COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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ELECTRONIC APPLICATION OF)	
MOUNTAIN WATER DISTRICT FOR A)	CASE NO. 2022-00367
GENERAL ADJUSTMENT OF SEWER RATES)	
)	

MOUNTAIN WATER DISTRICT'S RESPONSE TO COMMISSION STAFF'S POST-HEARING REQUEST FOR INFORMATION

Mountain Water District submits its Response to Commission Staff's Post-Hearing Request for Information.

Dated: August 25, 2023 Respectfully submitted,

Gerald E. Wuetcher

Stoll Keenon Ogden PLLC

300 West Vine Street, Suite 2100 Lexington, Kentucky 40507-1801

Telephone: (859) 231-3017

Fax: (859) 259-3517

gerald.wuetcher@skofirm.com

Counsel for Mountain Water District

CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8, and the Public Service Commission's Order of July 22, 2021 in Case No. 2020-00085, I certify that this document was transmitted to the Public Service Commission on August 25, 2023 and that there is currently no party that the Public Service Commission has excused from participation by electronic means in this proceeding.

Counsel for Mountain Water District

VERIFICATION

COMMONWEALTH OF KENTUCKY)) SS:	
COUNTY OF PIKE)	
The undersigned, Carrie Hatfield,	being	Ċ

The undersigned, Carrie Hatfield, being duly sworn, deposes and states has personal knowledge of the matters set forth in the responses for which she is identified as the witness, and that the answers contained therein are true and correct to the best of her information, knowledge and belief.

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 24 day of August 2023.

MELISSA WRIGHT Notary Public-State at Large KENTUCKY - Notary ID # KYNP74443 My Commission Expires 06-23-2027

My Commission Expires: 06/23/2027

Response to Commission Staff's Post-Hearing Request for Information Case No. 2022-00367

Question No. 1

Responding Witness: Carrie Hatfield/Legal Counsel

- Q-1. Refer to the assessment provided in response to Commission Staff's Third Request for Information (Staff's Third Request), Item 3, and attachment 3-3-2.
 - a. Using the calculation provided, explain whether the total gross revenues multiplied by mills per \$100 results in an assessment of \$12,701 for the water division.
 - b. Explain whether the payment for the assessment was included in the test year operations expenses; or if it was not paid until July 2023.
 - c. Explain in which account the payment for the assessment was included.
- A-1. a. Based upon a rate of 1.493 mills per \$1.00 and a gross revenue of \$8,506,727 for Mountain Water District's water operations, the assessment for water operations would be approximately \$12,700.54 (\$8,506,727 x 0.001493). Mountain Water District's response to Commission Staff Request 3-3 incorrectly stated the rate as 1.493 mills per \$100.
 - b. The payment was not included in test period operations expenses. Mountain Water District paid the 2021 PSC Assessment on June 22, 2021 and paid the 2022 PSC Assessment on July 5, 2022.
 - c. If payment had been made during the test period, Mountain Water District would have recorded the payment in Account 6762.08. The payment would have been reflected on the Schedule of Adjusted Operations under "Regulatory Commission Expense."

Response to Commission Staff's Post-Hearing Request for Information Case No. 2022-00367

Question No. 2

Responding Witness: Carrie Hatfield

- Q-2. Refer to the response to Commission Staff's Second Request for Information, Item 2. Provide a copy of the invoices for health and dental insurance that shows the allocation of employee's premiums between the water and sewer division.
- A-2. See Attachment PH-2. .

Invoice # 001591933H Breakdown Between Dental and Health

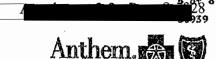
Premium	100% Allocated for Water	100% Allocated for Sewer	80% Allocated for Water	20% Allocated for Sewer
Dental	\$998.14	\$270.41	\$532.32	\$133.09
Health	\$22,376.50	\$5,531.86	\$11,738.24	\$2,934.56
Total	\$23,374.64	\$5,802.27	\$12,270.56	\$3,067.65

Division	Dental	Health
Water	\$1,530.46	\$34,114.74
Sewer	\$403.50	\$8,466.42
		•
Totals	\$1,933.96	\$42,581.16

^{*} W-Water

^{*} WW- Waste Water

^{*} W/WW - Both (80/20) Admin, Customer Service, Maintenance and Mechanic.



Anthem.

Billing Entity Name: MOUNTAIN WATER DISTRICT

Premium Specialist : CENTRAL RGN CC

Invoice No.:

001591933H

Billing Entity No.

: W26979V002

Page No.:

Group Contact

: CARRIE HATFIELD

Desk No.: 3109

Telephone: (888) 290-9159

Billing Period:

FROM 06-01-23 TO 07-01-23

Date Billed:

05-17-23

Payment Due Date:

06-01-23

MEMBER	SHIP DETA	IL :	JNST	ypl						
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Group Number Identifies the Product and Carrier

001591933H

: W26979V002

Page No. :

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Group Contact

MEMBERSHIP DETAIL

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MEMBEROUP DETAIL							
ID No. Dept. No. Emp. No. Subs	criber Name	Group No./ Suffix	Grp. Type	Prod. Type	Cont. Type	No. Cvd	Prem. Amt.
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WW	Healt	W 26979M003	· A	HXUH	s	1	594.80
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Group Number Identifies the Product and Carrier

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: W26979V002

Page No.:

10

Group Contact

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Premium Specialist : CENTRAL RGN CC

Desk No.: 3109

Telephone: (888) 290-9159

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Date Billed:

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ID No.	Dept. No. Emp. No.	Subscriber Name	Type	Group No./ Suffix	Grp. Type	Prod. Type	Cont. Type	No. Cvd	Prem. Amt.
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Group Number Identifies the Product and Carrier

Billing Entity Name: MOUNTAIN WATER DISTRICT

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: W26979V002

Page No.:

11

Group Contact

: CARRIE HATFIELD

Premium Specialist : CENTRAL RGN CC

Desk No.: 3109

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MEMBERSHIP	DETAIL

ID No.	. Dept. N	lo. Emp. No.	Subscriber Name	*	Group No./ Suffix	Grp. Type	Prod. Type	Cont.	No. Cvd	Prem. Amt.
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" Group Number Identifies the Product and Garrier



Telephone: (888) 290-9159

Billing Entity Name: MOUNTAIN WATER DISTRICT

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12

Group Contact

: CARRIE HATFIELD

Premium Specialist : CENTRAL RGN CC
Billing Period:

Desk No. : 3109 Te FROM 06-01-23 TO 07-01-23

05-17-23

Date Billed: Payment Due Date:

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MEMBERSHIP DETAIL

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ID No.	Dept.	No.	Emp. No.	Subscriber Name	TURE	Group No./ Suffix	Grp. Type	Prod. Type	Cont. Type	No. Cvd	Prem. Amt.
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Group Number Identifies the Product and Carrier

Telephone: (888) 290-9159

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MEMBERSHIP DETAIL

ID No.	Dept.	No.	Emp. No.	Subscriber Name	COBRA End Date	Group No./ Suffix	Grp. Type	Prod. Type	Cont. Type	No. Cvd	Prem. Amt.
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Billing Entity Name: MOUNTAIN WATER DISTRICT

Premium Specialist: CENTRAL RGN CC

invoice No.:

001591933H

Billing Entity No.

: W26979V002

Page No.:

14

Group Contact

: CARRIE HATFIELD

Desk No.: 3109 Telephone: (888) 290-9159

Billing Period:

FROM 06-01-23 TO 07-01-23

Date Billed:

05-17-23

Payment Due Date:

06-01-23

MEMBERSHIP DETAIL

ID No. Dept. No.	o, Emp. No. Si	ıbscriber Name	COBRA End Date	Group No./ Suffix	Grp. Type	Prod. Type	Cont. Type	No. Cvd	Prem. Amt.
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Response to Commission Staff's Post-Hearing Request for Information Case No. 2022-00367

Question No. 3

Responding Witness: Carrie Hatfield/Legal Counsel

- Q-3. Refer to the response to Staff's Third Request, Item 2. Provide a copy of the separate test year invoices for General Liability Insurance, and Property Insurance. If Mountain District is unable to provide separate invoices, explain the amount that Mountain District sewer division paid for both General Liability Insurance and Property Insurance separately.
- A-3. See Attachment PH-3. These invoices do not identify the amounts attributable to each division. Mountain Water District requested a breakdown of cost based upon division, but the insurers were unable to provide such a breakdown. The premiums are based upon total operations.

The Statement of Adjusted Operations reported insurance expense as \$47,567. This amount was based upon applying the allocation factor Ms. Allen developed to the total amount of insurance expense reported in Account 6048.08 – Insurance Expense in the District's general ledger (\$157,687.58 x 0.3). Ms. Allen's allocation factor was based upon ratio of the sewer division's pro forma depreciation expense to total utility pro forma depreciation expense.

A review of the entries contained in Account 6048.08 – Insurance Expense indicates that, in addition to the amounts reflected on Attachment PH-3, payments for or refunds related to insurance coverage outside the test period, workers compensation insurance, employment insurance, and directors' liability insurance were included in the \$157,687.58.

¹ See Excel File MWD Ledger summary.xlsx, Row 70 (in File sewer_rate_study.zip filed with Mountain Water District's Response to Commission Staff's Second Request for Information).

U.S. SPECIALTY INSURANCE COMPANY **PUBLIC RISK** 13403 Northwest Freeway

Houston, Texas 77040

RENEWAL CERTIFICATE

Policy No.

PKG80610770

Replacement Number

PKG80510770

NAMED INSURED AND ADDRESS:

MOUNTAIN WATER DISTRICT 6332 ZEBULON HIGHWAY

P.O. BOX 3157

PIKEVILLE, KY 41502

AGENT NAME AND ADDRESS:

PEOPLES INSURANCE AGENCY, LLC

PO Box 991

1999 Winchester Avenue Ashland, KY 41105

AGENT NO:

00716

POLICY PERIOD:

From: 08/31/2021 To: 08/31/2022

at 12:01 a.m. Standard Time at your mailing address shown above.

PAYMENT PLAN:

QUARTERLY

BUSINESS DESCRIPTION: GOVERNMENTAL SUBDIVISION

In return for payment of the renewal premium, the above numbered policy is renewed for the Policy Period specified above, subject to all the terms, conditions, exclusions and limits of this Policy, except as other specified herein.

THIS POLICY CONSISTS OF THE FOLLOWING COVERAGE FORMS FOR WHICH A PREMIUM IS INDICATED.							
POR WHIOTIAT INC.	MON TO INDICATED.	PREMIUM					
Commercial General Liability Coverage Part		\$_	INCLUDED				
Commercial Employee Benefits Coverage Part		\$	INCLUDED				
Commercial Liquor Liability Coverage Part		\$	EXCLUDED				
Public Officials Liability Coverage Part		\$	INCLUDED				
Employment Practices Liability Coverage Part		\$	INCLUDED				
Law Enforcement Liability Coverage Part		\$	EXCLUDED				
Commercial Property Coverage Part		\$	INCLUDED				
Equipment Breakdown Coverage Part		\$	INCLUDED				
Commercial Inland Marine Coverage Part		\$	INCLUDED				
EDP Coverage Part		\$	INCLUDED				
Commercial Crime Coverage Part		\$	INCLUDED				
Commercial Auto Coverage Part		\$	INCLUDED				
Commercial Excess Coverage Part		\$	INCLUDED				
TRIA Coverage		\$_	EXCLUDED				
	SUBTOTAL:	\$	98,999.00				
	KENTUCKY SURCHARGE FEE:	\$	1,781.98				
	TOTAL:	\$	100,780.98				

FORMS AND ENDORSEMENTS ATTACHED AT POLICY ISSUANCE

Forms and endorsements applying to this Coverage Part and made a part of this policy at time of issue: Refer to AL000103

The Company has caused this policy to be signed by its President and Secretary:

President

Secretary



Peoples Premium Finance PREMIUM FINANCE AGREEMENT

600 SW Jefferson Suite 204 Lee's Summit, MO 64063(844) 292-9090 Fax (816) 246-2659

Type of Loan
Personal
✓ Commercial
✓ Additional Premium

www.peoplespf.com View your client's account status online

7,314.18 6 770.47 1/21/2022 21st (Monthly) DOWN PAYMENT SCHEDULE OF POLICIES Policy Prefix and Number 2,805.19 Policy Prefix and Number Effective Date Name of Insurance Carrier and Name of Managing General Agent Coverage Term AMOUNT FINANCED The Amount of Credit Provided on Your Behalf Provided on Your Behalf Provided on Your Behalf	1 1	AGENT / BROKER (NAM Peoples Insurance Agency 124 Putnam Street Marietta, OH 45750 740) 568-4035			(01180989)	BORROWER (NA Mountain Water Dist P O Box 3157 Pikeville, KY 41502	ME AND RESIDENCE OR	BUSINESS ADDRESS)				
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(2) The policies listed herein are in full force and effect and the information in the schedule of policies and the premiums are correct, (3) The Borrower has authorized this transaction and recognizes the security interest assigned herein, (4) To hold in trust for LENDER any payments made or credited to the Borrower through or to the undersigned, directly, indirectly, actually or constructively by any of the insurance companies and to pay the monies to LENDER upon demand to satisfy the then outstanding indebtedness of the Borrower and that any lien the undersigned now has or hereafter may acquire on any returned premium arising out of the above listed insurance policies is subordinated to LENDER's lien or security interest therein, (5) There are no exceptions to the policies other than those indicated and the policies included on this finance agreement are in full force and effect and comply with LENDER's eligibility requirements, (6) No direct company bill, audit or reporting form policies, policies subject to retrospective rating, or policies subject to minimum earned premiums are included except as indicated, and that the deposit or provisional premiums are not less than the anticipated premiums to be earned for the full term of the policies if policy is subject to a minimum earned premium, it is_ _ (7) The policies can be cancelled by the Borrower or the Insurance Company on 10 days' notice and the unearned premiums will be computed on the standard short rate or pro rata table except as indicated, (8) A proceeding in bankruptcy, receivership or insolvency has not been instituted by or against the named Borrower or if the named Borrower is the subject of such a proceeding, it is noted on this Agreement in the space in which the Borrower's name and address is placed, (9) To hold Lender, its successors and assigns harmless against any loss or expense (including attorney fees) resulting from these representation or from errors, omissions or inaccuracies of the agent/broker in preparing this agreement, (10) To pay the down payment and any funding amounts received from the Lender under this Agreement to the insurance company or general agent (less commissions), (11) No term or provision of any financed policy requires the lender to notify or get the consent of any third party to effect cancellation of such policy. (12) To promptly notify Lender in writing of any information on the Agreement becomes inaccurate,

Response to Commission Staff's Post-Hearing Request for Information Case No. 2022-00367

Question No. 4

Responding Witness: Legal Counsel

- Q-4. Explain where the rate case expense is accounted for in the Statement of Adjusted Operating Expenses for the sewer division.
- A-4. See Exhibit 6, first page, line labeled "Contractual Services" and second page, Reference H. See also Excel Workbook rate study supplementals31Jan23.xlsx, Spreadsheet Sewer, Row 23 and Spreadsheet notes, Rows 21-23 (in File sewer_rate_study.zip filed with Mountain Water District's Response to Commission Staff's Second Request for Information). This adjustment represents the allocation of the cost of the rate study amortized over three years. No costs for legal services related to the rate case are reflected on the Statement of Adjusted Operations.