL BALANCE DUE	\$1,431.00

BILL DATE: January 12, 2022

Bracken County Water District
 1324 Brooksville Germantown Road
 P.O. Box 201
 Brooksville, KY 41004-0201

2021 Rate Application**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
12/09/21	GEW	Prepare Application : Attachment CPR; ARF Form-1; public notice of adjustment; notice of compliance; revise schedule of adjusted operations	4.00	360.00	\$ 1,440.00
12/14/21	GEW	Review test period revenues/sales; telephone call to D. Moran re: tap fees; prepare revised rate case scenarios;	1.00	360.00	360.00
12/15/21	GEW	Telephone call from A. Habermehl re: instructions for rate filing	0.10	360.00	36.00
12/17/21	GEW	Telephone call with Donna J Hendrix RE: accounting issues	0.20	360.00	72.00
SUBTOTAL			5.30		\$1,908.00

EXPENSES AND OTHER SERVICES***note: all copies are billed at .10/page unless otherwise indicated*

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$1,431.00

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
G. E Wuetcher	Of Counsel	5.30	360.00	\$1,908.00

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

February 11, 2022

Bracken County Water District
1324 Brooksville Germantown Road
P.O. Box 201
drmoran@brackencountywaterdistrict.com
Brooksville KY 41004-0201

INVOICE NO.: 972389
SKO File No.: 118482/170870

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
P.O. Box 11969
Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

Stoll Keenon Ogden PLLC IOLTA Account
Fifth Third Bank, Cincinnati OH
ABA/Bank Routing Number: [REDACTED]
Account Number: [REDACTED]

Please reference your account and invoice numbers.
Email remittance to payments@skofirm.com

Re: 2021 Rate Application

Our Reference: 118482/170870/GEW/2404
Fees rendered this bill

\$ 4,908.75

Total Current Charges This Matter

\$ 4,908.75

STOLL · KEENON · OGDEN
 PLLC
 300 West Vine Street
 Suite 2100
 Lexington, Kentucky 40507-1801
 (859) 231-3000
 Tax Id # 61-0421389

February 11, 2022

Bracken County Water District
 1324 Brooksville Germantown Road
 P.O. Box 201
 drmoran@brackencountywaterdistrict.com
 Brooksville KY 41004-0201

INVOICE NO.: 972389
 SKO File No.: 118482/170870

MATTER NAME: 2021 Rate Application

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	6,545.00
<i>COURTESY REDUCTION</i>	<i>(1,636.25)</i>
TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	0.00
INVOICE TOTAL	\$ 4,908.75
TOTAL BALANCE DUE	\$4,908.75

BILL DATE: February 11, 2022

Bracken County Water District
1324 Brooksville Germantown Road
P.O. Box 201
Brooksville, KY 41004-0201

2021 Rate Application

LEGAL FEES

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
01/13/22	GEW	Telephone call from W.R. Jones re: effect of PSC Case No. 2021-00467 on rate application	0.40	385.00	\$ 154.00
01/18/22	GEW	Prepare resolution authorizing rate application; calculate labor rate for standard meter connection fee; general review of rate calculations	2.50	385.00	962.50
01/20/22	GEW	Prepare and assemble application for rate adjustment	5.00	385.00	1,925.00
01/23/22	GEW	Prepare and assemble application for rate adjustment	1.00	385.00	385.00
01/24/22	GEW	Assemble Application	4.00	385.00	1,540.00
01/26/22	GEW	Assemble rate application for filing	3.00	385.00	1,155.00
01/27/22	GEW	Final assembly and filing of application for rate adjustment; prepare notices for posting at office and on website	1.10	385.00	423.50
SUBTOTAL			17.00		\$6,545.00

EXPENSES AND OTHER SERVICES

***note: all copies are billed at .10/page unless otherwise indicated*

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$4,908.75

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
G. E Wuetcher	Of Counsel	17.00	385.00	\$6,545.00

The Bracken County News
P.O. Box 68
Brooksville KY 41004

Phone : (606) 735-2198

Fax : (606) 735-2199

Bracken County Water District
P. O. Box 201
Brooksville KY 41004

INVOICE DATE: 01/31/22
INVOICE NUMBER: 36041

(Payment is due upon receipt of invoice. Please mark invoice number on check.)

DESCRIPTION

PRICE

1/27,2/3,2/10
Water/Rates/4cx14"

840.00

DATE PAID 2/16/22
AMOUNT PAID 840.00
CHECK NO 20132

660.8

ATX
JLU

BALANCE DUE:

840.00

BRACKEN COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2021-00415**

Question No. 5

Responding Witness: Diana Moran

- Q-5. Refer to Bracken District's tariff currently on file with the Commission that lists the nonrecurring charges assessed by Bracken District. Provide updated cost justification sheets to support each nonrecurring charge listed in its tariff.**
- A-5. See Attachment 5.

NONRECURRING CHARGES

Charge or Fee	Current Charge
Field Charge	\$40.00
Service Termination Field Charge	\$40.00
Turn-On Charge	\$40.00
Reconnect Charge	\$40.00
After Hours Reconnect	\$80.00
Meter Test Charge	\$40.00
Returned Check Charge	\$30.00
Late Payment Penalties	10%
Meter Reading Charge	\$40.00
Meter Resetting Charge	\$40.00
Service Investigation Charge	\$40.00

NONRECURRING CHARGE COST JUSTIFICATIONType of Charge: Meter Resetting Charge

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

<u>1 hour @ 26.62 per hour</u>	<u>\$26.62</u>
--------------------------------	----------------

Total Field Expense	\$ <u>26.62</u>
----------------------------	------------------------

2. Clerical and Office Expense

A. Supplies	\$ _____
-------------	----------

B. Labor 1 hour @ \$24.66 per hour	<u>\$24.66</u>
------------------------------------	----------------

Total Clerical and Office Expense	\$ <u>24.66</u>
--	------------------------

3. Miscellaneous Expense

A. Transportation (32 miles @ \$0.58 per mile)	<u>\$18.56</u>
--	----------------

B. Other (Itemize)

_____	_____
_____	_____
_____	_____

Total Miscellaneous Expense	\$ <u>18.56</u>
------------------------------------	------------------------

Total Nonrecurring Charge Expense	\$ <u>69.84</u>
--	------------------------

NONRECURRING CHARGE COST JUSTIFICATIONType of Charge: Meter Test Charge

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

<u>1 hour @ 26.62 per hour</u>	<u>\$26.62</u>
--------------------------------	----------------

Total Field Expense	\$ <u>26.62</u>
----------------------------	------------------------

2. Clerical and Office Expense

A. Supplies	\$ _____
-------------	----------

B. Labor 1 hour @ \$24.66 per hour	<u>\$ 24.66</u>
------------------------------------	-----------------

Total Clerical and Office Expense	\$ <u>24.66</u>
--	------------------------

3. Miscellaneous Expense

A. Transportation (32 miles @ \$0.58 per mile)	<u>\$ 18.56</u>
--	-----------------

B. Other (Itemize)

<u>Meter Test Outside Facility</u>	<u>\$30.00</u>
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<u>Postage</u>	<u>\$ 8.00</u>
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_____	_____
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Total Miscellaneous Expense	\$ <u>56.56</u>
------------------------------------	------------------------

Total Nonrecurring Charge Expense	\$ <u>107.84</u>
--	-------------------------

NONRECURRING CHARGE COST JUSTIFICATIONType of Charge: Reconnect Charge

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

<u>1 hour @ 26.62 per hour</u>	<u>\$26.62</u>
--------------------------------	----------------

Total Field Expense	\$ <u>26.62</u>
----------------------------	------------------------

2. Clerical and Office Expense

A. Supplies	\$ _____
-------------	----------

B. Labor 1 hour @ \$24.66 per hour	<u>\$24.66</u>
------------------------------------	----------------

Total Clerical and Office Expense	\$ <u>24.66</u>
--	------------------------

3. Miscellaneous Expense

A. Transportation (32 miles @ \$0.58 per mile)	<u>\$18.56</u>
--	----------------

B. Other (Itemize)

_____	_____
_____	_____
_____	_____

Total Miscellaneous Expense	\$ <u>18.56</u>
------------------------------------	------------------------

Total Nonrecurring Charge Expense	\$ <u>69.84</u>
--	------------------------

NONRECURRING CHARGE COST JUSTIFICATIONType of Charge: Return Check Charge

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

_____	_____
-------	-------

Total Field Expense	\$ _____
----------------------------	-----------------

2. Clerical and Office Expense

A. Supplies	\$ _____
-------------	----------

B. Labor 1 hour @ \$24.66 per hour	<u>\$24.66</u>
------------------------------------	----------------

Total Clerical and Office Expense	\$ <u>24.66</u>
--	------------------------

3. Miscellaneous Expense

A. Transportation (3.5 miles @ \$0.58 per mile)	\$ <u>2.03</u>
---	----------------

B. Other (Itemize)

Certified Mail _____	<u>7.40</u>
----------------------	-------------

_____	_____
-------	-------

_____	_____
-------	-------

Total Miscellaneous Expense	\$ <u>9.43</u>
------------------------------------	-----------------------

Total Nonrecurring Charge Expense	\$ <u>34.09</u>
--	------------------------

NONRECURRING CHARGE COST JUSTIFICATIONType of Charge: Service Investigation Charge

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

<u>1 hour @ 26.62 per hour</u>	<u>\$26.62</u>
--------------------------------	----------------

Total Field Expense	\$ <u>26.62</u>
----------------------------	------------------------

2. Clerical and Office Expense

A. Supplies	\$ _____
-------------	----------

B. Labor 0.5 hour @ \$24.66 per hour	<u>\$12.33</u>
--------------------------------------	----------------

Total Clerical and Office Expense	\$ <u>12.33</u>
--	------------------------

3. Miscellaneous Expense

A. Transportation (32 miles @ \$0.58 per mile)	<u>\$18.56</u>
--	----------------

B. Other (Itemize)

_____	_____
_____	_____
_____	_____

Total Miscellaneous Expense	\$ <u>18.56</u>
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Total Nonrecurring Charge Expense	\$ <u>57.51</u>
--	------------------------

NONRECURRING CHARGE COST JUSTIFICATIONType of Charge: Service Termination Field Collection Charge

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

<u>1 hour @ 26.62 per hour</u>	<u>\$26.62</u>
--------------------------------	----------------

Total Field Expense	\$ <u>26.62</u>
----------------------------	------------------------

2. Clerical and Office Expense

A. Supplies	\$ _____
-------------	----------

B. Labor 1 hour @ \$24.66 per hour	<u>\$24.66</u>
------------------------------------	----------------

Total Clerical and Office Expense	\$ <u>24.66</u>
--	------------------------

3. Miscellaneous Expense

A. Transportation (32 miles @ \$0.58 per mile)	<u>\$18.56</u>
--	----------------

B. Other (Itemize)

_____	_____
_____	_____
_____	_____

Total Miscellaneous Expense	\$ <u>18.56</u>
------------------------------------	------------------------

Total Nonrecurring Charge Expense	\$ <u>69.84</u>
--	------------------------

NONRECURRING CHARGE COST JUSTIFICATIONType of Charge: Turn-on Charge

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

<u>1 hour @ 26.62 per hour</u>	<u>\$26.62</u>
--------------------------------	----------------

Total Field Expense	\$ <u>26.62</u>
----------------------------	------------------------

2. Clerical and Office Expense

A. Supplies	\$ _____
-------------	----------

B. Labor 1 hour @ \$24.66 per hour	<u>\$24.66</u>
------------------------------------	----------------

Total Clerical and Office Expense	\$ <u>24.66</u>
--	------------------------

3. Miscellaneous Expense

A. Transportation (32 miles @ \$0.58 per mile)	<u>\$18.56</u>
--	----------------

B. Other (Itemize)

_____	_____
_____	_____
_____	_____

Total Miscellaneous Expense	\$ <u>18.56</u>
------------------------------------	------------------------

Total Nonrecurring Charge Expense	\$ <u>69.84</u>
--	------------------------

NONRECURRING CHARGE COST JUSTIFICATIONType of Charge: After Hours Reconnection Charge

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

<u>2 hours @ 38.10 per hour</u>	<u>\$76.20</u>
---------------------------------	----------------

Total Field Expense	\$ <u>76.20</u>
----------------------------	------------------------

2. Clerical and Office Expense

A. Supplies	\$ _____
-------------	----------

B. Labor	_____
----------	-------

Total Clerical and Office Expense	\$ _____
--	-----------------

3. Miscellaneous Expense

A. Transportation (32 miles @ \$0.58 per mile)	<u>\$18.56</u>
--	----------------

B. Other (Itemize)

_____	_____
_____	_____
_____	_____

Total Miscellaneous Expense	\$ <u>18.56</u>
------------------------------------	------------------------

Total Nonrecurring Charge Expense	\$ <u>94.76</u>
--	------------------------

NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Field Charge

1. Field Expense:

A.	Materials (Itemize)	
		\$ <u> </u>
		<u> </u>
		<u> </u>
B.	Labor (Time and Wage)	
	<u>1 hour @ 26.62 per hour</u>	<u>\$26.62</u>
	Total Field Expense	\$ <u>26.62</u>

2. Clerical and Office Expense

A.	Supplies	
		\$ <u> </u>
B.	Labor 0.5 hour @ \$24.66 per hour	<u>\$12.33</u>
	Total Clerical and Office Expense	\$ <u>12.33</u>

3. Miscellaneous Expense

A.	Transportation (32 miles @ \$0.58 per mile)	
		<u>\$18.56</u>
B.	Other (Itemize)	
		<u> </u>
		<u> </u>
		<u> </u>
	Total Miscellaneous Expense	\$ <u>18.56</u>

Total Nonrecurring Charge Expense **\$ 57.51**

Employee Wage Cost Calculations

Employee Position	Hourly Wage	Average Hourly Wage	Average Overtime Wage
Operations:			
Maintenance Worker	17		
Maintenance Administrator	24.69		
Total	\$41.69	\$ 20.85	\$ 31.27

Administration:			
Office Manager	\$ 24.72		
Office Assistant	\$ 17.00		
Office Assistant	\$ 16.00		
Total	\$ 57.72	\$ 19.24	\$ 30.78

Employee Benefit Costs

Benefit	% of Wages
Workers Comp	2.53
FICA Taxes	6.20
Medicare	1.45
Utility Responsibility	10.18

Health Insurance

Annual Health Insurance Premium	\$ 35,982.89	
Divided By Test Period Reg Hours	10,400.00	
Health Insurance Cost Per Hr		\$ 3.46

Life Insurance

Annual Life Insurance Premium	\$ 502.80	
Divided By Test Period Reg Hours	10,400.00	
Life Insurance Cost Per Hr		\$ 0.05

Accident Insurance

Annual Accident Insurance Premium	\$ 1,490.45	
Divided By Test Period Reg Hours	10,400.00	
Accident Insurance Cost Per Hr		\$ 0.14

Benefits Calculations:

Operational (20.85 x 10.18%)	\$2.12
Administrative (\$19.24 x 10.18%)	\$1.96

Average Hourly Wage w/ Benefits

Operational	\$26.62	\$38.10
Administrative	\$24.66	\$35.45