

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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 FIRST REQUEST FOR INFORMATION**

Mountain Water District submits its Response to Commission Staff's First Request for Information.

Dated: May 8, 2023

Respectfully submitted,



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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 May 8, 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

MOUNTAIN WATER DISTRICT

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

Question No. 1

Responding Witness: Tammy Olson

Q-1. Provide the following expense account data:

- a. Schedules, in comparative form, showing the operating expense account balance for the test year and each of the three most recent calendar years for each account or subaccount included in the utility's annual report. Show the percentage of increase or decrease of each year over the prior year.**
- b. A listing, with descriptions, of all activities, initiatives or programs undertaken or continued by the utility since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities. Include all quantifiable realized and projected savings**

A-1. a. See Attachment 1a.

- b. Mountain Water District has taken the following actions since its last general rate case proceeding:

(1) Construction of the Belfry Wastewater Treatment Plant. Prior to the construction of this facility, Mountain Water District transported to the City of Williamson, West Virginia ("Williamson") for treatment through the Appalachian Plaza lift station. Construction of the facility reduced the need for treatment services from Williamson which resulted in an estimated annual reduction in payments of \$64,984 to Williamson. See Attachment 1b for the power usage at the lift station prior to its removal from service.

(2) The purchase of a sewer line camera which has enabled the District to more effectively inspect the condition of sewer lines, locate line blockages, and plan and conduct maintenance activities;

(3) Completion of the Phelps Hydrology Study and Upgrades Project. This project included the upsizing of sewer lines, which improved flow and reduce stress on the District's force main system and grinder units and will extend the working life of system components. It also involved the replacement of the components of an area lift station with newer, more energy efficient components.

(4) Installation of Variable Frequency Drives to sewer lift stations at Lick Branch, Phelps Intersection, and Stone Heights, which will improve energy efficiency and reduce purchased power expense.

(5) Installation of energy efficient equipment at sewer lift stations. As funding is available, Mountain Water District is replacing lift station pumps with more energy efficient equipment.

(6) Construction of new membrane wastewater treatment plants at Douglas and Belfry, which are more energy efficient than extended aeration plants.

MOUNTAIN WATER DISTRICT
Operating Expense Variance - Three Year Comparison to Test Year (Sewer)

Account	Type	Description	12 Months Ended 12/31/19	\$ Change	% Change	12 Months Ended 12/31/20	\$ Change	% Change	12 Months Ended 12/31/21	\$ Change	% Change	12 Months Ended 6/30/22
4030.17	E	DEPRECIATION EXPENSE - SEWER	934,202.79	56,816.00	6.08	991,018.79	94,218.95	9.51	1,085,237.74	90,682.26	8.36	1,175,920.00
4083.17	E	PAYROLL TAXES - FICA & U.C.	-	-	-	-	-	-	-	-	-	-
4273.17	E	INTEREST EXPENSE - TERM DEBT	70,614.00	64,327.97	91.10	134,941.97	(88,323.60)	(65.45)	46,618.37	73,852.92	158.42	120,471.29
4274.17	E	INTEREST EXPENSE - CUSTOMER DEPOSITS	-	-	-	-	-	-	-	-	-	-
6011.17	E	SEWER LABOR	328,749.68	542.85	0.17	329,292.53	58,852.02	17.87	388,144.55	(3,121.12)	(0.80)	385,023.43
6041.17	E	HEALTH INSURANCE - SEWER	65,591.43	779.94	1.19	66,371.37	(11,646.80)	(17.55)	54,724.57	1,495.87	2.73	56,220.44
6042.17	E	DENTAL INSURANCE - SEWER	2,094.28	(110.31)	(5.27)	1,983.97	619.99	31.25	2,603.96	(189.30)	(7.27)	2,414.66
6043.17	E	VISION INSURANCE - SEWER	(95.22)	401.14	(421.28)	305.92	(516.34)	(168.78)	(210.42)	(1.45)	(211.87)	2,114.87
6044.17	E	LIFE INSURANCE - SEWER	1,982.42	(80.65)	(4.07)	1,901.77	15.81	0.83	1,917.58	199.82	10.42	2,117.40
6045.17	E	SHORT TERM DISAB - SEWER	136.62	(299.89)	(219.51)	(163.27)	270.35	(165.58)	107.08	(108.50)	(101.33)	(1.42)
6046.17	E	UNIFORM EXPENSE (N/W)	3,331.82	303.02	9.09	3,634.84	1,660.95	29.19	4,695.79	(390.89)	(8.32)	4,304.90
6103.17	E	Sewerage Fees	122,103.61	38,636.81	31.64	160,740.42	(82,456.65)	(51.30)	78,283.77	(13,102.23)	(16.74)	65,181.54
6170.17	E	LABORATORY EXPENSE	2,208.16	2,330.52	105.54	4,538.68	4,216.56	92.90	8,755.24	(3,413.91)	(38.99)	5,341.33
6175.17	E	Laboratory Testing Expense	22,546.25	(2,851.50)	(12.65)	19,694.75	25,532.14	129.64	45,226.89	(17,688.36)	(39.11)	27,538.53
6180.17	E	Chemicals-WW	47,874.69	(11,789.80)	(24.63)	36,084.89	17,084.18	47.34	53,166.07	5,186.31	9.75	58,352.38
6190.17	E	SAFETY SUPPLIES-WW	3,162.08	5,519.50	174.55	8,681.58	(87.39)	(1.01)	8,594.19	(1,727.95)	(20.11)	6,866.24
6340.17	E	ENGINEERING	-	-	-	-	-	-	-	-	-	12,762.94
6390.17	E	AUTO & TRANSPORTATION EXPENSE	-	-	-	-	-	-	-	-	-	20.16
6751.17	E	TELEPHONE/INTERNET	2,933.95	209.61	7.14	3,143.56	477.63	15.19	3,621.19	725.74	20.04	4,346.93
7000.17	E	Major Equipment R & M Sewer	388.02	1,538.73	396.56	1,926.75	1,227.86	63.73	3,154.61	(368.05)	(11.67)	2,786.56
7001.17	E	Hand Tools R & M Sewer	1,362.17	(141.85)	(10.41)	1,220.32	2,412.72	197.71	3,633.04	(802.45)	(22.09)	2,830.59
7002.17	E	PS/LIS R & M Sewer	81,795.91	17,799.17	21.76	99,595.08	16,386.15	16.45	115,981.23	1,526.43	1.32	117,507.66
7003.17	E	Vehicle R & M Sewer	167.38	402.48	240.46	569.86	380.93	66.85	950.79	783.12	82.37	1,733.91
7004.17	E	Miscellaneous R & M Sewer	-	-	-	-	-	-	-	-	-	-
7005.17	E	Flood Expense Sewer	-	-	-	-	-	-	-	-	-	-
7006.17	E	General R & M Sewer	31,211.44	(10,829.15)	(34.70)	20,382.29	19,283.88	94.61	39,666.17	(16,081.93)	(40.54)	23,584.24
7053.17	E	SUPPLIES & EXPENSES TREATMENT (WW)	13,172.88	950.87	7.22	14,123.75	(1,411.25)	(9.99)	12,712.50	142.75	1.12	12,855.25

**PLAZA STATION RUN HOURS/BILLING REPORT YTD
2018**

ACTUAL BILLING INFO						
Previous Reading	Current Reading	Usage Billed	Amount Billed	Amount Paid	YTD Average Bill	Read Date
65613900	67005100	1,391,200	\$4,326.63	\$4,326.63	\$4,326.63	1/31/2018
67005100	68868800	1,863,700	\$5,796.11	\$5,796.11	\$5,061.37	2/28/2018
68868800	69459400	590,600	\$1,836.77	\$1,836.77	\$3,986.50	3/30/2018
69459400	70206400	747,000	\$2,323.17	\$2,323.17	\$3,570.67	4/30/2018
70206400	71966700	1,760,300	\$5,474.53	\$5,474.53	\$3,951.44	5/31/2018
71966700	73687700	1,721,000	\$5,352.31	\$5,352.31	\$4,184.92	6/29/2018
73687700	75234500	1,546,800	\$4,810.55	\$4,810.55	\$4,274.30	7/31/2018
75234500	76378700	1,144,200	\$3,558.46	\$3,558.46	\$4,184.82	8/31/2018
76378700	78659700	2,281,000	\$7,093.91	\$7,093.91	\$4,508.05	10/1/2018
78659700	80514400	1,854,700	\$5,768.12	\$5,768.12	\$4,634.06	10/31/2018
80514400	81750100	1,235,700	\$3,843.03	\$3,843.03	\$4,562.14	11/30/2018
81750100	83434300	1,684,200	\$5,237.86	\$5,237.86	\$4,618.45	12/28/2018
		17,820,400		\$55,421.45		

**PLAZA STATION RUN HOURS/BILLING REPORT YTD
2019**

ACTUAL BILLING INFO						
Previous Reading	Current Reading	Usage Billed	Amount Billed	Amount Paid	YTD Average Bill	Read Date
83434300	85387300	1,953,000	\$6,073.83	\$6,073.83	\$6,073.83	1/31/2019
85387300	86798100	1,410,800	\$4,387.59	\$4,387.59	\$5,230.71	2/28/2019
86796100	86798100	-	\$0.00	\$0.00	\$3,487.14	3/29/2019
86798100	91904700	2,106,600	\$4,494.71	\$4,494.71	\$3,739.03	4/30/2019
91904700	93735000	1,830,300	\$4,905.20	\$4,905.20	\$3,972.27	5/31/2019
93735000	95421000	1,686,000	\$4,518.48	\$4,518.48	\$4,063.30	6/28/2019
95421000	97222100	1,801,100	\$4,826.95	\$4,826.95	\$4,172.39	7/30/2019
97222100	96100800	878,700	\$2,354.92	\$2,354.92	\$3,945.21	8/30/2019
98100800	96101900	1,100	\$2.95	\$2,680.00	\$3,804.63	9/30/2019
98101900	99584100	1,482,200	\$3,975.25	\$3,975.25	\$3,821.69	10/10/2019
99584100	100843900	1,259,800	\$3,376.26	\$3,376.26	\$3,781.20	11/10/2019
1372100	3417400	2,045,300	\$5,461.40	\$5,461.40	\$3,921.22	12/26/2019
		16,454,900		\$47,054.59		

**PLAZA STATION RUN HOURS/BILLING REPORT YTD
2020**

ACTUAL BILLING INFO						
Previous Reading	Current Reading	Usage Billed	Amount Billed	Amount Paid	YTD Average Bill	Read Date
3417400	5661900	2,244,500	\$6,015.26	\$6,015.26	\$6,015.26	1/31/2020
5661900	9535500	3,873,600	\$10,381.25	\$10,381.25	\$8,198.26	2/29/2020
9535500	13737700	4,202,200	\$11,261.90	\$11,261.90	\$9,219.47	3/31/2020
13737700	16629100	2,891,400	\$7,748.95	\$7,748.95	\$8,851.84	4/30/2020
17155100	20100200	2,945,100	\$7,892.87	\$7,892.87	\$8,660.05	5/29/2020
20100200	22467900	2,367,700	\$6,345.44	\$6,345.44	\$8,274.28	6/30/2020
22467900	24459200	1,991,300	\$5,336.68	\$5,336.68	\$7,854.62	7/31/2020
24459200	26784900	2,325,700	\$6,232.88	\$6,232.77	\$7,651.89	8/31/2020
26784900	29517000	2,732,100	\$7,322.03	\$7,322.03	\$7,615.24	9/30/2020
29517000	33524400	4,007,400	\$10,739.83	\$10,739.83	\$7,927.70	10/30/2020
33524400	36089600	2,565,200	\$6,874.74	\$6,874.74	\$7,831.97	12/1/2020
36089600	38449400	2,359,800	\$6,324.26	\$6,324.26	\$7,706.33	12/30/2020
		34,506,000		\$92,475.98		

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 2

Responding Witnesses: Mike Spears/Carrie Hatfield

- Q-2. Provide, in the format provided in Schedule A, schedules showing a comparison of the balance in the revenue accounts for each month of the test year to the same month of the immediately preceding 12-month period for each revenue account or subaccount included in the utility's chart of accounts. Include appropriate footnotes to show the month each rate change was approved and the month the full impact of the change was recorded in the accounts.**
- A-2. See Attachment 2.

MOUNTAIN WATER DISTRICT
CASE NO. 2022-00366
COMPARISON OF SEWER REVENUE ACCOUNT BALANCES
WITH THOSE OF THE PRECEDING 12 MONTHS
000 OMITTED

SCHEDULE A

	July 31	August 31	September 30	October 31	November 30	December 31	January 31	February 28	March 31	April 30	May 31	June 30	Total
SEWER CONNECTION FEES - WASTE WATER													
Test Year	-	30.00	-	-	-	60.00	(1,140.00)	(510.00)	(360.00)	(390.00)	-	(570.00)	(2,880.00)
Prior Period	-	30.00	-	-	103.00	60.00	(1,140.00)	(510.00)	(360.00)	(390.00)	30.00	(570.00)	(2,220.00)
Increase - (decrease)	-	-	-	-	(103.00)	60.00	(1,140.00)	(510.00)	(360.00)	(390.00)	(30.00)	(60.00)	(3,103.00)

	July 31	August 31	September 30	October 31	November 30	December 31	January 31	February 28	March 31	April 30	May 31	June 30	Total
SEWER REVENUE - RESIDENTIAL													
Test Year	149,324.55	133,707.28	144,836.04	132,685.40	130,722.17	68,677.52	194,025.37	137,382.32	131,457.32	152,502.79	141,660.44	40,410.93	1,557,392.13
Prior Period	138,804.75	129,472.64	128,617.80	124,554.95	116,705.50	49,099.05	132,431.59	123,315.57	119,119.00	132,541.05	140,724.79	138,766.45	1,474,153.14
Increase - (decrease)	10,519.80	4,234.64	16,218.24	8,130.45	14,016.67	19,578.47	61,593.78	14,066.75	12,338.32	19,961.74	935.65	(98,355.52)	83,238.99

	July 31	August 31	September 30	October 31	November 30	December 31	January 31	February 28	March 31	April 30	May 31	June 30	Total
SEWER REVENUE - COMMERCIAL													
Test Year	42,950.06	38,577.82	35,709.82	36,418.10	36,165.02	39,398.62	35,335.60	35,236.20	34,360.20	41,085.78	36,472.35	38,954.64	450,633.91
Prior Period	42,179.04	36,519.56	41,043.82	41,391.70	37,154.36	33,663.33	33,655.58	32,038.61	33,400.94	36,641.66	39,515.77	41,538.96	448,763.33
Increase - (decrease)	771.02	2,058.26	(5,334.00)	(4,973.60)	(989.34)	5,735.29	1,680.02	3,197.59	959.26	4,444.12	(3,043.42)	(2,604.32)	1,870.58

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 3

Responding Witnesses: Mike Spears/Carrie Hatfield

Q-3. Provide the utility's cash account balances at the beginning of the most recent calendar year and at the end of each month through the date of this request.

A-3. See Attachment 3. Some of the listed cash accounts contain funds for both operating divisions. For these accounts, the amount attributable to the sewer division cannot be easily determined and the reported amount represents all funds in account. The cash accounts containing only sewer division funds are marked as such.

Mountain Water District
Case No.2022-0367
RFI # 3

Account Name	22-Jan	22-Feb	22-Mar	22-Apr	22-May	22-Jun	22-Jul	22-Aug	22-Sep	22-Oct	22-Nov	22-Dec	23-Jan	23-Feb	22-Mar
BB & T - Sinking Fund	18,310.15	\$168,810.15	\$191,732.47	\$148,602.22	\$321,471.97	\$144,278.15	81,418.03	156,418.03	214,168.03	271,668.03	329,168.03	212,287,232	12,287.23	1,149.11	141,737.11
CTB-SEWER CUSTOMER DEPOS	32,258.74	\$32,536.71	\$32,942.60	\$30,837.95	\$31,260.88	\$31,547.72	31,735.80	31,936.24	28,913.21	29,020.87	29,025.94	29,211.29	29,211.29	29,634.07	29,865.66
CTB - O & M RESERVES	410,660.88	\$410,660.88	\$366,463.13	\$366,463.13	\$366,463.13	\$366,554.49	308,804.49	308,804.49	308,886.76	308,886.76	100,000.00	100,059,541	100,059.54	100,059.54	100,084.21
CTB - PHELPS SEWER PROJECT	5,371.93	\$5,371.93	\$5,371.93	\$5,371.93	\$5,371.93	\$5,371.93	5,371.93	5,371.93	5,371.93	5,371.93	5,371.93	5,371.93	5,371.93	5,371.93	5,371.93
CTB - R & M RESERVE	\$77,346.08	\$877,346.08	\$870,961.34	\$870,961.34	\$870,961.34	\$871,178.49	871,178.49	871,178.49	871,398.07	871,398.07	871,398.07	871,617.71	871,617.71	871,617.71	871,832.62
CTB - Operating Account	253,999.48	\$184,950.14	\$88,410.22	\$234,289.82	\$246,039.13	\$93,876.35	1,068,550.54	113,359.57	121,913.84	157,514.50	14,694.22	91,780.69	91,780.69	51,593.64	271,908.48
CTB-MMWD Payroll Account	20,540.69	\$9,728.86	\$12,261.47	\$5,258.35	\$3,379.89	\$10,030.09	8,001.42	11,420.48	3,125.36	1,342.54	84,894.99	18,201.88	18,201.88	10,905.13	14,624.03
CTB - Dist Wide WW Tap Fees	45,777.80	\$45,777.80	\$47,077.80	\$49,677.80	\$54,877.80	\$56,177.80	56,161.12	58,761.12	57,271.12	62,471.12	62,471.12	61,595.12	61,595.12	59,801.99	59,801.99
BIG CREEK SEWER-COAL SETT	5,401.24	\$5,401.24	\$5,401.24	\$5,401.24	\$5,401.24	\$5,401.24	5,401.24	5,401.24	5,401.24	5,401.24	5,401.24	5,401.24	5,401.24	5,401.24	5,401.24
M.W/D. Betty Pond Sewer	2,837.41	\$2,837.41	\$2,837.41	\$2,837.41	\$2,837.41	\$2,837.41	2,837.41	2,837.41	2,837.41	2,837.41	2,837.41	2,837.41	2,837.41	2,837.41	2,837.41
MMWD PHELPS UPGRADE ACCT.	71,437.62	\$3,516.98	\$3,516.98	\$3,516.98	\$3,516.98	\$3,516.98	3,516.98	3,516.98	3,516.98	3,574.35	3,574.35	8,574.35	8,574.35	36,531.35	3,564.35
CTB - Recycling Revenue Acct.	2625.96	\$2,625.96	\$2,625.96	\$2,625.96	\$3,000.96	\$4,084.56	4,084.56	4,084.56	4,084.56	4,219.76	4,219.76	6,119.76	6,119.76	6,369.76	215.46
MMWD DEPRECIATION RESERVE	862,091.83	\$862,171.19	\$862,259.06	\$862,344.10	\$862,431.99	\$862,517.06	862,517.06	862,692.88	862,777.97	862,865.90	862,951.01	863,036.96	863,036.96	863,206.37	863,294.35
CTB - R & M REIMBURSEMENT	3568.49	\$3,855.77	\$3,580.77	\$3,581.51	\$3,581.51	\$4,408.31	16,044.31	16,024.31	16,024.31	22,125.67	22,125.67	3,398.74	3,398.74	22,125.67	22,125.69
CTB-MMWD Escrow Account	100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
MMWD INSURANCE SWEEP ACCT	824.51	\$824.51	\$824.51	\$824.51	\$824.51	\$824.51	824.51	824.51	824.51	824.51	824.51	824.51	824.51	1,711.81	32.00

Sewer Accounts
Both Water & Sewer

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 4

Responding Witness: Carrie Hatfield

Q-4. Provide the following monthly account balances and a calculation of the average (13-month) account balances for the 12 months preceding the test year:

- a. Plant in service (Account No. 101);**
- b. Plant purchased or sold (Account No. 102);**
- c. Property held for future use (Account No. 105);**
- d. Completed construction not classified (Account No. 106);**
- e. Construction work in progress (Account No. 107);**
- f. Depreciation reserve (Account No. 108);**
- g. Materials and supplies (include all accounts and subaccounts);**
- h. Computation and development of minimum cash requirements;**
- i. Balance in accounts payable applicable to amounts included in utility plant in service (if actual is indeterminable, provide a reasonable estimate);**
- j. Balance in accounts payable applicable to amounts included in plant under construction (if actual is indeterminable, provide a reasonable estimate); and**
- k. Balance in accounts payable applicable to prepayments by major category or subaccount.**

- A-4.
- a. See Attachment 4a.
 - b. See Attachment 4a, showing purchased or sold.
 - c. Mountain Water District has no property held for future use.
 - d. Mountain Water District has no completed construction not classified.
 - e. See Attachment 4b.
 - f. See Attachment 4a.

- g. Inventory is adjusted annually. Therefore, Mountain Water District has no monthly variances until December.
- h. Mountain Water District has no calculations for minimum cash requirements.
- i. There are no accounts payable applicable to amounts included in utility plant in service.
- j. There are no accounts payable applicable to amounts included in plant under construction.
- k. There are no accounts payable applicable to prepayments by major category.

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 5

Responding Witnesses: Mike Spears/Carrie Hatfield

- Q-5. Provide a detailed analysis of expenses for professional services during the test year, as shown in Schedule B, and all workpapers supporting the analysis. At a minimum, the workpapers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the services provided.**
- A-5. See Attachment 5. The expenses are joint expenses of the water and sewer divisions. Mountain Water District proposes to allocate these expenses to each division based on the division's total revenues to the utility's total revenues.

MICHAEL R. SPEARS, CPA, PSC
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1270
PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT
P. O. BOX 3157
PIKEVILLE, KY 41501

Client #: 33050

Invoice # 25110

May 31, 2022

For Professional Services Rendered:

MONTHLY, W-T-D ON AUDIT PREP, COMPUTER
ISSUES, PSC ANNUAL REPORT SUBMISSION

9,464.00

Total Due

\$9,464.00
=====

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102894

82154

Check date: 05/24/22

Pay to the order of: Michael Spears, CPA

\$ *****2,520.00

Two Thousand Five Hundred Twenty And 00/100 Dollars***

Michael Spears, CPA
 PO Box 1270
 Prestonsburg, KY 41653-5270

Cassie Hatfield
Murle Runyon

From: MOUNTAIN WATER DISTRICT
 To: Michael Spears, CPA

Check Date: 05/24/22
 Check Number: 8215

Memo:

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
04/30/22	25029		2,520.00	0.00	2,520.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
05/24/22	82154	AP check	0.00	2,520.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid
12,536.00	0.00	18,196.00

Current Pay 2,520.00

From: MOUNTAIN WATER DISTRICT
 To: Michael Spears, CPA
 Account:

Check Date: 05/24/22
 Check Number: 82154

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
04/30/22	25029		2,520.00	0.00	2,520.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
05/24/22	82154	AP check	0.00	2,520.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid
12,536.00	0.00	18,196.00

Current Pay 2,520.00

MICHAEL R. SPEARS, CPA, PSC
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1270
PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT
P. O. BOX 3157
PIKEVILLE, KY 41501

Client #: 33050

Invoice # 25029

April 30, 2022

For Professional Services Rendered:

MONTHLY ACCOUNTING SERVICES FOR APRIL

2,520.00

Total Due

\$2,520.00
=====

MICHAEL R. SPEARS, CPA, PSC
 CERTIFIED PUBLIC ACCOUNTANT
 P. O. BOX 1270
 PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT
 P. O. BOX 3157
 PIKEVILLE, KY 41501

April 30, 2022

Statement

Client #: 33050

		Charge	Credit	Balance
02/28/22	Invoice # 24732	3,616.00		
04/07/22	Receipt		3,616.00-	0.00
	Unpaid Balance			
03/31/22	Invoice # 24853	2,825.00		2,825.00
	Unpaid Balance			
04/30/22	Invoice # 25029	2,520.00		2,520.00
	Unpaid Balance			
Balance Due				----- \$5,345.00 =====

Payment received

- 2825.00

\$ 2520.00

0 - 30	31 - 60	61 - 90	91 - 120	>120	Total
5,345.00	0.00	0.00	0.00	0.00	5,345.00

Amount due is payable upon receipt of invoice. Amount past due will incur a monthly finance charge of 0.00 percent.

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 -042102694

82069

Check date: 04/25/22

Pay to the order of: Michael Spears, CPA

\$ *****2,825.00

Two Thousand Eight Hundred Twenty-Five And 00/100 Dollars***

Michael Spears, CPA
 PO Box 1270
 Prestonsburg, KY 41653-5270

Carrie Hatfield
Randy L. Towlett

From: MOUNTAIN WATER DISTRICT
 To: Michael Spears, CPA
 Memo: monthly accounting

Check Date: 04/25/22
 Check Number: 82069

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
03/31/22	24853		2,825.00	0.00	2,825.00

<u>Payment Detail</u>					
Date	Reference	Type	Amount	Discount	Amount Paid
04/25/22	82069	AP check		0.00	2,825.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	Amount Paid
10,016.00	0.00	15,676.00		2,825.00

From: MOUNTAIN WATER DISTRICT
 To: Michael Spears, CPA
 Account:

Check Date: 04/25/22
 Check Number: 82069

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
03/31/22	24853		2,825.00	0.00	2,825.00

<u>Payment Detail</u>					
Date	Reference	Type	Amount	Discount	Amount Paid
04/25/22	82069	AP check		0.00	2,825.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	Amount Paid
10,016.00	0.00	15,676.00		2,825.00

MICHAEL R. SPEARS, CPA, PSC
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1270
PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT
P. O. BOX 3157
PIKEVILLE, KY 41501

Client #: 33050

Invoice # 24853

March 31, 2022

For Professional Services Rendered:

MONTHLY ACCOUNTING SERVICES FOR MARCH

2,825.00

Total Due

\$2,825.00
=====

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102894

81984

Check date: 03/28/22

Pay to the order of: Michael Spears, CPA

\$ *****3,616.00

Three Thousand Six Hundred Sixteen And 00/100 Dollars***

Michael Spears, CPA
 PO Box 1270
 Prestonsburg, KY 41653-5270

Carrie H. Tackett
Landy L. Tackett

From: MOUNTAIN WATER DISTRICT
 To: Michael Spears, CPA
 Memo:

Check Date: 03/28/22
 Check Number: 8198

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
02/22/22	24732		3,616.00	0.00	3,616.00

<u>Payment Detail</u>					
Date	Reference	Type	Amount	Discount	Amount Paid
03/28/22	81984	AP check		0.00	3,616.00

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	Current Pay		3,616.00
7,191.00	0.00	12,851.00			

From: MOUNTAIN WATER DISTRICT
 To: Michael Spears, CPA
 Account:

Check Date: 03/28/22
 Check Number: 8198

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
02/22/22	24732		3,616.00	0.00	3,616.00

<u>Payment Detail</u>					
Date	Reference	Type	Amount	Discount	Amount Paid
03/28/22	81984	AP check		0.00	3,616.00

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	Current Pay		3,616.00
7,191.00	0.00	12,851.00			

MICHAEL R. SPEARS, CPA, PSC
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1270
PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT
P. O. BOX 3157
PIKEVILLE, KY 41501

Client #: 33050

Invoice # 24732

February 28, 2022

For Professional Services Rendered:

MONTHLY AND SET UP BUDGET ON FINANCIAL
STATEMETNS

3,616.00

Total Due

\$3,616.00
=====

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

81777

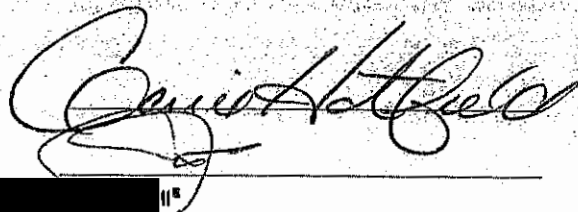
Check date: 01/25/22

Pay to the order of: Michael Spears, CPA

\$ *****5,660.00

Five Thousand Six Hundred Sixty And 00/100 Dollars***

Michael Spears, CPA
 PO Box 1270
 Prestonsburg, KY 41653-5270



From: MOUNTAIN WATER DISTRICT
 To: Michael Spears, CPA
 Memo:

Check Date: 01/25/22
 Check Number: 81777

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
12/28/21	24601		5,660.00	0.00	5,660.00

<u>Payment Detail</u>					
Date	Reference	Type	Amount	Discount	Amount Paid
01/25/22	81777	AP check		0.00	5,660.00

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	Current Pay		5,660.00
0.00	0.00	5,660.00			

From: MOUNTAIN WATER DISTRICT
 To: Michael Spears, CPA
 Account:

Check Date: 01/25/22
 Check Number: 81777

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
12/28/21	24601		5,660.00	0.00	5,660.00

<u>Payment Detail</u>					
Date	Reference	Type	Amount	Discount	Amount Paid
01/25/22	81777	AP check		0.00	5,660.00

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	Current Pay		5,660.00
0.00	0.00	5,660.00			

MICHAEL R. SPEARS, CPA, PSC
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1270
PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT
P. O. BOX 3157
PIKEVILLE, KY 41501

Client #: 33050

Invoice # 24601

December 31, 2021

For Professional Services Rendered:

MONTHLY, BUDGET, PERSONAL COMMITTEE
MEETINGS AND PREPARATION

5,660.00

Total Due

\$5,660.00
=====

MICHAEL R. SPEARS, CPA, PSC
 CERTIFIED PUBLIC ACCOUNTANT
 P. O. BOX 1270
 PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT
 P. O. BOX 3157
 PIKEVILLE, KY 41501

December 31, 2021

Statement

Client #: 33050

		Charge	Credit	Balance
10/31/21	Invoice # 24511	2,731.00		
12/03/21	Receipt		2,731.00-	0.00
	Unpaid Balance			
11/30/21	Invoice # 24546	4,398.00		4,398.00
	Unpaid Balance			
12/31/21	Invoice # 24601	5,660.00		5,660.00
	Unpaid Balance			
Balance Due				\$10,058.00

payment received

-4398.00

\$5,660.00

0 - 30	31 - 60	61 - 90	91 - 120	>120	Total
10,058.00	0.00	0.00	0.00	0.00	10,058.00

Amount due is payable upon receipt of invoice. Amount past due will incur a monthly finance charge of 0.00 percent.

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

81699

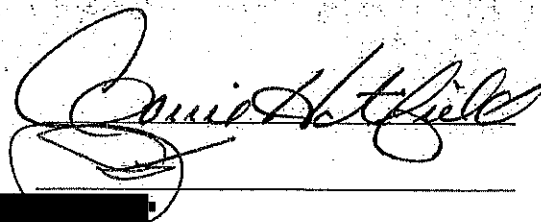
Check date: 12/20/21

Pay to the order of: Michael Spears, CPA

\$ *****4,398.00

Four Thousand Three Hundred Ninety-Eight And 00/100 Dollars***

Michael Spears, CPA
 PO Box 1270
 Prestonsburg, KY 41653-5270



From: MOUNTAIN WATER DISTRICT
 To: Michael Spears, CPA
 Memo: monthly services

Check Date: 12/20/21
 Check Number: 81699

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
11/30/21	24546		4,398.00	0.00	4,398.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
12/20/21	81699	AP check	0.00	4,398.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	Amount
33,840.00	0.00	33,840.00		4,398.00

From: MOUNTAIN WATER DISTRICT
 To: Michael Spears, CPA
 Account:

Check Date: 12/20/21
 Check Number: 81699

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
11/30/21	24546		4,398.00	0.00	4,398.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
12/20/21	81699	AP check	0.00	4,398.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	Amount
33,840.00	0.00	33,840.00		4,398.00

MICHAEL R. SPEARS, CPA, PSC
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1270
PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT
P. O. BOX 3157
PIKEVILLE, KY 41501

Client #: 33050

Invoice # 24546

November 30, 2021

For Professional Services Rendered:

MONTHLY ACCOUNTING SERVICES FOR
NOVEMBER

4,398.00

Total Due

\$4,398.00
=====

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

81626

Check date: 11/24/21

Pay to the order of: Michael Spears, CPA

\$ *****2,731.00

Two Thousand Seven Hundred Thirty-One And 00/100 Dollars***

Michael Spears, CPA
 PO Box 1270
 Prestonsburg, KY 41653-5270

Carrie Hatfield
Randy L. Tackett

From: MOUNTAIN WATER DISTRICT
 To: Michael Spears, CPA
 Memo:

Check Date: 11/24/21
 Check Number: 81626

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
10/31/21	24511		2,731.00	0.00	2,731.00

<u>Payment Detail</u>					
Date	Reference	Type	Amount	Discount	Amount Paid
11/24/21	81626	AP check		0.00	2,731.00

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	Current Pay	2,731.00
29,442.00	0.00	29,442.00		

From: MOUNTAIN WATER DISTRICT
 To: Michael Spears, CPA
 Account:

Check Date: 11/24/21
 Check Number: 81626

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
10/31/21	24511		2,731.00	0.00	2,731.00

<u>Payment Detail</u>					
Date	Reference	Type	Amount	Discount	Amount Paid
11/24/21	81626	AP check		0.00	2,731.00

MICHAEL R. SPEARS, CPA, PSC
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1270
PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT
P. O. BOX 3157
PIKEVILLE, KY 41501

Client #: 33050

Invoice # 24511

October 31, 2021

For Professional Services Rendered:

MONTHLY ACCOUNTING SERVICES FOR OCTOBER

2,731.00

Total Due

\$2,731.00
=====

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

81522

Check date: 10/26/21

Pay to the order of: Michael Spears, CPA

\$ *****5,157.00

Five Thousand One Hundred Fifty-Seven And 00/100 Dollars***

Michael Spears, CPA
 PO Box 1270
 Prestonsburg, KY 41653-5270

Carrie Hatfield
KW Varney

From: MOUNTAIN WATER DISTRICT
 To: Michael Spears, CPA
 Memo: accounting services

Check Date: 10/26/21
 Check Number: 81522

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
09/30/21	24429		5,157.00	0.00	5,157.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
10/26/21	81522	AP check	0.00	5,157.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay
26,711.00	0.00	31,868.00	5,157.00

From: MOUNTAIN WATER DISTRICT
 To: Michael Spears, CPA
 Account:

Check Date: 10/26/21
 Check Number: 81522

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
09/30/21	24429		5,157.00	0.00	5,157.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
10/26/21	81522	AP check	0.00	5,157.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay
26,711.00	0.00	31,868.00	5,157.00

MICHAEL R. SPEARS, CPA, PSC
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1270
PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT
P. O. BOX 3157
PIKEVILLE, KY 41501

Client #: 33050

Invoice # 24429

September 30, 2021

For Professional Services Rendered:

MONTHLY ACCOUNTING SERVICES FOR
SEPTEMBER

3,157.00

DRAFT REPORT

2,000.00

Total Due

\$5,157.00
=====

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

81376

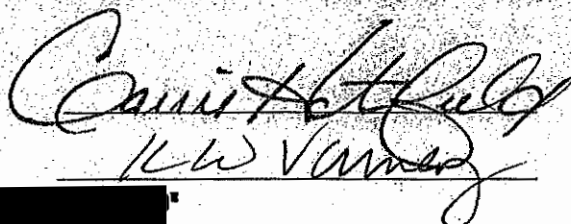
Check date: 09/24/21

Pay to the order of: MIKE SPEARS, CPA

\$ *****7,328.00

Seven Thousand Three Hundred Twenty-Eight And 00/100 Dollars***

MIKE SPEARS, CPA
 P.O. BOX 1270
 KY



From: MOUNTAIN WATER DISTRICT

To: MIKE SPEARS, CPA

Check Date: 09/24/21

Check Number: 81376

Memo: monthly accounting services for aug.

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
08/31/21	24362		7,328.00	0.00	7,328.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
09/24/21	81376	AP check	0.00	7,328.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	Amount
20,090.00	0.00	24,886.00		7,328.00

From: MOUNTAIN WATER DISTRICT

To: MIKE SPEARS, CPA

Check Date: 09/24/21

Check Number: 81376

Account:

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
08/31/21	24362		7,328.00	0.00	7,328.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
09/24/21	81376	AP check	0.00	7,328.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	Amount
20,090.00	0.00	24,886.00		7,328.00

MICHAEL R. SPEARS, CPA, PSC
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1270
PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT
P. O. BOX 3157
PIKEVILLE, KY 41501

Client #: 33050

Invoice # 24362

August 31, 2021

For Professional Services Rendered:

MONTHLY ACCOUNTING SERVICES FOR AUGUST

2,400.00

AUDIT PREP

4,928.00

Total Due

\$7,328.00
=====

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

81305

Check date: 08/27/21

Pay to the order of: Michael Spears, CPA

\$ *****5,827.00

Five Thousand Eight Hundred Twenty-Seven And 00/100 Dollars***

Michael Spears, CPA
 PO Box 1270
 Prestonsburg, KY 41653-5270

David H. Field
Ray B. Langer

From: MOUNTAIN WATER DISTRICT
 To: Michael Spears, CPA
 Memo:

Check Date: 08/27/21
 Check Number: 8130

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
08/01/21	24306		5,827.00	0.00	5,827.00

<u>Payment Detail</u>					
Date	Reference	Type		Discount	Amount Paid
08/27/21	81305	AP check		0.00	5,827.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	Amount Paid
21,554.00	0.00	21,554.00	5,827.00	5,827.00

From: MOUNTAIN WATER DISTRICT
 To: Michael Spears, CPA
 Account:

Check Date: 08/27/21
 Check Number: 8130

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
08/01/21	24306		5,827.00	0.00	5,827.00

<u>Payment Detail</u>					
Date	Reference	Type		Discount	Amount Paid
08/27/21	81305	AP check		0.00	5,827.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	Amount Paid
21,554.00	0.00	21,554.00	5,827.00	5,827.00

MICHAEL R. SPEARS, CPA, PSC
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1270
PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT
P. O. BOX 3157
PIKEVILLE, KY 41501

Client #: 33050

Invoice # 24306

July 31, 2021

For Professional Services Rendered:

MONTHLY ACCOUNTING SERVICES FOR JULY

5,827.00

Total Due

\$5,827.00
=====

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

82158

Check date: 05/24/22

Pay to the order of: Stoll-Keenon-Ogden

\$ *****664.12

Six Hundred Sixty-Four And 12/100 Dollars***

Stoll-Keenon-Ogden
 P.O. Box 11969
 Lexington, KY 40579-1969

Candice Tackett
Landy L. Tackett

From: MOUNTAIN WATER DISTRICT
 To: Stoll-Keenon-Ogden
 Memo: 2022 rate application

Check Date: 05/24/22
 Check Number: 82158

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
05/18/22	977900		664.12	0.00	664.12

<u>Payment Detail</u>					
Date	Reference	Type	Amount	Discount	Amount Paid
05/24/22	82158	AP check	664.12	0.00	664.12

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	Current Pay	664.12
664.12	0.00	664.12		

From: MOUNTAIN WATER DISTRICT
 To: Stoll-Keenon-Ogden
 Account:

Check Date: 05/24/22
 Check Number: 82158

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
05/18/22	977900		664.12	0.00	664.12

<u>Payment Detail</u>					
Date	Reference	Type	Amount	Discount	Amount Paid
05/24/22	82158	AP check	664.12	0.00	664.12

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	Current Pay	664.12
664.12	0.00	664.12		

STOLL · KEENON · OGDEN
PLLC
500 West Jefferson Street
Suite 2000
Louisville, Kentucky 40202-2828
502 333-6000
Tax ID: [REDACTED]
May 6, 2022

Mountain Water District
6332 Zebulon Highway
PO Box 3157
Pikeville KY 41501

INVOICE NO.: 977900
SKO File No.: 121807/173262

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: 2022 Rate Application

Our Reference: 121807/173262/GEW/2404
Fees rendered this bill

\$ 664.12

Total Current Charges This Matter

\$ 664.12

BILL DATE: May 6, 2022

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville, KY 41501

2022 Rate Application**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
04/20/22	GEW	Preparation for videoconference; preparation of PowerPoint slides re: application	1.00	385.00	\$ 385.00
04/21/22	GEW	Preparation for videoconference; participate in videoconference on application filing issues	1.00	385.00	385.00
04/22/22	GEW	Email message to T. Olsen re: documents to distribute; message to C. Allen/R. Sawyers re: test period	0.30	385.00	115.50
SUBTOTAL			2.30		\$885.50

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

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$664.12

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
G. E Wuetcher	Of Counsel	2.30	385.00	\$885.50

STOLL · KEENON · OGDEN
PLLC
500 West Jefferson Street
Suite 2000
Louisville, Kentucky 40202-2828
502 333-6000
Tax ID [REDACTED]

May 6, 2022

Mountain Water District
6332 Zebulon Highway
PO Box 3157
Pikeville KY 41501

INVOICE NO.: 977900
SKO File No.: 121807/173262

MATTER NAME: 2022 Rate Application

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	885.50
<i>COURTESY REDUCTION</i>	<i>(221.38)</i>
TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	<u>0.00</u>
INVOICE TOTAL	<u>\$ 664.12</u>
TOTAL BALANCE DUE	<u><u>\$664.12</u></u>

*PLEASE INDICATE INVOICE NUMBER 977900 ON PAYMENT



INVOICE

INVOICE DATE	01/01/2022
INVOICE NUMBER	4010644246
CUSTOMER NUMBER	2161095
Site & Purchase Order Info on Reverse Page	

MOUNTAIN WATER DISTRICT
 ACCOUNTS PAYABLE
 PO BOX 3157
 PIKEVILLE, KY 41501

?

For billing, scheduling or customer service:
(866) 783-7422
 Hours: (Mon - Fri) 8:00 AM - 5:00 PM
 CustomerCare@Stericycle.com

ACCOUNT SUMMARY

DESCRIPTION	DATE	AMOUNT	TOTAL
PREVIOUS BALANCE			\$0.00
CURRENT ADJUSTMENTS			\$0.00
CURRENT INVOICE CHARGES	(See Reverse Page For Details)		\$250.20
TOTAL ACCOUNT BALANCE DUE BY 01/31/2022			\$250.20

\$125.10

CERTIFICATION: The material listed on the manifest(s) (infectious medical waste) has been treated in accordance with the requirements of federal, state, and local regulations governing the treatment of such waste. A copy of this certificate, applicable manifests, and the appropriate logs will remain on file with the company. For customers in WI, this invoice also serves as a certification of destruction.

Account History		Please disregard if payment has been sent.			
Current	1 - 30 days Past Due	31 - 60 days Past Due	61 - 90 days Past Due	90+ days Past Due	Total Account Balance
\$250.20	\$0.00	\$0.00	\$0.00	\$0.00	\$250.20

Pay \$125.10
Crediting Dec - No Pic
Ref # on credit is up
15155114
(Signature) 1/19/22

PLEASE DETACH AND RETURN BOTTOM PORTION WITH YOUR PAYMENT IN THE ENCLOSED ENVELOPE. TO ENSURE TIMELY POSTING OF YOUR PAYMENT, PLEASE ALLOW 5 DAYS FOR MAILING.

Tammie R. Fields

INVOICE

DATE: April 7, 2022
INVOICE # 13

Bill To:
Mountain Water District

DESCRIPTION	AMOUNT
Office Cleaning for April 4 & April 6. 2022 1st Floor	\$100.00
TOTAL	\$ 100.00

THANK YOU FOR YOUR BUSINESS!

MOUNTAIN WATER DISTRICT

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

Question No. 6

Responding Witnesses: Mike Spears/Carrie Hatfield

Q-6. Provide the following information:

- a. **A detailed analysis of charges booked for advertising expenditures during the test year. Include a complete breakdown of Account No. 660 – Advertising Expenses, and any other advertising expenditures included in any other expense accounts, as shown in Schedule C1. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.**
- b. **An analysis of Account No. 675 – Miscellaneous General Expenses for the test year. Include a complete breakdown of this account as shown in Schedule C2 and provide detailed workpapers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule C2.**
- c. **An analysis of Accounts No. 433 and 434 – Extraordinary Income and Extraordinary Deductions for the test year. Include a complete breakdown of this account as shown in Schedule C3, and provide detailed workpapers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and a brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule C3.**

- A-6.
- a. See Attachment 6a. This attachment reflects total utility advertising expenses. All of these expenses have been allocated to the water division.
 - b. See Attachment 6b. This attachment identifies expenses as sewer division only and those that are shared expenses with the water division.
 - c. No extraordinary income or deductions were recorded in the test period.

Schedule C1

**Mountain Water District
Case No. 2022-00366**

**Analysis of Advertising Expenses
(Including Account No. 660)
For the 12 Months Ended June, 2022**

Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Other (f)	Total (g)
1.	Newspaper		\$1,726.20			\$230.00	\$1,956.20
2.	Magazines and Other						
3.	Television						
4.	Radio						
5.	Direct Mail						
6.	Sales Ads						
7.	Total		\$1,726.20 ¹			\$230.00 ²	\$1,956.20
8	Amount Assigned to Kentucky Jurisdictional						

Note: Specify the purpose of the expenditures and the expected benefit to be derived.

1 - Institutional Advertising consists of ads for procurement and regulatory compliance such as Vehicle Bids, Requests for Qualifications and Proposals for projects, as well as annual rate publication as required by regulations. The benefit to be derived from these expenses would be compliance with regulatory agencies and procurement laws.

2 - Other costs consists of subscription renewals to the Appalachian News Express and public service announcements regarding the District's rate costs. The benefit to be derived from these costs would be to maintain the ability to utilize the services of the newspaper and to keep our valued customers informed.

**Education, Dues, Meeting, ETC.
G/L 6752.08
07/01/21-06/30/22
Sewer**

Date	Invoice	Payee	Description	Amount
07/22/21	4988656202449630	FIRST BANKCARD	Ky Environmental Protect Wringliled Inn	515.00 758.69
08/31/21	86145	UNITED SYSTEMS & SOFTWARE	Annual Billing Class	2,755.00
10/25/21	102521	JAMEY KEATHLEY	Milage for 09/20-10/22/21	5,126.00
11/01/21	41248	RG3 METER	WW Manager Mileage E	522.48
01/25/22	11400	SOUTHEAST KY CHAMBER OF CO	Membership Dues	4,500.00
05/18/22		First Bankcard	Traffic control Class Day 1 Traffic control Class Day 2	185.00 185.00

Sewer Only
For Both water & sewer

 Transaction Detail

Trans Date	Post Date	Reference Number	Transaction Description	Credits (CR) and Debits
6-08	6-24	74888851175000175072220	BACKDATE FIN CHG CASH REV	\$13.12
6-23	6-24	240118411740000376165877	AFFORDABLE SAFETY TRAI WWW.XOSAFETY.DR	\$49.00
6-23	6-24	247830811754002830380457	KYENVIRONMENTPROTECTEGOV.COM KY	\$157.50
6-23	6-24	247830811754002830380387	KYENVIRONMENTPROTECTEGOV.COM KY	\$157.50
6-24	6-25	240562811760887610065207	WALMART.COM AT 800-968-6546 AR	\$55.90
6-24	6-25	240562811760887610065207	WALMART.COM AT 800-968-6546 AR	\$181.71
6-24	6-25	242707411758900015088371	WINGFIELDINNANDSUITES ELIZABETHTOWN KY	\$254.56
6-24	6-25	242707411758900015088428	WINGFIELDINNANDSUITES ELIZABETHTOWN KY	\$249.57
6-24	6-25	242707411758900015088375	WINGFIELDINNANDSUITES ELIZABETHTOWN KY	\$254.56
6-25	6-28	246821611771009831068877	AMZN Mkt US*212HD7B52 Amzn.com/bill WA	\$499.00
6-26	6-28	246921811771001288343482	STAMPS.COM 855-808-2677 GA	\$24.99
6-28	6-28	74418001179028000153680	PAYMENT - THANK YOU	\$3,549.74
6-29	7-01	246921611811007891508447	AMZN Mkt US*291C29CC0 Amzn.com/bill WA	\$349.98

Your Annual Percentage Rate (APR) is the annual interest rate on your account. (v) Variable Rate (f) Fixed Rate

Charge Summary	Annual Percentage Rate (APR)	Special Offer or Eligible Purchase APR Expiration Date	Balance Subject to Interest Rate	Days Used	Rate	Interest Charged
Purchases	15.99% (v)	N/A	\$3,021.98	30		\$0.
Cash Advance	20.24% (v)	N/A	\$0.00	30		\$0.

2021 Total Year-to-Date

Total fees charged in 2021 \$39.90
 Total interest charged in 2021 \$111.55

Additional Information Regarding Your Account

An Easier Way to Pay Your Bills!

Tired of writing checks and spending money on stamps every time you pay a bill? Pay your recurring monthly bills automatically with your credit card! No hassle. No forgetting to send a payment for phone, internet, even utilities. And, no worries about your payment being lost or intercepted in the mail. It's quick and convenient. Start paying your monthly bills with your credit card today!

DNK

Attachment 6B -

Tammy Olson

From: webmaster@kentucky.gov
Sent: Wednesday, June 23, 2021 11:38 AM
To: Tammy Olson
Subject: Receipt


Receipt**Receipt****Confirmation Information**

Transaction Number	70695292
Payment Made	06/23/2021 11:37 AM (-04:00 UTC)
Payment Method	Visa Credit Ending With 9630

Account Holder Details

Name	Roy Sawyers
Address	PO Box 3157 Pikeville, KY 41502

Cart Item(s)

Description	Amount	Quantity	Extended Total
Exam Only, WW OpCert Exam,	250.0000	1	\$250.00
		Sub Total	\$250.00
		Portal Administration Fee	\$7.50
		Total Amount	\$257.50

Attachment 6B -

This email was sent to tolson@mtwater.org on behalf of Kentucky.gov

Kentucky.gov support channels are not staffed by agency employees. If you have agency-specific questions or concerns, please **contact the agency directly.**

Payment processing by Kentucky.gov
229 West Main Street, Suite 400 Frankfort, KY 40601

Attachment 6B -

Tammy Olson

From: webmaster@kentucky.gov
Sent: Wednesday, June 23, 2021 11:33 AM
To: Tammy Olson
Subject: Receipt


Receipt**Receipt****Confirmation Information**

Transaction Number	70695068
Payment Made	06/23/2021 11:33 AM (-04:00 UTC)
Payment Method	Visa Credit Ending With 9630

Account Holder Details

Name	Roy Sawyers
Address	PO Box 3157 Pikeville, KY 41502

Cart Item(s)

Description	Amount	Quantity	Extended Total
Exam Only, WW OpCert Exam,	250.0000	1	\$250.00
		Sub Total	\$250.00
		Portal Administration Fee	\$7.50
		Total Amount	\$257.50

This email was sent to tolson@mtwater.org on behalf of Kentucky.gov

Kentucky.gov support channels are not staffed by agency employees. If you have agency-specific questions or concerns, please **contact the agency** directly.

Payment processing by Kentucky.gov
229 West Main Street, Suite 400 Frankfort, KY 40601

Attachment 6B

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

81386

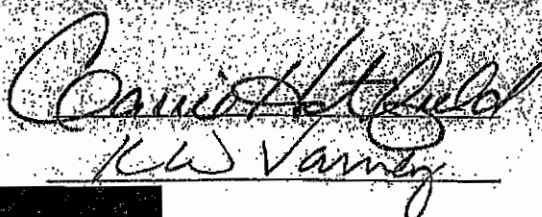
Check date: 09/24/21

Pay to the order of: UNITED SYSTEMS & SOFTWARE, INC

\$ *****2,755.00

Two Thousand Seven Hundred Fifty-Five And 00/100 Dollars***

UNITED SYSTEMS & SOFTWARE, INC
 PO BOX 647
 BENTON, KY 42025



From: MOUNTAIN WATER DISTRICT
 To: UNITED SYSTEMS & SOFTWARE, INC
 Memo: ANNUAL WEB HOSTING

Check Date: 09/24/21
 Check Number: 81386

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
08/31/21	86145		2,755.00	0.00	2,755.00

<u>Payment Detail</u>					
Date	Reference	Type	Discount	Amount Paid	
09/24/21	81386	AP check	0.00	2,755.00	

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	2,755.00
7,625.00	0.00	7,625.00		

From: MOUNTAIN WATER DISTRICT
 To: UNITED SYSTEMS & SOFTWARE, INC
 Account:

Check Date: 09/24/21
 Check Number: 81386

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
08/31/21	86145		2,755.00	0.00	2,755.00

<u>Payment Detail</u>					
Date	Reference	Type	Discount	Amount Paid	
09/24/21	81386	AP check	0.00	2,755.00	

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	2,755.00
7,625.00	0.00	7,625.00		



United Systems & Software, Inc
PO Box 547
91 Southwest One Boulevard
Benton, Ky 42025
Phone (270) 527-3293
Fax (270) 527-3132
www.united-systems.com

INVOICE

Invoice Date	Invoice Number	Page
08/31/21	86145	1 Of 1



SOLD MOUNTAIN WATER DISTRICT
TO PO BOX 3157
PIKEVILLE, KY 41502

SHIP MOUNTAIN WATER DISTRICT
TO MOUNTAIN WATER DISTRICT
6332 ZEBULON HWY
PIKEVILLE, KY 41501
(606) 631-1828

Order Number	Order Date	Customer Number	Sales Representative	Purchase Order Number	Ship Via	Ship Date	Payment Terms
69699	08/31/21	1370	Scott Smith		UPS		Net 10
Quantity Ordered	Quantity Shipped	Item Number & Description			Unit Price	Extended Price	
1	1	*INTERNET Annual G4 Web Hosting Contract Terms: 09/01/21 - 08/31/22			\$995.00	\$995.00	
17	17	*INTERNET Annual G4 Web Hosting Per 1000 Accounts			\$100.00	\$1,700.00	
1	1	*INTERNET SSL Certificate			\$60.00	\$60.00	
Past due invoices will be assessed 1% interest per month.						Sales Amount	\$2,755.00
						Sales Tax	\$0.00
						Freight	\$0.00
						Sub-Total	\$2,755.00
						Amount Paid	\$0.00
						Balance Due	\$2,755.00

Original



United Systems & Software, Inc
PO Box 547
91 Southwest One Boulevard
Benton, Ky 42025
Phone (270) 527-3293
Fax (270) 527-3132
www.united-systems.com

INVOICE

Invoice Date	Invoice Number	Page
08/31/21	86145	1 Of 1



SOLD MOUNTAIN WATER DISTRICT
TO PO BOX 3157
PIKEVILLE, KY 41502

SHIP MOUNTAIN WATER DISTRICT
TO MOUNTAIN WATER DISTRICT
6332 ZEBULON HWY
PIKEVILLE, KY 41501
(606) 631-1828

Order Number	Order Date	Customer Number	Sales Representative	Purchase Order Number	Ship Via	Ship Date	Payment Terms
69699	08/31/21	1370	Scott Smith		UPS		Net 10
Quantity Ordered	Quantity Shipped	Item Number & Description			Unit Price	Extended Price	
1	1	*INTERNET Annual G4 Web Hosting Contract Terms: 09/01/21 - 08/31/22			\$995.00	\$995.00	
17	17	*INTERNET Annual G4 Web Hosting Per 1000 Accounts			\$100.00	\$1,700.00	
1	1	*INTERNET SSL Certificate			\$60.00	\$60.00	

Past due invoices will be assessed 1% interest per month.

Sales Amount	\$2,755.00
Sales Tax	\$0.00
Freight	\$0.00
Sub-Total	\$2,755.00
Amount Paid	\$0.00
Balance Due	\$2,755.00

Attachment 6B

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

81519

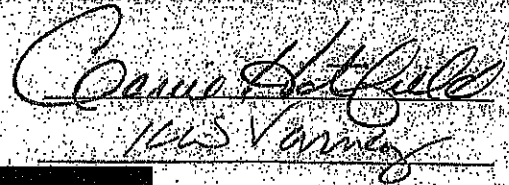
Check date: 10/26/21

Pay to the order of: JAMEY KEATHLEY

\$ *****522.48

Five Hundred Twenty-Two And 48/100 Dollars***

JAMEY KEATHLEY



From: MOUNTAIN WATER DISTRICT
 To: JAMEY KEATHLEY
 Memo: mileage for 09/20-10/22

Check Date: 10/26/21
 Check Number: 81519

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
10/25/21	102521		522.48	0.00	522.48

<u>Payment Detail</u>					
Date	Reference	Type	Discount	Amount Paid	
10/26/21	81519	AP check	0.00	522.48	

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	<u>Current Pay</u>	522.48
4,162.48	0.00	5,384.96		

From: MOUNTAIN WATER DISTRICT
 To: JAMEY KEATHLEY
 Account:

Check Date: 10/26/21
 Check Number: 81519

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
10/25/21	102521		522.48	0.00	522.48

<u>Payment Detail</u>					
Date	Reference	Type	Discount	Amount Paid	
10/26/21	81519	AP check	0.00	522.48	

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	<u>Current Pay</u>	522.48
4,162.48	0.00	5,384.96		

P.O. Box 3157
Pikeville, KY 41501

Mileage Log Sheet

Total Miles: Amount

1,866.0



Date	Description	Purpose	Location	
9/20	beltry office douglas office beltry	Business		86.0
9/21	beltry office beltry	Business		47.0
9/22	beltry office douglas office beltry	Business		93.0
9/23	beltry office douglas office beltry	Business		80.0
9/24	beltry office pikeville office beltry	Business		61.0
9/27	beltry office douglas office beltry	Business		79.0
9/28	beltry office stanville douglas office beltry	Business		127.0
9/29	beltry office douglas office beltry	Business		89.0
9/30	beltry office beltry	Business		47.0
10/4	beltry office phelps beltry	Business		73.0
10/5	beltry office douglas pikeville douglas stanville beltry	Business		149.0
10/6	beltry douglas stanville beltry	Business		114.0
10/7	beltry douglas stanville beltry	Business		101.0
10/11	beltry office douglas office beltry	Business		84.0
10/12	beltry office pikeville office beltry	Business		94.0
10/13	beltry office waterplant douglas freeburn beltry	Business		131.0
10/14	beltry office pikeville office beltry	Business		72.0
10/18	beltry office douglas office beltry	Business		78.0
10/19	beltry	Business		20.0
10/20	beltry office douglas office beltry	Business		85.0
10/21	beltry office douglas office beltry	Business		84.0
10/22	beltry stone pikeville office beltry	Business		72.0
		Business		1,866.0

Manager Signature: _____

528.48

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102594

81805

Check date: 01/25/22

Pay to the order of: SOUTHEAST KY CHAMBER OF COMMERCE

\$ *****799.00

Seven Hundred Ninety-Nine And 00/100 Dollars***

SOUTHEAST KY CHAMBER OF
 COMMERCE STREET
 PIKEVILLE, KY 41501

From: MOUNTAIN WATER DISTRICT
 To: SOUTHEAST KY CHAMBER OF COMMERCE
 Memo: annual membership

Check Date: 01/25/22
 Check Number: 81805

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
01/25/22	11400		799.00	0.00	799.00

<u>Payment Detail</u>					
Date	Reference	Type		Discount	Amount Paid
01/25/22	81805	AP check		0.00	799.00

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	Current Pay	799.00
799.00	0.00	799.00		

From: MOUNTAIN WATER DISTRICT
 To: SOUTHEAST KY CHAMBER OF COMMERCE
 Account:

Check Date: 01/25/22
 Check Number: 81805

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
01/25/22	11400		799.00	0.00	799.00

<u>Payment Detail</u>					
Date	Reference	Type		Discount	Amount Paid
01/25/22	81805	AP check		0.00	799.00

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	Current Pay	799.00
799.00	0.00	799.00		



Southeast Kentucky
Chamber of Commerce

178 College Street
Pikeville, KY 41501
(806) 432-5504 | info@sekchamber.com

Invoice

Invoice Date: 1/5/2022
Invoice Number: 11400
Account ID:

Mountain Water District
Carrie Hatfield
PO Box 3157
Pikeville, KY 41502

		Terms	Due Date
		Due Upon Receipt	1/5/2022
Description	Quantity	Rate	Amount
Annual Membership Investment	1	\$799.00	\$799.00
Subtotal:			\$799.00
Tax:			\$0.00
Total:			\$799.00
Payment/Credit Applied:			\$0.00
Balance:			\$799.00



TECHNOLOGY TRANSFER TRAINING

Receipt

University of Kentucky
176 Raymond Building
Lexington, Kentucky 40506

Accounts Payable
Mountain Water District
PO Box 3157
Pikeville, KY 41502

Receipt Number: 7882
Receipt Date: May 04, 2022
Reference: 8953

Details	Total (USD)
Work Zone Traffic Control Supervisor Qualification 06/08/22 - Industry Registration Fee [Joyce, Leak Detection Supervisor]	185.00
Work Zone Traffic Control Supervisor Qualification 06/08/22 - Industry Registration Fee [Elswick, Mr. Tyler]	185.00
Work Zone Traffic Control Supervisor Qualification 06/08/22 - Industry Registration Fee [Biliter, Mr. Chris]	185.00
Work Zone Traffic Control Supervisor Qualification 06/08/22 - Industry Registration Fee [Lucas, Mr. Timmy]	185.00

Payment Details

Amount: 740.00
Payment Type: Visa
Description: Online credit card payment
Authorization: 119429

PAID

Thank You!



TECHNOLOGY TRANSFER TRAINING

Receipt

University of Kentucky
176 Raymond Building
Lexington, Kentucky 40506

Accounts Payable
Mountain Water District
PO Box 3157
Pikeville, KY 41502

Receipt Number: 7880
Receipt Date: May 04, 2022
Reference: 8953

Details	Total (USD)
Work Zone Traffic Control Technician Qualification 06/07/22 - Industry Registration Fee [Joyce, Leak Detection Supervisor]	185.00
Work Zone Traffic Control Technician Qualification 06/07/22 - Industry Registration Fee [Wright, Excavator/Operator Terry]	185.00
Work Zone Traffic Control Technician Qualification 06/07/22 - Industry Registration Fee [Lucas, Mr. Timmy]	185.00
Work Zone Traffic Control Technician Qualification 06/07/22 - Industry Registration Fee [Cole, Excavator/Operator Dylan]	185.00
Work Zone Traffic Control Technician Qualification 06/07/22 - Industry Registration Fee [Elswick, Mr. Tyler]	185.00
Work Zone Traffic Control Technician Qualification 06/07/22 - Industry Registration Fee [Biliter, Mr. Chris]	185.00
Work Zone Traffic Control Technician Qualification 06/07/22 - Industry Registration Fee [Stanley, Mr. Josh]	185.00
Work Zone Traffic Control Technician Qualification 06/07/22 - Industry Registration Fee [Newsome, Field Tech Dawson]	185.00

Payment Details

Amount: 1480.00

Payment Type: Visa

Description: Online credit card payment

Authorization: 218355

PAID

Thank You!

BOND ISSUE COST
G/L 4250.00
07/01/21-06/30/22
Sewer

Date	Invoice	Payee	Description	Amount
1/31/22	A1	RECORD REFINANCE OF BONDS	Membership Dues	89,980.00

For Both water & sewer

SETTLEMENT EXPENSE

G/L 6758.09

07/01/21-06/30/22

Sewer

Date	Invoice	Payee	Description	Amount
2/1/22	DOW/20-3	KENTUCKY STATE TREASURER	CITATION ISSUED FOR DOUGLAS WWTP	2500.00

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

81817

Check date: 02/01/22

Pay to the order of: KENTUCKY STATE TREASURER

\$ *****2,500.00

Two Thousand Five Hundred And 00/100 Dollars***

KENTUCKY STATE TREASURER

Carrie H. Field
Pay Director

From: MOUNTAIN WATER DISTRICT
 To: KENTUCKY STATE TREASURER
 Memo: Douglas DOW-20-3-0312

Check Date: 02/01/22
 Check Number: 81817

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
02/01/22	DOW20-3-0312		2,500.00	0.00	2,500.00

<u>Payment Detail</u>					
Date	Reference	Type		Discount	Amount Paid
02/01/22	81817	AP check		0.00	2,500.00

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	Current Pay	2,500.00
2,989.00	0.00	2,989.00		

From: MOUNTAIN WATER DISTRICT
 To: KENTUCKY STATE TREASURER
 Account:

Check Date: 02/01/22
 Check Number: 8181

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
02/01/22	DOW20-3-0312		2,500.00	0.00	2,500.00

<u>Payment Detail</u>					
Date	Reference	Type		Discount	Amount Paid
02/01/22	81817	AP check		0.00	2,500.00

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	Current Pay	2,500.00
2,989.00	0.00	2,989.00		

Bank Service Fees Expense
G/L 6759.09
07/01/21-06/30/22
Water / Sewer

Date	Reference	Description	Amount
7/1/21	DOW20-3	Record Expense in Regions	-4337.51
12/31/21	A4	Disbursement in Regions Account	4337.51
12/31/21	A4	Disbursement in Regions Account	4337.51
01/01/22	A4-1	Disbursement in Regions Account	4337.51-
01/01/22	A4-1	Disbursement in Regions Account	4337.51-
06/30/22	RIF-17	Add Entry #4 Back	4337.51
06/30/220	RIF-17	Add Entry #4 Back	4337.51

Water and Sewer

Telephone/Internet
G/L 6751.08
07/01/21-06/30/22

Date	Invoice	Payee	Description	Amount
07/01/21	29171145	Lingo	July Phone Service	1,762.02
08/01/21	30714468	Lingo	Aug Phone Service	1,913.70
09/16/21	30808139	Lingo	Sept Phone Service	2118.02
10/01/21	30876751	Lingo	Oct Phone Service	1160.13
11/01/21	30952430	Lingo	Nov Phone Service	1240.59
01/14/22	32188576	Lingo	Dec Phone Service	1186.47
01/03/22	1278	Eclipse Data Solutions	New Phone System	980.97
01/13/22	2020-1519	** Stone Contracting, LLC	Office Sanitizing	600.00

For Both water & sewer

** Keyed to wrong acct.

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102894

81140

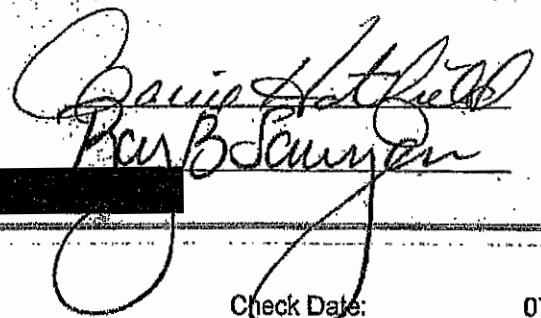
Check date: 07/19/21

Pay to the order of: Lingo

\$ *****1,762.02

One Thousand Seven Hundred Sixty-Two And 02/100 Dollars***

Lingo
 P.O. Box 530059
 Atlanta, GA 30353-0059



From: MOUNTAIN WATER DISTRICT
 To: Lingo
 Memo:

Check Date: 07/19/21
 Check Number: 81140

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
07/01/21	29171145		1,762.02	0.00	1,762.02

<u>Payment Detail</u>					
Date	Reference	Type		Discount	Amount Paid
07/19/21	81140	AP check		0.00	1,762.02

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	Current Pay	1,762.02
14,215.56	0.00	13,908.13		

From: MOUNTAIN WATER DISTRICT
 To: Lingo
 Account:

Check Date: 07/19/21
 Check Number: 81140

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
07/01/21	29171145		1,762.02	0.00	1,762.02

<u>Payment Detail</u>					
Date	Reference	Type		Discount	Amount Paid
07/19/21	81140	AP check		0.00	1,762.02

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	Current Pay	1,762.02
14,215.56	0.00	13,908.13		

▲ Fold and Tear Here ▲

Account Summary

<u>Account Activity</u>	
Amount of Last Bill	\$1,705.71
Payments Received	\$1,705.71
<i>Balance</i>	\$0.00
<u>Current Activity</u>	
Recurring Charges	\$1,709.85
Long Distance Charges	\$0.00
Miscellaneous Charges	\$15.00
Adjustments	\$0.00
Taxes & Surcharges	\$37.17
<i>Total Current Activity</i>	\$1,762.02
Amount Due:	\$1,762.02

Refer a Business Customer to Lingo and Receive a \$100 invoice credit!

Alert! Please update your records with the new billing address located on the payment stub above and verify the Account ID is correct in your records.

Lingo Contact Information:

Customer Care 1-833-998-3676

CustomerCare@mytempo.com

New: Web Invoice- Create your own Login and see your invoice on-line. You can also make credit card payments at <https://myaccount.mytempo.com>

BillRun ID: 11372

For your records

Payment Date _____
 Check Number _____
 Amount Paid _____

MOUNTAIN WATER DISTRICT
 Account ID: 626122, Invoice # 29171145
 Access Code: RA626122

001oz 65715515370193 0001371 0005523 1-0000

MOUNTAIN WATER DISTRICT

Account ID:626122 , Invoice # 29171145 Access Code: RA626122

Billing End Date: 06/30/2021

Service Locations

	Recurring	Long Dist.	Misc.Chge	Taxes	Total
13070 US HWY 119 NORTH PIKEVILLE KY 41501					
1 Location Level	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2 606 631-8099	\$191.19	\$0.00	\$0.00	\$0.75	\$191.94
Total	<u>\$191.19</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.75</u>	<u>\$191.94</u>
287 ISLAND CREEK RD PIKEVILLE KY 41501					
1 606 353-8190	\$63.11	\$0.00	\$0.00	\$0.36	\$63.47
2 606 456-8170	\$55.61	\$0.00	\$0.00	\$0.32	\$55.93
Total	<u>\$118.72</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.68</u>	<u>\$119.40</u>
1 Account Level	\$9.66	\$0.00	\$0.00	\$2.49	\$12.15
272 RIVER MILL RD FREEBURN KY 41528					
1 606 456-9336	\$83.59	\$0.00	\$0.00	\$2.08	\$85.67
Total	<u>\$83.59</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2.08</u>	<u>\$85.67</u>
43 HARLESS CRK ELKHORN CITY KY 41559					
1 606 764-3120	\$83.59	\$0.00	\$0.00	\$2.08	\$85.67
2 606 754-4218	\$93.54	\$0.00	\$0.00	\$2.12	\$95.66
Total	<u>\$177.13</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$4.20</u>	<u>\$181.33</u>
6324 ZEBULON HWY BROAD BOTTOM KY 41501					
1 Location Level	\$69.84	\$0.00	\$0.00	\$0.01	\$69.85
2 606 631-1721	\$80.34	\$0.00	\$0.00	\$2.07	\$82.41
3 606 631-1828	\$80.34	\$0.00	\$0.00	\$2.07	\$82.41
4 606 631-1970	\$80.34	\$0.00	\$0.00	\$2.07	\$82.41
5 606 631-3711	\$80.34	\$0.00	\$0.00	\$2.07	\$82.41
6 606 631-4000	\$77.59	\$0.00	\$0.00	\$2.05	\$79.64
7 606 631-9182	\$87.84	\$0.00	\$0.00	\$2.11	\$89.95
8 606 631-9172	\$80.34	\$0.00	\$0.00	\$2.07	\$82.41
Total	<u>\$636.87</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$14.52</u>	<u>\$651.49</u>
6332 ZEBULON HWY META KY 41501					
1 Location Level	\$6.95	\$0.00	\$0.00	\$0.00	\$6.95
2 606 631-3087	\$83.59	\$0.00	\$0.00	\$2.08	\$85.67
3 606 631-8165	\$80.34	\$0.00	\$0.00	\$2.07	\$82.41
4 606 631-9167	\$80.34	\$0.00	\$0.00	\$2.07	\$82.41
5 606 631-9171	\$86.19	\$0.00	\$15.00	\$2.13	\$103.32
6 606 631-9521	\$77.59	\$0.00	\$0.00	\$2.05	\$79.64
7 606 631-9792	\$77.59	\$0.00	\$0.00	\$2.05	\$79.64

00102 557135/357019 371 8005525 140083





MOUNTAIN WATER DISTRICT
 Account ID: 626122, Invoice # 29171145 Access Code: RA626122

Billing End Date: 06/30/2021

Payments

1 06/23/2021 Payment \$1,705.71

Total Payments \$1,705.71

Recurring Charges - Account Level

Product	Qty	Charge	Amount
1 Facilities Charge Supplement(07/01-07/31)	1	\$1.71	\$1.71
2 Paper Invoice Charge(07/01-07/31)	1	\$7.95	\$7.95
Total Recurring Account Level			\$9.66

287 ISLAND CREEK RD PIKEVILLE KY 41501

Recurring Charges - 606 353-8190

Product	Qty	Charge	Amount
1 Remote Call Forwarding(07/01-07/31)	1	\$50.72	\$50.72
2 Foreign additional listing(07/01-07/31)	1	\$2.30	\$2.30
3 Additional listing(07/01-07/31)	2	\$2.60	\$5.20
4 Facilities Charge(07/01-07/31)	1	\$4.89	\$4.89
Total Recurring			\$63.11

Recurring Charges - 606 456-8170

Product	Qty	Charge	Amount
1 Remote Call Forwarding(07/01-07/31)	1	\$50.72	\$50.72
2 Facilities Charge(07/01-07/31)	1	\$4.89	\$4.89
Total Recurring			\$55.61

6324 ZEBULON HWY BROAD BOTTOM KY 41601

Recurring Charges - Location

Product	Qty	Charge	Amount
1 Lingo DSL 1.5Mbps(07/01-07/31)	1	\$79.95	\$79.95

2 Preferred Customer Discount(07/01-07/31)	1	(\$15.00)	(\$15.00)
Subtotal			\$64.95

3 Facilities Charge(07/01-07/31)	1	\$4.89	\$4.89
4 Inclusive Minutes Package(07/01-07/31)	1	\$0.00	\$0.00
Total Recurring Location Level			\$69.84

Recurring Charges - 606 631-1721

Product	Qty	Charge	Amount
1 Lingo Essentials(07/01-07/31)	1	\$72.95	\$72.95
2 Inclusive Minutes Package(07/01-07/31)	1500	\$0.00	\$0.00
3 Facilities Charge(07/01-07/31)	1	\$4.89	\$4.89
4 End User Common Line Charge(07/01-07/31)	1	\$2.50	\$2.50
Total Recurring			\$80.34

Recurring Charges - 606 631-1828

Product	Qty	Charge	Amount
1 Lingo Essentials(07/01-07/31)	1	\$72.95	\$72.95
2 Inclusive Minutes Package(07/01-07/31)	1500	\$0.00	\$0.00
3 Facilities Charge(07/01-07/31)	1	\$4.89	\$4.89
4 End User Common Line Charge(07/01-07/31)	1	\$2.50	\$2.50
Total Recurring			\$80.34

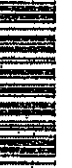
Recurring Charges - 606 631-1970

Product	Qty	Charge	Amount
1 Lingo Essentials(07/01-07/31)	1	\$72.95	\$72.95
2 Inclusive Minutes Package(07/01-07/31)	1500	\$0.00	\$0.00
3 Facilities Charge(07/01-07/31)	1	\$4.89	\$4.89
4 End User Common Line Charge(07/01-07/31)	1	\$2.50	\$2.50
Total Recurring			\$80.34

Recurring Charges - 606 631-3711

Product	Qty	Charge	Amount
1 Lingo DSL 1.5Mbps(07/01-07/31)	1	\$79.95	\$79.95

MOUNTAIN WATER DISTRICT



Account ID: 626122, Invoice # 29171145 Access Code: RA626122

Attachment 6B -

Page: 7 of 8

Billing End Date: 06/30/2021

Product	Qty	Charge	Amount
1 Lingo Essentials(07/01-07/31)	1	\$72.95	\$72.95
2 Inclusive Minutes Package(07/01-07/31)	1500	\$0.00	\$0.00
3 Facilities Charge(07/01-07/31)	1	\$4.89	\$4.89
4 End User Common Line Charge(07/01-07/31)	1	\$2.50	\$2.50
Total Recurring			\$80.34

Product	Qty	Charge	Amount
3 Facilities Charge(07/01-07/31)	1	\$4.89	\$4.89
4 End User Common Line Charge(07/01-07/31)	1	\$2.50	\$2.50
Total Recurring			\$77.59

Recurring Charges - 606 631-9187

Product	Qty	Charge	Amount
1 Lingo Essentials(07/01-07/31)	1	\$72.95	\$72.95
2 Inclusive Minutes Package(07/01-07/31)	1500	\$0.00	\$0.00
3 Facilities Charge(07/01-07/31)	1	\$4.89	\$4.89
4 End User Common Line Charge(07/01-07/31)	1	\$2.50	\$2.50
Total Recurring			\$80.34

Product	Qty	Charge	Amount
1 Lingo Essentials(07/01-07/31)	1	\$70.20	\$70.20
2 Inclusive Minutes Package(07/01-07/31)	3000	\$0.00	\$0.00
3 Facilities Charge(07/01-07/31)	1	\$4.89	\$4.89
4 End User Common Line Charge(07/01-07/31)	1	\$2.50	\$2.50
Total Recurring			\$77.59

Recurring Charges - 606 631-9171

Product	Qty	Charge	Amount
1 Lingo Basic Plus(07/01-07/31)	1	\$70.20	\$70.20
2 Additional Listing(07/01-07/31)	1	\$2.60	\$2.60
3 Non-Published Listing(07/01-07/31)	1	\$6.00	\$6.00
4 Facilities Charge(07/01-07/31)	1	\$4.89	\$4.89
5 End User Common Line Charge(07/01-07/31)	1	\$2.50	\$2.50
Total Recurring			\$86.19

Product	Qty	Charge	Amount
1 Shared Line DSL(07/01-07/31)	1	\$180.30	\$180.30
2 Non-Published Listing(07/01-07/31)	1	\$6.00	\$6.00
3 Facilities Charge(07/01-07/31)	1	\$4.89	\$4.89
Total Recurring			\$191.19

One Time Charges - 606 631-9171

1 BASIC CHANGE CHARGE	1	\$15.00	\$15.00
Total One Time Charges			\$15.00

Recurring Charges - 606 631-9524

Product	Qty	Charge	Amount
1 Lingo Essentials(07/01-07/31)	1	\$70.20	\$70.20
2 Inclusive Minutes Package(07/01-07/31)	3000	\$0.00	\$0.00
Total Recurring			\$83.59

Product	Qty	Charge	Amount
1 Lingo Basic Plus(07/01-07/31)	1	\$70.20	\$70.20
2 Non-Published Listing(07/01-07/31)	1	\$6.00	\$6.00
3 Facilities Charge(07/01-07/31)	1	\$4.89	\$4.89
4 End User Common Line Charge(07/01-07/31)	1	\$2.50	\$2.50
Total Recurring			\$83.59

272 RIVER MILL RD FREEBURN KY 41528

Recurring Charges - 606 456-9336

Product	Qty	Charge	Amount
1 Lingo Basic Plus(07/01-07/31)	1	\$70.20	\$70.20
2 Non-Published Listing(07/01-07/31)	1	\$6.00	\$6.00
3 Facilities Charge(07/01-07/31)	1	\$4.89	\$4.89
4 End User Common Line Charge(07/01-07/31)	1	\$2.50	\$2.50
Total Recurring			\$83.59

Service Surcharges

Attachment 6b

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102894

81240

Check date 08/13/21

Pay to the order of: Lingo

\$ 1,913.70

One Thousand Nine Hundred Thirteen And 70/100 Dollars

Lingo
 P.O. Box 530059
 Atlanta, GA 30353-0059

Barb Sawyer
 Barb Sawyer

From: MOUNTAIN WATER DISTRICT

To: Lingo

Check Date: 08/13/21

Check Number: 81240

Memo:

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
08/01/21	30714468		1,913.70	0.00	1,913.70

<u>Payment Detail</u>					
Date	Reference	Type	Discount	Amount Paid	
08/13/21	81240	AP check	0.00	1,913.70	

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	<u>Current Pay</u>	1,913.70
16,415.17	0.00	16,129.26		

From: MOUNTAIN WATER DISTRICT

To: Lingo

Check Date: 08/13/21

Check Number: 81240

Account:

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
08/01/21	30714468		1,913.70	0.00	1,913.70

<u>Payment Detail</u>					
Date	Reference	Type	Discount	Amount Paid	
08/13/21	81240	AP check	0.00	1,913.70	

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	<u>Current Pay</u>	1,913.70
16,415.17	0.00	16,129.26		

Welcome to a NEW and Improved Lingo! We are excited about our new look and we appreciate your business! Please visit our website at www.Lingo.com to check out our Offers and Promotions. Your online account access has changed with our most recent billing migration. You can access your new online account to make payments or view your invoices and much more by visiting <https://MyAccount.Lingo.Com> - to register, you'll need your phone number, account number and account access code that is located on the first page of your new invoice. Pay your bill by ACH/Wire Recipient: Matrix Telecom, LLC / Bank: Wells Fargo / Routing Number: ABA: 121000248 / Bank Account Number: 2000029862311 You may contact Customer Service at 866.405.4646.

Payment is due upon receipt. Make check(s) payable to Lingo.

Account: MOUNTAIN WATER DISTRICT
 Account Access Code: RA626122
 PO BOX 3157
 PIREVILLE KY 41501

Summary

Balance Information	
Previous Balance	1,762.02
Payments Received - Thank you!	(1,762.02)
Balance Forward	0.00
New Charges	
Recurring Charges	1,709.85
Taxes and Surcharges	203.85
Total New Charges	1,913.70
Total Amount Due	\$1,913.70

Payments

Description	Date	Amount
Payment Received, Thank you!	07/28/21	(1,762.02)
Subtotal		(1,762.02)

Recurring Charges

Account Charges					
Description	Start	End	Rate	Qty	Amount
Facilities Charge Supplement	08/01/21	08/31/21	0.00	1	0.00
Facilities Charge Supplement	08/01/21	08/31/21	1.71	1	1.71

Page 1 of 5 Customer: 626122 Bill: 30714468

Paper Invoice Charge	08/01/21	08/31/21	7.95	1
Subtotal				\$1

Taxes and Surcharges

District Tax	36
E-911	40
FCC Regulatory Fee (Wireline)	0
Fed Universal Service Fund	12
Kentucky Lifeline Surcharge	2.
P.U.C. Fee	2.
Sales Tax	87.
Statutory Gross Receipts NF	174
TAP Surcharge	0.3
Telecom Relay Surcharge	0.1
Subtotal	\$203.8

Management Reports

Master Account Summary

Acct	MRC	NRC	Usage	Cred	Tax	Total
626122	9.66	0.00	0.00	0.00	0.60	10.26
10000730597	536.97	0.00	0.00	0.00	81.05	718.02
10000703788	191.19	0.00	0.00	0.00	0.37	191.56
10001585574	177.13	0.00	0.00	0.00	24.71	201.84
10000752484	118.72	0.00	0.00	0.00	13.58	132.30
10001586575	83.59	0.00	0.00	0.00	11.83	95.42
10001585577	492.59	0.00	0.00	0.00	71.71	564.30
Total	\$1,709.85	\$0.00	\$0.00	\$0.00	\$203.85	\$1,913.70

Customer: 10000730597
 Bill ID: 307144680001
 6324 ZEBULON HWY
 BROAD BOTTOM KY 41501

Recurring Charges

Circuit: BDN-281995

Description	Start	End	Rate	Qty	Amount
Lingo DSL 1.5mbps Preferred Customer	08/01/21	08/31/21	79.95	1	79.95
Discount	08/01/21	08/31/21	(15.00)	1	(15.00)
Inclusive Minutes Package	08/01/21	08/31/21	0.00	1	0.00
Dial Up Service	08/01/21	08/31/21	0.00	1	0.00
Facilities Charge	08/01/21	08/31/21	4.89	1	4.89
Subtotal					\$69.84

Service Number: 606-631-4000

Description	Start	End	Rate	Qty	Amount
Lingo Basic Plus	08/01/21	08/31/21	70.20	1	70.20
Trouble Determination Charge	08/01/21	08/31/21	0.00	1	0.00
End User Common Line Charge	08/01/21	08/31/21	2.50	1	2.50
Facilities Charge	08/01/21	08/31/21	4.89	1	4.89
Subtotal					\$77.59

Service Number: 606-631-1970

Description	Start	End	Rate	Qty	Amount
Lingo Essentials	08/01/21	08/31/21	72.95	1	72.95
Inclusive Minutes Package	08/01/21	08/31/21	0.00	1500	0.00
End User Common Line Charge	08/01/21	08/31/21	2.50	1	2.50
Facilities Charge	08/01/21	08/31/21	4.89	1	4.89
Subtotal					\$80.34

Service Number: 606-631-1828

Description	Start	End	Rate	Qty	Amount
Lingo Essentials	08/01/21	08/31/21	72.95	1	72.95
Inclusive Minutes Package	08/01/21	08/31/21	0.00	1500	0.00
End User Common Line Charge	08/01/21	08/31/21	2.50	1	2.50
Facilities Charge	08/01/21	08/31/21	4.89	1	4.89
Subtotal					\$80.34

Service Number: 606-631-9172

Description	Start	End	Rate	Qty	Amount
Lingo Essentials	08/01/21	08/31/21	72.95	1	72.95
Inclusive Minutes Package	08/01/21	08/31/21	0.00	1500	0.00
End User Common Line Charge	08/01/21	08/31/21	2.50	1	2.50
Facilities Charge	08/01/21	08/31/21	4.89	1	4.89
Subtotal					\$80.34

Service Number: 606-631-9162

Description	Start	End	Rate	Qty	Amount
Lingo Essentials	08/01/21	08/31/21	72.95	1	72.95
Inclusive Minutes Package	08/01/21	08/31/21	0.00	1500	0.00
Foreign additional listing	08/01/21	08/31/21	2.30	1	2.30
End User Common Line Charge	08/01/21	08/31/21	2.50	1	2.50
Facilities Charge	08/01/21	08/31/21	4.89	1	4.89
Additional listing	08/01/21	08/31/21	2.60	2	5.20
Subtotal					\$87.84

Service Number: 606-631-3711

Description	Start	End	Rate	Qty	Amount
Lingo Essentials	08/01/21	08/31/21	72.95	1	72.95
Inclusive Minutes Package	08/01/21	08/31/21	0.00	1500	0.00
End User Common Line Charge	08/01/21	08/31/21	2.50	1	2.50
Facilities Charge	08/01/21	08/31/21	4.89	1	4.89
Subtotal					\$80.34

Service Number: 606-631-1721

Description	Start	End	Rate	Qty	Amount
Lingo Essentials	08/01/21	08/31/21	72.95	1	72.95
Inclusive Minutes Package	08/01/21	08/31/21	0.00	1500	0.00
End User Common Line Charge	08/01/21	08/31/21	2.50	1	2.50
Facilities Charge	08/01/21	08/31/21	4.89	1	4.89
Subtotal					\$80.34

Taxes and Surcharges

District Tax	16.89
E-911	14.40
FCC Regulatory Fee (Wireline)	0.07
Fed Universal Service Fund	5.60
Kentucky Lifeline Surcharge	0.90

P.U.C. Fee	1.00
Sales Tax	34.80
Statutory Gross Receipts NF	7.11
TAP Surcharge	0.10
Telecom Relay Surcharge	0.00
Subtotal	\$81.00

Management Reports

Location Summary

Location	Usage	Monthly	OneTime	SubTotal
10000730597	0.00	0.00	0.00	0.00
BDN-281995	0.00	69.84	0.00	69.84
606-631-4000	0.00	77.59	0.00	77.59
606-631-1970	0.00	80.34	0.00	80.34
606-631-1828	0.00	80.34	0.00	80.34
606-631-9172	0.00	80.34	0.00	80.34
606-631-9162	0.00	87.84	0.00	87.84
606-631-3711	0.00	80.34	0.00	80.34
606-631-1721	0.00	80.34	0.00	80.34
Total	\$0.00	\$636.97	\$0.00	\$636.97

Customer: 10000703/88
 Bill ID: 307144680002
 13070 US HWY 119 NORTH
 PIKEVILLE KY 41501

Recurring Charges

Circuit: BDN-282523

Description	Start	End	Rate	Qty	Amount
Inclusive Minutes Package	08/01/21	08/31/21	0.00	1	0.00
Subtotal					\$0.00

Service Number: 606-631-6099

Description	Start	End	Rate	Qty	Amount
Shared Line DSL	08/01/21	08/31/21	180.30	1	180.30
Trouble Determination Charge	08/01/21	08/31/21	0.00	1	0.00
Dial Up Service	08/01/21	08/31/21	0.00	1	0.00
Facilities Charge	08/01/21	08/31/21	4.89	1	4.89
Non-Published Listing	08/01/21	08/31/21	6.00	1	6.00
Subtotal					\$191.19

Taxes and Surcharges

P.U.C. Fee	0.01
Sales Tax	0.30
Statutory Gross Receipts NF	0.06
Subtotal	\$0.37

Management Reports

Location Summary

Location	Usage	Monthly	OneTime	SubTotal
10000703788	0.00	0.00	0.00	0.00
BDN-282523	0.00	0.00	0.00	0.00
606-631-6099	0.00	191.19	0.00	191.19
Total	\$0.00	\$191.19	\$0.00	\$191.19

Customer: 10001585574
 Bill ID: 307144680003
 43 HARLESS CRK
 ELKHORN CITY KY 41559

Recurring Charges

Service Number: 606-754-4218

Description	Start	End	Rate	Qty	Amount
Lingo Basic Plus	08/01/21	08/31/21	70.20	1	70.20



Inclusive Minutes Package	08/01/21	08/31/21	0.00	3000	0.00
End User Common Line Charge	08/01/21	08/31/21	2.50	1	2.50
Facilities Charge	08/01/21	08/31/21	4.89	1	4.89
Subtotal					\$77.59

Service Number: 606-631-9521

Description	Start	End	Rate	Qty	Amount
Lingo Essentials	08/01/21	08/31/21	70.20	1	70.20
Trouble Determination Charge	08/01/21	08/31/21	0.00	1	0.00
Inclusive Minutes Package	08/01/21	08/31/21	0.00	3000	0.00
End User Common Line Charge	08/01/21	08/31/21	2.50	1	2.50
Facilities Charge	08/01/21	08/31/21	4.89	1	4.89
Subtotal					\$77.59

Service Number: 606-631-9171

Description	Start	End	Rate	Qty	Amount
Lingo Basic Plus	08/01/21	08/31/21	70.20	1	70.20
Trouble Determination Charge	08/01/21	08/31/21	0.00	1	0.00
End User Common Line Charge	08/01/21	08/31/21	2.50	1	2.50
Additional listing	08/01/21	08/31/21	2.60	1	2.60
Facilities Charge	08/01/21	08/31/21	4.89	1	4.89
Non-Published Listing	08/01/21	08/31/21	6.00	1	6.00
Subtotal					\$86.19

Service Number: 606-631-9167

Description	Start	End	Rate	Qty	Amount
Lingo Essentials	08/01/21	08/31/21	72.95	1	72.95
Inclusive Minutes Package	08/01/21	08/31/21	0.00	1500	0.00
End User Common Line Charge	08/01/21	08/31/21	2.50	1	2.50
Facilities Charge	08/01/21	08/31/21	4.89	1	4.89
Subtotal					\$80.34

Service Number: 606-631-3087

Description	Start	End	Rate	Qty	Amount
Lingo Basic Plus	08/01/21	08/31/21	70.20	1	70.20
Trouble Determination Charge	08/01/21	08/31/21	0.00	1	0.00
End User Common Line Charge	08/01/21	08/31/21	2.50	1	2.50
Facilities Charge	08/01/21	08/31/21	4.89	1	4.89
Non-Published Listing	08/01/21	08/31/21	6.00	1	6.00
Subtotal					\$83.59

Service Number: 606-631-6165

Description	Start	End	Rate	Qty	Amount
Lingo Essentials	08/01/21	08/31/21	72.95	1	72.95
Inclusive Minutes Package	08/01/21	08/31/21	0.00	1500	0.00
End User Common Line Charge	08/01/21	08/31/21	2.50	1	2.50
Facilities Charge	08/01/21	08/31/21	4.89	1	4.89
Subtotal					\$80.34

Taxes and Surcharges

District Tax	14.46
E-911	14.40
FCC Regulatory Fee (Wireline)	0.06
Fed Universal Service Fund	4.80
Kentucky Lifeline Surcharge	0.90
P.U.C. Fee	0.92
Sales Tax	29.82
Statutory Gross Receipts NF	6.17
TAP Surcharge	0.12
Telecom Relay Surcharge	0.06
Subtotal	\$71.71

Management Reports

Location Summary

Location	Usage	Monthly	OneTime	SubTotal
10001585577	0.00	6.95	0.00	6.95
606-631-9792	0.00	77.59	0.00	77.59
606-631-9521	0.00	77.59	0.00	77.59
606-631-9171	0.00	86.19	0.00	86.19
606-631-9167	0.00	80.34	0.00	80.34
606-631-3087	0.00	83.59	0.00	83.59
606-631-6165	0.00	80.34	0.00	80.34
Total	\$0.00	\$492.59	\$0.00	\$492.59



Attachment 6B -

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102684

81359

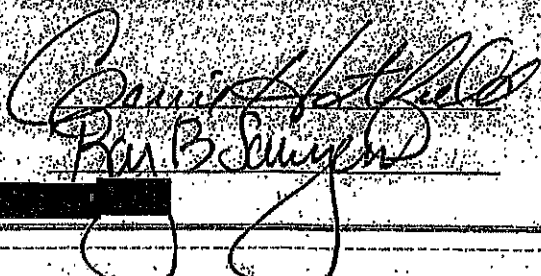
Check date: 09/23/21

Pay to the order of: Lingo

\$ *****2,118.02

Two Thousand One Hundred Eighteen And 02/100 Dollars***

Lingo
 P.O. Box 530059
 Atlanta, GA 30353-0059



From: MOUNTAIN WATER DISTRICT
 To: Lingo

Check Date: 09/23/21
 Check Number: 81359

Memo:

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
09/16/21	30808139		2,118.02	0.00	2,118.02

<u>Payment Detail</u>					
Date	Reference	Type	Discount	Amount Paid	
09/23/21	81359	AP check	0.00	2,118.02	

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	<u>Current Pay</u>	2,118.02
20,651.21	0.00	18,533.19		

From: MOUNTAIN WATER DISTRICT
 To: Lingo
 Account:

Check Date: 09/23/21
 Check Number: 81359

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
09/16/21	30808139		2,118.02	0.00	2,118.02

<u>Payment Detail</u>					
Date	Reference	Type	Discount	Amount Paid	
09/23/21	81359	AP check	0.00	2,118.02	

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	<u>Current Pay</u>	2,118.02
20,651.21	0.00	18,533.19		

Welcome to a New and Improved Lingo! We are excited about our new look and we appreciate your business! Please visit our website at www.Lingo.com to check out our Offers and Promotions. Your online account access has changed with our most recent billing migration. You can access your new online account to make payments or view your invoices and much more by visiting <https://MyAccount.Lingo.Com> -- to register, you'll need your phone number, account number and account access code that is located on the first page of your new invoice. Pay your bill by ACH/Wire Recipient: Matrix Telecom, LLC / Bank: Wells Fargo / Routing Number: ABA: 121000248 / Bank Account Number: 2000029862311 You may contact Customer Service at 866.405.4646.

Payment is due upon receipt. Make check(s) payable to Lingo.

Account: MOUNTAIN WATER DISTRICT
Account Access Code: RA626122
PO BOX 3157
PIKEVILLE KY 41501

Summary

Balance Information	
Previous Balance	1,913.70
Payments Received - Thank you!	(1,913.70)
Balance Forward	0.00
New Charges	
Recurring Charges	1,731.30
New Usage Charges	12.49
Misc Charges	167.87
Taxes and Surcharges	206.36
Total New Charges	2,118.02
Total Amount Due	\$2,118.02

Payments

Description	Date	Amount
Payment Received, Thank you!	08/24/21	(1,913.70)
Subtotal		(1,913.70)

Recurring Charges

Account Charges					
Description	Start	End	Rate	Qty	Amount
Facilities Charge Supplement	09/04/21	10/03/21	0.00	1	0.00

Page 1 of 8 Customer: 626122 Bill: 30808139

Facilities Charge Supplement	09/04/21	10/03/21	1.71	1	1.71
Paper Invoice Charge	09/04/21	10/03/21	7.95	1	7.95
Subtotal					\$9.66

Non-recurring Charges

Account Charges					
Description	Start	End	Rate	Qty	Amount
Facilities Charge Supplement	09/01/21	09/03/21	0.17	1	0.17
Subtotal					\$0.17

Taxes and Surcharges

District Tax	38.78
E-911	38.40
FCC Regulatory Fee (Wireline)	0.20
Fed Universal Service Fund	16.77
Kentucky Lifeline Surcharge	2.40
P.U.C. Fee	2.65
Sales Tax	88.58
Statutory Gross Receipts NF	18.08
TAP Surcharge	0.32
Telecom Relay Surcharge	0.16
Subtotal	\$206.36

Management Reports

Master Account Summary

Acct	MRC	NRC	Usage	Cred	Tax	Total
626122	9.66	0.00	0.00	0.00	0.61	10.27
10000703788	191.19	0.00	0.00	0.00	0.37	191.56
10001585574	181.03	0.00	12.49	0.00	29.88	223.40
10000730597	642.82	6.89	0.00	0.00	78.37	728.08
10001585575	85.54	0.00	0.00	0.00	11.83	97.37
10000752484	118.72	0.00	0.00	0.00	13.58	132.30
10001585577	502.34	0.69	0.00	0.00	71.72	574.75
Total	\$1,731.30	\$7.58	\$12.49	\$0.00	\$206.36	\$1,957.73

Customer: 10000703788
 Bill ID: 308081390001
 13070 US HWY 119 NORTH
 PIKEVILLE KY 41501

Recurring Charges

Circuit: BDN-282523

Description	Start	End	Rate	Qty	Amount
Inclusive Minutes Package	09/04/21	10/03/21	0.00	1	0.00
Subtotal					\$0.00

Service Number: 606-631-6099

Description	Start	End	Rate	Qty	Amount
Shared Line DSL	09/04/21	10/03/21	180.30	1	180.30
Dial Up Service	09/04/21	10/03/21	0.00	1	0.00
Trouble Determination Charge	09/04/21	10/03/21	0.00	1	0.00
Facilities Charge	09/04/21	10/03/21	4.89	1	4.89
Non-Published Listing	09/04/21	10/03/21	6.00	1	6.00
Subtotal					\$191.19

Non-recurring Charges

Service Number: 606-631-6099

Description	Start	End	Rate	Qty	Amount
Shared Line DSL	09/01/21	09/03/21	17.78	1	17.78
Facilities Charge	09/01/21	09/03/21	0.48	1	0.48
Non-Published Listing	09/01/21	09/03/21	0.59	1	0.59
Subtotal					\$18.85

Taxes and Surcharges

P.U.C. Fee	0.01
Sales Tax	0.30
Statutory Gross Receipts NF	0.06
Subtotal	\$0.37

Management Reports

Location Summary

Location	Usage	Monthly	OneTime	SubTotal
10000703788	0.00	0.00	0.00	0.00
BDN-282523	0.00	0.00	0.00	0.00
606-631-6099	0.00	191.19	18.85	210.04
Total	\$0.00	\$191.19	\$18.85	\$210.04

Customer: 10001585574
 Bill ID: 308081390002
 43 HARLESS CRK
 ELKHORN CITY KY 41559

Recurring Charges

Service Number: 606-754-4218

Description	Start	End	Rate	Qty	Amount
Lingo Basic Plus	09/04/21	10/03/21	70.20	1	70.20
Trouble Determination Charge	09/04/21	10/03/21	0.00	1	0.00
National Access Fee	09/04/21	10/03/21	1.95	1	1.95
End User Common Line Charge	09/04/21	10/03/21	2.50	1	2.50
Facilities Charge	09/04/21	10/03/21	4.89	1	4.89
Non-Published Listing	09/04/21	10/03/21	6.00	1	6.00
Lingo Unified Messaging	09/04/21	10/03/21	9.95	1	9.95
Subtotal					\$95.49

Service Number: 606-754-3120

Description	Start	End	Rate	Qty	Amount
Lingo Basic Plus	09/04/21	10/03/21	70.20	1	70.20
Trouble Determination Charge	09/04/21	10/03/21	0.00	1	0.00
National Access Fee	09/04/21	10/03/21	1.95	1	1.95
End User Common Line Charge	09/04/21	10/03/21	2.50	1	2.50
Facilities Charge	09/04/21	10/03/21	4.89	1	4.89
Non-Published Listing	09/04/21	10/03/21	6.00	1	6.00
Subtotal					\$85.54

Non-recurring Charges

Service Number: 606-754-4218

Description	Start	End	Rate	Qty	Amount
Lingo Basic Plus	09/01/21	09/03/21	6.92	1	6.92
End User Common Line Charge	09/01/21	09/03/21	0.25	1	0.25
Facilities Charge	09/01/21	09/03/21	0.48	1	0.48
Non-Published Listing	09/01/21	09/03/21	0.59	1	0.59
Lingo Unified Messaging	09/01/21	09/03/21	0.98	1	0.98
Subtotal					\$9.22

Service Number: 606-754-3120

Description	Start	End	Rate	Qty	Amount
Lingo Basic Plus	09/01/21	09/03/21	6.92	1	6.92
End User Common Line Charge	09/01/21	09/03/21	0.25	1	0.25
Facilities Charge	09/01/21	09/03/21	0.48	1	0.48
Non-Published Listing	09/01/21	09/03/21	0.59	1	0.59
Subtotal					\$9.24

Taxes and Surcharges

District Tax	5.06
E-911	4.80
FCC Regulatory Fee (Wireline)	0.06
Fed Universal Service Fund	5.57
Kentucky Lifeline Surcharge	0.30
P.U.C. Fee	0.30
Sales Tax	11.44
Statutory Gross Receipts NF	2.29
TAP Surcharge	0.04
Telecom Relay Surcharge	0.02
Subtotal	\$29.86

Management Reports

Location Summary

Location	Usage	Monthly	OneTime	SubTotal
10001585574	0.00	0.00	0.00	0.00
606-754-4218	12.49	95.49	9.22	117.20
606-754-3120	0.00	85.54	8.24	93.78
Total	\$12.49	\$181.03	\$17.46	\$210.98

Usage Summary by Service

Name	Total Calls	Average Rate	Minutes	Amount
6067544218	166	0.03	470.41	12.49
	166	0.03	470.41	\$12.49

Customer: 10000730597
 Bill ID: 308081390003
 6324 ZEBULON HWY
 BROAD BOTTOM KY 41501

Recurring Charges

Circuit: BDN-281995

Description	Start	End	Rate	Qty	Amount
Lingo DSL 1.5mbps	09/04/21	10/03/21	79.95	1	79.95
Preferred Customer Discount	09/04/21	10/03/21	(15.00)	1	(15.00)
Dial Up Service	09/04/21	10/03/21	0.00	1	0.00
Inclusive Minutes Package	09/04/21	10/03/21	0.00	1	0.00
Facilities Charge	09/04/21	10/03/21	4.89	1	4.89
Subtotal					\$69.84

Service Number: 606-631-1721

Description	Start	End	Rate	Qty	Amount
Lingo Essentials	09/04/21	10/03/21	72.95	1	72.95



TAP Surcharge	0.10
Telecom Relay Surcharge	0.05
Subtotal	\$78.37

Management Reports

Location Summary

Location	Usage	Monthly	OneTime	SubTotal
10000730597	0.00	0.00	6.89	6.89
BDN-281995	0.00	69.84	0.00	69.84
606-631-1721	0.00	80.34	7.93	88.27
606-631-9152	0.00	87.84	8.67	96.51
606-631-4000	0.00	77.59	7.65	85.24
606-631-3711	0.00	82.29	7.93	90.22
606-631-9172	0.00	80.34	7.93	88.27
606-631-1970	0.00	82.29	7.93	90.22
606-631-1828	0.00	82.29	7.93	90.22
Total	\$0.00	\$642.82	\$62.86	\$705.68

Customer: 10001585575
 Bill ID: 308081390004
 272 RIVER MILL RD
 FREEBURN KY 41528

Recurring Charges

Service Number: 606-456-9336

Description	Start	End	Rate	Qty	Amount
Lingo Basic Plus	09/04/21	10/03/21	70.20	1	70.20
Trouble Determination Charge	09/04/21	10/03/21	0.00	1	0.00
National Access Fee	09/04/21	10/03/21	1.95	1	1.95
End User Common Line Charge	09/04/21	10/03/21	2.50	1	2.50
Facilities Charge	09/04/21	10/03/21	4.89	1	4.89
Non-Published Listing	09/04/21	10/03/21	6.00	1	6.00
Subtotal					\$85.54

Non-recurring Charges

Service Number: 606-456-9336

Description	Start	End	Rate	Qty	Amount
Lingo Basic Plus	09/01/21	09/03/21	6.92	1	6.92
End User Common Line Charge	09/01/21	09/03/21	0.25	1	0.25
Facilities Charge	09/01/21	09/03/21	0.48	1	0.48
Non-Published Listing	09/01/21	09/03/21	0.59	1	0.59
Subtotal					\$8.24

Taxes and Surcharges

District Tax	2.38
E-911	2.40
FCC Regulatory Fee (Wireline)	0.01
Fed Universal Service Fund	0.80
Kentucky Lifeline Surcharge	0.15
P.U.C. Fee	0.15
Sales Tax	4.91
Statutory Gross Receipts NF	1.00
TAP Surcharge	0.02
Telecom Relay Surcharge	0.01
Subtotal	\$11.83

Management Reports

Location Summary

Location	Usage	Monthly	OneTime	SubTotal
10001585575	0.00	0.00	0.00	0.00
606-456-9336	0.00	85.54	8.24	93.78
Total	\$0.00	\$85.54	\$8.24	\$93.78

Customer: 10000752484
 Bill ID: 308081390005
 287 ISLAND CREEK RD
 PIKEVILLE KY 41501

Recurring Charges

Service Number: 606-456-8170

Description	Start	End	Rate	Qty	Amount
Remote Call Forwarding	09/04/21	10/03/21	50.72	1	50.72
Facilities Charge	09/04/21	10/03/21	4.89	1	4.89
Subtotal					\$55.61

Service Number: 606-353-8190

Description	Start	End	Rate	Qty	Amount
Remote Call Forwarding	09/04/21	10/03/21	50.72	1	50.72
Foreign additional listing	09/04/21	10/03/21	2.30	1	2.30
Facilities Charge	09/04/21	10/03/21	4.89	1	4.89
Additional listing	09/04/21	10/03/21	2.60	2	5.20
Subtotal					\$63.11

Non-recurring Charges

Service Number: 606-456-8170

Description	Start	End	Rate	Qty	Amount
Remote Call Forwarding	09/01/21	09/03/21	5.00	1	5.00
Facilities Charge	09/01/21	09/03/21	0.48	1	0.48
Subtotal					\$5.48

Service Number: 606-353-8190

Description	Start	End	Rate	Qty	Amount
Remote Call Forwarding	09/01/21	09/03/21	5.00	1	5.00
Foreign additional listing	09/01/21	09/03/21	0.23	1	0.23
Facilities Charge	09/01/21	09/03/21	0.48	1	0.48
Additional listing	09/01/21	09/03/21	0.26	2	0.51
Subtotal					\$6.22

Taxes and Surcharges

E-911	4.80
Kentucky Lifeline Surcharge	0.30
P.U.C. Fee	0.22
Sales Tax	6.76
Statutory Gross Receipts NF	1.44
TAP Surcharge	0.04
Telecom Relay Surcharge	0.02
Subtotal	\$13.58

Management Reports

Location Summary

Location	Usage	Monthly	OneTime	SubTotal
10000752484	0.00	0.00	0.00	0.00
606-456-8170	0.00	55.61	5.48	61.09
606-353-8190	0.00	63.11	6.22	69.33
Total	\$0.00	\$118.72	\$11.70	\$130.42

Customer: 10001585577
 Bill ID: 308081390006
 6332 ZEBULON HWY
 META KY 41501

Recurring Charges

Location Charges

Description	Start	End	Rate	Qty	Amount
1-6 Lines	09/04/21	10/03/21	6.95	1	6.95
Subtotal					\$6.95



<u>Location</u>	<u>Usage</u>	<u>Monthly</u>	<u>OneTime</u>	<u>SubTotal</u>
10001585577	0.00	6.95	0.69	7.64
606-631-3087	0.00	85.54	8.24	93.78
606-631-6165	0.00	82.29	7.93	90.22
606-631-9167	0.00	82.29	7.93	90.22
606-631-9792	0.00	79.54	7.65	87.19
606-631-9171	0.00	86.19	8.50	94.69
606-631-9521	0.00	79.54	7.65	87.19
Total	\$0.00	\$502.34	\$48.59	\$550.93



MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41602

Community Trust Bank
 042102894

81736

Check date: 01/04/22

Pay to the order of: Eclipse Data Solutions LLC

\$ *****980.97

Nine Hundred Eighty And 97/100 Dollars***

Eclipse Data Solutions LLC
 5087 Ky RT 1428
 Prestonsburg, KY 41653

Carrie A. Hub
Payee Signature

From: MOUNTAIN WATER DISTRICT
 To: Eclipse Data Solutions LLC
 Memo: phone

Check Date: 01/04/22
 Check Number: 81736

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
01/03/22	1278		980.97	0.00	980.97

<u>Payment Detail</u>					
Date	Reference	Type	Discount	Amount Paid	
01/04/22	81736	AP check	0.00	980.97	

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	Current Pay	980.97	
980.97	0.00	980.97			

From: MOUNTAIN WATER DISTRICT
 To: Eclipse Data Solutions LLC
 Account:

Check Date: 01/04/22
 Check Number: 81736

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
01/03/22	1278		980.97	0.00	980.97

<u>Payment Detail</u>					
Date	Reference	Type	Discount	Amount Paid	
01/04/22	81736	AP check	0.00	980.97	

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	Current Pay	980.97	
980.97	0.00	980.97			

Eclipse Data Solutions LLC
 2764 Ky Route 1428
 Prestonsburg, KY 41653 US
 acct@eclipsedatasolutions.com
 www.eclipsedatasolutions.com



INVOICE

BILL TO

Mr Kevin Lowe
 Mountain Water District
 6332 Zebulon Hwy
 Pikeville, KY 41501
 United States

INVOICE # 1278
 DATE 01/02/2022
 DUE DATE 01/15/2022
 TERMS Net 15

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
12/28/2021	VOIP Tech Support	Voice over IP Tech support: Install and configure Clsco SPA-122	0,50	75.00	37.50
01/01/2022	Callcentric office unlimited	Office unlimited monthly service fee: 6066313711	1	8.95	8.95
01/01/2022	Telco Porting Fee	Telco porting fee: 6066313711	1	14.44	14.44
01/01/2022	Callcentric office unlimited	Office unlimited monthly service fee: 6066313087	1	8.95	8.95
01/01/2022	Telco Porting Fee	Telco porting fee: 6066313087	1	14.44	14.44
01/01/2022	Callcentric office unlimited	Office unlimited monthly service fee: 6066319167	1	8.95	8.95
01/01/2022	Telco Porting Fee	Telco porting fee: 6066319167	1	14.44	14.44
01/01/2022	Callcentric office unlimited	Office unlimited monthly service fee: 8594950001 for outbound calls	1	8.95	8.95
01/01/2022	Callcentric office unlimited	Office unlimited monthly service fee: 8595920660	1	8.95	8.95
01/01/2022	Callcentric office unlimited	Office unlimited monthly service fee: 6066316165	1	8.95	8.95
01/01/2022	Callcentric office unlimited	Office unlimited monthly service fee: 6066311828	1	8.95	8.95
01/01/2022	Callcentric office unlimited	Office unlimited monthly service fee: 6066314000	1	8.95	8.95
01/01/2022	Callcentric office unlimited	Office unlimited monthly service fee: 6066319171	1	8.95	8.95
01/01/2022	Callcentric office unlimited	Office unlimited monthly service fee: 6066319172	1	8.95	8.95

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102894

81758

Check date: 01/14/22

Pay to the order of: Slone Contracting, LLC

\$ *****600.00

Six Hundred And 00/100 Dollars**

Slone Contracting, LLC
 369 Industrial Drive
 Pikeville, KY 41501

Barry B. Boney
 Barry Boney

From: MOUNTAIN WATER DISTRICT
 To: Slone Contracting, LLC
 Memo: office sanitizing due to covid

Check Date: 01/14/22
 Check Number: 81758

Date	Reference	PO Number	Amount	Discount	Amount Paid
01/13/22	2020-1519		600.00	0.00	600.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
01/14/22	81758	AP check	0.00	600.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	Amount
600.00	0.00	600.00		600.00

From: MOUNTAIN WATER DISTRICT
 To: Slone Contracting, LLC
 Account:

Check Date: 01/14/22
 Check Number: 81758

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
01/13/22	2020-1519		600.00	0.00	600.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
01/14/22	81758	AP check	0.00	600.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	Amount
600.00	0.00	600.00		600.00

Slone's Contracting LLC

369 Industrial Drive
 Pikeville, KY 41501
 606-477-7486
 billy@sloneky.com

Invoice

Invoice No: 2020-1519
Date: 01/13/2022
Terms: NET 7
Due Date: 01/20/2022

Bill To: Mountain Water District
 chatfield@mtwater.org
 rsawyers@mtwater.org
 P.O Box 3157
 Pikeville, KY 41501

Description	Quantity	Rate	Amount
Office sanitizing and fogging Cleaning and sanitizing	1	\$600.00	\$600.00
Subtotal			\$600.00
Total			\$600.00
Paid			\$0.00

Balance Due \$600.00



Please detach and send with remittance to:

Slone's Contracting LLC
 369 Industrial Drive
 Pikeville, KY 41501

Remittance Advice for Invoice # 2020-1519 on 01/13/2022

Balance Due \$600.00
Paid

Received From: Mountain Water District

Card Type			
Cardholder's Name			
Card Number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	CVV	<input type="text"/> <input type="text"/> <input type="text"/>
Expiry Date	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/>		
Signature	<input style="width: 100%; height: 40px;" type="text"/>		

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102894

81775

Check date: 01/25/22

Pay to the order of: Lingo

\$ *****1,186.47

One Thousand One Hundred Eighty-Six And 47/100 Dollars***

Lingo
 P.O. Box 630059
 Atlanta, GA 30353-0059

Ernie Stites
Ray Boyer

From: MOUNTAIN WATER DISTRICT

To: Lingo

Memo:

Check Date: 01/25/22
 Check Number: 81775

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
01/14/22	32188576		1,186.47	0.00	1,186.47

<u>Payment Detail</u>					
Date	Reference	Type	Discount	Amount Paid	
01/25/22	81775	AP check	0.00	1,186.47	

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	1,186.47
1,186.47	0.00	1,186.47		

From: MOUNTAIN WATER DISTRICT

To: Lingo

Account:

Check Date: 01/25/22
 Check Number: 81775

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
01/14/22	32188576		1,186.47	0.00	1,186.47

<u>Payment Detail</u>					
Date	Reference	Type	Discount	Amount Paid	
01/25/22	81775	AP check	0.00	1,186.47	

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	1,186.47
1,186.47	0.00	1,186.47		

Welcome to a NEW and Improved Lingo! We are excited about our new look and we appreciate your business! Please visit our website at www.Lingo.com to check out our Offers and Promotions. Your online account access has changed with our most recent billing migration. You can access your new online account to make payments or view your invoices and much more by visiting <https://MyAccount.Lingo.Com> - to register, you'll need your phone number, account number and account access code that is located on the first page of your new invoice. Pay your bill by ACH/Wire Recipient: Matrix Telecom, LLC / Bank: Wells Fargo / Routing Number: ABA: 121000248 / Bank Account Number: 2000029862311 You may contact Customer Service at 866.405.4646.

Payment is due upon receipt. Make check(s) payable to Lingo.

Account: MOUNTAIN WATER DISTRICT
 Account Access Code: RA626122
 PO BOX 3157
 PIKEVILLE KY 41501

Summary

Balance Information	
Previous Balance	484.41
Balance Forward	484.41
New Charges	
Recurring Charges	1,176.02
New Usage Charges	555.44
Taxes and Surcharges	10.45
Total New Charges	1,741.91
Total Amount Due	\$2,226.32

Recurring Charges

Account Charges Description	Start	End	Rate	Qty	Amount
Facilities Charge Supplement	01/04/22	02/03/22	0.00	1	0.00
Facilities Charge Supplement	01/04/22	02/03/22	1.71	1	1.71
Paper Invoice Charge	01/04/22	02/03/22	7.95	1	7.95
Subtotal					\$9.66

Taxes and Surcharges

FCC Regulatory Fee (Wireline)	0.10
Fed Universal Service Fund	7.60
P.U.C. Fee	2.75
Subtotal	\$10.45

Management Reports

Master Account Summary

Acct	MRC	NRC	Usage	Cred	Tax	Total
626122	9.66	0.00	0.00	0.00	0.00	9.66
10000703788	191.19	0.00	0.00	0.00	0.01	191.20
10000730597	239.22	0.00	475.28	0.00	2.79	717.29
10000752484	118.72	0.00	0.00	0.00	0.22	118.94
10001585574	185.83	0.00	3.49	0.00	2.63	191.95
100015855						88.87
100015859						23.99
Total						41.90

Gustor Bill ID 15070 PIKEY
 2,226.32
 - 484.41 Payment
 1,741.91

Recur

Circuit Description Inclusive Subtot	Amount
- 555.44	0.00
	\$0.00

Service

Circuit Description Inclusive Subtot	Amount
Shared Dial Up Trouble Charge	180.30
Facilities Charge	0.00
Non-Published Listing	4.89
	6.00
Subtotal	\$191.19

Taxes and Surcharges

P.U.C. Fee	0.01
Subtotal	\$0.01

Management Reports

Thank you for choosing Lingo!

> HOW TO PAY YOUR BILL

• **ONLINE:** To manage your account online, go to <https://billcenter.lingo.com> and select the Sign up for an Account option. To register, you will need your customer/account number and your registration code.

• **BY MAIL:** Please detach the payment stub and return with your payment in the enclosed envelope. Make the check payable to Lingo. Please write your customer/account number on your check or money order. Do not send cash. Please note that any payments made by check are converted to an electronic funds transfer and by making any payment via check, you agree to the conversion. If mailing a payment without the enclosed envelope, please mail to: Lingo, PO Box 660344, Dallas, TX 75266

• **BY PHONE/CREDIT CARD:** You can make your payment by Credit Card over the phone by calling Lingo Customer Service at 1-866-405-4846. Lingo accepts VISA, MasterCard, Discover and American Express.

• **NON-PAYMENT CORRESPONDANCE:** All non-payment correspondence should be mailed to: Lingo Communications, 293 Brookwood Road Altona, AL 36502

Payments are due upon receipt of your invoice. To avoid a late payment charge, payment must be received by the Payment Due Date printed on your bill. A late payment charge of 1.5% plus \$1.50 will be applied to the total unpaid balance that remains after the Payment Due Date.

> WHEN TO PAY YOUR BILL

For information about a transaction on your bill, please call Lingo Customer Service at the number printed on the front of the bill. All requests for investigation must be received within 30 days of the date of the bill on which the problem occurs. Calls to international cellular or audiotext phone numbers will be billed at a higher rate. Most calls are billed to a customer on the next invoice, but occasionally some charges may appear on a later invoice.

> QUESTIONS ABOUT YOUR BILL

A fee of \$26.00 will be applied to returned checks.

> RETURNED ITEMS

This fee recovers Lingo's cost to reinstate an account that has been suspended or cancelled for non-payment. The fee shall be \$26 per account reactivated.

> SERVICE RESTORATION FEE

The Universal Service Fund (USF) helps provide affordable telecommunications services for low-income customers and customers in rural areas. It also provides discounts on internet access for eligible schools, libraries and rural health care providers. The USF Fee is collected from telecommunications carriers and administered by the Universal Service Administration Corporation (USAC). They are responsible for disbursing the funds according to eligibility criteria established by the FCC.

> WHAT IS THE SERVICE FUND (USF) FEE?

The Carrier Cost Recovery Fee (CCRF) helps Lingo recover costs associated with providing long distance services. These costs include access charges assessed on Lingo by local telephone companies, regulatory compliance charges, and the cost of terminating calls to international destinations.

> WHAT IS THE CARRIER RECOVERY FEE?

A fee used to fund the 9-1-1 telephone network that allows callers to reach a public safety agency when they dial the digits "9-1-1". The amount of fee varies by region and state and is set by state and municipal authorities.

> 9-1-1 FEE

Includes sales, excise and other taxes and governmental surcharges and fees that we are required by law to bill customers. These taxes, surcharges and fees may change from time to time without notice.

> TAXES, SURCHARGES AND FEES

Placing charges on your phone bill for products and services without your authorization is known as "spamming". Switching your long distance service without your permission is known as "skimming". State and Federal law prohibit both of these activities. If you believe you were spammed or skimmed you should contact the telephone company that bills you for your telephone service and request that it takes correct action. If the company fails to resolve your request or if you would like to file a complaint, you may write or call the Public Utility Commission.

> YOUR RIGHTS AS A CUSTOMER

You may opt out of receiving marketing-related emails or text messages from Lingo by contacting our Customer Service department at 1-866-405-4846. Please refer to our Privacy Policy at www.lingo.com for additional information.

> PRIVACY POLICY AND OPT-OUT INFORMATION

Due to cost increases for local service, directory listings will increase to \$8.95 per month for business lines and \$7.95 for residential lines, and a la carte calling features on grandfathered lines will increase to \$14.95 per feature per month, depending on your service area. If you do see increases on your next invoice, then please contact us at (833) 610-5600 for a specialist to review possible savings.

Save time with <https://billcenter.lingo.com>! Manage features, make payments, and view call details at <https://billcenter.lingo.com>. Terms and Conditions can be found at www.lingo.com/terms. Please take notice that accounts with multiple lines are subject to a monthly fee and applicable charges on a per line basis as detailed in the terms and conditions or service schedule for your subscribed plan.

• **E911 VoIP Services:** Please be aware that your 911 service will not operate if the following occurs: power outage; service is disconnected by Lingo or otherwise interrupted; move your service to a new address without notifying Lingo. Please contact Lingo or visit Lingo's website for additional details concerning your 911 service.

CA LOCAL SERVICE INFO: This bill is now due and payable. It becomes subject to a late payment charge if not paid within 15 calendar days of the presentation date (postmark date). Should you question this bill, please request an explanation from Lingo. If you believe you have been billed incorrectly you may file a complaint with the California Public Utilities Commission, Consumer Services Division (CSD), 505 Van Ness Avenue, San Francisco, CA 94102, or 107 South Broadway, Room 6109, Los Angeles, CA 90012. To avoid having service disconnected, payment of the disputed bill should be made "under protest" to the CPUC or payment arrangements should be made agreeable to Lingo pending the outcome of the Commission's Consumer Services Division review. The CSD shall review the basis of the billed amount, communicate the results of the review to the parties and inform you of your recourse to pursue the matter further with the Commission.

CA Federal Subscriber Line Charge

These charges are imposed by action of the Federal Communications Commission. The FCC may be contacted at 445 12th Street, SW, Washington, D.C. 20554 or at 1-800-225-5322.

UNIVERSAL SERVICE FUND: Charges are imposed by action of the Federal Communications Commission.

The Commission does not prohibit competitive carriers from using discretion in establishing the rate or this charge.

LOCAL NUMBER PORTABILITY: Charges are imposed by action of the Federal Communications Commission.

The Commission does not prohibit competitive carriers from using discretion in establishing the rate or this charge.

CT: Either initially or upon dissatisfaction with our resolution of your complaint, you may notify the Department of Public Utility Control, Consumer Assistance, 10 Franklin Square, New Britain, CT 06051. The Department may also be reached toll-free within Connecticut at 1-800-362-4586 or (830) 927-2622 from out of state.

MA RIGHT TO DISPUTE YOUR BILL

If for any reason you believe your bill is wrong, you may call or write a Lingo representative and explain the amount you believe to be in error and the reason you believe there has been an error.

If, when you receive the decision of the company representative, you still consider the bill wrong or are not satisfied, you have the right to appeal to the Massachusetts Department of Telecommunications and Cable by calling or writing to the Department to request a hearing.

Call or write: CONSUMER DIVISION DEPARTMENT OF TELECOMMUNICATIONS AND CABLE (100 Washington Street, Suite 800, Boston, MA 02118 Telephone 617-305-3531 or 1-800-392-6066.

DC Dispute Information

District of Columbia Customer Notice - The Public Service Commission regulates Lingo. Please contact Lingo at the Customer Service toll-free number on your bill with any disputes. If you have an unresolved dispute, you may contact either the Public Service Commission at 1833 H Street, N.W., 2nd Floor, West Tower, Washington, D.C. 20005, telephone number (202) 626-5100, or the Office of People's Counsel, 1133 16th Street, N.W., Suite 500, Washington, D.C. 20005, telephone number (202) 727-3071.

NY: You are a subscriber to a bundled local telephone service. Please note that if you do not pay your entire bill for bundled local service, all components of the bundled local service are subject to disconnection.

NY: Do you have a complaint regarding your telecommunications service that we haven't been able to resolve? New York State Department of Public Service (DPS) may be able to assist you: www.dps.ny.gov/ complaints or by calling the DHS TOLL FREE (800) 342-3377.

OH: Ohio Customers Complaints - Customers may contact Customer Service with the service questions and/or complaints at the telephone number listed in this bill. If your complaint is not resolved after you have called Lingo or for general utility information, residential and business customers may contact the Public Utilities Commission of Ohio for assistance at 1-800-688-7826 (toll free) or TTY at 800-688-1570 (toll free) from 8:00 a.m. to 5:00 p.m. weekdays, or at www.pucoco.org.

OH: Residential customers may also contact the Ohio Consumers Council for assistance with complaints and utility issues at 1-877-742-5822 (toll-free) from 8:00 a.m. to 5:00 p.m. weekdays, or at www.pucoco.org.

PA: Non-payment of any past due local basic service charges could result in suspension of your local basic service after you receive a separate written notice.

WV: Lingo is a utility regulated by the Public Service Commission of West Virginia.

CUSTOMER PROPRIETARY NETWORK INFORMATION (CPNI) NOTICE

CPNI is information made available to us solely by virtue of our relationship with you that relates to the type, quantity, destination, technical configuration, location, and amount of use of the telecommunications services you purchase from us, as well as related billing information. The protection of your information is important to us, and you have the right, and we have the duty, under federal law, to protect the confidentiality of your CPNI. We may share your CPNI among our affiliates to market communications-related products and services to you. CPNI will not be shared with unrelated third parties for their own use. You may choose not to have your CPNI shared for the marketing purposes described above by notifying us by phone, online or through Customer Service. Unless you notify us in one of those ways, we may share your CPNI with authorized companies as described above beginning 30 days after the first time we notify you of this CPNI policy. Your choice will remain valid until you notify us that you wish to change your selection. Your decision about sharing your CPNI will not affect the provision of any services you currently have with us. Note: This CPNI notice doesn't apply to the residents of the state of Arizona.

Location Summary

Location	Usage	Monthly	OneTime	SubTotal
10000703788	0.00	0.00	0.00	0.00
BDN-282523	0.00	0.00	0.00	0.00
606-631-6099	0.00	191.19	0.00	191.19
Total	\$0.00	\$191.19	\$0.00	\$191.19

Customer: 10000730597
 Bill ID: 321885760002
 6324 ZEBULON HWY
 BROAD BOTTOM KY 41501

Recurring Charges

Circuit: BDN-281995

Description	Start	End	Rate	Qty	Amount
Lingo DSL 1.5mbps Preferred Customer	01/04/22	02/03/22	79.95	1	79.95
Discount	01/04/22	02/03/22	(15.00)	1	(15.00)
Dial Up Service	01/04/22	02/03/22	0.00	1	0.00
Inclusive Minutes Package	01/04/22	02/03/22	0.00	1	0.00
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Subtotal					\$69.84

Service Number: 606-631-1970

Description	Start	End	Rate	Qty	Amount
Lingo Essentials	01/04/22	02/03/22	75.35	1	75.35
Inclusive Minutes Package	01/04/22	02/03/22	0.00	1500	0.00
National Access Fee	01/04/22	02/03/22	1.95	1	1.95
End User Common Line Charge	01/04/22	02/03/22	2.50	1	2.50
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Subtotal					\$84.69

Service Number: 606-631-3711

Description	Start	End	Rate	Qty	Amount
Lingo Essentials	01/04/22	02/03/22	75.35	1	75.35
Inclusive Minutes Package	01/04/22	02/03/22	0.00	1500	0.00
National Access Fee	01/04/22	02/03/22	1.95	1	1.95
End User Common Line Charge	01/04/22	02/03/22	2.50	1	2.50
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Subtotal					\$84.69

Taxes and Surcharges

FCC Regulatory Fee (Wireline)	0.02
Fed Universal Service Fund	1.52
P.U.C. Fee	1.25
Subtotal	\$2.79

Management Reports

Location Summary

Location	Usage	Monthly	OneTime	SubTotal
10000730597	0.00	0.00	0.00	0.00
BDN-281995	0.00	69.84	0.00	69.84
606-631-1970	0.00	84.69	0.00	84.69
606-631-9172	0.62	0.00	0.00	0.62
606-631-3711	0.00	84.69	0.00	84.69
606-631-1721	24.31	0.00	0.00	24.31
606-631-9162	450.36	0.00	0.00	450.36
Total	\$475.28	\$239.22	\$0.00	\$714.50

Usage Summary by Service

Name	Total Calls	Average Rate	Minutes	Amount
6066311721	292	0.06	405.10	24.31
6066319162	2,344	0.06	7,506.00	450.36
6066319172	6	0.06	10.30	0.62
Total	2,642	0.06	7,921.40	\$475.28

Customer: 10000752484
 Bill ID: 321885760003
 287 ISLAND CREEK RD
 PIKEVILLE KY 41501

Recurring Charges

Service Number: 606-353-8190

Description	Start	End	Rate	Qty	Amount
Remote Call Forwarding	01/04/22	02/03/22	50.72	1	50.72
Foreign additional listing	01/04/22	02/03/22	2.30	1	2.30
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Additional listing	01/04/22	02/03/22	2.60	2	5.20
Subtotal					\$63.11

Service Number: 606-456-8170

Description	Start	End	Rate	Qty	Amount
Remote Call Forwarding	01/04/22	02/03/22	50.72	1	50.72
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Subtotal					\$55.61

Taxes and Surcharges

P.U.C. Fee	0.22
Subtotal	\$0.22

Management Reports

Location Summary

Location	Usage	Monthly	OneTime	SubTotal
10000752484	0.00	0.00	0.00	0.00
606-353-8190	0.00	63.11	0.00	63.11
606-456-8170	0.00	55.61	0.00	55.61
Total	\$0.00	\$118.72	\$0.00	\$118.72

Customer: 10001585574
 Bill ID: 321885760004
 43 HARLESS GRK
 ELKHORN CITY KY 41559

Recurring Charges

Service Number: 606-754-4218

Description	Start	End	Rate	Qty	Amount
Lingo Basic Plus	01/04/22	02/03/22	72.60	1	72.60
Trouble Determination Charge	01/04/22	02/03/22	0.00	1	0.00
National Access Fee	01/04/22	02/03/22	1.95	1	1.95
End User Common Line Charge	01/04/22	02/03/22	2.50	1	2.50
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Non-Published Listing	01/04/22	02/03/22	6.00	1	6.00
Lingo Unified Messaging	01/04/22	02/03/22	9.95	1	9.95
Subtotal					\$97.89

Service Number: 606-754-3120

Description	Start	End	Rate	Qty	Amount
Lingo Basic Plus	01/04/22	02/03/22	72.60	1	72.60
Trouble Determination Charge	01/04/22	02/03/22	0.00	1	0.00
National Access Fee	01/04/22	02/03/22	1.95	1	1.95
End User Common Line Charge	01/04/22	02/03/22	2.50	1	2.50
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Non-Published Listing	01/04/22	02/03/22	6.00	1	6.00
Subtotal					\$87.94

Taxes and Surcharges

FCC Regulatory Fee (Wireline)	0.03
Fed Universal Service Fund	2.28
P.U.C. Fee	0.32
Subtotal	\$2.63

Management Reports

Location Summary

Location	Usage	Monthly	OneTime	SubTotal
10001585574	0.00	0.00	0.00	0.00
606-754-4218	3.49	97.89	0.00	101.38
606-754-3120	0.00	87.94	0.00	87.94
Total	\$3.49	\$185.83	\$0.00	\$189.32

Usage Summary by Service

Name	Total Calls	Average Rate	Minutes	Amount
6067543120	111	0.00	79.24	0.00
6067544218	926	0.00	2,059.68	3.49
Total	1,037	0.00	2,138.92	\$3.49

Customer: 10001585575
 Bill ID: 321885760005
 272 RIVER MILL RD
 FREEBURN KY 41528

Recurring Charges

Service Number: 606-456-9336

Description	Start	End	Rate	Qty	Amount
Lingo Basic Plus	01/04/22	02/03/22	72.60	1	72.60
Trouble Determination Charge	01/04/22	02/03/22	0.00	1	0.00
National Access Fee	01/04/22	02/03/22	1.95	1	1.95
End User Common Line Charge	01/04/22	02/03/22	2.50	1	2.50
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Non-Published Listing	01/04/22	02/03/22	6.00	1	6.00
Subtotal					\$87.94

Taxes and Surcharges

FCC Regulatory Fee (Wireline)	0.01
Fed Universal Service Fund	0.76
P.U.C. Fee	0.16
Subtotal	\$0.93

Management Reports

Location Summary

Location	Usage	Monthly	OneTime	SubTotal
10001585575	0.00	0.00	0.00	0.00
606-456-9336	0.00	87.94	0.00	87.94
Total	\$0.00	\$87.94	\$0.00	\$87.94

Customer: 10001585577
 Bill ID: 321885760006
 6332 ZEBULON HWY
 META KY 41501

Recurring Charges

Location Charges

Description	Start	End	Rate	Qty	Amount
Inside Wire Maintenance 1-6 Lines	01/04/22	02/03/22	6.95	1	6.95
Subtotal					\$6.95

Service Number: 606-631-3087

Description	Start	End	Rate	Qty	Amount
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Lingo Basic Plus	01/04/22	02/03/22	72.60	1	72.60
Trouble Determination Charge	01/04/22	02/03/22	0.00	1	0.00
National Access Fee	01/04/22	02/03/22	1.95	1	1.95
End User Common Line Charge	01/04/22	02/03/22	2.50	1	2.50
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Non-Published Listing	01/04/22	02/03/22	6.00	1	6.00
Subtotal					\$87.94

Service Number: 606-631-9167

Description	Start	End	Rate	Qty	Amount
Lingo Essentials	01/04/22	02/03/22	75.35	1	75.35
Inclusive Minutes Package	01/04/22	02/03/22	0.00	1500	0.00
National Access Fee	01/04/22	02/03/22	1.95	1	1.95
End User Common Line Charge	01/04/22	02/03/22	2.50	1	2.50
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Subtotal					\$84.69

Service Number: 606-631-9521

Description	Start	End	Rate	Qty	Amount
Lingo Essentials	01/04/22	02/03/22	72.60	1	72.60
Trouble Determination Charge	01/04/22	02/03/22	0.00	1	0.00
Inclusive Minutes Package	01/04/22	02/03/22	0.00	3000	0.00
National Access Fee	01/04/22	02/03/22	1.95	1	1.95
End User Common Line Charge	01/04/22	02/03/22	2.50	1	2.50
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Subtotal					\$81.94

Service Number: 606-631-9792

Description	Start	End	Rate	Qty	Amount
Lingo Essentials	01/04/22	02/03/22	72.60	1	72.60
Trouble Determination Charge	01/04/22	02/03/22	0.00	1	0.00
Inclusive Minutes Package	01/04/22	02/03/22	0.00	3000	0.00
National Access Fee	01/04/22	02/03/22	1.95	1	1.95
End User Common Line Charge	01/04/22	02/03/22	2.50	1	2.50
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Subtotal					\$81.94

Taxes and Surcharges

FCC Regulatory Fee (Wireline)	0.04
Fed Universal Service Fund	3.04
P.U.C. Fee	0.79
Subtotal	\$3.87

Management Reports

Location Summary

Location	Usage	Monthly	OneTime	SubTotal
10001585577	0.00	6.95	0.00	6.95
606-631-9171	76.66	0.00	0.00	76.66
606-631-3087	0.00	87.94	0.00	87.94
606-631-9167	0.00	84.69	0.00	84.69
606-631-9521	0.00	81.94	0.00	81.94
606-631-9792	0.00	81.94	0.00	81.94
Total	\$76.66	\$343.46	\$0.00	\$420.12

Usage Summary by Service

Name	Total Calls	Average Rate	Minutes	Amount
6066313087	15	0.00	12.58	0.00
6066319171	388	0.06	1,277.60	76.66
Total	403	0.06	1,290.18	\$76.66

Eclipse Data Solutions LLC
 2764 Ky Route 1428
 Prestonsburg, KY 41653 US
 acct@eclipsedatasolutions.com
 www.eclipsedatasolutions.com



INVOICE

BILL TO
 Mr Kevin Lowe
 Mountain Water District
 6332 Zebulon Hwy
 Pikeville, KY 41501
 United States

INVOICE # 1278
DATE 01/02/2022
DUE DATE 01/15/2022
TERMS Net 15

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
12/28/2021	VOIP Tech Support	Voice over IP Tech support: Install and configure Cisco SPA-122	0,50	75.00	37.50
01/01/2022	Callicentric office unlimited	Office unlimited monthly service fee: 6066313711	1	8.95	8.95
01/01/2022	Telco Porting Fee	Telco porting fee: 6066313711	1	14.44	14.44
01/01/2022	Callicentric office unlimited	Office unlimited monthly service fee: 6066313087	1	8.95	8.95
01/01/2022	Telco Porting Fee	Telco porting fee: 6066313087	1	14.44	14.44
01/01/2022	Callicentric office unlimited	Office unlimited monthly service fee: 6066319167	1	8.95	8.95
01/01/2022	Telco Porting Fee	Telco porting fee: 6066319167	1	14.44	14.44
01/01/2022	Callicentric office unlimited	Office unlimited monthly service fee: 8594950001 for outbound calls	1	8.95	8.95
01/01/2022	Callicentric office unlimited	Office unlimited monthly service fee: 8595920660	1	8.95	8.95
01/01/2022	Callicentric office unlimited	Office unlimited monthly service fee: 6066316165	1	8.95	8.95
01/01/2022	Callicentric office unlimited	Office unlimited monthly service fee: 6066311828	1	8.95	8.95
01/01/2022	Callicentric office unlimited	Office unlimited monthly service fee: 6066314000	1	8.95	8.95
01/01/2022	Callicentric office unlimited	Office unlimited monthly service fee: 6066319171	1	8.95	8.95
01/01/2022	Callicentric office unlimited	Office unlimited monthly service fee: 6066319172	1	8.95	8.95

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 2042102894

81758

Check date: 01/14/22

Pay to the order of: Slone Contracting, LLC

\$ *****600.00

Six Hundred And 00/100 Dollars**

Slone Contracting, LLC
 389 Industrial Drive
 Pikeville, KY 41501

Carrie L. Heltzer
Ray B. Boney

From: MOUNTAIN WATER DISTRICT
 To: Slone Contracting, LLC
 Memo: office sanitizing due to covid

Check Date: 01/14/22
 Check Number: 81758

Date	Reference	PO Number	Amount	Discount	Amount Paid
01/13/22	2020-1519		600.00	0.00	600.00

<u>Payment Detail</u>					
Date	Reference	Type	Amount	Discount	Amount Paid
01/14/22	81758	AP check		0.00	600.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	Amount
600.00	0.00	600.00		600.00

From: MOUNTAIN WATER DISTRICT
 To: Slone Contracting, LLC
 Account:

Check Date: 01/14/22
 Check Number: 81758

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
01/13/22	2020-1519		600.00	0.00	600.00

<u>Payment Detail</u>					
Date	Reference	Type	Amount	Discount	Amount Paid
01/14/22	81758	AP check		0.00	600.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	Amount
600.00	0.00	600.00		600.00

Slone's Contracting LLC

369 Industrial Drive
 Pikeville, KY 41501
 606-477-7486
 billy@sloneky.com

Invoice

Invoice No: 2020-1519
Date: 01/13/2022
Terms: NET 7
Due Date: 01/20/2022

Bill To: Mountain Water District
 chatfield@mtwater.org,
 rsawyers@mtwater.org
 P.O Box 3157
 Pikeville, KY 41501

Description	Quantity	Rate	Amount
Office sanitizing and fogging Cleaning and sanitizing	1	\$600.00	\$600.00

Subtotal \$600.00
 Total \$600.00
 Paid \$0.00

Balance Due \$600.00

Pay Now



Please detach and send with remittance to:
 Slone's Contracting LLC
 369 Industrial Drive
 Pikeville, KY 41501

Remittance Advice for Invoice # 2020-1519 on 01/13/2022

Balance Due \$600.00
 Paid

Received From: Mountain Water District

Card Type			
Cardholder's Name			
Card Number	<input type="text"/>	<input type="text"/>	CVV <input type="text"/>
Expiry Date	<input type="text"/>	<input type="text"/>	
Signature	<input type="text"/>		

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102894

81775

Check date: 01/25/22

Pay to the order of: Lingo

\$ *****1,186.47

One Thousand One Hundred Eighty-Six And 47/100 Dollars***

Lingo
 P.O. Box 530059
 Atlanta, GA 30353-0059

Carrie H. Lingo
 Bay B Sawyer

From: MOUNTAIN WATER DISTRICT

To: Lingo

Check Date: 01/25/22

Check Number: 81775

Memo:

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
01/14/22	32188576		1,186.47	0.00	1,186.47

<u>Payment Detail</u>					
Date	Reference	Type		Discount	Amount Paid
01/25/22	81775	AP check		0.00	1,186.47

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	<u>Current Pay</u>	<u>1,186.47</u>
1,186.47	0.00	1,186.47		

From: MOUNTAIN WATER DISTRICT

To: Lingo

Check Date: 01/25/22

Check Number: 81775

Account:

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
01/14/22	32188576		1,186.47	0.00	1,186.47

<u>Payment Detail</u>					
Date	Reference	Type		Discount	Amount Paid
01/25/22	81775	AP check		0.00	1,186.47

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	<u>Current Pay</u>	<u>1,186.47</u>
1,186.47	0.00	1,186.47		

Welcome to a NEW and Improved Lingo! We are excited about our new look and we appreciate your business! Please visit our website at www.Lingo.com to check out our Offers and Promotions. Your online account access has changed with our most recent billing migration. You can access your new online account to make payments or view your invoices and much more by visiting <https://MyAccount.Lingo.Com> - to register, you'll need your phone number, account number and account access code that is located on the first page of your new invoice. Pay your bill by ACH/Wire Recipient: Matrix Telecom, LLC / Bank: Wells Fargo / Routing Number: ABA: 121000248 / Bank Account Number: 2000029862311. You may contact Customer Service at 866.405.4646.

Payment is due upon receipt. Make check(s) payable to Lingo.

Account: MOUNTAIN WATER DISTRICT
 Account Access Code: RA626122
 PO BOX 3157
 PIKEVILLE KY 41501

Summary

Balance Information	
Previous Balance	484.41
Balance Forward	484.41
New Charges	
Recurring Charges	1,176.02
New Usage Charges	555.44
Taxes and Surcharges	10.45
Total New Charges	1,741.91
Total Amount Due	\$2,226.32

Recurring Charges

Account Charges					
Description	Start	End	Rate	Qty	Amount
Facilities Charge Supplement	01/04/22	02/03/22	0.00	1	0.00
Facilities Charge Supplement	01/04/22	02/03/22	1.71	1	1.71
Paper Invoice Charge	01/04/22	02/03/22	7.95	1	7.95
Subtotal					\$9.66

Taxes and Surcharges

FCC Regulatory Fee (Wireline)	0.10
Fed Universal Service Fund	7.60
P.U.C. Fee	2.75
Subtotal	\$10.45

Management Reports

Master Account Summary

Acct	MRC	NRC	Usage	Cred	Tax	Total
626122	9.66	0.00	0.00	0.00	0.00	9.66
10000703788	191.19	0.00	0.00	0.00	0.01	191.20
10000730597	239.22	0.00	475.28	0.00	2.79	717.29
10000752484	118.72	0.00	0.00	0.00	0.22	118.94
10001585574	185.83	0.00	3.49	0.00	2.63	191.95
100015855						88.87
100015855						23.99
Total						41.90

Cust Bill ID 15070 PIKEV
 1,226.32
 - 484.41 Payment
 1,741.91

Recur

Circuit		
Descr		
Inclusive		Amount
Subtot		0.00
		\$0.00

Service

Descr				Amount
Shared				180.30
Dial Up				0.00
Trouble Charge				0.00
Facilities Charge	01/04/22	02/03/22	4.89	4.89
Non-Published Listing	01/04/22	02/03/22	6.00	6.00
Subtotal				\$191.19

Taxes and Surcharges

P.U.C. Fee	0.01
Subtotal	\$0.01

Management Reports

Thank you for choosing Lingo

> HOW TO PAY YOUR BILL

- **ONLINE:** To manage your account online, go to <https://billcenter.lingo.com> and select the Sign up for an Account option. To register, you will need your customer/account number and your registration code.
- **BYMAIL:** Please detach the payment stub and return with your payment in the enclosed envelope. Make the check payable to Lingo. Please write your customer/account number on your check or money order. Do not send cash. Please note that any payments made by check are converted to an electronic funds transfer and by making any payment via check, you agree to the conversion. If mailing a payment without the enclosed envelope, please remit to: Lingo, PO Box 660344, Dallas, TX 75268
- **BYPHONE/CREDITCARD:** You can make your payment by Credit Card over the phone by calling Lingo Customer Service at 1-888-405-4848. Lingo accepts VISA, MasterCard, Discover and American Express.
- **NON-PAYMENT CORRESPONDANCE:** All non-payment correspondence should be mailed to: Lingo Communications, 293 Brookwood Road, Almore, AL 36602

> WHEN TO PAY YOUR BILL

Payment is due upon receipt of your invoice. To avoid a late payment charge, payment must be received by the Payment Due Date printed on your bill. A late payment charge of 1.5% plus \$1.50 will be applied to the total unpaid balance that remains after the Payment Due Date.

> QUESTIONS ABOUT YOUR BILL

For information about a transaction on your bill, please call Lingo Customer Service at the number printed on the front of the bill. All requests for investigation must be received within 30 days of the date of the bill on which the problem occurs. Calls to International caller or audiotext phone numbers will be billed at a higher rate. Most calls are billed to a customer on the next invoice, but occasionally some charges may appear on a later invoice.

> RETURNED ITEMS

A fee of \$25.00 will be applied to returned checks.

> SERVICE RESTORATION FEE

This fee recovers Lingo's cost to reinitiate an account that has been suspended or cancelled for non-payment. The fee shall be \$25 per account reactivated.

> WHAT IS THE SERVICE FUND (USF) FEE?

The Universal Service Fund (USF) helps provide affordable telecommunications services for low-income customers and customers in rural areas. It also provides discounts on Internet access for eligible schools, libraries and rural health care providers. The USF Fee is collected from telecommunications carriers and administered by the Universal Service Administration Corporation (USAC). They are responsible for disbursing the funds according to eligibility criteria established by the FCC.

> WHAT IS THE CARRIER RECOVERY FEE?

The Carrier Cost Recovery Fee (CCRF) helps Lingo recover costs associated with providing long distance services. These costs include access charges assessed on Lingo by local telephone companies, regulatory compliance charges, and the cost of terminating calls to international destinations.

> 9-1-1 FEE

A fee used to fund the 9-1-1 telephone network that allows callers to reach a public safety agency when they dial the digits "9-1-1". The amount of fees varies by region and state and is set by state and municipal authorities.

> TAXES, SURCHARGES AND FEES

Includes sales, excise and other taxes and governmental surcharges and fees that we are required by law to bill customers. Those taxes, surcharges and fees may change from time to time without notice.

> YOUR RIGHTS AS A CUSTOMER

Placing charges on your phone bill for products and services without your authorization is known as "cramming". Switching your long distance service without your permission is known as "slamming". State and Federal law prohibit both of these activities. If you believe you were crammed or slammed you should contact the telephone company that bills you for your telephone service and request that it takes correct action. If the company fails to resolve your request or if you would like to file a complaint, you may write or call the Public Utility Commission.

> PRIVACY POLICY AND OPT-OUT INFORMATION

You may opt out of receiving marketing-related emails or text messages from Lingo by contacting our Customer Service department at 1-888-405-4848. Please refer to our Privacy Policy at www.lingo.com for additional information.

Due to cost increases for local service, directory listings will increase to \$8.95 per month for business lines and \$7.95 for residential lines, and a la carte calling features on grandfathered lines will increase to \$14.95 per feature per month, depending on your service area. If you do see increases on your next invoice, then please contact us at (833) 610-8600 for a specialist to review possible savings.

Save time with <https://billcenter.lingo.com> Manage features, make payments, and view call details at <https://billcenter.lingo.com>. Terms and Conditions can be found at www.lingo.com/terms. Please take notice that accounts with multiple lines are subject to a monthly fee and applicable charges on a per line basis as detailed in the terms and conditions or service schedule for your subscribed plan.

• **911 VoIP Services:** Please be aware that your 911 service will not operate if the following occurs: power outage; service is disconnected by Lingo or otherwise interrupted; move your service to a new address without notifying Lingo. Please contact Lingo or visit Lingo's website for additional details concerning your 911 service.

CA LOCAL SERVICE INFO: This bill is how due and payable; it becomes subject to a late payment charge if not paid within 15 calendar days of the presentation date (postmark date). Should you question this bill, please request an explanation from Lingo. If you believe you have been billed incorrectly you may file a complaint with the California Public Utilities Commission, Consumer Services Division (CSD), 805 Van Ness Avenue, San Francisco, CA 94102, or 107 South Broadway, Room 6109, Los Angeles, CA 90012. To avoid having service disconnected, payment of the disputed bill should be made "under protest" to the CPUC or payment arrangements should be made agreeable to Lingo pending the outcome of the Commission's Consumer Services Division review. The CSD shall review the basis of the billed amount, communicate the results of the review to the parties and inform you of your recourse to pursue the matter further with the Commission.

CA Federal Subscriber Line Charge

These charges are imposed by action of the Federal Communications Commission. The FCC may be contacted at 445 12th Street, SW, Washington, D.C. 20554 or at 1-800-225-5322

UNIVERSAL SERVICE FUND Charges are imposed by action of the Federal Communications Commission.

The Commission does not prohibit competitive carriers from using discretion in establishing the rate of this charge.

LOCAL NUMBER PORTABILITY Charges are imposed by action of the Federal Communications Commission.

The Commission does not prohibit competitive carriers from using discretion in establishing the rate of this charge.

CT: Either initially or upon dissatisfaction with our resolution of your complaint, you may notify the Department of Public Utility Control, Consumer Assistance, 10 Franklin Square, New Britain, CT 06051. The Department may also be reached toll-free within Connecticut at 1-800-382-4566 or (860) 827-2622 from out of state.

MA RIGHT TO DISPUTE YOUR BILL

If for any reason you believe your bill is wrong, you may call or write a Lingo representative and explain the amount you believe to be in error and the reason you believe there has been an error. If, when you receive the decision of the company representative, you still consider the bill wrong or are not satisfied, you have the right to appeal to the Massachusetts Department of Telecommunications and Cable by calling or writing to this Department to request a hearing.

Call or write: CONSUMER DIVISION DEPARTMENT OF TELECOMMUNICATIONS AND CABLE 1000 Washington Street, Suite 800, Boston, MA 02118 Telephone 617-355-3631 or 1-800-392-6066.

DC Dispute Information

District of Columbia Customer Notice - The Public Service Commission regulates Lingo. Please contact Lingo at the Customer Service toll-free number on your bill with any disputes. If you have an unresolved dispute, you may contact either the Public Service Commission at 1333 H Street, N.W., 2nd Floor, West Tower, Washington, D.C. 20005, telephone number (202) 626-5100, or the Office of People's Counsel, 1133 15th Street, N.W., Suite 500, Washington, D.C. 20005, telephone number (202) 727-3071.

NC: You are a subscriber to a bundled local telephone service. Please note that if you do not pay your entire bill for bundled local service, all components of the bundled local service are subject to disconnection.

NY: Do you have a complaint regarding your telecommunications service that we haven't been able to resolve? New York State Department of Public Service (DPS) may be able to assist you: www.dps.ny.gov/complaints or by calling the DCS HELP LINE (800) 342-3377.

OH: Ohio Customers Complaints - Customers may contact Customer Service with the service questions and/or complaints at the telephone number listed in this bill. If your complaint is not resolved after you have called Lingo or for general utility information, residential and business customers may contact the Public Utilities Commission of Ohio for assistance at 1-800-393-7828 (toll free) or TTY at 800-686-1670 (toll free) from 8:00 a.m. to 6:00 p.m. weekdays, or at www.puco.ohio.gov.

OH: Residential customers may also contact the Ohio Consumers Council for assistance with complaints and utility issues at 1-877-742-5822 (toll-free) from 8:00 a.m. to 5:00 p.m. weekdays, or at www.pickccc.org.

PA: Non-payment of any past due local basic service charges could result in suspension of your local basic service after you receive a separate written notice.

WV: Lingo is a utility regulated by the Public Service Commission of West Virginia.

CUSTOMER PROPRIETARY NETWORK INFORMATION (CPNI) NOTICE

CPNI is information made available to us solely by virtue of our relationship with you that relates to the type, quantity, destination, technical configuration, location, and amount of use of the telecommunications services you purchase from us, as well as related billing information. The protection of your information is important to us, and you have the right, and we have the duty, under federal law, to protect the confidentiality of your CPNI. We may share your CPNI among our affiliates to market communications-related products and services to you. CPNI will not be shared with unrelated third parties for their own use. You may choose not to have your CPNI shared for the marketing purposes described above by notifying us by phone, online or through Customer Service. Unless you notify us in one of these ways, we may share your CPNI with authorized companies as described above beginning 30 days after the first time we notify you of this CPNI policy. Your choice will remain valid until you notify us that you wish to change your selection. Your decision about sharing your CPNI will not affect the provision of any services you currently have with us. Note: This CPNI notice doesn't apply to the residents of the state of Arizona.

Location Summary

Location	Usage	Monthly	OneTime	SubTotal
10000703788	0.00	0.00	0.00	0.00
BDN-282523	0.00	0.00	0.00	0.00
606-631-6099	0.00	191.19	0.00	191.19
Total	\$0.00	\$191.19	\$0.00	\$191.19

Customer: 10000730597
Bill ID: 321885760002
 6324 ZEBULON HWY
 BROAD BOTTOM KY 41501

Recurring Charges

Circuit: BDN-281995

Description	Start	End	Rate	Qty	Amount
Lingo DSL 1.5Mbps Preferred Customer	01/04/22	02/03/22	79.95	1	79.95
Discount	01/04/22	02/03/22	(15.00)	1	(15.00)
Dial Up Service	01/04/22	02/03/22	0.00	1	0.00
Inclusive Minutes Package	01/04/22	02/03/22	0.00	1	0.00
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Subtotal					\$69.84

Service Number: 606-631-1970

Description	Start	End	Rate	Qty	Amount
Lingo Essentials	01/04/22	02/03/22	75.35	1	75.35
Inclusive Minutes Package	01/04/22	02/03/22	0.00	1500	0.00
National Access Fee	01/04/22	02/03/22	1.95	1	1.95
End User Common Line Charge	01/04/22	02/03/22	2.50	1	2.50
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Subtotal					\$84.69

Service Number: 606-631-3711

Description	Start	End	Rate	Qty	Amount
Lingo Essentials	01/04/22	02/03/22	75.35	1	75.35
Inclusive Minutes Package	01/04/22	02/03/22	0.00	1500	0.00
National Access Fee	01/04/22	02/03/22	1.95	1	1.95
End User Common Line Charge	01/04/22	02/03/22	2.50	1	2.50
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Subtotal					\$84.69

Taxes and Surcharges

FCC Regulatory Fee (Wireline)	0.02
Fed Universal Service Fund	1.52
P.U.C. Fee	1.25
Subtotal	\$2.79

Management Reports

Location Summary

Location	Usage	Monthly	OneTime	SubTotal
10000730597	0.00	0.00	0.00	0.00
BDN-281995	0.00	69.84	0.00	69.84
606-631-1970	0.00	84.69	0.00	84.69
606-631-9172	0.62	0.00	0.00	0.62
606-631-3711	0.00	84.69	0.00	84.69
606-631-1721	24.31	0.00	0.00	24.31
606-631-9162	450.36	0.00	0.00	450.36
Total	\$475.28	\$239.22	\$0.00	\$714.50

Usage Summary by Service

Name	Total Calls	Average Rate	Minutes	Amount
6066311721	292	0.06	405.10	24.31
6066319162	2,344	0.06	7,506.00	450.36
6066319172	6	0.06	10.30	0.62
Total	2,642	0.06	7,921.40	\$475.28

Customer: 10000752484
Bill ID: 321885760003
 287 ISLAND CREEK RD
 PIKEVILLE KY 41501

Recurring Charges

Service Number: 606-353-8190

Description	Start	End	Rate	Qty	Amount
Remote Call Forwarding	01/04/22	02/03/22	50.72	1	50.72
Foreign additional listing	01/04/22	02/03/22	2.30	1	2.30
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Additional listing	01/04/22	02/03/22	2.60	2	5.20
Subtotal					\$63.11

Service Number: 606-456-8170

Description	Start	End	Rate	Qty	Amount
Remote Call Forwarding	01/04/22	02/03/22	50.72	1	50.72
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Subtotal					\$55.61

Taxes and Surcharges

P.U.C. Fee	0.22
Subtotal	\$0.22

Management Reports

Location Summary

Location	Usage	Monthly	OneTime	SubTotal
10000752484	0.00	0.00	0.00	0.00
606-353-8190	0.00	63.11	0.00	63.11
606-456-8170	0.00	55.61	0.00	55.61
Total	\$0.00	\$118.72	\$0.00	\$118.72

Customer: 10001585574
Bill ID: 321885760004
 43 HARLESS CRK
 ELKHORN CITY KY 41559

Recurring Charges

Service Number: 606-754-4218

Description	Start	End	Rate	Qty	Amount
Lingo Basic Plus	01/04/22	02/03/22	72.60	1	72.60
Trouble Determination Charge	01/04/22	02/03/22	0.00	1	0.00
National Access Fee	01/04/22	02/03/22	1.95	1	1.95
End User Common Line Charge	01/04/22	02/03/22	2.50	1	2.50
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Non-Published Listing	01/04/22	02/03/22	6.00	1	6.00
Lingo Unified Messaging	01/04/22	02/03/22	9.95	1	9.95
Subtotal					\$97.89

Service Number: 606-754-3120

Description	Start	End	Rate	Qty	Amount
Lingo Basic Plus	01/04/22	02/03/22	72.60	1	72.60
Trouble Determination Charge	01/04/22	02/03/22	0.00	1	0.00
National Access Fee	01/04/22	02/03/22	1.95	1	1.95
End User Common Line Charge	01/04/22	02/03/22	2.50	1	2.50
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Non-Published Listing	01/04/22	02/03/22	6.00	1	6.00
Subtotal					\$87.94

Taxes and Surcharges

FCC Regulatory Fee (Wireline)	0.03
Fed Universal Service Fund	2.28
P.U.C. Fee	0.32
Subtotal	\$2.63

Management Reports

Location Summary

Location	Usage	Monthly	OneTime	SubTotal
10001585574	0.00	0.00	0.00	0.00
606-754-4218	3.49	97.89	0.00	101.38
606-754-3120	0.00	87.94	0.00	87.94
Total	\$3.49	\$185.83	\$0.00	\$189.32

Usage Summary by Service

Name	Total Calls	Average Rate	Minutes	Amount
6067543120	111	0.00	79.24	0.00
6067544218	926	0.00	2,059.68	3.49
	1,037	0.00	2,138.92	\$3.49

Customer: 10001585575
 Bill ID: 321885760005
 272 RIVER MILL RD
 FREEBURN KY 41528

Recurring Charges

Service Number: 606-456-9336

Description	Start	End	Rate	Qty	Amount
Lingo Basic Plus	01/04/22	02/03/22	72.60	1	72.60
Trouble Determination Charge	01/04/22	02/03/22	0.00	1	0.00
National Access Fee	01/04/22	02/03/22	1.95	1	1.95
End User Common Line Charge	01/04/22	02/03/22	2.50	1	2.50
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Non-Published Listing	01/04/22	02/03/22	6.00	1	6.00
Subtotal					\$87.94

Taxes and Surcharges

FCC Regulatory Fee (Wireline)	0.01
Fed Universal Service Fund	0.76
P.U.C. Fee	0.16
Subtotal	\$0.93

Management Reports

Location Summary

Location	Usage	Monthly	OneTime	SubTotal
10001585575	0.00	0.00	0.00	0.00
606-456-9336	0.00	87.94	0.00	87.94
Total	\$0.00	\$87.94	\$0.00	\$87.94

Customer: 10001585577
 Bill ID: 321885760006
 6332 ZEBULON HWY
 META KY 41501

Recurring Charges

Location Charges

Description	Start	End	Rate	Qty	Amount
Inside Wire Maintenance					
1-6 Lines	01/04/22	02/03/22	6.95	1	6.95
Subtotal					\$6.95

Service Number: 606-631-3087

Description	Start	End	Rate	Qty	Amount
-------------	-------	-----	------	-----	--------

Lingo Basic Plus	01/04/22	02/03/22	72.60	1	72.60
Trouble Determination Charge	01/04/22	02/03/22	0.00	1	0.00
National Access Fee	01/04/22	02/03/22	1.95	1	1.95
End User Common Line Charge	01/04/22	02/03/22	2.50	1	2.50
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Non-Published Listing	01/04/22	02/03/22	6.00	1	6.00
Subtotal					\$87.94

Service Number: 606-631-9167

Description	Start	End	Rate	Qty	Amount
Lingo Essentials	01/04/22	02/03/22	75.35	1	75.35
Inclusive Minutes Package	01/04/22	02/03/22	0.00	1500	0.00
National Access Fee	01/04/22	02/03/22	1.95	1	1.95
End User Common Line Charge	01/04/22	02/03/22	2.50	1	2.50
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Subtotal					\$84.69

Service Number: 606-631-9521

Description	Start	End	Rate	Qty	Amount
Lingo Essentials	01/04/22	02/03/22	72.60	1	72.60
Trouble Determination Charge	01/04/22	02/03/22	0.00	1	0.00
Inclusive Minutes Package	01/04/22	02/03/22	0.00	3000	0.00
National Access Fee	01/04/22	02/03/22	1.95	1	1.95
End User Common Line Charge	01/04/22	02/03/22	2.50	1	2.50
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Subtotal					\$81.94

Service Number: 606-631-9792

Description	Start	End	Rate	Qty	Amount
Lingo Essentials	01/04/22	02/03/22	72.60	1	72.60
Trouble Determination Charge	01/04/22	02/03/22	0.00	1	0.00
Inclusive Minutes Package	01/04/22	02/03/22	0.00	3000	0.00
National Access Fee	01/04/22	02/03/22	1.95	1	1.95
End User Common Line Charge	01/04/22	02/03/22	2.50	1	2.50
Facilities Charge	01/04/22	02/03/22	4.89	1	4.89
Subtotal					\$81.94

Taxes and Surcharges

FCC Regulatory Fee (Wireline)	0.04
Fed Universal Service Fund	3.04
P.U.C. Fee	0.79
Subtotal	\$3.87

Management Reports

Location Summary

Location	Usage	Monthly	OneTime	SubTotal
10001585577	0.00	6.95	0.00	6.95
606-631-9171	76.66	0.00	0.00	76.66
606-631-3087	0.00	87.94	0.00	87.94
606-631-9167	0.00	84.69	0.00	84.69
606-631-9521	0.00	81.94	0.00	81.94
606-631-9792	0.00	81.94	0.00	81.94
Total	\$76.66	\$343.46	\$0.00	\$420.12

Usage Summary by Service

Name	Total Calls	Average Rate	Minutes	Amount
6066313087	15	0.00	12.58	0.00
6066319171	388	0.06	1,277.60	76.66
	403	0.06	1,290.18	\$76.66

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 7

Responding Witnesses: Mike Spears/Carrie Hatfield

- Q-7. Provide the following information concerning the costs for the preparation of this case:**
- a. A detailed schedule of expenses incurred to date for the following categories:**
 - (1) Accounting;**
 - (2) Engineering;**
 - (3) Legal;**
 - (4) Consultants; and**
 - (5) Other Expenses (Identify separately).**
 - b. For each category identified in Item 7.a., the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts 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.**
 - c. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in Item 7.a., with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.**
 - d. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in Items 7.a. and 7.b., and a cumulative total of cost incurred to date for each category. Updates will be due when the utility files its monthly financial statements with the Commission, through the month of the public hearing.**
- A-7. a. See Attachment 7a.**

- b. See Attachment 7b. Legal expenses of \$893.20 were incurred for Cases No. 2022-00366 and No. 2022-00367 during the test period. Approximately \$73.05 should be allocated to the Sewer Division.
- c. See Attachment 7c.
- d. Mountain Water District will file monthly updates of rate case expenses. Please note that Mountain Water District has not applied for a rate adjustment using a forecasted test period and is therefore not required to file monthly financial statements with the Public Service Commission.

Mountain Water District			
Case No. 2022-00367			
Analysis of Cost of Case No. 2022-00367			
As of April 15, 2023			
Line No.	Item	Total Amount¹	Sewer (Allowable)²
1.	Accounting	\$17,348.00	\$ 1,908.28
2.	Engineering	\$ 0.00	\$ 0.00
3.	Legal	\$35,410.37	\$22,831.26
4.	Consultants	\$39,750.00	\$ 4,372.50
5.	Other Expenses	\$10,149.30	\$ 1,116.42
6.	Total	\$102,657.67	\$30,228.46

Individual Expenses to Date:

Invoice	Date	Vendor	Nature of Expense	Check No.	Amount	Allocated to Sewer
25204	07/31/2022	Mike Spears, CPA	Accounting	82446	\$ 1,473.00	\$ 162.03
25256	08/31/2022	Mike Spears, CPA	Accounting	82762	\$ 6,137.00	\$ 675.07
25443	10/31/2022	Mike Spears, CPA	Accounting	82761	\$ 3,210.00	\$ 353.10
25356	10/31/2022	Mike Spears, CPA	Accounting	82660	\$ 4,491.00	\$ 494.01
25507	11/30/2022	Mike Spears, CPA	Accounting	82822	\$ 702.00	\$ 77.22
25608	01/31/2023	Mike Spears, CPA	Accounting	82975	\$ 195.00	\$ 21.45
25689	02/28/2023	Mike Spears, CPA	Accounting	83069	\$ 1,140.00	\$ 125.40
977900	05/06/2022	Stoll Keenon Ogden PLLC	Legal	82158	\$ 664.12	\$ 73.05
981902	07/11/2022	Stoll Keenon Ogden PLLC	Legal	82370	\$ 229.08	\$ 0.00
984671	08/19/2022	Stoll Keenon Ogden PLLC	Legal	82548	\$ 654.50	\$ 7.32
986926	09/14/2022	Stoll Keenon Ogden PLLC	Legal	82661	\$ 229.08	\$ 25.20
990750	10/19/2022	Stoll Keenon Ogden PLLC	Legal	82661	\$ 577.50	\$ 30.80
99335	11/21/2022	Stoll Keenon Ogden PLLC	Legal*	82942	\$ 2,650.72	\$ 258.85
995533	12/08/2022	Stoll Keenon Ogden PLLC	Legal*	82976	\$ 1,505.35	\$ 0.00
999987	01/24/2023	Stoll Keenon Ogden PLLC	Legal	83013	\$ 4,211.52	\$ 463.27
1002228	02/20/2023	Stoll Keenon Ogden PLLC	Legal	83013	\$24,688.50	\$21,972.77
162201	11/01/2022	Salt River Engineering	Consultant	82763	\$26,500.00	\$ 2,915.00
162301	04/10/2023	Salt River Engineering	Consultant	83119	\$13,250.00	\$ 1,457.50
	02/14/2023	Appalachian News	Notice Publication	83079	\$10,149.30	\$ 1,116.42
TOTAL					\$102,657.67	\$30,228.46

* Invoice includes legal matters unrelated to rate case proceedings

¹ Total expenses incurred for proceedings Cases No. 2022-00366 and No. 2022-00367. Only expenses that have been paid as of listed dated are listed.

² Where expense is identified as specific to operating division (water or sewer), it is allocated to that proceeding. Where the proceeding in which the expense cannot be readily identified, it is allocated between operating divisions based upon the ratio of test period division revenues to total utility revenues. Expenses incurred for non-rate proceeding matters have been removed.

Pd
W/CK 83079

APPALACHIAN NEWS-EXPRESS

PO BOX 802
PIKEVILLE, KY 41502
606-437-4054

ADVERTISING INVOICE

Mt. Water District
PO Box 3157
Pikeville KY 41502

BILLING DATED: 2/14/2023
ACCOUNT NO: 103873

DATE	Description	BILLED UNITS	RATE	Total
2/17	Rate Change	268.5	12.60	\$3383.10
2/24	Rate Change	268.5	12.60	\$3383.10
3/08	Rate Change	268.5	12.60	\$3383.10

Total Due \$10,149.30

REMIT TO:
Appalachian News-Express
PO Box 802
Pikeville KY 41502

Acct. Name: MWD
Billed Acct No: 103873
Amount Due: \$10149.30



16 October 2022

Mountain Water District
 PO Box 3157
 Pikeville KY 41502

Invoice # 16-22-01

Water and Sewer Rate Study
 Consulting Services

Attention: Roy Sawyers

Work included for payment under this invoice is within the Scope of Work detailed in the Professional Services Agreement between the Mountain Water District and Salt River Engineering dated 1 March 2022. The lump sum contracted for both studies was \$53,000.

Lump Sum Amount	\$53,000.00
Percent Complete	50%
Amount Due This Invoice	\$26,500.00
Previous Amount Billed	\$0.00
Previous Amount Received	\$0.00
Total Now Due	\$26,500.00

Net 30 days

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

82763

Check date: 11/30/22

Pay to the order of: Salt River Engineering

\$ *****26,500.00

Twenty-Six Thousand Five Hundred And 00/100 Dollars***

Salt River Engineering
 108 West Poplar
 Harrodsburg, KY 40330

Randy L. Tackett
Myrtle Runyon



From: MOUNTAIN WATER DISTRICT
 To: Salt River Engineering
 Memo: rate studdy 50%

Check Date: 11/30/22
 Check Number: 82763

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
11/01/22	16-22-01		26,500.00	0.00	26,500.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
11/30/22	82763	AP check	0.00	26,500.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay
26,500.00	0.00	26,500.00	26,500.00

From: MOUNTAIN WATER DISTRICT
 To: Salt River Engineering
 Account:

Check Date: 11/30/22
 Check Number: 82763

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
11/01/22	16-22-01		26,500.00	0.00	26,500.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
11/30/22	82763	AP check	0.00	26,500.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay
26,500.00	0.00	26,500.00	26,500.00



8 February 2023

Mountain Water District
 PO Box 3157
 Pikeville KY 41502

pd
 CLK#
 83119

Invoice # 16-23-01

Water and Sewer Rate Study
 Consulting Services

Attention: Roy Sawyers

Work included for payment under this invoice is within the Scope of Work detailed in the Professional Services Agreement between the Mountain Water District and Salt River Engineering dated 1 March 2022. The lump sum contracted for both studies was \$53,000.

Lump Sum Amount	\$53,000.00
Percent Complete	75%
Amount Due This Invoice	\$39,750.00
Previous Amount Billed	\$26,500.00
Previous Amount Received	\$26,500.00
Total Now Due	\$13,250.00

Net 30 days

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

83119

Check date: 04/10/23

Pay to the order of: Salt River Engineering

\$ *****13,250.00

Thirteen Thousand Two Hundred Fifty And 00/100 Dollars***

Salt River Engineering
 108 West Poplar
 Harrodsburg, KY 40330

Randy L. Tackett
Mistle Runyon



From: MOUNTAIN WATER DISTRICT
 To: Salt River Engineering
 Memo: rate study pymt 2

Check Date: 04/10/23
 Check Number: 83119

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
04/10/23	16-23-01		13,250.00	0.00	13,250.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
04/10/23	83119	AP check	0.00	13,250.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	Amount
13,250.00	0.00	13,250.00		13,250.00

From: MOUNTAIN WATER DISTRICT
 To: Salt River Engineering
 Account:

Check Date: 04/10/23
 Check Number: 83119

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
04/10/23	16-23-01		13,250.00	0.00	13,250.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
04/10/23	83119	AP check	0.00	13,250.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	Amount
13,250.00	0.00	13,250.00		13,250.00

MICHAEL R. SPEARS, CPA, PSC
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1270
PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT PSC FILING
PO BOX 3157
PIKEVILLE, KY 41501

Client #: 33051

Invoice # 25204

July 31, 2022

For Professional Services Rendered:

WORK TO PREP FOR STUDY

1,473.00

Total Due

\$1,473.00
=====

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

82446

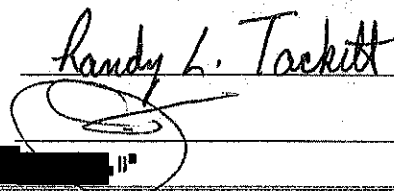
Check date: 08/22/22

Pay to the order of: MIKE SPEARS, CPA

\$ *****1,473.00

One Thousand Four Hundred Seventy-Three And 00/100 Dollars***

MIKE SPEARS, CPA
 P.O. BOX 1270
 Prestonsburg, Ky 41653

Randy L. Tackitt


From: MOUNTAIN WATER DISTRICT
 To: MIKE SPEARS, CPA
 Memo: prep for study

Check Date: 08/22/22
 Check Number: 82446

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
07/31/22	25204		1,473.00	0.00	1,473.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
08/22/22	82446	AP check	0.00	1,473.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay
1,473.00	0.00	1,473.00	1,473.00

From: MOUNTAIN WATER DISTRICT
 To: MIKE SPEARS, CPA
 Account:

Check Date: 08/22/22
 Check Number: 82446

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
07/31/22	25204		1,473.00	0.00	1,473.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
08/22/22	82446	AP check	0.00	1,473.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay
1,473.00	0.00	1,473.00	1,473.00

MICHAEL R. SPEARS, CPA, PSC
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1270
PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT PSC FILING
PO BOX 3157
PIKEVILLE, KY 41501

Client #: 33051

Invoice # 25356

September 30, 2022

For Professional Services Rendered:

RATE STUDY

4,491.00

Total Due

\$4,491.00
=====

+ 6,137.00

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

82762

Check date: 11/30/22

Pay to the order of: MIKE SPEARS, CPA

\$ *****6,137.00

Six Thousand One Hundred Thirty-Seven And 00/100 Dollars***

MIKE SPEARS, CPA
 P.O. BOX 1270
 KY

Randy L. Tackett
Myrtle Runyon

⑈0000082762⑈ ⑆042102694⑆ 010998800⑈

From: MOUNTAIN WATER DISTRICT
 To: MIKE SPEARS, CPA
 Memo: rate study

Check Date: 11/30/22
 Check Number: 82762

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
08/31/22	25256		6,137.00	0.00	6,137.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
11/30/22	82762	AP check	0.00	6,137.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	Amount
19,607.00	0.00	30,235.00	6,137.00	

From: MOUNTAIN WATER DISTRICT
 To: MIKE SPEARS, CPA
 Account:

Check Date: 11/30/22
 Check Number: 82762

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
08/31/22	25256		6,137.00	0.00	6,137.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
11/30/22	82762	AP check	0.00	6,137.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	Amount
19,607.00	0.00	30,235.00	6,137.00	

MWD - OPERATING ACCOUNT
MOUNTAIN WATER DISTRICT
PO Box 3157
Pikeville, KY 41502

Community Trust Bank
042102694

82660

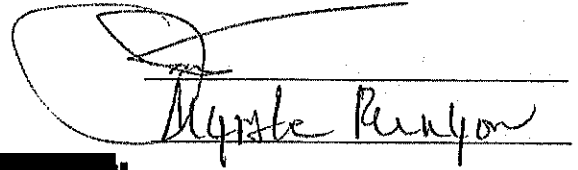
Check date: 10/31/22

Pay to the order of: MIKE SPEARS, CPA

\$ *****10,628.00

Ten Thousand Six Hundred Twenty-Eight And 00/100 Dollars***

MIKE SPEARS, CPA
P.O. BOX 1270



From:
MOUNTAIN WATER DISTRICT
PO Box 3157
Pikeville, KY 41502

Check Date: 10/31/22
Check Number: 82660
Total Payment: 10,628.00
Year to Date Paid: 22,371.00

Memo:
Rate study for August and September

From:
MOUNTAIN WATER DISTRICT
PO Box 3157
Pikeville, KY 41502

Check Date: 10/31/22
Check Number: 82660
Total Payment: 10,628.00
Year to Date Paid: 22,371.00

Memo:
Rate study for August and September

MICHAEL R. SPEARS, CPA, PSC
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1270
PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT PSC FILING
PO BOX 3157
PIKEVILLE, KY 41501

Client #: 33051

Invoice # 25443

October 31, 2022

For Professional Services Rendered:

RATE STUDY

3,210.00

Total Due

\$3,210.00
=====

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

82761

Check date: 11/30/22

Pay to the order of: Michael Spears, CPA

\$ *****3,210.00

Three Thousand Two Hundred Ten And 00/100 Dollars***

Michael Spears, CPA
 PO Box 1270
 Prestonsburg, KY 41653-5270

Landy L. Tackett
Michelle Runyon

From: MOUNTAIN WATER DISTRICT
 To: Michael Spears, CPA
 Memo: Rate study

Check Date: 11/30/22
 Check Number: 82761

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
10/31/22	25443		3,210.00	0.00	3,210.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
11/30/22	82761	AP check	0.00	3,210.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay
38,102.00	0.00	43,762.00	3,210.00

From: MOUNTAIN WATER DISTRICT
 To: Michael Spears, CPA
 Account:

Check Date: 11/30/22
 Check Number: 82761

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
10/31/22	25443		3,210.00	0.00	3,210.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
11/30/22	82761	AP check	0.00	3,210.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay
38,102.00	0.00	43,762.00	3,210.00

CHAE L R. SPEARS, CPA, PSC
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1270
PRESTONSBURG, KY 41653

Client #: 33051

MOUNTAIN WATER DISTRICT PSC FILING
PO BOX 3157
PIKEVILLE, KY 41501

Invoice # 25507

November 30, 2022

For Professional Services Rendered:

RATE STUDY W/ CONNIE ALLEN

702.00

Total Due

\$702.00
=====

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

82822

Check date: 12/29/22

Pay to the order of: MIKE SPEARS, CPA

\$ *****702.00

Seven Hundred Two And 00/100 Dollars***

MIKE SPEARS, CPA
 P.O. BOX 1270
 KY

Carrick H. Field
Ray B. Sawyer

From: MOUNTAIN WATER DISTRICT
 To: MIKE SPEARS, CPA
 Memo: rate study for nov

Check Date: 12/29/22
 Check Number: 82822

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
11/30/22	25507		702.00	0.00	702.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
12/29/22	82822	AP check	0.00	702.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay
20,309.00	0.00	30,937.00	702.00

From: MOUNTAIN WATER DISTRICT
 To: MIKE SPEARS, CPA
 Account:

Check Date: 12/29/22
 Check Number: 82822

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
11/30/22	25507		702.00	0.00	702.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
12/29/22	82822	AP check	0.00	702.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay
20,309.00	0.00	30,937.00	702.00

MICHAEL R. SPEARS, CPA, PSC
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1270
PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT PSC FILING
PO BOX 3157
PIKEVILLE, KY 41501

Client #: 33051

Invoice # 25608

January 31, 2023

For Professional Services Rendered:

MONTHLY ACCOUNTING SERVICES FOR
JANUARY-RATE STUDY

195.00

Total Due

\$195.00



=====

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

82975

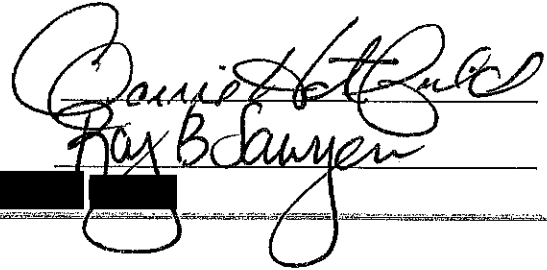
Check date: 02/22/23

Pay to the order of: Michael Spears, CPA

\$ *****195.00

One Hundred Ninety-Five And 00/100 Dollars***

Michael Spears, CPA
 PO Box 1270
 Prestonsburg, KY 41653-5270



From: MOUNTAIN WATER DISTRICT
 To: Michael Spears, CPA
 Memo: RATE STUDY SERVICES FOR JAN

Check Date: 02/22/23
 Check Number: 82975

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
01/31/23	25608		195.00	0.00	195.00

<u>Payment Detail</u>					
Date	Reference	Type		Discount	Amount Paid
02/22/23	82975	AP check		0.00	195.00

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	Current Pay	195.00
195.00	0.00	195.00		

From: MOUNTAIN WATER DISTRICT
 To: Michael Spears, CPA
 Account:

Check Date: 02/22/23
 Check Number: 82975

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
01/31/23	25608		195.00	0.00	195.00

<u>Payment Detail</u>					
Date	Reference	Type		Discount	Amount Paid
02/22/23	82975	AP check		0.00	195.00

<u>YTD Amount Billed</u>	<u>YTD Disc Taken</u>	<u>YTD Amount Paid</u>	Current Pay	195.00
195.00	0.00	195.00		

MICHAEL R. SPEARS, CPA, PSC
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1270
PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT PSC FILING
PO BOX 3157
PIKEVILLE, KY 41501

Client #: 33051

Invoice # 25689

February 28, 2023

For Professional Services Rendered:

PSC RATE STUDY, ZOOM MEETINGS, WORK ON
PSC REQUEST

1,140.00

Total Due

\$1,140.00
=====

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

83069

Check date: 03/29/23

Pay to the order of: MIKE SPEARS, CPA

\$ *****1,140.00

One Thousand One Hundred Forty And 00/100 Dollars***

MIKE SPEARS, CPA
 P.O. BOX 1270
 KY



From: MOUNTAIN WATER DISTRICT
 To: MIKE SPEARS, CPA
 Memo: rate study

Check Date: 03/29/23
 Check Number: 83069

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
02/28/23	25689		1,140.00	0.00	1,140.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
03/29/23	83069	AP check	0.00	1,140.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay
7,507.00	0.00	13,603.00	1,140.00

From: MOUNTAIN WATER DISTRICT
 To: MIKE SPEARS, CPA
 Account:

Check Date: 03/29/23
 Check Number: 83069

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
02/28/23	25689		1,140.00	0.00	1,140.00

Payment Detail

Date	Reference	Type	Discount	Amount Paid
03/29/23	83069	AP check	0.00	1,140.00

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay
7,507.00	0.00	13,603.00	1,140.00

STOLL · KEENON · OGDEN
PLLC
500 West Jefferson Street
Suite 2000
Louisville, Kentucky 40202-2828
502 333-6000
Tax ID # 61-0421389
May 6, 2022

Mountain Water District
6332 Zebulon Highway
PO Box 3157
Pikeville KY 41501

INVOICE NO.: 977900
SKO File No.: 121807/173262

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: 2022 Rate Application

Our Reference: 121807/173262/GEW/2404
Fees rendered this bill

\$ 664.12

Total Current Charges This Matter

\$ 664.12

BILL DATE: May 6, 2022

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville, KY 41501

2022 Rate Application**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
04/20/22	GEW	Preparation for videoconference; preparation of PowerPoint slides re: application	1.00	385.00	\$ 385.00
04/21/22	GEW	Preparation for videoconference; participate in videoconference on application filing issues	1.00	385.00	385.00
04/22/22	GEW	Email message to T. Olsen re: documents to distribute; message to C. Allen/R. Sawyers re: test period	0.30	385.00	115.50
SUBTOTAL			2.30		\$885.50

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

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$664.12

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
G. E Wuetcher	Of Counsel	2.30	385.00	\$885.50

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102894

82158

Check date: 05/24/22

Pay to the order of: Stoll-Keenon-Ogden

\$ *****664.12

****Six Hundred Sixty-Four And 12/100 Dollars*******

Stoll-Keenon-Ogden
 P.O. Box 11969
 Lexington, KY 40579-1969

Randy L. Tackett
 Randy L. Tackett



From: MOUNTAIN WATER DISTRICT
 To: Stoll-Keenon-Ogden
 Memo: 2022 rate application

Check Date: 05/24/22
 Check Number: 82158

Date	Reference	PO Number	Amount	Discount	Amount Paid
05/18/22	977900		664.12	0.00	664.12
<u>Payment Detail</u>					
Date	Reference	Type		Discount	Amount Paid
05/24/22	82158	AP check		0.00	664.12

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	Amount Paid
664.12	0.00	664.12		664.12

From: MOUNTAIN WATER DISTRICT
 To: Stoll-Keenon-Ogden
 Account:

Check Date: 05/24/22
 Check Number: 82158

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
05/18/22	977900		664.12	0.00	664.12
<u>Payment Detail</u>					
Date	Reference	Type		Discount	Amount Paid
05/24/22	82158	AP check		0.00	664.12

STOLL · KEENON · OGDEN
PLLC
500 West Jefferson Street
Suite 2000
Louisville, Kentucky 40202-2828
502 333-6000
Tax ID # 61-0421389
July 11, 2022

Mountain Water District
6332 Zebulon Highway
PO Box 3157
Pikeville KY 41501

INVOICE NO.: 981902
SKO File No.: 121807/173262

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: 2022 Rate Application

Our Reference: 121807/173262/GEW/2404
Fees rendered this bill

\$ 229.08

Total Current Charges This Matter

\$ 229.08

STOLL · KEENON · OGDEN
PLLC
500 West Jefferson Street
Suite 2000
Louisville, Kentucky 40202-2828
502 333-6000
Tax ID # 61-0421389

July 11, 2022

Mountain Water District
6332 Zebulon Highway
PO Box 3157
Pikeville KY 41501

INVOICE NO.: 981902
SKO File No.: 121807/173262

MATTER NAME: 2022 Rate Application

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	269.50
<i>COURTESY REDUCTION</i>	<i>(40.42)</i>
TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	<u>0.00</u>
INVOICE TOTAL	<u>\$ 229.08</u>
TOTAL BALANCE DUE	<u><u>\$229.08</u></u>

BILL DATE: July 11, 2022

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville, KY 41501

2022 Rate Application**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
06/09/22	GEW	Telephone call with client re: second surcharge for water treatment plant improvements; text message exchange re: same	0.70	385.00	\$ 269.50
SUBTOTAL			0.70		\$269.50

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

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$229.08

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
G. E Wuetcher	Of Counsel	0.70	385.00	\$269.50

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102894

82370


Check date: 07/25/22

Pay to the order of: Stoll-Keenon-Ogden

\$ *****229.08

Two Hundred Twenty-Nine And 08/100 Dollars***

Stoll-Keenon-Ogden
 P.O. Box 11969
 Lexington, KY 40579-1969

Carrie Hotfield


From: MOUNTAIN WATER DISTRICT
 To: Stoll-Keenon-Ogden
 Memo: rate study app

Check Date: 07/25/22
 Check Number: 823

Date	Reference	PO Number	Amount	Discount	Amount Paid
07/11/22	981902	[REDACTED]	229.08	0.00	229.08

Payment Detail

Date	Reference	Type	Discount	Amount Paid
07/25/22	82370	AP check	0.00	229.08

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	Amount
893.20	0.00	893.20		229.08

From: MOUNTAIN WATER DISTRICT
 To: Stoll-Keenon-Ogden
 Account:

Check Date: 07/25/22
 Check Number: 823

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
07/11/22	981902		229.08	0.00	229.08

Payment Detail

Date	Reference	Type	Discount	Amount Paid
07/25/22	82370	AP check	0.00	229.08

STOLL · KEENON · OGDEN
PLLC
500 West Jefferson Street
Suite 2000
Louisville, Kentucky 40202-2828
502 333-6000
Tax ID # 61-0421389
August 19, 2022

Mountain Water District
6332 Zebulon Highway
PO Box 3157
Pikeville KY 41501

INVOICE NO.: 984671
SKO File No.: 121807/173262

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: 2022 Rate Application

Our Reference: 121807/173262/GEW/2404
Fees rendered this bill

\$ 654.50

Total Current Charges This Matter

\$ 654.50

STOLL · KEENON · OGDEN
 PLLC
 500 West Jefferson Street
 Suite 2000
 Louisville, Kentucky 40202-2828
 502 333-6000
 Tax ID # 61-0421389

August 19, 2022

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville KY 41501

INVOICE NO.: 984671
 SKO File No.: 121807/173262

MATTER NAME: 2022 Rate Application

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	770.00
<i>COURTESY REDUCTION</i>	<i>(115.50)</i>
TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	<u>0.00</u>
INVOICE TOTAL	<u>\$ 654.50</u>
TOTAL BALANCE DUE	<u><u>\$654.50</u></u>

BILL DATE: August 19, 2022

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville, KY 41501

2022 Rate Application**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
07/05/22	GEW	Respond to email inquiry from C. Allen	0.10	385.00	\$ 38.50
07/26/22	GEW	Prepare response to inquiry re: improvements that could be included in proposed surcharge	0.80	385.00	308.00
07/29/22	GEW	Respond to C. Allen proposal for increasing acceptable water loss percentage; research on prior efforts to obtain higher water loss percentage	1.10	385.00	423.50
SUBTOTAL			2.00		\$770.00

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

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$654.50

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
G. E Wuetcher	Of Counsel	2.00	385.00	\$770.00

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

82548

Check date: 09/26/22

Pay to the order of: Stoll-Keenon-Ogden

\$ *****654.50

Six Hundred Fifty-Four And 50/100 Dollars***

Stoll-Keenon-Ogden
 P.O. Box 11969
 Lexington, KY 40579-1969

Carrie Hatfield
 Myrtle Keenon



From: MOUNTAIN WATER DISTRICT
 To: Stoll-Keenon-Ogden
 Memo: rate study

Check Date: 09/26/22
 Check Number: 82548

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
08/19/22	984671		654.50	0.00	654.50

<u>Payment Detail</u>					
Date	Reference	Type		Discount	Amount Paid
09/26/22	82548	AP check		0.00	654.50

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	654.50
1,547.70	0.00	1,547.70		

From: MOUNTAIN WATER DISTRICT
 To: Stoll-Keenon-Ogden
 Account:

Check Date: 09/26/22
 Check Number: 82548

<u>Payable Detail</u>					
Date	Reference	PO Number	Amount	Discount	Amount Paid
08/19/22	984671		654.50	0.00	654.50

<u>Payment Detail</u>					
Date	Reference	Type		Discount	Amount Paid
09/26/22	82548	AP check		0.00	654.50

STOLL · KEENON · OGDEN
 PLLC
 500 West Jefferson Street
 Suite 2000
 Louisville, Kentucky 40202-2828
 502 333-6000
 Tax ID # 61-0421389
 September 14, 2022

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville KY 41501

INVOICE NO.: 986926
 SKO File No.: 121807/173262

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: 2022 Rate Application

Our Reference: 121807/173262/GEW/2404
 Fees rendered this bill

\$ 229.08

Total Current Charges This Matter

\$ 229.08

Balance as of 08/19/22

\$654.50

Less credits (payments, adjustments)
Balance due on prior billings

\$0.00
\$654.50

Total Amount Due This Matter

\$883.58

STOLL · KEENON · OGDEN
 PLLC
 500 West Jefferson Street
 Suite 2000
 Louisville, Kentucky 40202-2828
 502 333-6000
 Tax ID # 61-0421389

September 14, 2022

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville KY 41501

INVOICE NO.: 986926
 SKO File No.: 121807/173262

MATTER NAME: 2022 Rate Application

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 269.50

COURTESY REDUCTION (40.42)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
 PER ATTACHED 0.00

INVOICE TOTAL \$ 229.08

BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
08/19/22	984671	654.50

Total Balance Due on Previous Statements: \$ 654.50

TOTAL BALANCE DUE \$883.58

BILL DATE: September 14, 2022

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville, KY 41501

2022 Rate Application**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
08/29/22	GEW	Telephone call with R. Sawyers re: adjustments to test period labor expenses	0.70	385.00	\$ 269.50
SUBTOTAL			0.70		\$269.50

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

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$229.08

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
G. E Wuetcher	Of Counsel	0.70	385.00	\$269.50

STOLL · KEENON · OGDEN
 PLLC
 500 West Jefferson Street
 Suite 2000
 Louisville, Kentucky 40202-2828
 502 333-6000
 Tax ID # 61-0421389
 October 19, 2022

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville KY 41501

INVOICE NO.: 990750
 SKO File No.: 121807/173262

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: 2022 Rate Application

Our Reference: 121807/173262/GEW/2404
 Fees rendered this bill

\$ 577.50

Total Current Charges This Matter

\$ 577.50

Balance as of 09/14/22

\$883.58

Less credits (payments, adjustments)

\$-654.50

Balance due on prior billings

\$229.08

Total Amount Due This Matter

\$806.58

STOLL · KEENON · OGDEN
 PLLC
 500 West Jefferson Street
 Suite 2000
 Louisville, Kentucky 40202-2828
 502 333-6000
 Tax ID # 61-0421389
 October 19, 2022

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville KY 41501

INVOICE NO.: 990750
 SKO File No.: 121807/173262

MATTER NAME: 2022 Rate Application

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 770.00

COURTESY DISCOUNT (192.50)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
 PER ATTACHED 0.00

INVOICE TOTAL \$ 577.50

BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
09/14/22	986926	229.08

Total Balance Due on Previous Statements: \$ 229.08

TOTAL BALANCE DUE \$806.58

BILL DATE: October 12, 2022

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville, KY 41501

2022 Rate Application**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
09/21/22	GEW	Video conference call with Client; e-mail exchanges with C. Allen re: PSC treatment of employee compensation	2.00	385.00	\$ 770.00
SUBTOTAL			2.00		\$770.00

EXPENSES AND OTHER SERVICES

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

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$577.50

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
G. E Wuetcher	Of Counsel	2.00	385.00	\$770.00

MWD - OPERATING ACCOUNT
MOUNTAIN WATER DISTRICT
PO Box 3157
Pikeville, KY 41502

Community Trust Bank
042102894

82661

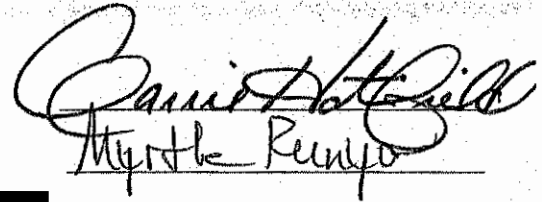
Check date: 10/31/22

Pay to the order of: Stoll-Keenon-Ogden

\$ *****806.58

Eight Hundred Six And 58/100 Dollars***

Stoll-Keenon-Ogden
P.O. Box 11969
Lexington, KY 40579-1969



Carrie H. Field
Myrtle Runyo



From:
MOUNTAIN WATER DISTRICT
PO Box 3157
Pikeville, KY 41502

Check Date: 10/31/22
Check Number: 82661
Total Payment: 806.58
Year to Date Paid: 2,354.28

Memo:
990750 Rate Study

From:
MOUNTAIN WATER DISTRICT
PO Box 3157
Pikeville, KY 41502

Check Date: 10/31/22
Check Number: 82661
Total Payment: 806.58
Year to Date Paid: 2,354.28

Memo:
990750 Rate Study

STOLL · KEENON · OGDEN
PLLC
500 West Jefferson Street
Suite 2000
Louisville, Kentucky 40202-2828
502 333-6000
Tax ID # 61-0421389
November 21, 2022

Mountain Water District
6332 Zebulon Highway
PO Box 3157
Pikeville KY 41501

INVOICE NO.: 993335
SKO File No.: 121807/173262

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: 2022 Rate Application

Our Reference: 121807/173262/GEW/2404
Fees rendered this bill

\$ 2,650.72

Total Current Charges This Matter

\$ 2,650.72

STOLL · KEENON · OGDEN
PLLC
500 West Jefferson Street
Sulte 2000
Louisville, Kentucky 40202-2828
502 333-6000
Tax ID # 61-0421389
 November 21, 2022

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville KY 41501

INVOICE NO.: 993335
 SKO File No.: 121807/173262

MATTER NAME: 2022 Rate Application

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	3,118.50
COURTESY DISCOUNT	(467.78)
TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	<u>0.00</u>
INVOICE TOTAL	<u>\$ 2,650.72</u>
TOTAL BALANCE DUE	<u><u>\$2,650.72</u></u>

BILL DATE: November 21, 2022

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville, KY 41501

2022 Rate Application**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
10/06/22	GEW	Prepare email memorandum to R. Sawyers Re: notice of intent to file application	0.40	385.00	\$ 154.00
10/07/22	GEW	Review and respond to email message from C. Allen re: timing for rate case filing	0.20	385.00	77.00
10/18/22	GEW	Telephone call from Jim Vanover re: agreement with Pikeville to modify wholesale water contract	0.10	385.00	38.50
10/19/22	GEW	Respond to email messages from C. Allen Re: adjustments to rate application	0.80	385.00	308.00
10/28/22	GEW	Review video of 10/26/2022 conference call; telephone call with C. Allen; prepare list of documents necessary for rate application; review of District debt issuances; prepare notice of intent to use electronic rate filing procedures	3.10	385.00	1,193.50
10/30/22	GEW	Research on District debt issuances; prepare notice of intent to file rate adjustment	2.40	385.00	924.00
10/31/22	GEW	Telephone call from R. Sawyers re: application; complete and file notice of intent with PSC; prepare list of documents necessary for applications	1.10	385.00	423.50
		SUBTOTAL	8.10		\$3,118.50

EXPENSES AND OTHER SERVICES

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

DATE	DESCRIPTION	AMOUNT
-------------	--------------------	---------------

DATE	DESCRIPTION	AMOUNT
	SUBTOTAL	<u>0.00</u>
GRAND TOTAL:		<u><u>\$2,650.72</u></u>

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
G. E Wuetcher	Of Counsel	8.10	385.00	\$3,118.50

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

82942

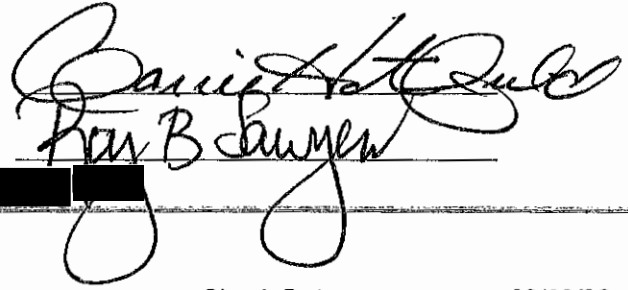
Check date: 02/02/23

Pay to the order of: Stoll-Keenon-Ogden

\$ *****2,650.72

Two Thousand Six Hundred Fifty And 72/100 Dollars***

Stoll-Keenon-Ogden
 P.O. Box 11969
 Lexington, KY 40579-1969



From: MOUNTAIN WATER DISTRICT
 To: Stoll-Keenon-Ogden
 Memo: rate study

Check Date: 02/02/23
 Check Number: 82942

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
11/21/22	993335		2,650.72	0.00	2,650.72

Payment Detail

Date	Reference	Type	Discount	Amount Paid
02/02/23	82942	AP check	0.00	2,650.72

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	Amount
0.00	0.00	2,650.72		2,650.72

From: MOUNTAIN WATER DISTRICT
 To: Stoll-Keenon-Ogden
 Account:

Check Date: 02/02/23
 Check Number: 82942

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
11/21/22	993335		2,650.72	0.00	2,650.72

Payment Detail

Date	Reference	Type	Discount	Amount Paid
02/02/23	82942	AP check	0.00	2,650.72

STOLL · KEENON · OGDEN
 PLLC
 500 West Jefferson Street
 Suite 2000
 Louisville, Kentucky 40202-2828
 502 333-6000
 Tax ID # 61-0421389
 December 8, 2022

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville KY 41501

INVOICE NO.: 995533
 SKO File No.: 121807/173262

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: 2022 Rate Application

Our Reference: 121807/173262/GEW/2404
 Fees rendered this bill

\$ 1,505.35

Total Current Charges This Matter

\$ 1,505.35

Balance as of 11/21/22

\$2,650.72

Less credits (payments, adjustments)
Balance due on prior billings

\$0.00
\$2,650.72

Total Amount Due This Matter

\$4,156.07

STOLL · KEENON · OGDEN
PLLC
500 West Jefferson Street
Suite 2000
Louisville, Kentucky 40202-2828
502 333-6000
Tax ID # 61-0421389
December 8, 2022

Mountain Water District
6332 Zebulon Highway
PO Box 3157
Pikeville KY 41501

INVOICE NO.: 995533
SKO File No.: 121807/173262

MATTER NAME: 2022 Rate Application

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 1,771.00

COURTESY DISCOUNT (265.65)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
PER ATTACHED 0.00

INVOICE TOTAL \$ 1,505.35

BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
11/21/22	993335	2,650.72

Total Balance Due on Previous Statements: \$ 2,650.72

TOTAL BALANCE DUE \$4,156.07

BILL DATE: December 8, 2022

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville, KY 41501

2022 Rate Application**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
11/07/22	GEW	Respond to email from C. Allen re: water loss	0.10	385.00	\$ 38.50
11/10/22	GEW	Review message from R. Sawyers re: surcharge request; e-mail memo to Sawyers re: wholesale rate increase; e-mail to T. Osterloh re: Pikeville filing	0.40	385.00	154.00
11/15/22	GEW	Telephone call from T. Olson re: annual publication of rates	0.20	385.00	77.00
11/16/22	GEW	Telephone calls from R. Sawyers re: surcharge and response to Pikeville contract filing	0.40	385.00	154.00
11/21/22	GEW	Prepare letter to PSC in support of Amended Wholesale Water Purchase Contract	1.00	385.00	385.00
11/26/22	GEW	Prepare resolution to implement rates in the Amended Wholesale Water Purchase Agreement	1.70	385.00	654.50
11/27/22	GEW	Prepare resolution to implement rates in the Amended Wholesale Water Purchase Agreement	0.80	385.00	308.00
SUBTOTAL			4.60		\$1,771.00

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

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$1,505.35

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
G. E Wuetcher	Of Counsel	4.60	385.00	\$1,771.00

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

82976

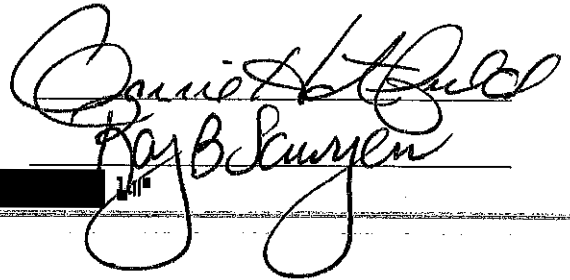
Check date: 02/22/23

Pay to the order of: Stoll-Keenon-Ogden

\$ *****1,505.35

One Thousand Five Hundred Five And 35/100 Dollars***

Stoll-Keenon-Ogden
 P.O. Box 11969
 Lexington, KY 40579-1969




From: MOUNTAIN WATER DISTRICT
 To: Stoll-Keenon-Ogden
 Memo: rate study

Check Date: 02/22/23
 Check Number: 82976

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
12/08/22	995533		1,505.35	0.00	1,505.35

Payment Detail

Date	Reference	Type	Discount	Amount Paid
02/22/23	82976	AP check	0.00	1,505.35

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	Amount Paid
0.00	0.00	4,156.07		1,505.35

From: MOUNTAIN WATER DISTRICT
 To: Stoll-Keenon-Ogden
 Account:

Check Date: 02/22/23
 Check Number: 82976

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
12/08/22	995533		1,505.35	0.00	1,505.35

Payment Detail

Date	Reference	Type	Discount	Amount Paid
02/22/23	82976	AP check	0.00	1,505.35

STOLL · KEENON · OGDEN
PLLC
500 West Jefferson Street
Sulte 2000
Louisville, Kentucky 40202-2828
502 333-6000
Tax ID # 61-0421389
 January 24, 2023

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville KY 41501

INVOICE NO.: 999987
 SKO File No.: 121807/173262

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 Thlr 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: 2022 Rate Application

Our Reference: 121807/173262/GEW/2404
 Fees rendered this bill

\$ 4,221.52

Total Current Charges This Matter

\$ 4,221.52

Balance as of 12/08/22

\$4,156.07

Less credits (payments, adjustments)

\$0.00

Balance due on prior billings

\$4,156.07

Total Amount Due This Matter

\$8,377.59

STOLL · KEENON · OGDEN
 PLLC
 500 West Jefferson Street
 Suite 2000
 Louisville, Kentucky 40202-2828
 502 333-6000
 Tax ID # 61-0421389
 January 24, 2023

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville KY 41501

INVOICE NO.: 999987
 SKO File No.: 121807/173262

MATTER NAME: 2022 Rate Application

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 4,966.50

COURTESY DISCOUNT (744.98)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
 PER ATTACHED 0.00

INVOICE TOTAL \$ 4,221.52

BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
11/21/22	993335	2,650.72
12/08/22	995533	1,505.35

Total Balance Due on Previous Statements: \$ 4,156.07

TOTAL BALANCE DUE \$8,377.59

BILL DATE: January 24, 2023

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville, KY 41501

2022 Rate Application**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
12/02/22	GEW	Prepare Motion to extend time to file applications	2.00	385.00	\$ 770.00
12/05/22	GEW	Final revisions to motion for extension of time to file applications for rate adjustments; email to PSC Executive Director re: requested extension	1.00	385.00	385.00
12/08/22	GEW	Prepare revised notice of intent for water rate application; prepare notice of intent for sewer rate application; review rate study for sewer rates; prepare and submit requests for documents to Mountain District Staff and Connie Allen	5.00	385.00	1,925.00
12/14/22	GEW	Telephone call from M. Spears re: rate case/expected date of completion of PSC proceedings	0.30	385.00	115.50
12/27/22	GEW	Prepare applications; prepare motion for deviation from 807 KAR 5:001, Section 16(4)(i)	4.60	385.00	1,771.00
SUBTOTAL			12.90		\$4,966.50

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

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$4,221.52

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
G. E Wuetcher	Of Counsel	12.90	385.00	\$4,966.50

STOLL · KEENON · OGDEN
PLLC
500 West Jefferson Street
Suite 2000
Louisville, Kentucky 40202-2828
502 333-6000
Tax ID # 61-0421389
February 20, 2023

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville KY 41501

INVOICE NO.: 1002228
 SKO File No.: 121807/173262

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: 2022 Rate Application

Our Reference: 121807/173262/GEW/2404
 Fees rendered this bill

\$ 24,688.50

Total Current Charges This Matter

\$ 24,688.50

Balance as of 01/24/23

\$8,377.59

Less credits (payments, adjustments)

\$-2,650.72

Balance due on prior billings

\$5,726.87

Total Amount Due This Matter

\$30,415.37

STOLL · KEENON · OGDEN
 PLLC
 500 West Jefferson Street
 Suite 2000
 Louisville, Kentucky 40202-2828
 502 333-6000
 Tax ID # 61-0421389
 February 20, 2023

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville KY 41501

INVOICE NO.: 1002228
 SKO File No.: 121807/173262

MATTER NAME: 2022 Rate Application

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 24,688.50

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
 PER ATTACHED 0.00

INVOICE TOTAL \$ 24,688.50

BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
12/08/22	995533	1,505.35
01/24/23	999987	4,221.52

Total Balance Due on Previous Statements: \$ 5,726.87

TOTAL BALANCE DUE \$30,415.37

BILL DATE: February 20, 2023

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville, KY 41501

2022 Rate Application**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
01/05/23	GEW	Prepare Application for Sewer Rate Adjustment; prepare proposed tariff sheets; document review; telephone calls with T. Olson re: proposed rates/board resolution authorizing rate application	4.50	327.00	\$ 1,471.50
01/06/23	GEW	Prepare Application for Sewer Rate Adjustment	2.00	327.00	654.00
01/08/23	GEW	Prepare Application for Sewer Rate Adjustment	5.00	327.00	1,635.00
01/09/23	GEW	Prepare Application for Sewer Rate Adjustment	4.80	327.00	1,569.60
01/10/23	GEW	Telephone call with J. Denison re: water rates; telephone call to C. Allen re: water application issues; prepare Sewer Rate Adjustment	4.00	327.00	1,308.00
01/11/23	GEW	Prepare Application for Sewer Rate Adjustemnt	7.90	327.00	2,583.30
01/12/23	GEW	Prepare Sewer for Rate Adjustment Application; telephone call with M. Spears; telephone call to K. Lowe; video conference conference re: application	6.00	327.00	1,962.00
01/13/23	GEW	Prepare for Sewer Rate Adjustment Application; email to PSC staff RE: PSC Assessment;	4.60	327.00	1,504.20
01/14/23	GEW	Prepare Sewer for Rate Adjustment application	2.70	327.00	882.90
01/15/23	GEW	Prepare exhibits for Sewer for Rate Adjustment application	4.50	327.00	1,471.50
01/16/23	GEW	Prepare exhibits for Sewer Rate Adjustment	4.00	327.00	1,308.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
01/17/23	GEW	Prepare Exhibits to Application for Sewer Rate Adjustment; telephone call M. Spears	3.00	327.00	981.00
01/18/23	GEW	Prepare Schedule of Adjusted Operations and Revenue Requirements exhibits;	4.00	327.00	1,308.00
01/19/23	GEW	Prepare Usage/Revenue Exhibits; review PSC orders denying request for deviation; telephone call to Roy Sawyers re: orders; telephone call with J. Denison re: Extension request	4.00	327.00	1,308.00
01/24/23	GEW	Review revisions to Sewer Rate Study; revise application exhibits to reflect revisions	2.00	327.00	654.00
01/25/23	GEW	Review revisions to Sewer Rate Study; revise schedule application exhibits to reflect revisions	3.00	327.00	981.00
01/30/23	GEW	Prepare exhibits for water and Sewer for Rate Adjustment applications; e-mail to R. Sawyers re: scheduling of filing; telephone call from R. Sawyers regarding scheduling of filing; e-mail messages to Mountain District staff re:document requests for applications	5.00	327.00	1,635.00
01/31/23	GEW	Prepare exhibits for water and sewer applications; telephone call to C. Allen re: Statement of Adjusted Operations for Sewer for Rate Application and Revenue Requirements determination	4.50	327.00	1,471.50
SUBTOTAL			75.50		\$24,688.50

EXPENSES AND OTHER SERVICES

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

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$24,688.50

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
G. E Wuetcher	Of Counsel	75.50	327.00	\$24,688.50

STOLL - KEENON - OGDEN
PLLC
500 West Jefferson Street
Suite 2000
Louisville, Kentucky 40202-2828
502 333-6000
Tax ID # 61-0421389
February 20, 2023

Mountain Water District
 6332 Zebulon Highway
 PO Box 3157
 Pikeville KY 41501

INVOICE NO.: 1002228
 SKO File No.: 121807/173262

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: 2022 Rate Application

Our Reference: 121807/173262/GEW/2404
 Fees rendered this bill

\$ 24,688.50

Total Current Charges This Matter

~~\$ 24,688.50~~

Balance as of 01/24/23

\$8,377.59

Less credits (payments, adjustments)

\$-2,650.72

Balance due on prior billings

\$5,726.87

Total Amount Due This Matter

\$30,415.37

MOUNTAIN WATER DISTRICT
 PO Box 3157
 Pikeville, KY 41502

Community Trust Bank
 042102694

83013

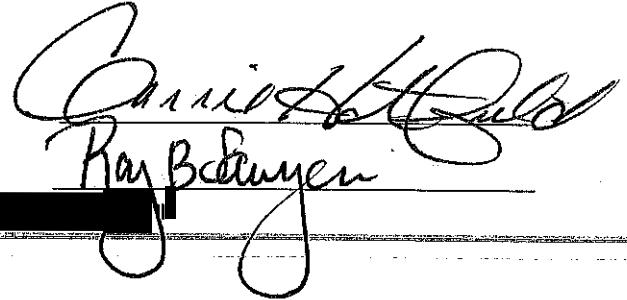
Check date: 03/03/23

Pay to the order of: Stoll-Keenon-Ogden

\$ *****31,135.07

Thirty-One Thousand One Hundred Thirty-Five And 07/100 Dollars***

Stoll-Keenon-Ogden
 P.O. Box 11969
 Lexington, KY 40579-1969



Carrie H. Gold
 Ray Beaman

From: MOUNTAIN WATER DISTRICT
 To: Stoll-Keenon-Ogden
 Memo: rate study

Check Date: 03/03/23
 Check Number: 83013

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
02/01/23	99992		1,898.05	0.00	1,898.05
02/20/23	1002233		327.00	0.00	327.00
02/20/23	1022228		24,688.50	0.00	24,688.50
02/01/23	999987		4,221.52	0.00	4,221.52

Payment Detail

Date	Reference	Type	Discount	Amount Paid
03/03/23	83013	AP check	0.00	31,135.07

YTD Amount Billed	YTD Disc Taken	YTD Amount Paid	Current Pay	Amount Paid
31,135.07	0.00	35,291.14		31,135.07

From: MOUNTAIN WATER DISTRICT
 To: Stoll-Keenon-Ogden
 Account:

Check Date: 03/03/23
 Check Number: 83013

Payable Detail

Date	Reference	PO Number	Amount	Discount	Amount Paid
02/01/23	99992		1,898.05	0.00	1,898.05
02/20/23	1002233		327.00	0.00	327.00
02/20/23	1022228		24,688.50	0.00	24,688.50
02/01/23	999987		4,221.52	0.00	4,221.52

Payment Detail

Date	Reference	Type	Discount	Amount Paid
03/03/23	83013	AP check	0.00	31,135.07

ESTIMATED RATE CASE EXPENSE

LEGAL EXPENSE		
Phase of Proceeding	Water Rate Case (Expected Hours)	Sewer Rate Case (Expected Hours)
Preparation of Application/Other Preparatory Actions	100	50
Discovery – Initial Request (Prior to Filing)	15	0
First Request After Filing	15	15
Second Request After Filing	15	15
Preparation/Representation at Hearing	20	0
Post-Hearing/Other Procedural Matters	5	5
Total Hours	170	85
Total Estimated Cost @ \$325/Hour	\$55,250	\$27,625

CONSULTANT EXPENSE	
Rate Study	\$53,000

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 8

Responding Witnesses: Mike Spears

Q-8. Provide the following information with regard to uncollectible accounts for the three most recent calendar years:

- a. Reserve account balance at the beginning of the year;**
- b. Charges to the reserve account (accounts charged off);**
- c. Credits to reserve account;**
- d. Current year provision;**
- e. Reserve account balance at the end of the year; and**
- f. Percent of provision to total revenue.**

A-8. See Attachment 8.

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 9

Responding Witness: Mike Spears

Q-9. Provide the following:

- a. A list of all outstanding issues of long-term debt as of the end of the latest calendar year together with the related information as shown in Schedule D1.**
- b. An analysis of short-term debt as shown in Schedule D2 as of the end of the latest calendar year.**

A-9. a. See Attachment 9.

- b. Mountain Water District had no short-term debt as of December 31, 2022.

MOUNTAIN WATER DISTRICT
 Schedule of Outstanding Long-Term Debt
 For the year ended December 31, 2022

Line No.	Type of Debt	Date of Issue	Date of Maturity	Amount Outstanding	Interest Rate	Cost Rate At Issue	Cost Rate at Maturity	Bond Rating	Type	Annualized Cost
01	Bond Payable - USDA Rural Development Belfry Pond	12/18/2020	01/01/2059	\$ 3,548,500	1.75%	1.75%	1.75%	Unrated	Bond Payable	\$ 62,099
02	Assistance Agreement - Kentucky Infrastructure Authority A03-03	06/01/2004	12/01/2024	\$ 15,166	1.00%	1.00%	1.00%	Unrated	Assistance Agreement	\$ 152
03	Assistance Agreement - Kentucky Infrastructure Authority A209-32	01/01/2010	06/01/2031	\$ 165,038	1.00%	1.00%	1.00%	Unrated	Assistance Agreement	\$ 1,650
04	Assistance Agreement - Kentucky Infrastructure Authority A15-77	06/01/2019	12/01/2038	\$ 2,823,665	0.75%	0.75%	0.75%	Unrated	Assistance Agreement	\$ 21,177
05	Assistance Agreement - Kentucky Infrastructure Authority A16-019	08/01/2018	07/01/2037	\$ 236,361	0.75%	0.75%	0.75%	Unrated	Assistance Agreement	\$ 1,773
06	Assistance Agreement - Kentucky Rural Water Finance Corp. *	01/27/2022	02/01/2045	\$ 5,580,000	2.2%-5.2%	5.20%	2.64%	Unrated	Assistance Agreement	\$ 290,160

* 15 percent of loan is allocated to Sewer Division; Amounts listed are for total loan

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 10

Responding Witness: Mike Spears

- Q-10. Describe in detail how the test year capitalization rate was determined. If different rates were used for specific expenses (i.e., payroll, clearing accounts, depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the capitalization rate and how the changes were determined.**
- A-10. Mountain Water District's application for rate adjustment is based upon debt service coverage methodology. No capitalization rate was determined. The proposed rates are not based on a rate of return methodology.

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 11

Responding Witness: Mike Spears

- Q-11. Provide a calculation of the rate or rates used to capitalize interest during construction for the three most recent calendar years. Explain each component entering into the calculation of the rate(s).**
- A-11. During the three most recent years, Mountain Water District capitalized interest during construction on two construction projects. In 2020, it capitalized interest in the amount of \$79,106.49 on the Radio Read Meter Replacement Project. In 2021, it capitalized interest in the amount of \$111,893.97 on the Belfry Upgrade Project. It took these actions because Rural Development, the lender for both projects, required the payment of interest and fees on the date of the loan closing. The interest rate used was that set forth in Mountain Water District's loan agreements with Rural Development.

MOUNTAIN WATER DISTRICT

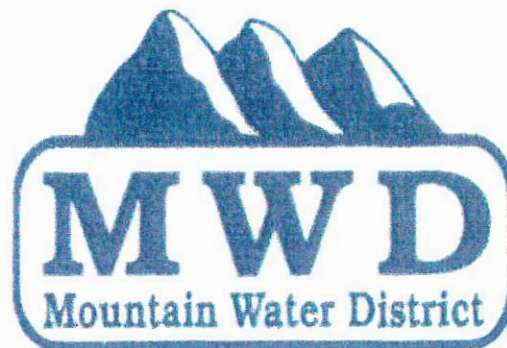
Response to Commission Staff's First Request for Information Case No. 2022-00367

Question No. 12

Responding Witness: Carrie Hatfield

Q-12. State whether any changes have been made to the utility's internal accounting manuals, directives, and policies and procedures since the utility's most recent rate case. If so, provide each item that was changed and identify the changes.

A-12. Mountain Water District's ("the District") most recent rate case was completed in October 2015. At that time, Utility Management Group, LLC ("UMG") was the District's Operations and Management Contractor, and all employees were under their employment. In July 2016, the District terminated its agreement with UMG and returned to in-house management. At that time, all employees were transferred to Mountain Water District employment and a new Employee Handbook was instituted. A copy of the Employee Handbook is attached to this Response. The only revisions made to the Handbook since then were to update the Compensation Plan section (page 20) to clarify the "on-call" and "call-out" policy, and to add the Certification Incentives Section (page 30) to encourage employees to continue to learn and pursue certifications in the water and wastewater field.



EMPLOYEE HANDBOOK

July 18, 2016

**MOUNTAIN WATER DISTRICT
EMPLOYEE HANDBOOK
CERTIFICATION OF RECEIPT**

I hereby acknowledge that I have received a copy of the Mountain Water District (District) Employee Handbook. I understand that I am responsible for reading the Employee Handbook and becoming familiar with its contents. I agree to comply with the various policies and practices of Mountain Water District as set forth in this Employee Handbook, including, but not limited to, the sections titled:

- Confidentiality and Development Agreement
- Drug and Alcohol Free Workplace
- Respect in the Workplace
- Vacations

I also understand that neither the Employee Handbook, nor any other communication by a management representative, is intended in any way to create a contract of employment, either express or implied. Rather, I understand that the District and I each have the right to end our employment relationship for any reason at any time, with or without notice, and with or without cause.

I further acknowledge my responsibility for (a) timely payment of any outstanding debt to the District including, but not limited to, vacation or other payroll advances of any kind and any other indebtedness that I have incurred as an employee of the District, and (b) preserving and, upon termination of employment, returning District property. I understand that any delinquency in repayment of any indebtedness that I have incurred as an employee of the District may, in some cases, result in automatic repayment through payroll deduction by the District during and/or upon my separation from employment.

ACKNOWLEDGMENT:

Employee Signature

Date

Name (please print)

PLEASE RETURN THIS RECEIPT TO YOUR HR REPRESENTATIVE

CONFIDENTIALITY AND DEVELOPMENT AGREEMENT

In consideration of your employment or continued employment with Mountain Water District, you hereby agree as follows:

Certain Definitions. The following terms are used in this Agreement:

- (a) "District" means the Mountain Water District that employs you. "
 - (b) "Confidential Information" means any information not generally available to the public from sources outside the District which relates to the business or activities of, or belongs to, or is controlled or possessed by the District; any information of others which the District have a duty to keep confidential; and all trade secrets and propriety information, including, without limitation, Developments, reports, analyses, financial information, plans, proposals, processes, sketches, photographs, graphs, software, databases (including, without limitation, customer relationship management databases), drawings, specifications, equipment, samples, customer lists, supplier and vendor lists, and information relating to costs, pricing, profits, markets, sales, products, market studies and forecasts, pricing policies and data, sales plans, customers and customer prospects, and buying patterns, business plans, competitive analyses, agreements with customers, suppliers, vendors, and others, marketing and dealership agreements, and servicing and training programs and arrangements.
 - (c) "Developments" means all discoveries, inventions, trade secrets, know how, processes, systems, designs, configurations, technologies, improvements, computer programs and related documentation, works of authorship whether or not copyrightable, and other works (whether or not patentable, reduced to practice, or subject to other forms of protection) which relate to (i) the business or activities of the District or (ii) relate to the District' actual or demonstrably anticipated developments or research.
1. Non-Disclosure and Non-Use of Confidential Information. You shall not, directly or indirectly, disclose to any third party or use Confidential Information, other than in connection with your employment duties for the District, unless such disclosure or use is specifically, consented to in writing by an officer of the District. Your obligations of non-disclosure and non-use shall continue following the termination of your employment with the District.
 2. Disclosure of Developments. During the period of your employment by the District, you shall promptly disclose to the District developments conceived, made, or reduced to practice by you, individually or with any other person and whether or not conceived, made, or reduced to practice during working hours or through the use of the District's property or facilities. All Developments shall be the exclusive property of the District. You shall, both during and after the period of your employment by the District, at the expense of the District, perform all lawful acts reasonably requested to enable the District to perfect its ownership interest in Developments. In addition, you agree that any such Developments conceived, made, or reduced to practice within the period ending one (1) year after the date that your employment with the District terminates shall be, unless you can demonstrate to the contrary, presumed to have been conceived during your employment by the District and, therefore, subject to the provisions of this Section 3.
 3. Records: Delivery Upon Termination. All records, papers, drawings, pictures, computer information, and other tangible documentation relating to business or activities of the District, whether in hardcopy or electronic format, and whether or not prepared or made by you, are the property of the District. You will immediately deliver to the District any such property in your possession or under your control upon being provided with notice of the termination of your employment or earlier if you are directed to do so by District management. In particular and without limitation, at the time that you are provided with notice of the termination of employment you will immediately deliver to the District all such materials in your possession or under your control containing or relating to Confidential Information or Developments.

4. Absence of Restrictions Upon Disclosure and Competition. You agree not to disclose to the District any confidential information that you have acquired from others prior to being employed by the District. In addition, you represent that, except as disclosed otherwise in writing by you to the District, (i) you are not bound by any agreement with any previous employer or other party that restrains you from using or disclosing any trade secret or other confidential or proprietary information which needs to be disclosed or used by you in the course of your employment with the District or restricts you from competing, directly or indirectly, with the business in such previous employer or other party, and (ii) your performance of all the terms of this Agreement as an employee of the District does not and will not breach any agreement to keep confidential any information, knowledge, or data acquired by you in confidence or trust prior to your employment with the District.
5. Injunctive Relief. In addition to any other rights or remedies which you or the District may possess in the event of a breach or threatened breach of Section 2, 3, or 4 of this Agreement, either you or the District shall be entitled to injunctive or other equitable relief.
6. Severability. The provisions of this Agreement are severable. If any provision is held unenforceable, the remaining provisions will continue in full force and effect and if any provision is determined to be unenforceable, that provision will be deemed to be modified to the extent necessary to make the provision enforceable.
7. Changes Respecting Employee. The District is an at-will employer. No provision of this Agreement shall give you the right to be retained in the employment of the District. You agree that notwithstanding any subsequent change or changes in your duties, salary, or compensation, this Agreement shall remain in full force and effect.
8. Assignment; Applicable Law. This Agreement shall benefit and bind you, the District, and our respective successors, heirs, and assigns. This Agreement shall be governed by and interpreted under Kentucky law, without regard to the choice of law rules thereof.
9. Entire Agreement. This Agreement is the entire agreement between you and the District concerning the subject matter covered by this Agreement and it replaces all previous agreements, oral or written, between you and the District regarding such matters. Provisions of this Agreement may not be waived or changed except by an agreement subsequently signed by you and an officer of the District.

I hereby certify that I have read, understand and agree to comply with this Confidentiality and Development Agreement.

By signing below, I authorize the District to forward this Confidentiality and Development Agreement to any subsequent employer or other third party to provide notice of my obligations hereunder.

Employee Signature

Date

Name (please print)

PLEASE RETURN THIS RECEIPT TO YOUR HR REPRESENTATIVE

INTRODUCTION

Mountain Water District (the "District") was established on July 1, 1986, through the merger of four (4) local water Districts in Pike County, being the Marrowbone Water District, Pond Creek Water District, Shelby Valley Water District and Johns Creek Water District.

The purpose was to create a unified system to provide potable water and wastewater treatment services to the citizens of Pike County. The District is created under KRS 74.010, and is regulated by the Public Service Commission. The District's Board of Commissioners consists of five (5) members appointed by the County Judge Executive and approved by the Fiscal Court who oversee the management of the District. The Board appoints a District Manager, who is charged with operating the District, subject to the Board's policies and applicable law.

There is no more important aspect of life than the availability of potable water and wastewater treatment services. The services provided by the District for the citizens and businesses of this community are vital to its quality of life and future growth. Employment by the District means that you understand the vital role that the District plays in the lives of the citizens and businesses of this community, and embrace the responsibilities it entails.

This Employee Handbook (referred to as Handbook) has been prepared to provide to you the guidelines and rules under which you have been employed. This Handbook is not, nor should it be considered, an agreement or a contract of employment, expressed or implied, or a promise of treatment of any particular manner in a given situation. This Handbook sets forth the general guidelines under which the District will operate in regard to the terms and conditions of your employment.

Mountain Water District reserves the right to, at any time in its sole discretion, modify or vary from anything stated in this Handbook, except for the rights of the parties to terminate employment at will, which may only be modified by expressed written agreement between you and the District.

This Handbook supersedes all prior handbooks, manuals, policies and procedures issued by Mountain Water District.

The purpose of this Handbook is to assist you in finding the answers to questions you may have concerning the terms of your employment, and the District encourages you to take the time to review it in detail. If you need further assistance, please contact your supervisor or our HR Representative at 6332 Zebulon Highway, Pikeville, Kentucky 41501, or via telephone at (606) 631-9162, and someone will be glad to assist you.

IMPORTANT NOTICES

The following notices apply to all employees regardless of date of hire.

Mountain Water District reserves the right to modify or discontinue any benefit program, or eligibility requirements for participation in any benefit program at any time.

The contents of this Handbook are guidelines only and supersede all prior handbooks pertinent to the matters contained herein. This Handbook nor any other District guidelines, policies or practices create an employment contract. Mountain Water District has the right, with or without notice, in an individual case or generally, to change any of its guidelines, policies, practices, working conditions or benefits at any time.

No one is authorized to provide any employee with an employment contract or special arrangement concerning terms or conditions of employment unless the contract or arrangement is in writing and signed by a Representative of Mountain Water District. Mountain Water District is an at will employer, giving

you and the District the mutual right to terminate either employment relationship at any time, with or without cause or notice.

This Handbook is the property of Mountain Water District and as such may not be modified, reproduced or discarded without the express permission of the Board of Commissioners.

TABLE OF CONTENTS

Certification of Receipt for Employee Handbook.....	i
Confidentiality and Development Agreement and Certification of Receipt.....	ii
Handbook Introduction	iv
Important Notices	iv
Table of Contents.....	vi
Mission Statement.....	1
Code of Ethics and Conduct Policy Statement	1
Responsible Conduct.....	1
Conflict of Interest.....	1
Business Confidentiality.....	2
Computer Information Security.....	2
Social Media Policy.....	3
Respect in the Workplace.....	3
Districts Policy against Discrimination and Harassment in the Workplace	
Equal Employment Opportunity.....	4
American With Disabilities Act of 1990.....	4
Harassment Policy.....	4
Employment Process.....	5
Announcement of Position/Advertising.....	5
Applications for Positions.....	6
Appointment to Positions.....	6
Orientation of Newly Employed Personnel.....	7
Nepotism Policy.....	7
Personnel Records.....	8
Relevance of Kentucky Open Records Act to Personnel Records.....	9
Classification of Employees.....	9
Conditions of Employment.....	10
Employee Handbook.....	10
Probationary Period.....	10
Transfer.....	11
Promotion.....	11
Demotion.....	11
Layoffs.....	11
Reinstatement.....	12
Resignation.....	12
Progressive Discipline.....	12
Verbal Warning.....	13
Written Reprimand.....	13
Suspension With Pay.....	13
Suspension Without Pay.....	14
Dismissal.....	14
Common Infractions.....	14
Absenteeism: Hourly Employees.....	15
Personal Appearance.....	15
Political Activity.....	16
Employee Bonding.....	16
Safety.....	16

Driving Records.....	17
Criminal Records.....	17
Drug and/or Alcohol Testing - Substance Abuse Policy.....	17
Classification Plan.....	17
Allocations.....	17
Written Position Description.....	18
Compensation Plan.....	18
Hourly Employees.....	18
Salary Employees.....	18
Hours of Work.....	19
Overtime.....	19
..... General Scheduling Policy.....	20
Compensation Review.....	21
Salary Increases.....	21
Reclassification.....	21
Employee Benefits.....	22
Holidays.....	22
Vacation Leave.....	23
Sick Leave.....	24
Family Medical Leave Act of 1993.....	25
Paid Personal Leave.....	26
Special Leave (Unpaid Personal Leave).....	26
Military Leave.....	26
Voting Leave.....	27
Inclement Weather.....	27
Funeral Leave.....	27
Jury Duty.....	27
Job Related Disability Leave.....	27
Insurance.....	28
Worker's Compensation Insurance.....	28
Unemployment Insurance.....	28
Social Security.....	28
Life Insurance.....	28
Hospitalization.....	28
Dental Coverage.....	29
Retirement.....	29
Consolidated Omnibus Budget and Reconciliation Act of 1985 (COBRA).....	29
Expense Reimbursement.....	29
Certification Incentives.....	30
Anti Drug and Alcohol Plan.....	31
Statement of Policy.....	31
Definitions.....	31
Substances Prohibited/ Prescription Medications.....	32
Prohibitions.....	33
Drug Testing Program.....	34
Pre-employment Testing.....	34
Random Testing.....	35
Post Accident Testing.....	36
Reasonable Suspicion Testing.....	36
Return to Duty Testing.....	37
Follow Up Testing.....	38
Alcohol Testing.....	39
Pre-employment Testing.....	39
Random Testing.....	39
Post Accident Testing.....	40
Reasonable Suspicion Testing.....	40

Return to Duty Testing.....	41
Follow Up Testing.....	41
APPENDIX A: Alcohol and Drug Effects.....	42

MISSION STATEMENT

It is the mission of Mountain Water District to provide safe quality potable water service and wastewater treatment services to the residents and businesses of Pike County, Kentucky, in order to improve the quality of life, promote economic growth, and to enhance the environment of Pike County, Kentucky.

To accomplish this mission, the District shall focus on its customers' needs by building and operating quality systems for the services provided, in such a manner as to be economically efficient, in order to maintain the lowest possible rate structure for our customers.

CODE OF ETHICS AND CONDUCT POLICY STATEMENT

Mountain Water District provides high quality service to every customer. That history is deeply rooted in an unwavering commitment to conduct ourselves and our business ethically and with integrity. As an employee of Mountain Water District, each of us is responsible for our District's reputation. As such, our actions, mindset, and behavior must reflect that commitment day in and day out. The promises the District delivers to our customers are important but it's equally important they are done the right way.

The District will adhere to the highest ethical standards and work within a culture built on quality, integrity, and accountability. They serve to help us make the right decisions and take the right actions to ensure the District's mission is fulfilled.

RESPONSIBLE CONDUCT

At the core of our code of ethics and conduct is the expectation that all employees will conduct themselves with integrity and professionalism while treating one another with respect and dignity. The lists below are not intended to be all inclusive but rather are examples of behaviors that violate those standards and may be grounds for immediate dismissal:

1. Committing any dishonest or fraudulent act as an employee of the District.
2. The misapplication of funds or assets.
3. Using District communication systems for any illegal or inappropriate purpose, including electronic mail, computers, internet and telephones.
4. Any forgery or falsification of District records, which includes but are not limited to employment applications, time sheets, invoices, expense reimbursements, job records and medical reports.
5. Theft, destruction or willful abuse of any District, customer or coworker property.
6. Disclosing trade secrets or confidential District information.
7. Failure to report any suspicious, unethical, illegal, inappropriate and/or unprofessional conduct by coworkers, customers or suppliers, as well as the concealment of vital errors.
8. Reporting to work under the influence of alcohol, illegal drugs or narcotics.
9. Using, selling, dispensing or possessing alcohol, illegal drugs or narcotics on District premises and all job sites.
10. Fighting or engaging in any form of harassment towards a co-worker, customer or vendor.
11. Insubordination or failure to adhere to any proper and lawful instruction from a manager or customer.
12. Conviction of a felony or crime of moral turpitude while employed with District.
13. Violation of fire or safety regulations.
14. Possession of firearms or other weapons on District property including all job sites.

CONFLICT OF INTEREST

It is the policy of Mountain Water District to prohibit its employees from engaging in any activity, practice or conduct which conflicts or appears to conflict with the interests of the District. Generally, employees

may not engage in any conduct, either on or off the job that is disloyal, disruptive, competitive or damaging to the District. Employees with outside employment will be judged by the same performance standards and will be subject to our scheduling demands regardless of any existing outside work requirements. If the District determines that an employee's outside work interferes with performance of District duties, the employee may be asked to terminate the outside employment if he/she wants to remain with the District.

It is prohibited for an employee to invest or hold a financial interest, directly or indirectly, in any business entity, transaction, or business endeavor that would create a conflict between the employee's duty to the District and the individual's interest. Any actual or potential conflict of interest must be disclosed to the District. Failure to do so may result in disciplinary action. Furthermore, it is prohibited to offer, accept, or solicit money, property, service, or other items of value by way of gift, favor, inducement, or loan with the clear intent that the offer would influence, or the recipient would be influenced, by such conduct in the discharge of his duties.

In general, the use of sound ethical judgment and decision making will be the measurement in determining poor conduct.

BUSINESS CONFIDENTIALITY

Mountain Water District employees or terminated employees are not to divulge the District or customer information to outsiders. This includes, but is not limited to, copying written materials, accounting methods, methods of installation, contractual information, trade secrets, financial data, and workload, how the District performs installation via subcontract, pending/possible/future work or contracts, customer list, or any other information that could be damaging to the District.

COMPUTER INFORMATION SECURITY

All employees of Mountain Water District will adhere to the following electronic communications policy or will face disciplinary action up to and including termination.

1. All electronic communication systems and all stored communications transmitted, received, or contained in the District's information systems are the District's property and are to be used solely for authorized purposes and that the use of the equipment and software for unauthorized purposes is strictly prohibited.
2. Employee communications are not considered private and by using the District's equipment, they are consenting to have that use monitored by authorized District personnel at their discretion.
3. All computer pass codes are the District's property and must be provided to their supervisors. No pass codes may be used that are unknown to the District.
4. No software of any kind may be installed on District owned electronics without the permission of authorized District personnel.
5. Unauthorized transmission of trade secrets and confidential and proprietary information belonging to the District or the transmission of copyrighted documents that are not authorized for reproduction is strictly prohibited and will result in disciplinary action up to and including termination.
6. Employees are required to close all programs on their computer devices and "lock" it when leaving their office.

For the purpose of this policy "authorized" means job related use only or appropriate personal use with the approval of an officer of Mountain Water District. The following is a nonexclusive list of what the District considers unauthorized personal or inappropriate uses of the Internet and e-mail. This list includes but is not limited to:

1. Circulation of material with comments that (1) are derogatory toward women, minorities, or other groups protected under the equal employment opportunity laws, (2) contain sexual content or

- offensive language, or (3) otherwise violate the District's equal employment opportunity/sexual harassment policy;
2. Transmission of threatening, reckless, or maliciously false communications;
 3. Any activity constituting or promoting a criminal offense, potentially giving rise to civil liability, or otherwise violating any laws, regulations, applicable rules, or District policy;
 4. Use in furtherance of the business activity of an entity other than the District or to conduct a job search;
 5. The unauthorized downloading of material from the Internet;
 6. Use those results in unauthorized billing or direct costs to the District;
 7. Unauthorized use to solicit funds; distribute chain letters, literature, or gifts; sell merchandise or services; collect signatures; conduct membership drives; or otherwise violate the District's no solicitation or distribution policy;
 8. Use of other individuals' account names or passwords, or accessing resources to which employees have not been given access; and
 9. The unauthorized transmission of political statements.

SOCIAL MEDIA POLICY

Mountain Water District understands that social media can be a fun and rewarding way to share your life and opinions with family, friends and coworkers. Social media may include but is not limited to blogs, personal web sites, Twitter, Facebook and other discussion forums. However, use of social media also presents certain risks and carries with it certain responsibilities. You are solely responsible for the information you publish in any public medium about yourself, another employee, the District, a vendor or a customer. Your readers may include current customers, potential customers as well as current/past/future employees. Posts should be honest and accurate and contain appropriate and respectful content. Employees must refrain from using social media while on work time unless it is for work related purposes. Using any Mountain Water District logos or trademarks on social media without written consent from management is prohibited.

RESPECT IN THE WORKPLACE

Our policy against Discrimination and Harassment in the Workplace

Our District believes that job applicants and our employees should be treated with the utmost dignity and respect by other employees, supervisors, vendors and customers. The District is therefore committed to maintaining a work environment that is free of discrimination and harassment. In keeping with this commitment, Mountain Water District will not tolerate harassing conduct that affects tangible job benefits, that interferes with an individual's work performance, or that creates an intimidating, hostile, or offensive working environment by anyone, including any superior, co-worker, vendor, client, or citizen.

Harassment-Definition

Harassment on the basis of race, color, religion, gender, gender orientation, national origin, age, or disability constitutes discrimination in the terms, conditions, and privileges of employment. Harassment is verbal, physical, or visual conduct that denigrates or shows hostility or aversion toward an individual because of his/her race, color, religion, gender, gender orientation, national origin, age, or disability, or that of his/her friends, or associates, and that:

1. Has the purpose or effect of creating an intimidating, hostile, or offensive work environment.
2. Has the purpose or effect of unreasonably interfering with an individual's work performance.
3. Otherwise adversely affects an individual's employment opportunities.

Harassing conduct includes, but is not limited to, the following:

1. Epithets, slurs, negative stereotyping, or threatening, intimidating, or hostile acts that relate to race, color, religion, gender, gender orientation, national origin, age, or disability.
2. Written or graphic material communicated verbally, in writing or electronically that denigrates or shows hostility or aversion toward an individual or group because of race, color, religion, gender, gender orientation, national origin, age, or disability

In particular, sexual harassment includes, but is not limited to, making unwanted sexual advances and requests for sexual favors where either:

1. Such conduct has the purpose or effect of interfering with an individual's work performance or creates an intimidating, hostile or offensive working environment; or
2. Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting the individual; or
3. Submission to the suggested conduct is explicitly, or by implication, made a term or condition of employment.

Mountain Water District understands that personal relationships may develop in the workplace, and each situation must be considered with respect to the interests of the parties involved and the District's business needs. Ordinarily, an employee should not be involved in a personal relationship with another employee who is in his/her chain of command. Our District reserves the right to reassign duties, if necessary, in order to modify such reporting relationships, duties and/or positions.

EQUAL EMPLOYMENT OPPORTUNITY

Mountain Water District seeks to provide equal opportunity to all of its employees and applicants for employment and to prohibit discrimination based on race, color, religion, gender, gender orientation, national origin, age, disability, or because the individual is a smoker or nonsmoker. Mountain Water District promotes equal opportunity in matters of hiring, training, promotion, pay, employee benefits and other conditions of employment. Mountain Water District has adopted an Affirmative Action plan. This plan is on file in the office of the Human Resource Representative of the project.

AMERICANS WITH DISABILITIES ACT OF 1990

Mountain Water District complies with the Americans with Disabilities Act of 1990, as amended by the Civil Rights Act of 1991, which prohibits discrimination on the basis of disability and protects qualified applicants and employees with disabilities from discriminations in hiring, promotion, discharge, pay, job training, employee benefits, and other aspects of employment.

Mountain Water District will provide reasonable accommodation to qualified individuals with a disability who, with or without an accommodation, can perform the essential functions of the job, unless the accommodation will impose an undue hardship for Mountain Water District.

Any form of harassment or discrimination on the basis of race, gender, gender orientation, religion, disability, age, national origin or any other category protected by applicable law will not be tolerated and will result in disciplinary action, up to and including unpaid suspension and/or immediate termination of employment

Harassment and/or Discrimination Complaint Procedures

Mountain Water District encourages any employee who feels that he or she is a victim of harassment or discrimination on any basis to immediately report the matter to your supervisor, any other member of our

management team who is not involved in the alleged incident, and/or HR Representative. The District supports you in reporting harassment or discrimination even if you have not directly or indirectly been confronted. All reports of harassment or discrimination will be thoroughly and discreetly investigated by a member of our management team who is not involved in the alleged incident. The matter will be treated in confidence to the extent feasible.

Mountain Water District cannot address claims of harassment or discrimination unless you bring these claims to the attention of management. Failure to report claims of harassment or discrimination prevents the District from taking steps to remedy the problem and preventing future occurrences. No employee or job applicant will be disciplined or otherwise retaliated against as a result of making a complaint in good faith or participating in good faith in the investigation of a complaint.

Mountain Water District will not tolerate any unlawful harassment or discrimination and will comply with all applicable anti-discrimination and anti-harassment laws.

Harassment and Sexual Harassment-False Accusations Procedure

Mountain Water District recognizes that false accusations of harassment and sexual harassment can have a serious effect on innocent men and women. If an investigation of sexual harassment determines the accusation is false, the individual falsely accusing another of harassment will be disciplined in accordance with the nature and extent of his or her false accusation in accordance with the progressive discipline policy.

Harassment and Sexual Harassment-Employee Inquiry Procedure

Mountain Water District encourages any employee to raise questions he or she may have regarding harassment or sexual harassment policy with his or her immediate supervisor, the Human Resources Director or the District Manager. If the matter is not resolved by the District Manager, you may discuss the matter with the Board Chairman.

EMPLOYMENT PROCESS

Announcement of Positions

1. When a vacancy occurs within the organization, current employees may be notified of the vacancy by placing written notice in a conspicuous, strategic location accessible to all employees. Notices posted shall include position title, summary of duties, qualifications, and the time limit for applying. Employees who wish to apply for the position must present a completed employment application form, supplied by Mountain Water District, and a resume to the District Manager or Human Resources Director, thereby indicating their interest in the vacant position. All written notifications shall contain the following statement: "An Equal Opportunity Employer M/F/D/V."
2. When announcements of vacant positions are made outside the organization, any of the following procedures may apply:
 - A. Mountain Water District open application policy allows persons interested in employment to complete an application form supplied by Mountain Water District at any time, regardless of whether or not vacancies exist. All applications for employment must be made in writing.
 - a. In completing the form the applicant must indicate the position(s) applied for; and
 - b. The application form will be considered active for a period of one (1) year.
 - B. If Mountain Water District elects to advertise the vacant position(s), announcements may be made in a newspaper(s) of general circulation in the area and among Mountain Water

District's workforce. All advertisements shall include such information as where to apply, position title, summary of duties, qualifications, and the time limit for applying. All advertisements of the vacant position shall contain the following statement: "An Equal Opportunity Employer M/F/D."

- C. Mountain Water District reserves the right to fill any position, full time or part time, without advertisement.

Mountain Water District may list vacant positions with the Kentucky Department of Employment Services.

Applications for Positions

1. Applications shall be provided by the Mountain Water District and shall require legally authorized:
 - A. Information about the applicant's training and experience;
 - B. References;
 - C. Signed release form for background investigation;
 - D. Such additional information as required to effectively assess the applicant's ability to perform the duties required by the position; and
 - E. The applicant's signature and date of application submittal.
2. When an applicant is offered employment, he/she shall be required to pass a physical examination, including a pre-employment drug screen. These examinations shall be paid for by Mountain Water District. All employees working part-time will have a pre-employment physical at the discretion of the District Manager.
3. No person may be appointed to a position unless verified information on an official employment form indicates that he/she meets the qualifications for the position description. He/she must also complete all pre-employment procedures.
4. All employment applicants will be subject to employment investigations into their work background and personal references. Only qualified applicants will be considered for employment.
5. All information submitted by the applicant pertaining to his/her employment must be factual. Applicants who are found to have falsified information by misrepresentation or omission of essential facts on their application, or whose references are not satisfactory will not be considered for employment, or if employed, will be immediately separated from Mountain Water District employment.

Appointment to Positions

1. There are six types of appointments:
 - A. **Probationary:** The first sixty (60) days of service in a regular full-time position to which an employee has been appointed, promoted, re-employed, or reinstated shall constitute a probationary period. If at any time during the probationary period the appointing authority determines that the services of the employee have been unsatisfactory or are no longer needed, an employee may be separated from his/her position.
 - B. **Full-time:** After successful completion of a probationary period, full-time appointments are made on a full-time basis, to full-time established positions, for an indefinite period.
 - C. **Part-time:** Appointments may be made on a part-time basis, to part-time positions, for an indefinite period.
 - D. **Seasonal:** Seasonal appointments are made on a full-time or part-time basis, to a temporary or permanently established position, for a specified period of time not to exceed nine (9) months.
 - E. **Temporary Employee:** An appointment made to temporarily replace a full time employee who is temporarily absent from their job for a period not to exceed twelve (12) months.
2. Full-time and Probationary employees shall be entitled to all benefits as provided by these policies. Part-time, temporary, or seasonal employees shall not be entitled to any benefits.

3. In determining the qualifications of an applicant for a position, Mountain Water District may consider one or more of the following:
 - A. Information the applicant supplies on an application form prescribed and supplied by Mountain Water District;
 - B. Written, performance, or post job offer physical examinations;
 - C. Interviews;
 - D. Information and evaluations supplied by the references whom the applicant identifies on the application form; and
 - E. Other appropriate means.
4. All persons who qualify for an appointment to a particular classification shall be considered for an appointment. No person may be appointed to a position unless verified information on an official application form indicates that the person has the desired qualifications set forth in the position description.
5. All potential appointments must have completed one of the following to be considered for full-time employment.
 - A. Graduate from an accredited High School;
 - B. GED; or
 - C. Current Certification in a water, waste water, electrical, electronics technician, or certification in a related field.
6. All Mountain Water District employees shall be appointed and removed by the District Manager or the Human Resources Director with the concurrence of the District Manager..

Orientation of Newly Employed Personnel

An orientation shall be made available to all new employees on the first day of their employment. The orientation shall consist of the following elements:

- A. Explanation of the purpose and goals of Mountain Water District;
- B. Overview of Mountain Water District's structure and operation;
- C. Overview of management policies and procedures; and
- D. Other elements deemed appropriate

Nepotism Policy

1. The employment of relatives can cause various problems including but not limited to charges of favoritism, conflicts of interest, family discord and scheduling conflicts that may work to the disadvantage of both the District and its employees.
2. For the purposes of this policy the term "relative" shall include the following relationships: relationships established by blood, marriage or legal action. Examples include the employee's: spouse, mother, father, son, daughter, sister, brother, mother-in-law, father-in-law, sister-in-law, brother-in-law, son-in-law, daughter-in-law, stepparent, stepchild, aunt, uncle, nephew, niece, grandparent, grandson or first cousin. The term also includes domestic partners (a person with whom the employee's life is interdependent and who shares a common residence) and, a daughter or son of an employee's domestic partner.
3. It is the goal of the District to avoid creating or maintaining circumstances in which the appearance or possibility of favoritism, conflicts or management disruptions exist. The District may allow existing personal relationships to be maintained or employ individuals with personal relationships to current employees under the following circumstances:

- A. An employee may not work under the supervision of a manager that is a relative;
 - B. An employee may not create a supervisor/subordinate relationship with a relative;
 - C. An employee may not supervise or evaluate a relative;
 - D. The relationship will not create an adverse impact on work productivity or performance;
 - E. The relationship may not create an actual or perceived conflict-of-interest;
 - F. They may not audit or reviewing in any manner the employee's work.
 - G. They may not be employed if a member of the employee's immediate family (spouse, children, parents, grandparents, brothers, sisters, step family members, in-law family members) serves on the District's Board or any Committee or Council which has authority to review or order personnel actions or wage and salary adjustments which could affect his/her job.
4. No personal employee relationship covered by this policy will be allowed to be maintained, regardless of the positions involved, if it creates a disruption or potential disruption in the work environment, creates an actual or perceived conflict of interest or is prohibited by any legal or regulatory mandate.
5. This policy must be considered when hiring, promoting or transferring any employee. Should relationships addressed within this policy be identified with either candidates for employment or, current employees the matter should be immediately reported to the Director of Human Resources and the following policies and procedures will be followed:
- A. A determination will be made whether the relationship is subject to the District's Nepotism policy based on the conditions described above.
 - B. If the relationship is determined to fall within one or more of the conditions described in this policy the HR Director in consultation with the affected employees and the District Manager will attempt to resolve the situation through the transfer of one employee to a new position or identifying some other action (e.g., Supervisory reassignment) which will correct the conflict or issue identified. If accommodations are not feasible then, with affected employee suggestions, the HR Director in consultation with the District Manager shall determine which employee must resign in order to resolve the situation.
6. The District Manager reserves the right to exercise appropriate managerial judgment to take such actions as may be necessary to achieve this intent of this policy. The District Manager reserves the right to vary from the guidelines outlined in this policy to address unusual circumstances on a case by case basis. It is the responsibility of every employee to identify to the District's HR Director any potential or existing personal relationship which falls under the definitions provided in this policy. Employees who fail to disclose personal relationships covered by this policy will be subject to disciplinary action up to and including the termination of employment.

PERSONNEL RECORDS

1. A personnel file for each employee of Mountain Water District shall be maintained by the Human Resource Representative or an appointed designee.
2. The file shall contain:
 - A. The employee's original job application;
 - B. The title of his position and salary or hourly wage;
 - C. Date of employment;
 - D. Department assignment;
 - E. Past changes in employment status;
 - F. Commendations/reprimands;
 - G. I-9 Employee Eligibility Verification;
 - H. Certificate of receipt of personnel policies and procedures; and

- I. Such additional information as may be required.
3. Every change in the status of the employee shall be recorded in his/her file.
4. The personnel file shall be retained by Mountain Water District in accordance with the retention schedule adopted by the Kentucky State Law.

RELEVANCE OF KENTUCKY OPEN RECORDS ACT TO PERSONNEL RECORDS

The Mountain Water District shall comply with the Open Records Act set forth by KRS 61.878. According to the Kentucky Statute, all records requested must be requested specifically. There can be no generic request for records.

The following information is exempted from disclosure:

1. Home Address
2. Telephone Number
3. Social Security Number
4. Marital Status
5. Personnel evaluations (except in certain situations involving public officers who occupy leadership positions)
6. Medical Information
7. Letters of Reference
8. Pre-decisional documents that are not incorporated into a final District action

The following information is subject to disclosure:

1. Employee's Name
2. Employee's Work Station
3. Employee's Position
4. Employee's Salary
5. Complaints made against an employee and resulting disciplinary action
6. Preliminary material incorporated into final District decisions
7. Letters of Resignation
8. Information contained in a resume pertaining to employee's work experience and qualifications

CLASSIFICATION OF EMPLOYEES

All positions of Mountain Water District shall be classified as Probationary, Full-time, Part-time, Temporary, or Seasonal. This classification of employees by Mountain Water District is merely intended to provide a basic delineation between the types of employment available.

1. **Full-time positions:** A position which requires the labor of an employee for 30 hours or more per week on a regularly scheduled basis. Full-time positions will be more specifically classified as the following:
 - A. **Salary Personnel:** Salary personnel shall be those persons whose primary duty is the performance of office or other non-manual work directly related to management policies or general business operations of Mountain Water District, and shall also include any employee who customarily and regularly directs the work of two (2) or more Mountain Water District employees. Salary personnel shall be compensated with a yearly salary which will be paid in twenty-six (26) bi-weekly installments.

- B. **Hourly Personnel:** Hourly personnel shall be those Full-time employees not classified as salary. Hourly employees shall be compensated with an hourly rate of pay for each hour of work or paid leave to which they are entitled under this personnel policy.
2. **Part-time Positions:** A position which requires the labor of an employee for less than one hundred (100) hours per month, but on a regularly scheduled basis.
 3. **Temporary:** A position which requires the labor of an employee for a temporary period of time, either Full-time or Part-time. Employment as temporary shall not exceed twelve (12) months.
 4. **Seasonal:** A position which requires the labor of an employee for a temporary period of time, either Full-time or Part-time. Employment as seasonal shall not exceed nine (9) months.

Mountain Water District will establish salary positions as deemed necessary. The base annual compensation for each position shall be established as positions are created.

Employees occupying probationary and full-time positions shall be entitled to all benefits as provided. Employees occupying part-time, temporary or seasonal positions shall not be entitled to any benefits unless otherwise specified by the District Manager.

Temporary Employees

In the event an hourly employee is expected to be absent from his/her position for an extended period of time, in excess of one (1) week, for such reasons as injury, sickness, unpaid personal leave or other justified reason excluding vacations, and the employee is expected to return and is not terminated, then the District Manager may contract for a temporary employee to prevent the loss of necessary services for a prolonged period of time. These temporary employees will not receive any employee benefits or accrue any employee status with Mountain Water District and shall not be considered an independent contractor except that workers' compensation, unemployment compensation and FICA taxes shall be paid on the employee and income and FICA taxes shall be withheld, but in no other way shall the person be considered an employee of Mountain Water District.

The District Manager may temporarily employ persons to fill positions vacated for any reason and may temporarily employ persons for new positions when a clear and present need exists.

CONDITIONS OF EMPLOYMENT

Employee Handbook

A copy of these policies and procedures shall constitute the Employee Handbook. Upon being employed, each employee shall sign for and receive a copy for personal use. Certification of receipt of this policy is a further condition of employment.

Probationary Period

Probationary periods may be initial, transfer or promotional. An initial period is when an employee is first appointed to a position with Mountain Water District. A transfer period is the period when an employee is transferred from one position to a comparable position. A promotional period occurs as a result of the appointment of a currently employed Mountain Water District employee to a position in a higher grade/classification.

1. A person initially appointed to a full-time position shall be on probationary status for a period of sixty (60) days. While on an initial period, an employee may be dismissed at any time.
2. An employee who has previously served an initial probationary period, and is promoted from within Mountain Water District service to a new position, shall be on promotional status for a period of sixty (60) days. An employee serving a promotional probationary period may be reinstated to the position from which he/she was promoted, or to a comparable position from which the employee was promoted.
3. The probationary period may be extended for a class of positions, for up to ninety (90) days, if it is deemed that a longer period is needed to learn the work and evaluate the effectiveness of the work performed.

Transfer

Any employee occupying a full-time position may request transfer from one position to a comparable position by making a request to the District Manager, provided the position for which the employee is applying is vacant, and is one for which the employee possesses required qualifications.

An employee occupying a full-time position shall be given consideration for the transfer. However, if the appointing authority deems that Mountain Water District's best interest necessitate the appointment of an applicant not currently employed. The position may be filled by appointment of a person from outside Mountain Water District.

Promotion

1. Employees occupying full-time positions may be promoted from one position to another only if they possess the qualifications for the higher position. The same procedures as those authorized for ascertaining qualifications for initial appointment to a position shall be followed.
2. When a vacancy occurs in a position above the entrance level, consideration shall be given to promotion of present employees. Procedures for internal applications shall be governed consistent with the requirements previously discussed in the "Application" and "Announcement" section of this document.
3. If the appointing authority deems it to be in the best interest of Mountain Water District, the position may be filled by the appointment of a person not currently in Mountain Water District's employment.
4. When a vacancy occurs, the names of all applicants who qualify for promotion shall be transmitted to the appointing authority to be considered for the position.

Demotion

In the event an employee becomes unable to perform the duties of a job as stated in the position description, at Mountain Water District's discretion he/she may be transferred or demoted in lieu of taking any disciplinary action. Such action is dependent upon a position being vacant, and the employee meeting the qualifications for the vacant position.

Layoffs

1. The District Manager, may layoff an employee after due consideration because of lack of work, lack of funds, or for lawful reasons.
2. The order of layoff shall be determined by the needs of Mountain Water District.

3. Consideration shall be given to the importance of each position and merit of persons being considered for layoff.
4. The District Manager shall, in writing:
 - A. Notify the employee of the layoff;
 - B. Explain to the employee the reason(s) for the layoff;
 - C. A copy of the notice shall be retained in the employee's personnel file.
5. An employee who has given satisfactory service and is laid off may be eligible for re-employment, and may be given preference for positions which require basically the same qualifications and involve basically the same duties and responsibilities as the position from which the employee has been laid off.
6. All benefits will cease at the time of layoff.
7. Accrued vacation and personal time shall be paid up to the time of layoff.

Reinstatement

The District Manager may reinstate any former employee:

- A. Who has resigned from Mountain Water District with a satisfactory work record;
- B. Who has been laid off because of a lack of work or funds;
- C. Who fails during the probationary period to serve satisfactorily in a position to which the employee has been promoted. The reinstated employee shall receive at least the rate of pay, which was received at the time of promotion.

The employment date of an employee who resigns and is reinstated shall be the latest date of employment.

Resignations

1. An employee wishing to resign should give the District Manager written notice of resignation at least two (2) weeks prior to the effective date. However, the District Manager may agree to a shorter notice in consideration of extenuating circumstances.
2. Any employee who is absent from work for three (3) consecutive work days without notifying his/her supervisor or the District Manager of the reason(s) for the absence will be considered to have voluntarily resigned his/her employment.
3. A resignation made without the notice required by these rules may be regarded as cause for denying the resigning employee future employment with Mountain Water District.
4. An employee's resignation and its attending reason(s), if noted, shall be recorded in the employee's personnel file.
5. After an employee provides a resignation, any or all vacation, sick and personal time can only be utilized under extenuating circumstances with approval of the District Manager.

PROGRESSIVE DISCIPLINE

Generally, Mountain Water District believes in the application of progressive discipline. However, Mountain Water District reserves the right to skip any step or requirement in the disciplinary action sequence outlined below depending on the severity of the misconduct or when the facts or circumstances otherwise warrant. This policy in no way alters the District's at-will employment status.

When an employee fails to follow any rule, regulation, operating procedure, or job requirement, one of the following measures shall apply, depending upon the circumstances involved and the severity of the offense.

1. **Verbal Warning**

- A. In the event of a minor infraction, the supervisor shall administer the warning as soon as possible after the infraction.
- B. The date of the verbal warning, a description of the occurrence which prompted the reprimand, and any comments the employee may have made, shall be noted by the person giving the reprimand in his/her supervisory file.

2. **Written Reprimand**

- A. In the event of either a second minor infraction or a more serious first infraction, the supervisor shall give the employee a written reprimand specifying the reason(s) for such reprimand and noting any previous verbal and/or written warnings or reprimands.
- B. After issuing a written warning, District Manager may choose to have the employee's performance reviewed on a daily basis for improvement. In doing so, District Manager shall explain the consequences of continued infractions.
- C. The employee shall sign the written reprimand or the reprimand shall be signed by a witness. The original copy of the written reprimand shall be forwarded to the District Manager to be placed in the employee's file.

3. **Suspension With Pay**

In situations where District Manager has become aware of alleged misconduct by an employee which, if true, could result in disciplinary action, the District Manager may suspend the employee with pay if it is determined the action is necessary to assure the integrity of the inquiry into the allegations.

In the event it is necessary to suspend an employee with pay, the following procedures shall be observed:

- A. District Manager shall, if possible, immediately provide verbal notification to the employee, followed by written notification, informing him/her of the suspension and the nature of the allegations being investigated.
- B. Consistent with the existing personnel procedures, District Manager shall immediately begin an investigation into the allegations against the employee. This investigation shall be carried out expeditiously, and in no instances shall it be delayed beyond what is considered reasonable and necessary to conduct a complete investigation.
- C. Upon reaching a determination as to the capability of the employee, the appointing authority shall take action, as follows:
 - a. In the event the allegations against the employee are valid, the appointing authority shall invoke disciplinary action as deemed appropriate. These actions shall not include payment of wages in the event the suspension is extended beyond the investigative period.
 - b. In the event the allegations against the employee are proven to be false, the employee shall immediately be reinstated to his/her position.
- D. During the time an employee is on suspension with pay, he/she is considered to be performing services for District Manager. Therefore, the employee must remain available to return to work within twenty-four (24) hours of receiving written or verbal confirmation of his/her reinstatement from the appointing authority. In the event the employee is notified of this reinstatement verbally, District Manager shall follow with written verification.

- E. Nothing in this policy or procedure should be construed as limiting the authority of the employer to suspend an employee without pay in those instances where such action is deemed appropriate.

4. **Suspension Without Pay**

- A. After either a serious violation or repeated minor violations, the District Manager may suspend any employee without pay.
- B. In the event a situation arises that, in the judgment of the supervisor/department head, requires that an employee be removed from the work site to protect the health and/or safety of the employee or others, the supervisor/department head may immediately remove the employee. As soon as practical after such action is taken, but not later than the end of the working day, the department head/supervisor shall provide written notification to the District Manager describing the events which led to the action being taken. Upon reviewing the written documentation, the District Manager shall either concur with or disallow the removal.
 - a. In the event the District Manager concurs with the decision to remove the employee, he/she shall determine if the situation requires suspension from work beyond that invoked by the supervisor. In the event the District Manager determines suspension from work is justified, he/she shall determine the length of the suspension and other appropriate related decisions.
 - b. In the event the District Manager disallows the removal, he/she shall reinstate the employee without loss of pay or benefits.
- C. The District Manager may suspend an employee for any period up to and including four (4) calendar weeks, depending upon the offense's severity.
- D. When a decision to suspend an employee is made, the District Manager shall provide written notification to the employee. The notice shall include the reason(s) for the suspension, if any, and its duration.
- E. Employees suspended without pay for a period of four (4) calendar weeks shall forfeit employee benefits, including accrual of sick and vacation leave and the District's contribution to life and medical insurance, during the period of suspension.

5. **Dismissal**

- A. When an infraction is repeated, or when misconduct is serious enough for discharge on the first infraction, the District Manager may dismiss an employee. However the District still reserves the right to dismiss any employee for any or no reason.
- B. Such action shall be recorded in the employee's personnel file.

6. **Common Infractions**

The following listing of common infractions is intended to give employees an idea of the types of behavior that are unacceptable. This listing should not be construed as all inclusive, and should be considered only as a guide to assist in avoiding activities that are in conflict with the principles and goals of an efficient work force.

- A. Absenteeism, tardiness, extended meal times;
- B. Gambling while on duty;
- C. Abuse of sick leave;
- D. Insubordination;
- E. Theft of Client or Mountain Water District's property;
- F. Leaving work without authorization;

- G. Intoxication, using or possession of intoxicants while on duty;
- H. Reporting to work under the influence of nonprescription drugs, including alcohol; use of nonprescription drugs including alcohol at work; or being in possession of nonprescription drugs, including alcohol, while on the job;
- I. Unauthorized use of client or Mountain Water District's vehicles and/or equipment;
- J. Provoking or citing a fight or fighting during work hours;
- K. Mistreatment (physical or verbal) of citizens;
- L. Willful neglect or abuse of Client or Mountain Water District property;
- M. Deliberate falsification of time records;
- N. Harassment;
- O. Violation of safety policies and/or procedures; and
- P. Violation of established employer policies.

Absenteeism: Hourly Employees

Excused Absence: If an hourly employee is absent from work it shall be considered an excused absence for the following reasons:

- A. The day is a vacation day or holiday as defined in the Employment Benefits section of this policy.
- B. The day is a paid personal leave day as defined in the Employment Benefits section of this policy.
- C. The day is an unpaid personal leave day as defined in the Employment Benefits section of this policy.
- D. The day is a funeral leave day as defined in the Employment Benefits section of this policy.
- E. The employee was on jury duty or called as a government witness as defined in the Employment Benefits section of this policy.
- F. The employee was on maternity leave as described in the Employment Benefits section of this policy.
- G. The employee was absent and eligible for sick leave as defined in the Employment Benefits section of this policy.
- H. The employee was on job-related disability leave as defined in the Employment Benefits section of this policy.

It is expressly pointed out that if an employee is sick and even if the employee is under a doctor's care, the employee cannot claim an excused absence because of sickness unless the employee is absent and under the care of a doctor who has ordered the employee not to work for at least three (3) work days and the employee has claimed and is eligible for at least one sick day. Each series of absence because of illness of less than three (3) days not charged as vacation or personal leave, shall constitute one (1) unexcused absence.

Unexcused Absence: Any absence from work that is not an excused absence. When the supervisor determines that an employee has been absent from work without an excuse, the supervisor will notify the employee in writing that his absence is unexcused, define the day of the absence, tell the employee the number of unexcused absences the employee has accumulated in the past twelve (12) months and enter the notice in the employee's personnel file. Three (3) unexcused absences in any twelve (12) month period may result in termination.

If the employee misses work, the employee cannot claim a vacation day or a personal leave day unless he has contacted one of his supervisors before his scheduled time to report to work on the day of absence.

Personal Appearance

All employees working outdoors are required to wear uniforms provided by Mountain Water District. The type and style of the uniform will be determined by the District Manager, and may not be changed by anyone, other than the District Manager. Safety rated toed boots shall be worn by all field workers, and the District will provide one (1) pair per calendar year, at a cost of up to *one hundred fifty dollars* (\$150). All

office employees are to wear appropriate business attire. Male employees working in the office must wear long pants, and may wear either long or short sleeve shirts as appropriate, with the shirts being tucked into the pants. Female employees in the office may wear pants, dresses or skirts with appropriately coordinated blouse or shirt. See through material, halter tops, skirts above the knees, or shirt blouses that show midriff or yoga and /or exercise pants, are not appropriate business attire.

All employees shall keep their hair clean and appropriately groomed. Clothing printed with obscenities of any type, or any material of an offensive nature, is not permitted. Employees who appear for work inappropriately dressed will be sent home and directed to return to work in proper attire. Under such circumstances, employees will not be compensated for the time away from work.

Please consult your supervisor or department head if you have any questions.

Political Activity

1. No employee, as a condition of employment or continued employment, shall be required to contribute to a campaign or campaign for any candidate for political office.
2. Employees planning to campaign for, seek, or accept appointment to public office, must give prior notice of their intentions to the Human Resources Representative. The Human Resources Representative will review with the employees the District's continuing requirements to avoid conflicts of interest and to maintain satisfactory attendance and performance standards. Employees engaging in political activities do so as individuals on their own time, not as representatives of the District, and should not make any representations to the contrary.

Employee Bonding

All applicants seeking Mountain Water District employment which involves the handling of District funds shall be bondable.

Safety

1. The health and safety of employees is a primary concern of the District. As a condition of employment, employees are required to comply with all safety procedures that are established per the District safety program for the position held by the employee. Additionally, any employee who becomes aware of any unsafe or hazardous condition shall report the situation to their supervisor or the District Manager immediately.
2. All work related injuries must be reported to the employee's immediate supervisor, Human Resources Director or the District Manager as soon as possible after the injury occurs, but no later than the end of the work day/shift.
3. Failure to comply with established workplace safety rules, report workplace injuries, or failure to report unsafe/hazardous conditions of which the employee is aware will result in personnel action, up to and including termination of employment.
4. As a reward for employees who consistently perform duties in a safe manner, Mountain Water District will provide a semi-annual safety bonus. Those employees eligible for such safety bonuses shall be determined by management, with primary consideration being zero (0) reportable accidents in each half of the period of the year of eligibility for the District. A reportable accident is one in which property damage or injury to any person occurs. Safety bonuses will be compensated annually by December 15th of each calendar year. The calendar period from receipt of the safety bonus until receipt of the next safety bonus will be the period of eligibility. Field personnel will be credited one hundred twenty five dollars (\$125.00) per each half of the year of eligibility. Office personnel will be credited

seventy-five dollars (\$75.00) per each half of the year of eligibility. Safety bonuses will be provided subject to availability of revenues.

Driving Records

To help ensure the safety of all Mountain Water District employees and other citizens the District Manager will verify that any employee operating a motorized vehicle as a part of his job duties maintains a valid driver's license. In order to ensure each employee maintains his license, the District Manager will obtain a report on each employee from the Department of Motor Vehicles at least once per year. Any Driving while Under the Influence (DUI) of drugs or alcohol conviction will result in immediate termination. Any employee who operates a vehicle/equipment that is over 10,000 lbs. but less than 20,000 lbs. shall maintain a DOT Medical Card. Any employee, who maintains a DOT Medical Card, may receive a \$100 incentive after initial receipt of the card.

Criminal Records

To help ensure the safety of all Mountain Water District employees and other citizens, District Manager will examine the criminal records of each employee. Information regarding convictions will be considered in making employment decisions only to the extent that the conviction is related to the employee's position with Mountain Water District.

DRUG AND/OR ALCOHOL TESTING—SUBSTANCE ABUSE POLICY

DRUG-FREE WORKPLACE ACT

It shall be the policy of the Mountain Water District that its workplace shall be drug-free in compliance with the Drug-Free Workplace Act of 1988 (PL 100-690, Title V, Subtitle D), including any future amendments. This publication provides the details of this policy, a statement on dangers of drugs in the workplace, sources of information and assistance and is the basis of a form each employee is required to sign assuring compliance.

It is the policy of the Mountain Water District that no employee shall engage in unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in the workplace. Controlled substances means a controlled substance in schedules I through V of the Controlled Substances Act (21 U.S.C. 812) and, as further defined by regulation, at 21 CFR 1308.11 through 1308.15, including any future additions or amendments.

The purpose of this policy is to avoid the dangers of drugs in the workplace as described further in this publication, and to advise employees of available sources of counseling, rehabilitation, and employee assistance. Each employee is hereby notified that they shall notify the District Manager within five (5) days of any criminal drug statute conviction for a violation in the workplace. Within thirty (30) days, the Mountain Water District must take appropriate action.

Employees found to be abusing drugs, but not convicted of any drug statute violation, will be subject to appropriate personnel action up to and including termination or be required to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes. The employee violating the terms of this policy is subject to immediate dismissal.

The complete Anti-Drug and Alcohol Plan is attached and made a part hereof this personnel policy.

CLASSIFICATION PLAN

Allocations

1. In the classification plan authorized by the Mountain Water District:
 - A. Each position shall, on the basis of the duties and responsibilities for the position, be allocated to an appropriate class;
 - B. A class may include either a single position or two or more positions.

Written Position Descriptions

1. Each class shall have a position description that includes:
 - A. A concise, descriptive title;
 - B. A description of the duties and responsibilities of positions in the class; and
 - C. A statement of minimum qualifications for each position.
2. All positions in a single class shall be sufficiently alike to permit:
 - A. The use of a single descriptive title for the class;
 - B. A concise, general description of the duties of each position in the class;
 - C. A description of the same qualification(s) for each position;
 - D. The use of the same tests of competence for each position; and
 - E. The application of the same pay range to each position
 - F. Regular Review and Evaluation

At least once each year, at budget time, the District Manager or his/her designee may review the classification of positions and may recommend combining classes, establishing new ones, or abolishing unnecessary classes as the needs of the service require.

COMPENSATION PLAN

Hourly (Non Exempt) Employees

1. All hourly employees shall be compensated for their services on a bi-weekly schedule with the weekly period beginning at 12:01 a.m. Sunday and ending at 12:00 midnight Sunday, seven days later.
2. The payroll checks will be issued on the last regular work day of the week following the end of the pay period.
3. The normal workweek for hourly employees will be forty (40) hours per week, but may be increased or decreased by the District Manager, depending on the work load of Mountain Water District.
4. An hourly employee whose duties require an irregular work schedule shall work according to the schedule recommended by the supervisor of his department.
5. All hourly employees will be required to work such additional hours as may reasonably be required to continue essential services to the public that are being provided by the Mountain Water District.
6. The time worked by all hourly employees shall be kept by their immediate supervisors on a daily basis, and entered on a time card provided by the Mountain Water District. At the end of the pay period, the time card must be signed by the employee and the supervisor. Any discrepancy in the time worked must be brought to the supervisor's attention at that time.
7. Overtime for hourly employees is work in excess of forty (40) hours in any one week as defined previously. Work done up to forty (40) hours per week shall be paid at the regular hourly rate. Hours worked in excess of forty (40) hours in one work week will be paid at the rate of one and one-half (1.5) times the regular hourly rate. The hours worked shall not include holiday pay, sick pay, vacation pay,

Salary (Exempt) Employees

1. All Salary employees are compensated for their services on a bi-weekly schedule with the weekly period beginning at 12:01a.m. Sunday and ending at 12:00 midnight Sunday, seven days later.
2. All Salary employees shall be considered on duty seven days a week, and shall work the hour's necessary to perform their job in an efficient manner and provide the customers of the Mountain Water District with adequate service within water utility standards or guidelines that their job is supposed to provide.
3. All Salary employees of the Mountain Water District may be suspended from their duties with pay by the District Manager for documented and substantiated cause. Such suspension or dismissal shall be effective immediately upon written notification to the employee. The District Manager can only be suspended with pay by the Board of Commissioners. This can only be done with documented and substantiated cause.
4. No Salary employees shall be absent from work for more than five (5) consecutive working days, except vacation leave, without proof that the employee was absent due to a personal medical reason requiring the services of a physician; and a written statement from a physician stating that the employee was unable to work.
5. Salary employees who are absent from work for more than five (5) consecutive working days without the requisite proof noted herein shall not receive compensation in excess of five days and shall be subject to dismissal.
6. Total compensation for the entire period of disability from all sources including workman's compensation if applicable, except private insurance plans carried by the employee, shall not exceed the total compensation that the employee would have received from the Mountain Water District, even if some of the compensation is received later in the form of a claim against a third party.

Hours of Work

1. The Mountain Water District's workweek will begin at 12:01a.m. each Sunday and end at 12:00 midnight each Sunday.
2. Full-time employees shall work 30 or more hours per week.
3. An employee whose duties require an irregular work schedule shall work according to a schedule determined by the District Manager.

Overtime

1. In order to determine whether an employee will receive overtime pay for hours worked in excess of forty (40) hours per week, each class shall be declared "exempt" or "non-exempt" in accordance with provisions of existing labor laws. Exempt employees shall not be compensated monetarily for overtime worked unless required by law.
2. Non-exempt employees shall receive overtime pay at the rate of one and one-half (1.5) times the hourly wage for actual hours worked in excess of forty (40) hours in any work week. Non-exempt employees who work all seven (7) days of the work week shall be paid one and one-half (1.5) times their regular hourly rate of pay for all hours worked on the seventh day if cumulative hours worked for the week exceeded forty (40).
3. Time off with pay (such as vacation, personal, holiday or sick leave) shall not be considered as hours worked for overtime pay purposes.
4. Overtime work shall be approved in advance by the District Manager. In case of extenuating circumstances, this requirement may be waived by the District Manager.

- Overtime shall be kept at a minimum consistent with maintenance of essential Mountain Water District services and available financial resources.

GENERAL SCHEDULING POLICY

All Mountain Water District employees designated as "call-out" or "on-call" employees shall be available for work (on-call) as follows:

Monday through Friday: 4:30 PM until 8:00AM the following day.

Saturday and Sunday: 24 hours each day.

Holidays (as stipulated in the MWD handbook): 24 hours each week.

Each designated on-call employee will have one weekend per month when they are not on-call (i.e.: from Friday evening at 4:30 PM until the following Monday morning at 8:00 AM) Likewise, each on-call employee will be scheduled for one day per week when they are not on call (i.e.: from 4:30 PM on the evening they are scheduled to be off until 7:00 AM of the next morning). The schedule for "off" weekends and "off" days during the week shall be determined by the District Manager or Operations Manager.

COMPENSATION PLAN: HOURLY PAID EMPLOYEES

- GUARANTEED "ON-CALL" PAY: Each hourly paid employee designated as "on-call" shall be paid a guaranteed gross amount of pay each week equivalent to 12 hours of regular time at his or her established rate of pay. This amount will be paid to each "on-call" employee regardless of the number of hours he/she actually works in a given week.'*
- Other than the guarantee "on-call" pay, hourly compensated on-call employees shall be paid pursuant to standard Mountain Water District policies regarding pay for hourly employees, including compensation for hours actually worked payment for holidays, vacation, sick and personal leave time.*
- OVERTIME PAY: Overtime pay for "on-call" employees shall be calculated in the same manner that overtime pay is calculated for all other Mountain Water District hourly paid employees- specifically, any hours actually worked in a given week in excess of 40 hours shall be paid at the rate of one and one half times the employee's regular rate of pay. "Guaranteed Pay" (12 hours per week) shall NOT be included in calculating overtime pay for any week "Holiday Pay" (eight hours) shall be added to regular hours worked in the calculation of overtime hours for any week in which a holiday occurs.*

COMPENSATION PLAN: SALARIED EMPLOYEES

- Salaried on-call employees will not be paid any "Guaranteed" on-call pay unless required by law.*
- Salaried on-call employees are expected to work, on the average, a minimum of 40 hours per week.*
- Salaried on-call employees shall be paid for holidays, vacation, sick, and personal time in the same manner as all other Mountain Water District salaried employees.*

SCHEDULING TIME OFF

All on-call employees shall schedule time off in accordance with standard Mountain Water District policies, it will be the responsibility of the District Manager or Operations Manager to schedule substitute on-call personnel (if necessary) and to specify with the requesting employee when and for how long they will not be on call. That determination shall be made primarily based on the amount of time the employee requests to be off for either paid or unpaid leave. Generally, if an employee requests an 8 hour block of time off,

he/she will be relieved of on-call responsibilities for the day (for multiple days) that is requested (including weekends and holidays).

ACCUE OF PAID LEAVE FOR ON-CALL EMPLOYEES

"On-call " employees shall accrue vacation, sick and personal leave at the same rate as all other full time Mountain Water District employees.

Compensation Review

At least once each fiscal year the District shall:

- A. Review the salary rates, the compensation policies, and the professional development of the Mountain Water District employees.
- B. Analyze fluctuations in the cost of living;
- C. Examine the salary range for each class of positions to ascertain whether minimum and maximum salaries should be raised or lowered for a particular position or class during the amendment to the compensation plan;
- D. Upon the basis of the compensation, analysis and examination, submit to the Board of Commissioners recommendations for amendment to the compensation plan.

Salary Increases

1. The annual budget may include any salary increase for the budget year effective January 1, annually, subject to availability of revenues.
2. Each employee will be eligible for a performance raise. This performance raise is based solely on performance and can range from zero (0) percent or above.
3. Individual adjustments may be made by Mountain Water District during the year as necessary, subject to availability of revenues and current budget.
4. Persons employed less than one (1) year are not eligible for the salary increase; however new employees may be granted an increase in pay by the Mountain Water District Management upon Satisfactory completion of the probationary period.

Reclassification

1. Reclassification of an employee's position from one class to another of comparable pay range shall effect no change in salary for the employee.
2. An employee whose position is reclassified from one class to a higher class shall enter the higher class at its minimum salary, unless this minimum is lower than, or the same as, the employee's salary at the time the reclassification is effected:
 - A. If that salary exceeds the minimum, the employee shall continue to receive the higher salary until such time as the minimum is changed or a pay increase is granted in accordance with the personnel plan; and
 - B. If that salary is the same as the minimum, the *District Manager*, shall determine what salary the employee shall receive in the reclassified position within the range established for the reclassified position.
3. An employee whose position is reclassified from one class to a lower class shall:
 - A. If the employee's salary at the time the reclassification is effected does not exceed the maximum salary for positions of the lower class, retain that salary; and
 - B. If the employee's salary at the time the reclassification is effected exceeds the maximum, receive only the maximum salary.
4. Whenever the District Manager submits to the Board of Commissioners a recommendation that a position be reclassified to a class that requires a higher salary, the District Manager shall also submit with it an estimate of the financial requirements and other implications of the salary increase.

5. In the event an employee is demoted, the District Manager shall set that employee's salary within the salary range of the class to which the employee has been demoted.
6. For an employee transferred from a position in one class to a position in an equivalent class, the transfer shall effect no change in the rate of compensation.

EMPLOYEE BENEFITS

Benefits are provided by Mountain Water District to all probationary and full-time employees. Benefits provided to probationary employees shall be subject to any applicable waiting period. Part-time, seasonal or temporary employees shall not be entitled to any benefits. Benefits provided to all probationary and full-time employees by Mountain Water District, shall provide the following:

Holidays

1. The following days are declared paid holidays at the regular straight-time rate of compensation:
 - A. The first day of January (New Year's Day)
 - B. The third Monday of February (President's Day);
 - C. Good Friday;
 - D. The last Monday of May (Memorial Day);
 - E. The fourth day of July (Independence Day);
 - F. The first Monday of September (Labor Day);
 - G. The Eleventh day of November (Veteran's Day);
 - H. The fourth Thursday of November (Thanksgiving Day);
 - I. The Friday following Thanksgiving; and
 - J. The Twenty-Fourth of December (Christmas Eve)
 - K. The Twenty-Fifth of December (Christmas Day).
2. When any holiday listed above falls on Saturday or Sunday, Mountain Water District shall determine whether the preceding Friday or the following Monday shall be considered as the holiday. However, if Christmas Day falls on Monday the preceding Friday will be designated as the Christmas Eve holiday. In addition to the above, any day may be designated as a holiday by proclamation of the District Manager.
3. Hourly employees regularly scheduled to work on a holiday because of the essential nature of their job, shall have the choice of being paid for the holiday or have the day added to their accumulated vacation time. If they elect to be paid, then their time will be turned in at eight (8) hours, in addition to the time actually worked, and if the additional time worked makes the time accumulated for any one week exceed forty (40) hours, then they shall be compensated at one and one-half times (1.5) their hourly rate for all time worked over forty (40) hours.
4. When an employee schedules a vacation day in the same week as a holiday then, for the purposes of over-time calculation, the vacation time will not be counted. If any employee misses work for any reason other than a scheduled vacation or personal leave day then no time shall be counted for the missed day for the purposes of calculating overtime. Further any day missed immediately preceding or following a scheduled holiday which is not pre-approved shall be considered an unexcused, unpaid absence, except in the case of medical necessity or other extenuating case as deemed by the District Manager on a case by case basis.
5. Employees may be required to work on a holiday in the event of an emergency.
6. Election days are not paid holidays. However, an employee may take off sufficient time to vote, in accordance with K.R.S. 118.035. An employee, at their option, if they are not providing an essential service, may take vacation time, paid personal leave or unpaid personal leave on this day.

Vacation Leave

1. All full-time employees shall accumulate paid vacation leave bi-weekly with each payday at the following rates:

<u>Full Years of Continuous Employment</u>	<u>Earned Vacation</u>
a. One year	10 days earned at the rate of 3.0780 hours For each bi-weekly period worked.
b. Two years	11 days earned at the rate of 3.3848 hours for each bi-weekly period worked.
c. Three years	12 days earned at the rate of 3.6926 hours for each bi-weekly period worked.
d. Four years	13 days earned at the rate of 4.0000 hours for each bi-weekly period worked.
e. Five years	14 days earned at the rate of 4.3080 hours for each bi-weekly period worked.
f. Six years and over	15 days earned at the rate of 4.6154 hours for each bi-weekly period worked.

Years of Continuous Employment shall be based on one full calendar year of service calculated on the employee's date.

2. An employee must have completed six (6) months of continuous employment before taking vacation leave. However, the employee will accumulate vacation days during this period.
3. The employee shall be paid at the regular rate while on vacation leave.
4. Employees can accrue vacation time up to a maximum of twice their annual entitlement. If an accrual of twice the annual vacation entitlement is attained, additional vacation days do not accrue until sufficient vacation days are taken so the accrued vacation falls below the maximum of permissible accrued vacation days. If a District-recognized holiday falls during a scheduled vacation, the holiday time off will not be charged against the employee's accrued vacation time.
5. All vacation leave is to be scheduled by and approved by the employee's immediate supervisor and the District Manager or designated representative, but only in four (4) or eight (8) hour blocks. Should conflicts in time requested for vacation arise, employees with seniority shall receive preference.
6. When a former employee is reinstated as a result of his/her demotion/dismissal being found to be in violation of local, state, or federal laws, rules and/or regulations, the employee will accrue annual leave at the rate which was in effect at the time of demotion/dismissal.
7. When a former employee is reinstated for reasons other than those identified in item 6 of this section, the employee will accrue annual leave at the rate of a newly hired employee.
8. Absences due to sickness, injury, or disability in excess of that authorized for such purposes may, at the request of the employee and with the approval of the District Manager, be charged to vacation leave.
9. The Mountain Water District provides essential services to the citizens of our clients, and in order to provide uninterrupted service, it is necessary for the salary personnel to schedule their vacation in advance and in such a manner so as to have sufficient qualified supervisory personnel on duty to assure uninterrupted delivery of these essential services. Therefore, the salary personnel shall have the option, during the month of January of each year, of scheduling their vacation leave. If vacation leave

is not scheduled during this month, then the leave will be scheduled by the supervisor when the work load permits and on the basis of the date the request is received. The District Manager shall be the final authority for resolving conflicts.

10. Upon termination of employment with the Mountain Water District, an employee shall be paid for all accrued vacation leave. This vacation leave pay shall be paid with the last paycheck the employee is to receive.
11. Employees hired on July 18th, 2016, will be assigned a vacation allotment based upon their previous employment with Utility Management Group and shall retain that annual vacation allotment until such time is earned in accordance of Section 1.

Sick Leave

1. All full-time employees shall accumulate sick leave with pay at the rate of 3.0780 (10 days per 12 month period) hours for each bi-weekly period worked.
2. Employees can accrue sick leave up to a maximum of 160 hours. If an accrual of 160 hours is attained, additional sick leave hours do not accrue until sufficient sick leave time is taken so the accrued sick leave falls below the maximum of permissible accrued sick leave hours.
3. Sick leave days may be utilized by employees when they are unable to perform their duties due to the following reasons:
 - A. Personal illness or injury;
 - B. Medical/dental/optical treatment or care for employee
 - C. Being consistent with the Pregnancy Discrimination Act of 1978, pregnancy/childbirth shall be treated as a temporary disability, and is eligible for use of sick leave. To the extent an employee provides written notification of her intention to return to work upon being deemed medically able, the employee's position will be maintained on the same basis as other positions impacted by an employee's sicknesses or temporary disabilities. The ability of the employee to return to work shall be determined by the employee's physician, consistent with the individual medical needs of the employee. Before returning to work the employee must provide documentation from the physician indicating the employee may return to her job without physical or mental limitation or restriction.

Employees absent from work due to pregnancy/childbirth may utilize vacation or personal leave after all sick leave has been utilized. Leave beyond the employee's accrued leave balances shall be leave without pay. During leave due to pregnancy/childbirth, vacation days shall continue to be accrued for full-time employees.

To the extent possible, an employee shall submit her written request for such leave in advance, indicating the approximate dates of absence from work, and her anticipated return to work. Employees not planning to return to work following childbirth are requested to submit a timely resignation to allow the Mountain Water District's staffing needs to be met.

4. Each employee is allowed to utilize sick leave in two (2), four (4), six (6) and eight (8) hour blocks. Sick leave is not considered time worked for overtime purposes. Sick days are paid in terms of straight pay.
5. In order for the employee to receive payment for sick leave, the employee must notify an immediate supervisor or department head of the request and giving the reason for the absence. This notification must be made prior to the employee's regular shift start. Upon the return to work, the employee must complete, and the supervisors approve, an absence with pay report. The employee will be considered as a "failed to report" and will not be compensated if the notification occurs after the regular starting time and no acceptable excuse is given.
6. The District may require proof of illness in the form of a certificate of illness from a qualified physician to verify the need for sick leave, or the District may require any other information of which may be necessary to validate the need for sick leave.

7. If a department head believes that it is necessary, to review the usage of sick time by an employee, he may require the employee to submit a written statement by a physician verifying the employee's illness for each and every incident of sick time used. He may also require the employee to have a physical to evaluate the employee's medical condition. In these cases, the sick leave benefit may be withheld until the requirements of this section are met.
8. If evidence of sick pay abuse is noted, disciplinary action may result up to and including termination of employment.
9. As outlined above, an employee upon termination, resignation, retirement, or voluntary leave, shall **NOT** be reimbursed for his or her accrued sick leave hours.

If an employee is unable to perform his duties, because of a non-job related disability of any nature, leave may be granted in accordance with the Family Medical Leave Act of 1993. During this period, the life insurance and benefits shall continue in effect, providing the employee pays their share if appropriate. However, no credit for vacation, holidays, or other paid leave accrue. The total non-job related disability leave shall not exceed twelve (12) weeks in any 12 month period.

If at the end of the twelve (12) weeks disability leave the employee is unable to return to work, the employee shall be terminated and all benefits terminated except those provided under COBRA (Consolidated Omnibus Budget Reconciliation Act). The terminated employee shall have the option of maintaining hospitalization benefits in effect at his own expense.

Family Medical Leave Act of 1993

Mountain Water District maintains compliance with the Family and Medical Leave Act of 1993.

Employee Eligibility

To be eligible for FMLA benefits, an employee must:

1. Work for a covered employer;
2. Have worked for the employer for a total of 12 months;
3. Have worked at least 1,250 hours over the previous 12 months; and
4. Work at a location in the United States or in any territory or possession of the United States where at least 50 employees are employed by the employer within 75 miles.

Advance Notice and Medical Certification

The employee may be required to provide advance leave notice and medical certification. Taking of leave may be denied if these requirements are not met:

1. The employee ordinarily must provide 30 days advance notice when the leave is "foreseeable".
2. The employer may require medical certification to support a request for leave because of a serious health condition, and may require second or third opinions (at the employer's expense), and a fitness for duty report to return to work

Leave Entitlement

A covered employer must grant an eligible employee up to a total of 12 work weeks of unpaid leave during any 12 month period for one or more of the following reasons:

1. For the birth and care of the newborn child of the employee;
2. For placement with the employee of a son or daughter for adoption or foster care;
3. To care for an immediate family member (spouse, child or parent) with a serious health condition; or
4. To take medical leave when the employee is unable to work because of a serious health condition.

Paid Personal Leave

1. All full-time employees shall receive four (4) personal days annually
2. All four (4) days shall be utilized by December 15th, in the year they are received.
3. Employees may utilize their personal days in four (4) or eight (8) hour blocks.
4. To the extent possible, the employee shall give his supervisor adequate notice of the intention to take a personal leave day to allow scheduling or rotating of personnel to assist in duties. However, in the event of an emergency, the employee may take a personal leave day by notifying his/her immediate supervisor by the most expeditious method, but no later than the scheduled time for the employee to report to work. If the employee is unable to notify his immediate supervisor, notice to the Human Resources Representative will be sufficient.

Special Leave (Unpaid Personal Leave)

1. In addition to all other authorized leaves, the District Manager may authorize an employee to be absent without pay for personal reasons for a period or periods not to exceed 80 hours in any twelve (12) month period.
2. The District Manager may authorize special leaves of absence with or without pay for full-time employees for any period or periods for any purposes that are deemed to be beneficial to the Mountain Water District.
3. Any request for unpaid personal leave and the reply thereto shall be placed in the employee's personnel file.

Military Leave

1. All employees of the Mountain Water District who are members of the National Guard or any reserve component of the Armed Forces of the United States, or of the United States Public Health Service, shall be entitled to leave of absence with full pay for a period not exceeding fifteen (15) calendar or ten (10) working days in any one calendar year for the purpose of attending annual training (KRS 61.396).
2. Pursuant to KRS 61.373, any employee who leaves the service of the Mountain Water District, voluntarily or involuntarily, in order to perform military duty, and who is relieved or discharged from such duty under conditions other than dishonorable, and who has not been absent from public employment due to military duty in time of war or national or state emergency for a period of no longer than the duration of the war or national or state emergency plus six (6) months or in time of peace for a period of time no longer than six (6) years, and makes application for re-employment within ninety (90) days after he/she is relieved from military duty or from hospitalization or treatment continuing after discharge for a period of not more than one (1) year:
 - A. If still physically qualified to perform the duties of his/her position, shall be restored to such position if it exists and is not held by a person with greater seniority, otherwise to a position of like seniority, status and pay;
 - B. If not qualified to perform the duties of his/her position by reason of disability sustained during such service, the public employee shall be placed in another position, the duties of which he/she is qualified to perform and which will provide the employee like seniority, status and pay, or the nearest approximation thereof consistent with the circumstances of the case;
 - C. The employee must request active military leave in writing to his/her supervisor.

3. The employee will be compensated for the difference between the pay they actually received while on military duty, and the pay they would have received from the Mountain Water District, if any.

Voting Leave

1. Any person entitled to vote at any election in this state shall, if he/she has made application for leave prior to the day of the election, be entitled to absent himself/herself from any services or employment in which he/she is then engaged or employed for a period of four (4) hours on the day of the election, between the time of opening and closing of the polls (KRS 118.035).
2. The employer may specify the hours during which the employee may take off to vote.
3. Voting leave shall be unpaid leave. However an employee may use paid personal leave for this time.

Inclement Weather

1. In the event of weather conditions in which travel to and from work may jeopardize the safety of employees, Mountain Water District offices may be closed at the direction of the District Manager. Employees will be notified of this action.
2. Where individual circumstances exist, such as longer than average distance of travel to and from the workplace, the employee must notify the District Manager, and may exercise judgment in not reporting for work. If Mountain Water District offices are not subsequently closed, this time off will be charged against paid leave or leave without pay, at the employee's discretion.

Funeral Leave

1. Any full-time employee may be absent up to three (3) regularly scheduled days without loss of pay in the case of death in his/her immediate family.
2. Immediate family for this purpose shall be deemed to include the parents, parents-in-law, spouse, children, step-children, grandchildren, grandparents, brothers, sisters.
3. The leave may start upon knowledge by the employee that the death has occurred and may extend through the day of the funeral.
4. The purpose of this leave is to allow the employee to attend to personal matters and the funeral. If the period from the death through the funeral involves a weekend, then the employee shall not be entitled to additional time off because the employee did not take three full days off from work. However, if the period from the death through the funeral involves a holiday, or regularly scheduled vacation time, then the employee shall be entitled to take the holiday or vacation leave at a later time.
5. Before an employee may be compensated for funeral leave, his/her supervisor must submit a written report to the personnel department which includes the name of the deceased person, the relationship to the employee, the date of death, and the date of the funeral.

Jury Duty

In the event an employee is requested to serve on a jury or appear in court on job related matters, the employee shall be compensated at the normal rate of pay while serving on jury duty. All employees in such circumstances shall be absent from work only during the times required by the courts. However, if the employee is dismissed from jury duty or as a witness during the employee's regularly scheduled working hours, he/she will be required to report to work as soon as possible.

Job Related Disability Leave

1. If any employee is injured in a work related accident, the employee shall report the injury to his immediate supervisor or the Human Resources Representative as quickly as possible.
2. The immediate supervisor and employee shall submit a written report about the accident or the injury to the personnel department within twenty-four (24) hours.
3. If any employee is unable to perform his duties because of a job-related disability, the employee may be eligible for worker's compensation benefits provided by the Mountain Water District's workers compensation insurance carrier.
4. The employee's hospitalization and life insurance shall continue in effect for six (6) months for each job-related disability.
5. The employee shall not be compensated for holidays which occurred while on job related disability leave or earn days credit toward vacation pay or be entitled to any other paid leave.
6. The employee may elect to take any accumulated vacation or personal leave days during the waiting period between the date of the injury and the beginning of the worker's compensation payments.
7. The employer may require medical certification to support a request for leave because of a serious health condition, and may require second or third opinions (at the employer's expense), and a fitness for duty report to return to work
8. If the employee's combined job related and non-job related disability leave exceeds six (6) months, then the employee shall be terminated.

Insurance

Worker's Compensation Insurance

Disability leave is an authorized absence from work caused by an on-the-job accidental injury or illness, and is not chargeable to any accrued leave. An employee so injured on the job is covered by and entitled to all benefits accruing under the Kentucky Worker's Compensation Act. The employee's fitness and/or duty to return to Mountain Water District work will be determined under the provisions of the Worker's Compensation Act and by certification of the attending physician. Employees shall not be allowed to return to work without documentation from a physician indicating the employee may return to work without physical or mental limitation or restriction.

Unemployment Insurance

All employees are covered under this program. The Mountain Water District pays 100% of the cost for this coverage. An individual who terminates his/her employment with the Mountain Water District may or may not be eligible to receive payments under this program, depending upon the circumstances involved in the termination.

Social Security

The Mountain Water District and the employee both contribute to the Social Security program at rates specified by the U.S. Congress.

Life Insurance

All full-time employees shall be provided with a \$50,000 minimum, or up to one year's annual salary term life insurance policy. The Mountain Water District will pay the full premium for this policy. The effective date of coverage shall be thirty (30) days after the first date of full-time employment.

Hospitalization

All probationary and full-time employees are entitled to participate in the hospitalization and surgical benefit plan that is provided by Mountain Water District. The effective date of coverage shall be on the first date that the employee can be added to the policy, after completion of thirty (30) days of employment as a probationary employee. This time frame may be amended by the District Manager at his sole discretion. All participating employees are subject to the terms and conditions of group insurance programs provided by Mountain Water District.

Mountain Water District shall bear the cost of an individual policy, but reserves the right to have employees contribute to that cost. This cost may be adjusted year to year, as the District deems appropriate. All probationary and full-time employees will be allowed to buy additional coverage for their spouse and/or family, at the cost designated by the group insurance program.

Dental/Vision Coverage

All probationary and full-time employees are entitled to participate in the dental and vision coverage benefit plan that is provided by Mountain Water District. The effective date of coverage shall be on the first date that the employee can be added to the policy, after completion of thirty (30) days of employment as a probationary employee. This time frame may be amended by the District Manager at his sole discretion. All participating employees are subject to the terms and conditions of group insurance programs provided by Mountain Water District.

Mountain Water District's employees shall have the option to add their spouse and/or family, to the dental and vision policies, at their own expense.

Retirement

The District participates in the Kentucky County Employees Retirement System (CERS) plan. All full-time employees are entitled to participate in this plan, and the effective date of coverage shall be one hundred twenty (120) days after the date of full-time employment. Each employee will be required to pay the applicable percentage required, of their gross pay per pay period. Mountain Water District will contribute the additional amount required of the employee's gross pay per pay period. The rates for participation may change depending upon Kentucky County Employees Retirement System Regulations.

Consolidated Omnibus Budget and Reconciliation Act of 1985 (COBRA)-KRS 304.18 (110)

Upon separation, retirement, or other qualifying event, full-time employees and/or their eligible dependents may be entitled to retain their health insurance under the Consolidated Omnibus Budget Reconciliation Act of 1985 or KRS 304.18 (110). To the extent the employer provides group health insurance and has 20 employees, COBRA requires the employer to allow for continued coverage. To the extent the Mountain Water District has less than 20 employees, but provides group health insurance that is not self-insure, KRS 304.18 (110) requires the insurance District to provide for continued coverage. Further information may be obtained from the Mountain Water District's Human Resources Representative.

Expense Reimbursement

1. Any employee of the Mountain Water District incurring expense for pre-approved Mountain Water District connected business or travel outside the Mountain Water District shall be reimbursed at the actual rate of expenditures, within guidelines established by Mountain Water District. Receipts for all expenditures are to be obtained and attached to the request for reimbursement form, which must be completed as soon as possible upon completion of travel.
2. All requests for reimbursement forms shall be signed by the District Manager or designated representative.

Certification Incentives

- 1.) All employees are encouraged to further their skill sets and talent level to better develop themselves into being proficient at their position. Additional skill level will only better the quality of work and service provided to the Mountain Water District.
- 2.) Therefore, the District requires those employees that have positions that necessitate a license and or a certification to perform their job duties maintain any and all license and certifications.
- 3.) All license and certifications shall be pre-approved by the District Manager before attending any classes or training.
- 4.) Those employees that meet the criteria and are pre-approved for license and or certifications may receive a financial incentive up to a dollar (\$1.00) on the hour.
- 5.) Those employees that receive a financial incentive shall maintain their license and or certifications as long as they are employed by Mountain Water District.

If any of those employees fail to keep their license and or certifications current then Mountain Water District will retract the financial incentive awarded to that employee.

ANTI-DRUG AND ALCOHOL PLAN

FOR

Mountain Water District

STATEMENT OF POLICY

Mountain Water District understands that safety problems are created when employees use controlled substances. The District recognizes that the use and abuse of drugs in today's society poses a very serious problem. Every day our employees are entrusted to safely operate their vehicles and equipment and provide potable water to our clients. Not only can the use and/or abuse of drugs (or alcohol) jeopardize the health, safety and well being of the individual user and all of our roadways and cause serious accidents and casualties.

Since our employees are our most valuable resource, and the safety and well being of our employees and the general public are important to us, we have developed a substance abuse policy to help us contribute to the solution of this very difficult health and social problem. This policy is intended to accurately detect and to deter the use of drugs.

Our substance abuse policy, which includes provision calling for the use of drug and alcohol testing under certain circumstances, has been developed to keep our work place and the roadways free from drug and alcohol influenced employees in a manner which respects and recognizes the dignity and privacy of all of our employees and complies with certain governmental regulations. More importantly, we want all of our employees to know that help is readily available to anyone who feels that he or she may have a problem with chemical dependency, and therefore have available information on and access to appropriate "wellness" clinics, Substance Abuse Professionals and assistance programs to help those individuals desirous of treating such problems.

In order to protect our employees from inaccurate test results, the most reliable tests in the industry will be used. All initial positive results will be confirmed by another more precise test and any employee who desires to review the results of any positive test will be allowed to do so.

The overall goal of our policy is to ensure a drug free work environment that in turn will reduce accidents and injuries in our operations.

DEFINITIONS

When interpreting or implementing these procedures, the following definitions apply:

- "Alcohol" means the intoxicating agent in beverage alcohol, ethyl alcohol, or other low molecular weight alcohols including methyl and isopropyl alcohol.
- "Alcohol concentration (or content)" means the alcohol in a volume of breath expressed in terms of grams of alcohol per 210 liters of breath as indicated by an evidential breath test under this part.

- "Collection site" means a place where individuals present themselves for the purpose of providing breath, body fluid, or tissue samples to be analyzed for specified controlled substances. The site must possess all necessary personnel, materials, equipment, facilities and supervision to provide for the collection, security, temporary storage and transportation or shipment of the samples to a laboratory.
- "Controlled substance" has the meaning assigned by 21 U.S.C. 802 and includes all substances listed on Schedules I through V as they may be revised from time to time (21 CFR 1308).
- "Employee" means any person employed by Mountain Water District in a safety sensitive position. This includes, but is not limited to: full time, regular employees; casual, intermittent or part time employees, and independent contractors who are either directly employed by or under lease to any employer.
- "Drug" means any substance (other than alcohol) that is a controlled substance as defined in this section and 49 CFR Part 40.
- "Contractor(s)" means an entity(s) that has been contracted for services with Mountain Water District for the purposes of these procedures and Mountain Water District's Alcohol and Drug Abuse Policy, contractors are not to be considered employees, but will be required to provide proof they are covered by a drug plan within the federal guidelines.
- "Medical review officer" ("MRO") means a licensed M.D. or D.O. with knowledge of drug abuse disorders that is employed or used to conduct drug testing in accordance with this part.
- "Random selection process" means that alcohol and drug tests are unannounced; that every employee subject to tests conducted annually shall equal or exceed twenty-five percent (25%) for alcohol tests and fifty percent (50%) for drug test of the total number of employees.
- "Reasonable cause" means that Mountain Water District or its authorized representative believes the actions, appearance or conduct of an employee who is on duty as defined below, are indicative of the use of a controlled substance.
- "On duty time" means all the time from the time an employee begins to work or is required to be in readiness to work until the time he/she is relieved from work and all the responsibility for performing work.
- "Safety sensitive" means any employee who, as a function of his/her job duties, operates a vehicle/equipment or operates a facility or equipment that may affect wastewater effluent or the quality of potable water.
- "SAP" means a substance abuse professional.
- "EBT" means an evidential breath test.

SUBSTANCES PROHIBITED/PRESCRIPTION MEDICATIONS

- A. Alcohol use means the consumption of any beverage, mixture, or preparation, including any medication containing alcohol which, when consumed, causes an alcohol concentration in excess of those prescribed by Part 382 Subpart B (FMCSR) and section IV of this policy.

- B. Controlled Substances: Any reasonable test method will be conducted to detect the presence of the following substances:

Marijuana
 Cocaine
 Opiates
 Amphetamines
 Phencyclidine (PCP)
 Barbituates
 Benzodiazepine
 Buprenorphine
 Methodone
 Morphine
 Oxycodone
 Propoxyphene
 Gabapentin

Detection levels requiring a determination of a positive result shall be in accordance with the guidelines adopted by the FHWA in accordance with the recommendations established by the U.S. Department of Transportation.

- C. Prescription Medications: Employees taking legally prescribed medications issued by a registered professional must report such use to their immediate supervisor or HR Specialist, and shall be required to present written evidence from the health care professional which describes the effects such medications may have on employees ability to perform his/her tasks.

An employee shall be removed from their position if such medication adversely alters their ability to safely perform their job duties.

PROHIBITIONS

A. Alcohol Prohibitions

The alcohol rule prohibits any alcohol misuse that could affect performance of a safety sensitive function, including:

1. Use while performing safety sensitive functions.
2. Use during the 4 hours before performing job related tasks.
3. Reporting for duty or remaining on the job with an alcohol concentration of 0.02 or greater.
4. Possession of alcohol. Possession of medicines containing alcohol (prescription or over-the-counter), unless the packaging seal is unbroken.
5. Refusing to take a required test.

B. Drug Prohibitions

The regulations prohibit any drug use that could affect performance of job related functions, including:

1. Use of any drug, except by doctor's prescription, and then only if the doctor has advised the employee that the drug will not adversely affect the employee's ability to safely perform job-related functions.
2. Testing positive for drugs.
3. Refusing to take a required test.

All employees will inform the alcohol and drug program administrator of any therapeutic drug use prior to performing job related safety-sensitive functions.

DRUG TESTING PROGRAM

To ensure a drug-free work force and to eliminate drug use and abuse, Mountain Water District will conduct the following six (6) tests:

1. Pre-employment Testing
2. Random Testing
3. Post-accident Testing
4. Reasonable Suspicion Testing
5. Return-to-Duty Testing
6. Follow up Testing

1. PRE-EMPLOYMENT TESTING

An applicant shall submit to controlled substance testing as a pre-qualification condition for all positions, or when a current employee moves from a non-safety sensitive position to a safety sensitive position.

Regulation Requirements

- A. An individual may not be hired into a covered position unless the individual passes a drug test.
- B. An employee may not be assigned to a covered position until the employee passes a drug test.
- C. A pre-employment drug test may be administered only after the person to be tested is informed that the sample will be tested for evidence of
 - a) Marijuana
 - b) Cocaine
 - c) Opiates
 - d) Amphetamines
 - e) Phencyclidine (PCP)
 - f) Barbiturates
 - g) Benzodiazepine
 - h) Methadone
 - i) Propoxyphene

Implementation Procedures

- A. The employer will notify all applicants in writing that passing a drug test shall be a condition for employment.
- B. Upon selection, the candidate will be sent to the collection site for testing.
- C. If the candidate does not pass the test the second most desirable candidate will be tested.
- D. The employer will hire a candidate only when written confirmation of negative test results has been received by the employer's designated representative from the Medical Review Officer (MRO).
- E. All persons will be tested under this category before they can be assigned into a covered position
- F. Records will be retained for one year on all employees passing a pre-employment drug test. Records will be retained for five years on candidates not passing a pre-employment drug test.

Documentation

- A. A record of written notification requiring pre-employment testing for applicants
- B. A copy of all positive test results from the MRO will be retained for five (5) years.
- C. A copy of all negative test results from the MRO will be retained for one (1) year.

2. RANDOM TESTING

A percentage greater than or equal to 50 percent of employees will be tested annually for controlled substances

Regulatory Requirements

- A. Any employee who works in a position that touches the system shall be subject to drug testing on an unannounced and random basis.
- B. Each employee who works in a position t
- C. hat touches the system shall be in a pool from which random selection is made. Each employee in the pool shall have an equal chance of selection and shall remain in the pool, even after the employee has been tested.
- D. An employee shall be selected for a drug testing by a third party on a random basis by using a scientifically valid random generation number in a computer program.

Implementation Procedures

- A. The third party will provide a computer program for making the random selections. These selections will occur at different times throughout the year to ensure against predictable selection dates.
- B. The employer shall submit to the third party the employee identification numbers of all current employees and contractors. Employee identification numbers will also be provided within five (5) working days of new hires and terminations in order to keep the random selection list current
- C. The third party will notify the program administrator of the employee identification numbers selected
- D. The employer's program administrator will then:
 - a. Notify the employee that he/she has been selected for random testing.
 - b. Immediately dispatch the employee to the collection site for testing
 1. **If the Test Results are Negative**
 - a. No further action is necessary
 2. **If the Test Results are Verified Positive**
 - a. The MRO will notify the employer's program administrator of a positive test result following his contact with the employee, or after having followed Standard Operating Procedures for attempting to have contacted the employee.
 - b. The employee must be "immediately" removed from his/her safety sensitive position.
 - c. The employee shall be terminated.

If the Employee Refuses to Submit to the Test:

The employer will warn the employee that refusal to submit shall be treated in the same manner as a verified positive result.

Documentation

- A. The employer shall retain a copy of the letter containing the employee identification numbers of all safety sensitive persons.
- B. The employer shall retain a copy of the written notification of all employee identification numbers selected for random testing.
- C. The employer shall retain a copy of all negative test results for one year; Positive test results will be kept for five (5) years.

3. Post Accident Testing

Any employee involved in, or contributing to a "reportable accident", or who cannot be completely discounted as being contributing factors to an accident, shall be tested as soon as possible. A "reportable accident", is one in which property damage or injury to any person occurs.

Implementation Procedures

- A. An employee must be tested if the employee is involved in a reportable accident.
- B. The program administrator will determine that post-accident testing of an employee will not be required if the investigating officer has determined that the employee's involvement was not a contributing factor in the accident.
- C. The program administrator will be responsible to see that the employee knows he/she must report to a collection site for testing as soon as possible.

1) If the Test Results are Negative

- a. No further action is necessary.

2) If the Test Results are Verified Positive

- a. The MRO will notify the employer's program administrator of a positive test result following his contact with the employee, or after having followed Standard Operating Procedures for attempting to have contacted the employee.
- b. The employee must be "immediately" removed from his/her safety sensitive position.
- c. The employee shall be terminated.

If the Employee Refuses to Submit to the Test:

The employer will warn the employee that refusal to submit shall be treated in the same manner as a verified positive result.

Documentation

- A. The employer shall retain a copy of the letter containing the employee identification numbers of all safety sensitive persons.
- B. The employer shall retain a copy of the written notification of all employee identification numbers selected for random testing.
- C. The employer shall retain a copy of all negative test results for one year; Positive test results will be kept for five (5) years.

4. REASONABLE SUSPICION TESTING

Reasonable suspicion testing is required when a trained supervisor reasonably suspects that an employee is under the influence of a prohibited substance. Reasonable suspicion test referrals must be based on objective facts, circumstances, or physical evidence, physical signs, symptoms or a pattern of performance or behavior.

Regulatory Requirements

- A. Any employee who is reasonably suspected of using a prohibited drug must be administered a drug test.
- B. An employee is reasonably suspected of using a prohibited drug when a supervisor or management staff that is trained in the detection of drug use under this program policy can articulate and substantiate specific behavioral, performance or contemporaneous physical indicators of probable drug use.

Implementation Procedures

- A. Escort the employee to the collection site.

- B. The employee may not return to performing safety sensitive functions until a result of negative is reported.

1) **If the Test Results are Negative**

- a. No further action is necessary.
- b. The employee will be compensated for the time spent waiting for the drug test results.

2) **If the Test Results are Verified Positive**

- a. The MRO will notify the employer's program administrator of a positive test result following his contact with the employee, or after having followed Standard Operating Procedures for attempting to have contacted the employee.
- c. The employee must be "immediately" removed from his/her safety sensitive position.
- d. The employee shall be terminated.

If the Employee Refuses to Submit to the Test:

The employer will warn the employee that refusal to submit shall be treated in the same manner as a verified positive result.

Documentation

- A. The employer shall retain a copy of the letter containing the employee identification numbers of all safety sensitive persons.
- C. The employer shall retain a copy of the written notification of all employee identification numbers selected for random testing.
- D. The employer shall retain a copy of all negative test results for one year; Positive test results will be kept for five (5) years.

5. Return to Duty Testing

If, prior to selection for screening, the employee acknowledges substance abuse problem and requests assistance, the problem may be treated as if it were an illness, subject to the provisions set forth below.

- a. The decision to seek diagnosis and accept treatment for the substance abuse problem is the responsibility of the employee.
- b. The diagnosis and prescribed treatment of the employee's condition will be determined by health care professionals designated by the alcohol and drug program administrator in conjunction with the employee's physician; and,
- c. The employee may be placed on medical leave for a predetermined period recommended by those medical professionals if the SAP determines that such action is appropriate.
- d. An employee who has undergone treatment for drug use may not return to work in a safety sensitive position until the employee passes a drug test.
- e. An employee who must undergo a Return-To-Duty Test may be administered unannounced drug tests for up to 60 months after the employee returns to a safety sensitive position (see "Follow-up Testing").

Implementation Procedures

1) **If the Test Results are Negative**

- a. No further action is necessary.

2) **If the Test Results are Verified Positive**

- a. The MRO will notify the employer's program administrator of a positive test result following his contact with the employee, or after having followed Standard Operating Procedures for attempting to have contacted the employee.

- b. The employee must be "immediately" removed from his/her safety sensitive position.
- c. The employee shall be terminated.

If the Employee Refuses to Submit to the Test:

The employer will warn the employee that refusal to submit shall be treated in the same manner as a verified positive result.

Documentation

- A. The employer shall retain a copy of the Return-To-Duty Test result from the MRO. Positive test results are kept five (5) years; negative test results are kept one (1) year.
- B. The employer shall retain statements from the SAP stating whether rehabilitation is required, and whether the employee has met the recommendations.

6. FOLLOW UP TESTING

An employer is required to monitor an individual who has returned to duty by giving unannounced drug tests, as scheduled by the SAP, for not more than 60 months after the employee has returned to duty. Whether testing is conducted on a daily, weekly, monthly, or longer basis is at the discretion of the SAP.

The employee shall be subject to at least six unannounced follow-up tests during the first 12 months following his/her return to duty. The substance abuse professional may terminate the requirement for follow up testing at any time after the initial six tests have been completed if the SAP makes the determination that such testing is no longer warranted.

All implementation and documentation procedures as listed in the "Return to Duty Testing" section apply.

ALCOHOL TESTING PROGRAM

This anti alcohol misuse policy/program prohibits any alcohol misuse that could affect performance of a safety sensitive function, including:

- A. Use while performing safety-sensitive functions.
- B. Use during the 4 hours before performing safety sensitive functions.
- C. Reporting for duty or remaining on duty to perform safety sensitive functions with an alcohol concentration of 0.02 or greater.
- D. Possession of alcohol. This includes the possession of medicines containing alcohol (prescription or over the counter), unless the packaging seal is unbroken.
- E. Use of alcohol within 8 hours following an accident, or until he/she undergoes a post-accident test.
- F. Refusing to take a test

NOTE: An employee found to have an alcohol concentration of 0.02 or greater but less than 0.04 shall not perform, nor be permitted to perform, safety sensitive functions for at least 24 hours.

CONSEQUENCES: The consequences for engaging in conduct prohibited by this section are termination.

EQUIPMENT: The procedure calls for the use of a device that is approved by the DOT and appears on the conformed products list (CPL) for the initial alcohol test. All confirmation tests must be performed by an approved Evidential Breath Testing device (EBT).

- I. Pre-employment (OPTIONAL)
- II. Random
- III. Post accident
- IV. Reasonable Suspicion
- V. Return-to-duty
- VI. Follow-up

I. PRE EMPLOYMENT (OPTIONAL)

The pre-employment testing regulations are optional. If this test is conducted, it requires that an employee be tested before performing any safety sensitive functions for the employer. The employee must submit to testing for alcohol (and drugs).

All implementation and documentation procedures listed under the drug testing section apply except that there is no MRO involved with alcohol testing.

II. RANDOM

Many of the requirements with regard to random alcohol testing are the same as random drug testing. Two areas that differ are the random testing rate and the time period when a test may be conducted.

Random alcohol testing shall be administered at a minimum annual rate of 10 percent (drug testing is 50 percent).

An employee shall only be tested while the employee is performing safety sensitive function, immediately prior to performing, or immediately after performing safety sensitive functions.

All implementation and documentation procedures listed under the drug testing section apply except that there is no MRO involved in alcohol testing.

III. POST ACCIDENT

All covered employees involved in, or contributing, to a "reportable accident", or who cannot be completely discounted as being contributing factors to an accident, shall be tested as soon as possible.

If the employee has not submitted to an alcohol test within 2 hours, the employer shall prepare and maintain on file a record stating the reason a test was not promptly given.

1. If the Test Results are Negative:
 - a. No further action is necessary.
2. If the Test Results are Positive:
 - a. The employee must be "immediately" removed from his/her safety sensitive position.
 - b. The employee shall be terminated

If the employee refuses to test:

The employer will notify the employee that a refusal to test is prohibited. A refusal to test will be treated in the same manner as a positive test result.

Documentation

- A. The employer should obtain and retain a copy of the completed Accident Report Form, including a notation of the citation, for any accident and state whether testing is/is not required.
- B. The employer shall retain a copy of results from the BAT. Positive test results are kept five years; negative test results are kept one year.

IV. REASONABLE SUSPICION

All implementation and documentation procedures listed under the drug testing section apply except that there is no MRO involved in alcohol testing.

Time and reporting requirements listed under post accident (above) are applicable.

V. RETURN-TO-DUTY

Before an employee can take a Return-to-Duty test, the employer must have received verification from the SAP that the employee has complied with the SAP's recommendations.

Return-to-duty alcohol tests need to be confined to the substance involved in the violation.

The test result must indicate a breath alcohol concentration of less than 0.02 percent.

All implementation and documentation procedures listed under the drug testing section apply except that there is no MRO involved with alcohol testing.

VI. FOLLOW-UP

If a SAP determines that an employee needs any treatment for alcohol abuse, the employee shall comply with all indicated recommendations. The employee then must take a Return-to-Duty test. If the test is negative the employer can then decide if he/she wants to reinstate the employee. The reinstated driver is then subject to unannounced follow up testing as recommended by the SAP.

Provisions for follow up alcohol testing are the same as follow up testing for drugs. All implementation and documentation procedures listed under the drug testing section apply except that there is no MRO involved with alcohol testing.

APPENDIX A

ALCOHOL AND DRUG EFFECTS

Mountain Water District's Alcohol and Drug Abuse Policy mandates that all employees be provided with training material discussing the effects of alcohol and controlled substance use on an individual's health, work, and personal life.

This attachment is intended to help individuals understand the personal consequences of substance abuse.

ALCOHOL

Although used routinely as beverage for enjoyment, alcohol can also have negative physical and mood-altering effects when abused. These physical or mental alterations in an employee may have serious personal and public safety risks.

Health Effects

An average of three or more servings per day of beer (12 oz.), whiskey (1 oz.), or wine (6 oz.) over time, may result in the following health hazards:

- Dependency
- Fatal liver diseases
- Kidney disease
- Pancreatitis
- Ulcers
- Decreased sexual functions
- Increased cancers of the mouth, tongue, pharynx, esophagus, rectum, breast, and malignant melanoma
- Spontaneous abortion and neonatal mortality
- Birth defects
- Brain Disease

Social Issues

- People who drink prior to the crime commit 2/3 of all homicides.
- 2-3% of the driving population is legally drunk at any one time. This rate doubles at night and on weekends.
- 2/3 of all Americans will be involved in an alcohol related vehicle accident during their lifetime.
- The separation and divorce rate in families with alcohol dependency problems is 7 times the average.
- 40% of family District court cases are alcohol related.
- Alcoholics are 15 times more likely to commit suicide.
- More than 40% of falls, 60% of burns, 69% of boating accidents and 76% of private aircraft accidents are alcohol related.
- Over 17,000 fatalities occurred in 1993 in highway accidents, which were alcohol related. This was 43% of all highway fatalities.
- 30,000 people will die each year from alcohol caused liver disease.
- 10,000 people will die each year due to alcohol related brain disease or suicide.
- Up to 125,000 people die each year due to alcohol related conditions or accidents.

Workplace Issues

- It takes one hour for the average person (150 pounds) to process one serving of alcohol from the body.
- Impairment can be measured with as little as two drinks in the body.
- A person who is legally intoxicated is 6 times more likely to have an accident than a sober person.

ALCOHOL'S TRIP THROUGH THE BODY

- Mouth and Esophagus: Alcohol is an irritant to the delicate linings of the throat and esophagus. It burns as it goes down.
- Stomach and Intestines: Alcohol has an irritating effect on the stomach's protective lining, resulting in gastric or duodenal ulcers. This condition, if it becomes acute, can cause peritonitis, or perforation of the stomach wall. In the small intestine, alcohol blocks absorption of such substances as thiamin, folic acid, fat, vitamin B₁, vitamin B₆, and amino acids.
- Bloodstream: 95% of the alcohol taken into the body is absorbed into the bloodstream through the lining of the stomach and duodenum. Once in the bloodstream, alcohol quickly goes to every cell and tissue in the body. Alcohol causes red blood cells to clump together in sticky wads, slowing circulation and depriving tissues of oxygen. It also causes anemia by reduction of red blood cell production. Alcohol slows the ability of white blood cells to engulf and destroy bacteria and degenerates the clotting ability of blood platelets.
- Pancreas: Alcohol irritates the cells of the pancreas, causing them to swell, thus blocking the flow of digestive enzymes. The chemicals, unable to enter the small intestine, begin to digest the pancreas, leading to acute hemorrhagic pancreatitis. One out of five patients who develop this disease dies during the first attack. Pancreatitis can destroy the pancreas and cause a lack of insulin thus resulting in diabetes.
- Liver: Alcohol inflames the cells of the liver, causing them to swell and block the tiny canal to the small intestines. This prevents bile from being filtered properly through the liver. Jaundice develops, turning the whites of the eyes and skin yellow. Each drink of alcohol increases the number of live cells destroyed, eventually causing cirrhosis of the liver. This disease is eight times more frequent among alcoholics than among non-alcoholics.
- Heart: Alcohol causes inflammation of the heart muscle. It has a toxic effect on the heart and causes increased amounts of fat to collect, thus disrupting its normal metabolism.
- Urinary Bladder and Kidneys: Alcohol inflames the lining of the urinary bladder making it unable to stretch properly. In the kidneys, alcohol causes increased loss of fluids through its irritating effect.
- Sex Glands: Swelling of the prostate gland caused by alcohol interferes with the ability of the male to perform sexually. It also interferes with the ability to climax during intercourse.
- Brain: The most dramatic and noticed effect of alcohol is on the brain. It depresses brain centers, producing progressive degeneration of coordination: confusion, disorientation, stupor, anesthesia, coma, and death. Alcohol kills brain cells and brain damage is permanent. Drinking over a period of time causes loss of memory, judgment and learning ability.

DRUGS

Marijuana

Health Effects

- Emphysema-like conditions.
- One joint of marijuana contains cancer-causing substances equal to 1/2 pack of cigarettes.
- One joint causes the heart to race and be overworked. People with heart conditions are at risk.
- Marijuana is commonly contaminated with the fungus *Aspergillus*, which can cause serious respiratory tract and sinus infections.
- Marijuana lowers the body's immune system response, making users more susceptible to infection.
- Chronic smoking causes changes in brain cells and brain waves. The brain does not work as efficiently or effectively. Long-term brain damage may occur.
- Tetrahydrocannabinol (THC) and 60 other chemicals in Marijuana concentrate in the ovaries and testes.
- Chronic smoking of marijuana in males causes a decrease in testosterone and an increase in estrogen, the female hormone. As a result, the sperm count is reduced, leading to temporary sterility.
- Chronic smoking of marijuana in females causes a decrease in fertility.
- A higher than normal incidence of stillborn births, early termination of pregnancy, and higher infant mortality rate during the first few days of life are common in pregnant marijuana smokers.

- THC causes birth defects including brain damage, spinal cord damage, forelimb damage, liver damage and hydrocephalus and spine in test animals.
- Prenatal exposure may cause underweight newborn babies.
- Fetal exposure may decrease visual functioning.
- User's mental function can display the following effects:
 - delayed decision making
 - diminished concentration
 - impaired short-term memory
 - impaired signal detection
 - impaired tracking
 - erratic cognitive function
 - distortion of time estimation

Workplace Issues

- THC is stored in body fat and slowly released.
- Marijuana smoking has long-term effects on performance.
- Increased THC potency in modern marijuana dramatically compounds the side effects.
- Combining alcohol or other depressant drugs with marijuana increases the impairing effects of both.

Cocaine

Used medically as a local anesthetic. When abused, it becomes a powerful physical and mental stimulant. The entire nervous system is energized. Muscles tense, the heart beats faster and stronger, and the body burns more energy. The brain experiences exhilaration caused by a large release of neuro-hormones associated with mood elevation.

Health Effects

- Regular use may upset the chemical balance of the brain. As a result, it may speed up the aging process by causing damage to critical nerve cells. Parkinson's disease could also occur.
- Cocaine causes the heart to beat faster, harder, and rapidly increases blood pressure. It also causes spasms of blood vessels in the brain and heart. Both lead to ruptured vessels causing strokes and heart attacks.
- Strong physical and/or psychological dependency can occur with one "hit" of cocaine. Usually mental dependency occurs within days for "crack" or within several months for snorting coke. Cocaine causes the strongest mental dependency of all the drugs.
- Treatment success rates are lower than other chemical dependencies.
- Death due to overdose is rapid. Effects are usually not reversible by medical intervention.

Workplace Issues

- Extreme mood and energy swings create instability. Sudden noise causes a violent reaction.
- Lapses in attention and ignoring warning signals increase probability of accidents.
- High cost frequently leads to theft and/or dealing.
- Paranoia and withdrawal may create unpredictable or violent behavior.
- Performance is characterized by forgetfulness, absenteeism, tardiness and missing assignments.

Opiates & Methadone

Narcotic drugs, which alleviate pain and depress body functions and reactions.

Health Effects

- IV needle users have a high risk of contracting hepatitis or AIDS when sharing needles.
- Increased pain tolerance. As a result, a person may more severely injure himself or herself and fail to seek medical attention as needed.
- Narcotic effects are multiplied when combined with other depressants causing an increased risk for an overdose.
- Because of increase in tolerance levels, there is an ever increasing need for more.
- Strong mental and physical dependency occurs.
- With increased tolerance and dependency combined there is a serious financial burden for the users.
- Respiratory failure, convulsions or coma may occur.

Workplace Issues

- Side effects such as nausea, vomiting, dizziness, mental clouding and drowsiness place the user at high risk for an accident.
- Causes impairment of physical and mental functions.

Amphetamines, Dextroamphetamines, & Methamphetamines

Central nervous system stimulant that speeds up the mind and body.

Health Effects

- Regular use causes strong psychological dependency and increased tolerance.
- High doses may cause toxic psychoses resembling schizophrenia.
- Intoxication may induce a heart attack or stroke due to increased blood pressure.
- Chronic use may cause heart or brain damage due to severe constriction of capillary blood vessels.
- Euphoric stimulation increases impulsive and risk taking behavior, including bizarre and violent acts.
- Withdrawal may result in severe physical and mental depression.

Workplace Issues

- Since the drug alleviates the sensation of fatigue; it may be abused to increase alertness during periods of overtime or failure to get rest.
- With heavy use or increasing fatigue, the short-term mental or physical enhancement reverses and becomes impaired, increasing the risk of accidents.

Benzodiazepines

Central nervous system depressant used to induce sleep, relieve stress and alleviate anxiety.

Health Effects

- Regular use causes physical and/or psychological dependence.
- The 'intoxicated' state results in reduced inhibition and impaired judgment.
- Concurrent use of alcohol or other depressants with benzodiazepines can be life threatening.
- Regular use is associated with symptoms of amnesia, hostility, irritability and vivid/disturbing dreams.
- Withdrawal, generally more unpleasant than narcotic withdrawal, frequently requires hospitalization.
- Anxiety, depression, respiratory failure, insomnia, convulsions, coma, and death may occur.

Workplace Issues

- Causes impairment of physical and mental functions.
- Since the drug is a depressant, slowed reaction time increases probability of accidents.

Barbiturates

Central nervous system depressant used to induce sleep, relieve stress, and alleviate anxiety, also used as an anti-convulsant.

Health Effects

- Regular use may result in a rapidly developed tolerance, physical and/or psychological dependence.
- With the increased tolerance comes a narrow margin of safety in determining effective and lethal doses, resulting in increased risk of overdose.
- Increased tolerance may cause increased dosages for the same 'high' resulting in coma or death.
- Addiction and tachyphylaxis both occur over a short period of time.
- Long-term users require hospitalization for withdrawal.
- Barbiturate usage side effects include the following:
 - drowsiness
 - confusion
 - inability to concentrate
 - loss of motor coordination
 - tremors
 - slurred speech
 - depressed pulse rate
 - dilated pupils
 - shallow breathing
 - respiratory failure
 - depression
 - anxiety
 - convulsions
 - coma
 - insomnia
 - death

Workplace Issues

- The 'intoxicated' state results in reduced inhibition and impaired judgment.
- Side effects may cause increased risk of accidents resulting in injury to self or co-workers.

PCP (Phencyclidine)

Initially manufactured as an anesthetic, currently only available as an illicit drug.

Health Effects

- Post-use psychosis indistinguishable from schizophrenia.
- PCP side effects include the following:
 - rapid & involuntary eye movements
 - numbness
 - slurred speech
 - loss of motor coordination
 - auditory hallucinations
 - image distortion
 - severe mood disorders
 - amnesia
 - acute anxiety
 - paranoia
 - violent hostility
 - psychoses
 - respiratory failure

- convulsions
- high blood pressure
- heart failure
- coma
- death
- PCP use is associated with a number of risks and many believe it to be one of the most dangerous drugs of abuse.

Workplace Issues

- Causes impairment of physical and mental functions increasing the risk of accidents.

Tricyclic Antidepressants (TCAs)

Antidepressant drugs used to combat depression by raising the levels of serotonin and norepinephrine in the brain by slowing the rate of reuptake, or reabsorption, by nerve cells.

- Health Effects
- Serious cardiac complications.
- TCAs are lethal if misused at high doses.
- TCAs are the leading cause of death by drug overdose in the United States.
- Use of TCAs may produce these typical side effects:
 - drowsiness
 - anxiety
 - restlessness
 - dry mouth
 - constipation
 - urinary retention
 - difficulty urinating
 - cognitive and memory difficulties
 - weight gain
 - increased sweating
 - dizziness
 - decrease in sexual ability and desire
 - muscle twitches
 - fatigue
 - weakness
 - nausea
 - increased heartbeats
 - irregular heart rhythms
- Avoid TCAs if you are taking any of the following due to the possibility of dangerous drug interactions:
 - alcohol
 - antihistamines
 - anti-hypertensive medications
 - anti-psychotic drugs
 - aspirin
 - bicarbonate of soda
 - diuretics
 - oral contraceptives
 - some blood coagulants
 - some sleeping medications
 - thyroid supplements
 - tobacco
 - vitamins

Workplace Issues

- Side effects may cause increased probability of accidents.

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 13

Responding Witness: Tammy Olson

Q-13. Provide the utility's long-term construction planning program.

A-13. Mountain Water District does not have a long-term construction planning program for its Sewer Division.

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 14

Responding Witness: Mike Spears

Q-14. Provide a copy of the utility's most recent depreciation schedule. The schedule should include a list of all facilities by account number, service life and accrual rate for each plant item, the methodology that supports the schedule, and the date the schedule was last updated.

A-14. A copy of Mountain Water District's most recent depreciation schedule is found at Exhibit 14 of the Application. A copy of the schedule in Excel Spreadsheet format has been embedded in this response and is filed separately as 013_Sewer Depreciation.xlsx with this Response.

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 15

Responding Witness: Carrie Hatfield

Q-15. Provide a complete description of the utility's Other Post-Employment Benefits package(s) provided to its employees.

A-15. Mountain Water District employees are provided Other Post-Employment Benefits ("OPEBs") through the County Employees Retirement System Non-Hazardous, a cost-sharing multiple-employer defined benefit pension plan administered by the County Employees Retirement System ("CERS"), an agency of the Commonwealth of Kentucky. Under the provisions of the KRS 78.782, the CERS Board of Trustees administers CERS and has the authority to establish and amend benefit provisions. CERS provides hospital and medical insurance for eligible members receiving benefits from the pension plan.

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 16

Responding Witness: Carrie Hatfield

Q-16. Provide a complete description of the financial reporting and ratemaking treatment of the utility's pension costs.

A-16. A description of Mountain Water District's financial reporting of its employee pension costs is set forth in Notes 16 and 17 of the Independent Auditors' Report and Financial Statements for the Year Ended December 31, 2021. These Notes are attached as Attachment 16. A complete copy of the Audit Report is found at Exhibit 12 of Mountain Water District's [Application](#).

Only actual payments made to the County Employees Retirement System during the test-period are considered for ratemaking purposes.

NOTE 16 – RETIREMENT PLAN

**KENTUCKY RETIREMENT SYSTEM
 County Employees Retirement System (CERS)**

Plan description: Substantially all full-time classified employees of the District participate in the County Employees Retirement System ("CERS"). CERS is a cost-sharing, multiple-employer, defined benefit pension plan administered by the Kentucky General Assembly. The plan covers substantially all regular full-time members employed in non-hazardous duty positions of each county and school board, and any additional eligible local agencies electing to participate in the plan. The plan provides for retirement, disability and death benefits to plan members.

CERS issues a publicly available financial report included in the Kentucky Retirement Systems Annual Report that includes financial statements and the required supplementary information for CERS. That report may be obtained by writing to Kentucky Retirement Systems, Perimeter Park West, 1260 Louisville Road, Frankfort, Kentucky, 40601, or by calling (502) 564-4646 or at <https://kyret.ky.gov>.

Benefits provided: Benefits under the plan will vary based on final compensation, years of service and other factors as fully described in the plan documents.

Contributions: Funding for CERS is provided by members who contribute 5% (6.00% for employees hired after September 1, 2008) of their salary through payroll deductions and by employers of members who contribute 17.06% of the member's salary. The contribution requirements of CERS are established and may be amended by the CERS Board of Trustees.

At December 31, 2021, the District reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2021. An expected total pension liability as of June 30, 2021 was determined using standard roll-forward techniques. The District's proportion of the net pension liability was based on contributions to CERS during the fiscal year ended June 30, 2021. At June 30, 2021, the District's proportion was .083070%.

For the year ended December 31, 2021, the District recognized pension expense of \$5,296,364. At December 31, 2021, the District reported deferred outflows of resources for District contributions subsequent to the measurement date and deferred inflows of resources related to pensions from the net difference between projected and actual earnings on pension plan investments in the amount of:

Deferred Outflows of Resources for:	
Liability Experience	\$ 60,819
Changes of Assumptions	71,084
Investment Experience	205,464
Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	38,319
District contributions subsequent to Measurement Date	<u>266,447</u>
	<u>\$ 642,133</u>
Deferred Inflows of Resources for:	
Liability Experience	\$ 51,405
Assumption Changes	0
Investment Experience	911,380
Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	80,579
	<u>\$ 1,043,364</u>

NOTE 16 – RETIREMENT PLAN (Continued)

**KENTUCKY RETIREMENT SYSTEM
 County Employees Retirement System (CERS) (Continued)**

	Year	Amount
District contributions subsequent to the measurement date of \$266,477 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to CERS will be recognized in pension expense as follows:	2022	\$ 186,620
	2023	(205,310)
	2024	(161,487)
	2025	(221,054)
	2026	0
		\$ (401,231)

Actuarial Methods and Assumptions: The total pension liability for CERS was determined by applying procedures to the actuarial valuation as of June 30, 2021. The financial reporting actuarial valuation as of June 30, 2021, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2019
Experience Study	July 1, 2013 - June 30, 2018
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of pay
Amortization Period	30 years, closed
	<i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate	2.0% for CERS non-hazardous and Hazardous, and 0.0% for KERS non-hazardous and hazardous
Asset Valuation Method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	2.30%
Salary Increases	3.30% to 10.30%, varies by service for CERS Nonhazardous; 3.55% to 19.05%, varies by service for CERS Hazardous; 3.30% to 15.30%, varies by service, for KERS Nonhazardous; 3.55% to 20.05% varies, by service for KERS Hazardous
Investment Rate of Return	6.25% for CERS Non-hazardous, and hazardous, and KERS Hazardous, 5.25% for KERS Non-hazardous
Phase-in Provision	Board certified rate is phased into the actuarially determined rate in accordance with HB 362 enacted in 2018 for CERS Nonhazardous and Hazardous

The mortality table used for active members was Pub-2010 General Mortality table, for the Nonhazardous Plans, and the Pub-2010 Public Safety Mortality table for the Hazardous Plans, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010. The mortality table used for non-disabled retired members was a system-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019. The mortality table used for the disabled members was PUB-2010 Disabled Mortality table, with a 4-year set-forward for both male and female rates, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010.

Long-Term Expected Investment Return: The long-term expected rate of return was determined by using a building block method in which best estimate ranges of expected future real rates of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The target allocation and best estimates of arithmetic real rate of return for each major asset class is summarized in the table below. The current long-term inflation assumption is 2.30% per annum for both the non-hazardous and hazardous plan.

NOTE 16 – RETIREMENT PLAN (Continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Growth		
US Equity	21.75%	5.70%
Non-US Equity	21.75%	6.35%
Private Equity	10.00%	9.70%
Specialty Credit/High Yield	15.00%	2.80%
Liquidity		
Core Bonds	10.00%	0.00%
Cash	1.50%	-0.60%
Diversifying Strategies		
Real Estate	10.00%	5.30%
Opportunistic	0.00%	N/A
Real Return	10.00%	4.55%
Total	100.00%	

Discount Rate: The discount rate used to measure the total pension liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment return of 6.25%. The long-term assumed investment rate of return was applied to all periods of projected of benefit payments to determine the total pension liability.

The Schedule of Deferred Inflows and Outflows, and Pension Expense include only certain categories of deferred outflows of resources and deferred inflows of resources. These include differences between expected and actual experience, changes of assumptions and differences between projected and actual earnings on plan investments. The Schedule does not include deferred outflows/inflows of resources for changes in the employer's proportionate share of contributions or employer contributions made subsequent to the measurement date. The net pension liability as of June 30, 2021, is based on the June 30, 2021, actuarial valuation for the first year of implementation. As a result, there are no differences between expected and actual experience or changes in assumptions subject to amortization. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five-year period.

NOTE 16 – RETIREMENT PLAN (Continued)

**KENTUCKY RETIREMENT SYSTEM
 County Employees Retirement System (CERS)(Continued)**

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate: The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.25 %, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.25%) or 1-percentage-point higher (7.25%) than the current rate:

	1% Decrease (5.25%)	Current Discount Rate (6.25%)	1% Increase (7.25%)
District's proportionate share of the net pension liability	\$6,792,838	\$5,296,364	\$4,058,067

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued CERS financial report which publicly available at <https://kyret.ky.gov>.

Payables to the pension plan: At December 31, 2021 the District had payables to CERS in the amount of \$0 for June's covered payroll with contributions required to be paid in July.

MOUNTAIN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021NOTE 17 - POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

The District's proportion of the collective net OPEB liability and OPEB expense was determined using the employers' actual contributions for Fiscal Year 2021. This method is expected to be reflective of the employers' long-term contribution effort. At June 30, 2021, the District's proportion for the nonhazardous was .083051%.

OPEB Liability: For the period ending December 31, 2021, the District reported a liability of \$1,589,970 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating entities, actuarially determined.

For the year ended December 31, 2021, the District recognized OPEB expense of \$232,459 (this is from tables for pension plan year ending 06/30/21, for nonhazardous in total. The District also reported deferred outflows of resources and deferred inflows of resources related to pensions as the following:

	Deferred Outflows	Deferred Inflows
Liability Experience	\$ 250,023	\$ 474,712
Assumption Changes	421,531	1,478
Investment Experience	80,107	328,836
Change in Proportion & Differences Between Employer Contribution & Proportionate Share of Plan		
Contributions	90,168	36,088
District Contributions Subsequent to the Measurement Date	11,074	0
	<u>\$ 852,903</u>	<u>\$ 841,114</u>

The District's deferred outflows of resources of \$11,074 related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability during the year ending December 31, 2021. Other amounts reported as deferred outflows and inflows of resources as of December 31, 2021 will be recognized into OPEB expense (benefit) as follows:

Year Ending	
2022	\$ 77,972
2023	29,036
2024	4,668
2025	(99,887)
2026	0
thereafter	0
	<u>\$ 11,789</u>

MOUNTAIN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021NOTE 17 - POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONTINUED)

Net OPEB Liability: The District's net OPEB liability was measured as of December 31, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021.

Actuarial Assumptions and Methods: Total pension liability for CERS was determined by actuarial valuation as of June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2019
Experience Study	July 1, 2013 - June 30, 2018
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percent of Pay
Remaining Amortization Period	30 years, closed period at June 30, 2019, <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate	2.0% for CERS Nonhazardous and Hazardous, and 0.0% for KERS Nonhazardous and Hazardous
Asset Valuation Method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	2.30 percent
Salary Increases	3.30% to 10.30%, varies by service for CERS Nonhazardous; 3.55% to 19.05%, varies by service for CERS Hazardous; 3.30% to 15.30%, varies by service for KERS Nonhazardous; 3.55% to 20.05%, varies by service for KERS Hazardous
Investment Rate of Return	6.25%
Mortality	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019.
Healthcare Trend Rates	
Pre - 65	Initial trend starting at 6.30% at January 1, 2023, and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years.
Post - 65	Initial trend starting at 6.30% in 2023, then gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years
Phase-in Provision	District certified rate is phased into the actuarially determined rate in accordance with HB 362 enacted in 2018 for CERS Non-Hazardous and Hazardous

MOUNTAIN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021NOTE 17 - POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONTINUED)

The long-term expected return on plan assets is reviewed as part of the regular experience studies prepared every five years. Several factors are considered in evaluating the long-term rate of return assumptions including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed by the investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The capital market assumptions developed by the investment consultant are intended for use over a 10-year horizon and may not be useful in setting the long-term rate of return for funding pension plans which cover a longer time frame. The assumption is intended to be a long-term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The target allocation and best estimates of arithmetic real rates of return for each major class are summarized in the table on the following page.

Asset Class Target	Target Allocation	Long-Term Expected Real Rate of Return
Growth		
US Equity	21.75%	5.70%
Non-US Equity	21.75%	6.35%
Private Equity	10.00%	9.70%
Specialty Credit/High Yield	15.00%	2.80%
Liquidity		
Core Bonds	10.00%	0.00%
Cash	1.50%	-0.60%
Diversifying Strategies		
Real Estate	10.00%	5.40%
Opportunistic	0.00%	N/A
Real Return	10.00%	4.55%

Discount Rate; The projection of cash flows used to determine the discount rate of 6.25% for CERS Nonhazardous and CERS Hazardous assumes that the funds receive the required employer contributions each future year, as determined by the current funding policy established in Statute as amended by House Bill 362 (passed in 2018) over the remaining 30 years (closed) amortization period of the unfunded actuarial accrued liability.

The projection of cash flows used to determine the discount rate of 5.25% for the KERS Nonhazardous, and 6.25% for KERS Hazardous, assumes that the funds receive the required employer contributions each future year, as determined by the current funding policy, established in Statute as amended by House Bill 8, passed during the 2021 legislative session, over the remaining 30 years (closed) amortization period of the unfunded actuarial accrued liability.

The discount rate determination does not use a municipal bond rate. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the Annual Comprehensive Financial Report (ACFR).

MOUNTAIN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021NOTE 17 - POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONCLUDED)

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate
The following presents the District's proportionate share of the net OPEB liability calculated using the discount rates of 5.20%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower, (4.20%), or 1 percentage point higher, (6.20%), than the current rate:

	1% Decrease (4.20%)	Discount Rate (5.20%)	1% Increase (6.20%)
District's Share of the Net OPEB Liability	\$2,183,017	\$1,589,970	\$1,103,277

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates: The following presents the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Discount Rate	1% Increase
District's Share of the Net OPEB Liability	\$1,144,589	\$1,589,970	\$2,127,551

OPEB Plan Fiduciary Net Position: Detailed information about the OPEB plan's fiduciary net position is available in the separately issued financial report.

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 17

Responding Witness: Carrie Hatfield

Q-17. Provide detailed descriptions of all early retirement plans or other staff reduction programs the utility has offered its employees during either the test year or intends to offer. Include all cost-benefit analyses associated with these programs.

A17. No such plans or programs have been offered. None are planned.

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 18

Responding Witnesses: Carrie Hatfield/Tammie Fields

Q-18. Provide all current labor contracts and the most recent labor contracts previously in effect.

A-18. Mountain Water District has no written labor contracts with its employees or with any union. It utilizes Manpower to fill positions at this time. The contracts currently in effect with Manpower are attached as Attachment 18.



Manpower®

PERMANENT HIRING POLICY

It is the policy of Manpower to advise all clients desiring to interview and/or permanently hire any temporary employee referred to them by Manpower of our policy regarding permanent placements.

The permanent hiring of Manpower associates can be accomplished in one of three ways:

Temporary to Permanent

Allow Manpower to select and assign an associate based on the job description provided by the client at an agreed upon hourly bill rate. The client will utilize the services of the Manpower associate for a minimum period of 520 hours. Should the original associate not work out, they will be replaced and the amount of time the associate worked would be credited toward the 520 hours. At the conclusion of the 520 hour period, a conversion fee in the amount of \$200.00 will be charged to transfer the associate from Manpower's payroll to the client's payroll.

Temporary to Permanent (under 13 weeks)

Should the client decide to hire the Manpower associate prior to completion of the 520 hour period, the following prorated fee schedule, which represents a percentage of the direct hire fee, will apply.

Time on Assignment	Prorated Fee Structure	Example using Annual Salary of \$25,000
0 - 31 days	100% of fee	$\$25,000 \times 20\% \times 100\% = \$5,000$
31-60 days	75% of fee	$\$25,000 \times 20\% \times 75\% = \$3,750$
61-90 days	50% of fee	$\$25,000 \times 20\% \times 50\% = \$2,500$
91+ days	\$200 transfer fee	

Direct Hire

The client notifies Manpower "up-front" of their desire to hire a Manpower referred applicant full-time immediately with no period of hourly temporary work through Manpower. The client will then be charged a fee computed by calculating 20% of the full time salary to be paid to the individual being hired (e.g. $20\% \times \$25,000 = \$5,000$).

I have been advised of Manpower's permanent hiring policy and agree to abide by the policy should I desire to hire a Manpower referred applicant on a full-time basis.

Mountain Water District
 Client Name
 Roy B Sawyer
 Client Representative Signature
 Roy B Sawyer
 Client Representative Printed Name
 10/21/19
 Date

Manpower
 Paula Halm
 Manpower Representative Signature
 Paula Halm
 Manpower Representative Printed Name
 10/28/19
 Date

BUSINESS CREDIT APPLICATION



Manpower

Dear Manpower Client:

The National Council on Compensation Insurance (NCCI) workers compensation class system requires temporary help services to assume our clients' workers compensation class codes when calculating our premium.

We must have this information in order to code your business correctly in our computer system. The four digit class code assigned to your business can be found on the policy your company carries for West Virginia Workers Compensation. If you do not know what your classification code is, please contact your insurance agent.

We appreciate your prompt attention in providing us with this information.

Sincerely,

MANPOWER

Please complete and return to Manpower.

Client Name Mountain Water District

Address P.O. Box 3157 P. Keiville KY
City State

Workers' Compensation Class Code Chemical - 8810 Water - 7520 Waste water - 7580
Mechanic - 8380

Type of Business/Code Description Water/ Sewer Utility - NON-profit

FEIN or Policy # 61-1098805

Roy B Sawyers DISTRICT MANAGER 10/21/19
Print Name Title Date Signed

Roy B Sawyers
Customer Signature

Manpower Office Use Only

Code Obtained From: _____

Manpower Office Location: _____

MOUNTAIN WATER DISTRICT

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

Question No.19

Responding Witnesses: Carrie Hatfield/Tammie Fields

- Q-19. Provide the information requested in Schedule H for budgeted and actual numbers of full- and part-time employees, regular wages, overtime wages, and total wages by employee group, by month, for the three most recent calendar years, and the test year. Explain any variance exceeding 5 percent.**
- A-19. See Attachment 19. Mountain Water District's budget is based upon projected annual expenses, not monthly expenses. Mountain Water District does not develop a monthly budget. The monthly budgeted amounts shown in Attachment 19 were derived by dividing the annual budgeted amount by 12 months. As a result, variances of five percent or more for a month are not uncommon.

Most of the variances resulted from unexpected events, such as the significant rain events in eastern Kentucky that have cause major floods in the area and required significant increase in field work to repair damages and restore service. Furthermore, Mountain Water District now obtains replacement employees from a Manpower, a temporary employment and placement firm. The District pays Manpower for these employees' services and Manpower compensates the employees. Those temporary employees that remain with the District for at least 13 weeks and are found to be suitable for permanent positions are hired by the District as permanent employees. Replacing permanent employees who leave during the year with temporary employees has resulted in significant variances in total wages paid. Payments to Manpower are not recorded as wages. Finally, one of the three recent calendar years had 53 weeks, resulting in an additional pay day in some months in that year.

Mountain Water District
Case No. 2022-0366
12/31/2020

Schedule H

Workpaper Reference No.(s): _____

Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent Over/(Under)		
		Budgeted	Actual	Budgeted	Actual	Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
JAN	ADMIN	7	7	0	0	\$45,776.00	\$215.15	\$45,991.15	\$62,147.35	\$164.21	\$62,311.56	35.76%	-23.68%	35.49%
	CUSTOMER SERVICE	12	11	0	0	\$26,213.00	\$131.07	\$26,344.07	\$39,431.14	\$136.93	\$39,568.07	50.43%	4.47%	50.20%
	SEWER	10	8	0	0	\$28,094.00	\$955.20	\$29,049.20	\$37,302.92	1005.9	\$38,308.82	32.78%	5.31%	31.88%
FEB	ADMIN	7	7	0	0	\$45,776.00	\$215.15	\$45,991.15	\$41,794.60	286.56	42081.16	-0.087	33.19%	-8.50%
	CUSTOMER SERVICE	12	14	0	0	\$26,213.00	\$131.07	\$26,344.07	\$26,260.46	210.11	26470.57	0.00181	60.31%	0.48%
	SEWER	10	9	0	0	\$28,094.00	\$955.20	\$29,049.20	\$24,372.05	938.51	25310.56	-0.1325	-1.75%	-12.87%
MAR	ADMIN	7	7	0	0	\$45,776.00	\$215.15	\$45,991.15	\$41,757.26	520.27	42277.53	-0.0878	141.82%	-8.07%
	CUSTOMER SERVICE	12	13	0	0	\$26,213.00	\$131.07	\$26,344.07	\$24,772.27	558.97	25331.24	-0.055	326.48%	-3.84%
	SEWER	10	8	0	0	\$28,094.00	\$955.20	\$24,419.27	\$25,331.35	912.08	26243.43	-0.0983	-4.51%	7.47%

APR	ADMIN	7	7	0	0	\$45,776.00	\$215.15	\$45,991.15	\$41,663.36	291.86	41955.22	-0.0898	35.66%	-8.78%
	CUSTOMER SERVICE	12	13	0	0	\$26,213.00	\$131.07	\$26,344.07	\$22,185.92	82.38	22268.3	-0.1536	-37.15%	-15.47%
	SEWER	10	8	0	0	\$28,094.00	\$955.20	\$29,049.20	\$24,527.93	1200.75	25728.68	-0.1269	25.71%	-11.43%
MAY	ADMIN	7	7	0	0	\$45,776.00	\$215.15	\$45,991.15	\$41,663.36	0	41663.36	-0.0898	-100.00%	-9.41%
	CUSTOMER SERVICE	12	13	0	0	\$26,213.00	\$131.07	\$26,344.07	\$20,897.85	68.94	20966.79	-0.2028	-47.40%	-20.41%
	SEWER	10	8	0	0	\$28,094.00	\$955.20	\$29,049.20	\$24,054.81	1495.08	25549.89	-0.1438	56.52%	-12.05%
JUN	ADMIN	7	7	0	0	\$45,776.00	\$215.15	\$45,991.15	\$41,663.36	0	41663.36	-0.0898	-100.00%	-9.41%
	CUSTOMER SERVICE	12	13	0	0	\$26,213.00	\$131.07	\$26,344.07	\$21,059.13	33.72	21092.85	-0.1966	-74.27%	-19.93%
	SEWER	10	8	0	0	\$28,094.00	\$955.20	\$29,049.20	\$25,188.18	1002.31	26190.49	-0.1034	4.93%	-9.84%
JUL	ADMIN	7	7	0	0	\$45,776.00	\$215.15	\$45,991.15	\$62,171.65	101.49	62273.14	0.35817	-52.83%	35.40%
	CUSTOMER SERVICE	12	12	0	0	\$26,213.00	\$131.07	\$26,344.07	\$31,169.21	117.5	31286.71	0.18907	-10.35%	18.76%
	SEWER	10	7	0	0	\$28,094.00	\$955.20	\$29,049.20	\$36,534.65	1391.72	37926.37	0.30044	45.70%	30.56%
AUG	ADMIN	7	7	0	0	\$45,776.00	\$215.15	\$45,991.15	\$42,081.71	370.14	42451.85	-0.0807	72.04%	-7.70%
	CUSTOMER SERVICE	12	11	0	0	\$26,213.00	\$131.07	\$26,344.07	\$20,925.89	33.72	20959.61	-0.2017	-74.27%	-20.44%
	SEWER	10	7	0	0	\$28,094.00	\$955.20	\$29,049.20	\$25,711.31	736.91	26448.22	-0.0848	-22.85%	-8.95%

SEP	ADMIN	7	7	0	0	\$45,776.00	\$215.15	\$45,991.15	\$41,796.18	298.5	42094.68	-0.0869	38.74%	-8.47%
	CUSTOMER SERVICE	12	11	0	0	\$26,213.00	\$131.07	\$26,344.07	\$21,328.41	53.61	21382.02	-0.1863	-59.10%	-18.84%
	SEWER	10	8	0	0	\$28,094.00	\$955.20	\$29,049.20	\$23,150.10	1035.94	24186.04	-0.176	8.45%	-16.74%
OCT	ADMIN	7	7	0	0	\$45,776.00	\$215.15	\$45,991.15	\$41,674.28	441.78	42116.06	-0.0896	105.34%	-8.43%
	CUSTOMER SERVICE	12	11	0	0	\$26,213.00	\$131.07	\$26,344.07	\$23,510.77	75.87	23586.64	-0.1031	-42.11%	-10.47%
	SEWER	10	8	0	0	\$28,094.00	\$955.20	\$29,049.20	\$23,902.37	526.9	24429.27	-0.1492	-44.84%	-15.90%
NOV	ADMIN	7	7	0	0	\$45,776.00	\$215.15	\$45,991.15	\$41,914.59	17.91	41932.5	-0.0844	-91.68%	-8.82%
	CUSTOMER SERVICE	12	11	0	0	\$26,213.00	\$131.07	\$26,344.07	\$23,465.32	30.75	23496.07	-0.1048	-76.54%	-10.81%
	SEWER	10	8	0	0	\$28,094.00	\$955.20	\$29,049.20	\$24,181.69	237.04	24418.73	-0.1393	-75.18%	-15.94%
DEC	ADMIN	7	7	0	0	\$45,776.00	\$215.15	\$45,991.15	\$42,139.24	15.65	42154.89	-0.0794	-92.73%	-8.34%
	CUSTOMER SERVICE	12	11	0	0	\$26,213.00	\$131.07	\$26,344.07	\$25,019.36	141	25160.36	-0.0455	7.58%	-4.49%
	SEWER	10	8	0	0	\$28,094.00	\$955.20	\$29,049.20	\$26,129.46	1077.56	27207.02	-0.0699	12.81%	-6.34%

Mountain Water District
Case No. 2022-0366
12/31/2021

Schedule H

Workpaper Reference No.(s): _____

Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent Over/(Under)		
		Budgeted	Actual	Budgeted	Actual	Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
SEWER														
FEB	ADMIN	7	7	0	0	\$45,432.76	\$343.32	\$45,776.08	41488.37	48.64	41537.01	-8.68%	-85.83%	-9,2604
	CUSTOMER SERVICE	12	11	0	0	\$25,950.70	\$262.13	\$26,212.83	24162.35	93.85	24256.2	-6.89%	-64.20%	-7,4644
	SEWER	10	10	0	0	\$30,582.24	\$1,274.26	\$31,856.50	28533.2	457.39	28990.59	-6.70%	-64.11%	-8,9963
MAR	ADMIN	7	7	0	0	\$45,432.76	\$343.32	\$45,776.08	41365.92	139.84	41505.76	-8.95%	-59.27%	-9,3287
	CUSTOMER SERVICE	12	11	0	0	\$25,950.70	\$262.13	\$26,212.83	21879.34	374.55	22253.89	-15.69%	42.89%	-15,103
SEWER														
	SEWER	10	10	0	0	\$30,582.24	\$1,274.26	\$31,856.50	39695.35	795.64	\$40,490.99	29.80%	-37.56%	27,1043
	ADMIN	7	7	0	0	\$45,432.76	\$343.32	\$45,776.08	41488.37	48.64	41537.01	-8.68%	-85.83%	-9,2604
	CUSTOMER SERVICE	12	11	0	0	\$25,950.70	\$262.13	\$26,212.83	24162.35	93.85	24256.2	-6.89%	-64.20%	-7,4644
	SEWER	10	10	0	0	\$30,582.24	\$1,274.26	\$31,856.50	28533.2	457.39	28990.59	-6.70%	-64.11%	-8,9963
	ADMIN	7	7	0	0	\$45,432.76	\$343.32	\$45,776.08	41365.92	139.84	41505.76	-8.95%	-59.27%	-9,3287
	CUSTOMER SERVICE	12	11	0	0	\$25,950.70	\$262.13	\$26,212.83	21879.34	374.55	22253.89	-15.69%	42.89%	-15,103
	SEWER	10	10	0	0	\$30,582.24	\$1,274.26	\$31,856.50	27181.24	1560.01	28741.25	-11.12%	22.42%	-9,779

APR	ADMIN	7	7	0	0	\$45,432.76	\$343.32	\$45,776.08	41265.28	285.76	41551.04	-9.17%	-16.77%	-9.2298
	CUSTOMER SERVICE	12	11	0	0	\$25,950.70	\$262.13	\$26,212.83	22117.29	132.75	22250.04	-14.77%	-49.36%	-15.118
	SEWER	10	9	0	0	\$30,582.24	\$1,274.26	\$31,856.50	27555.12	875.31	28430.43	-9.90%	-31.31%	-10.755
MAY	ADMIN	7	7	0	0	\$45,432.76	\$343.32	\$45,776.08	41305.88	182.4	41488.28	-9.08%	-46.87%	-9.3669
	CUSTOMER SERVICE	12	11	0	0	\$25,950.70	\$262.13	\$26,212.83	21419.33	559.77	21979.1	-17.46%	113.55%	-16.151
	SEWER	10	9	0	0	\$30,582.24	\$1,274.26	\$31,856.50	26642.68	665.66	27308.34	-12.88%	-47.76%	-14.277
JUN	ADMIN	7	7	0	0	\$45,432.76	\$343.32	\$45,776.08	41332.14	194.56	41526.7	-9.03%	-43.33%	-9.283
	CUSTOMER SERVICE	12	11	0	0	\$25,950.70	\$262.13	\$26,212.83	22885.83	138.43	23024.26	-11.81%	-47.19%	-12.164
	SEWER	10	9	0	0	\$30,582.24	\$1,274.26	\$31,856.50	26993.11	817.47	27810.58	-11.74%	-35.85%	-12.7
JUL	ADMIN	7	7	0	0	\$45,432.76	\$343.32	\$45,776.08	61884.57	285.76	62170.33	36.21%	-16.77%	35.814
	CUSTOMER SERVICE	12	11	0	0	\$25,950.70	\$262.13	\$26,212.83	32834.75	582.74	33417.49	26.53%	122.31%	27.4852
	SEWER	10	10	0	0	\$30,582.24	\$1,274.26	\$31,856.50	42396.94	1252.04	43648.98	38.63%	-1.74%	37.0175
AUG	ADMIN	7	7	0	0	\$45,432.76	\$343.32	\$45,776.08	41232.2	334.4	41566.6	-9.25%	-2.60%	-9.1958
	CUSTOMER SERVICE	12	11	0	0	\$25,950.70	\$262.13	\$26,212.83	20663.78	410.64	21074.42	-20.37%	56.66%	-19.603
	SEWER	10	10	0	0	\$30,582.24	\$1,274.26	\$31,856.50	28571.88	1553.82	30125.7	-6.57%	21.94%	-5.4331

SEP	ADMIN	7	7	0	0	\$45,432.76	\$343.32	\$45,776.08	41342.42	145.92	41488.34	-9.00%	-57.50%	-9.3668
	CUSTOMER SERVICE	12	11	0	0	\$25,950.70	\$262.13	\$26,212.83	21264.01	595.72	21859.73	-18.06%	127.26%	-16.607
	SEWER	10	9	0	0	\$30,582.24	\$1,274.26	\$31,856.50	27229.06	1583.25	28812.31	-10.96%	24.25%	-9.5559
OCT	ADMIN	7	7	0	0	\$45,432.76	\$343.32	\$45,776.08	41281.02	334.4	41615.42	-9.14%	-2.60%	-9.0892
	CUSTOMER SERVICE	12	10	0	0	\$25,950.70	\$262.13	\$26,212.83	21843.77	236.26	22080.03	-15.83%	-9.87%	-15.766
	SEWER	10	9	0	0	\$30,582.24	\$1,274.26	\$31,856.50	26272.1	2440.64	28712.74	-14.09%	91.53%	-9.8685
NOV	ADMIN	7	7	0	0	\$45,432.76	\$343.32	\$45,776.08	41296.9	224.96	41521.86	-9.10%	-34.48%	-9.2935
	CUSTOMER SERVICE	12	11	0	0	\$25,950.70	\$262.13	\$26,212.83	21542.18	141.22	21683.4	-16.99%	-46.13%	-17.279
	SEWER	10	9	0	0	\$30,582.24	\$1,274.26	\$31,856.50	27557.01	682.83	28239.84	-9.89%	-46.41%	-11.353
DEC	ADMIN	7	7	0	0	\$45,432.76	\$343.32	\$45,776.08	62942.58	346.56	63289.14	38.54%	0.94%	38.2581
	CUSTOMER SERVICE	12	11	0	0	\$25,950.70	\$262.13	\$26,212.83	30494.63	289.71	30784.34	17.51%	10.52%	17.44
	SEWER	10	9	0	0	\$30,582.24	\$1,274.26	\$31,856.50	46115.83	716.97	46832.8	50.79%	-43.73%	47.0118

Mountain Water District
Case No. 2022-0366
12/31/2022

Schedule H

Workpaper Reference No.(s): _____

Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent Over/(Under)		
		Budgeted	Actual	Budgeted	Actual	Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
JAN	ADMIN	7	7	0	0	\$52,003.76	\$134.24	\$52,138.00	\$48,639.00	\$125.55	\$48,764.55	-0.065	-6.47%	-0.064702
	CUSTOMER SERVICE	11	12	0	0	\$27,987.70	\$653.30	\$28,641.00	\$21,226.52	\$495.48	\$21,722.00	-0.242	-24.16%	-24.16%
	SEWER	9	9	0	0	\$34,488.83	\$684.17	\$35,173.00	29125.14	577.77	\$29,702.91	-0.156	-15.55%	-15.55%
FEB	ADMIN	7	7	0	0	\$52,003.76	\$224.87	\$52,138.00	49274.73	213.44	49488.17	-0.052	-5.08%	-5.08%
	CUSTOMER SERVICE	11	12	0	0	\$27,987.70	\$751.14	\$28,641.00	20989.12	565.29	21554.41	-0.25	-24.74%	-24.74%
	SEWER	9	9	0	0	\$34,488.83	\$1,706.13	\$35,173.00	28349.69	1445.26	29794.95	-0.178	-15.29%	-15.29%
MAR	ADMIN	7	7	0	0	\$52,003.76	\$240.69	\$52,138.00	49283.05	228.57	49511.62	-0.052	-5.04%	-5.04%
	CUSTOMER SERVICE	11	11	0	0	\$27,987.70	\$588.18	\$28,641.00	21041.88	441.18	21483.06	-0.248	-24.99%	-24.99%
	SEWER	9	9	0	0	\$34,488.83	\$1,080.08	\$35,173.00	29020.36	919.38	29939.74	-0.159	-14.88%	-14.88%

APR	ADMIN	7	7	0	0	\$52,003.76	\$97.26	\$52,138.00	49358.99	92.25	49451.24	-0.051	-5.15%	-5.15%
	CUSTOMER SERVICE	11	11	0	0	\$27,987.70	\$267.89	\$28,641.00	21249.11	200.63	21449.74	-0.241	-25.11%	-25.11%
	SEWER	9	9	0	0	\$34,488.83	\$983.24	\$35,173.00	28896.39	831.01	29727.4	-0.162	-15.48%	-15.48%
MAY	ADMIN	7	7	0	0	\$52,003.76	\$224.69	\$52,138.00	49313.12	213.44	49526.56	-0.052	-5.01%	-5.01%
	CUSTOMER SERVICE	11	11	0	0	\$27,987.70	\$84.06	\$28,641.00	21599.85	63.58	21663.43	-0.228	-24.36%	-24.36%
	SEWER	9	9	0	0	\$34,488.83	\$1,410.57	\$35,173.00	28167.63	1176.82	29344.45	-0.183	-16.57%	-16.57%
JUN	ADMIN	7	7	0	0	\$52,003.76	\$6.62	\$52,138.00	49467.27	6.28	49473.55	-0.049	-5.11%	-5.11%
	CUSTOMER SERVICE	11	11	0	0	\$27,987.70	\$291.74	\$28,641.00	21897.05	225.34	22122.39	-0.218	-22.76%	-22.76%
	SEWER	9	9	0	0	\$34,488.83	\$1,378.04	\$35,173.00	28960.72	1180.92	30141.64	-0.16	-14.30%	-14.30%
JUL	ADMIN	7	7	0	0	\$52,003.76	\$219.97	\$52,138.00	69636.14	295.04	69931.18	0.3391	34.13%	34.13%
	CUSTOMER SERVICE	11	11	0	0	\$27,987.70	\$32.67	\$28,641.00	32382.73	36.98	32419.71	0.157	13.19%	13.19%
	SEWER	9	9	0	0	\$34,488.83	\$869.34	\$35,173.00	43537.69	1103.35	44641.04	0.2624	26.92%	26.92%
AUG	ADMIN	7	7	0	0	\$52,003.76	\$214.55	\$52,138.00	45577.28	188.33	45765.61	-0.124	-12.22%	-12.22%
	CUSTOMER SERVICE	11	11	0	0	\$27,987.70	\$314.05	\$28,641.00	22088.01	244.88	22332.89	-0.211	-22.02%	-22.02%
	SEWER	9	9	0	0	\$34,488.83	\$2,964.81	\$35,173.00	27156.82	2499.82	29656.64	-0.213	-15.68%	-15.68%

SEP	ADMIN	7	7	0	0	\$52,003.76	\$99.80	\$52,138.00	45829.7	87.89	45917.59	-0.119	-11.93%	-11.93%
	CUSTOMER SERVICE	11	11	0	0	\$27,987.70	\$120.07	\$28,641.00	21377.49	90	21467.49	-0.236	-25.05%	-25.05%
	SEWER	9	9	0	0	\$34,488.83	\$2,158.81	\$35,173.00	28822.19	1884.69	30706.88	-0.164	-12.70%	-12.70%
OCT	ADMIN	7	7	0	0	\$52,003.76	\$2,626.59	\$52,138.00	4614.88	244.82	4859.7	-0.911	-90.68%	-90.68%
	CUSTOMER SERVICE	11	10	0	0	\$27,987.70	\$238.69	\$28,641.00	21285.67	178.88	21464.55	-0.239	-25.06%	-25.06%
	SEWER	9	9	0	0	\$34,488.83	\$1,153.83	\$35,173.00	28305.99	960.06	29266.05	-0.179	-16.79%	-16.79%
NOV	ADMIN	7	7	0	0	\$52,003.76	\$315.77	\$52,138.00	46052.12	280.61	46332.73	-0.114	-11.13%	-11.13%
	CUSTOMER SERVICE	11	10	0	0	\$27,987.70	\$293.02	\$28,641.00	21350.36	220.69	21571.05	-0.237	-24.68%	-24.68%
	SEWER	9	10	0	0	\$34,488.83	\$1,015.94	\$35,173.00	29959.61	891.09	30850.7	-0.131	-12.29%	-12.29%
DEC	ADMIN	7	7	0	0	\$52,003.76	\$195.11	\$52,138.00	70191.47	263.65	70455.12	0.3497	35.13%	35.13%
	CUSTOMER SERVICE	11	10	0	0	\$27,987.70	\$307.35	\$28,641.00	30859.67	334.75	31194.42	0.1026	8.92%	8.92%
	SEWER	9	10	0	0	\$34,488.83	\$837.68	\$35,173.00	46775.66	1141.19	47916.85	0.3563	36.23%	36.23%

Mountain Water District
Case No. 2022-0366
Test Period 07/01/21-06/30/22

Schedule H

Workpaper Reference No.(s): _____

Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent Over/(Under)		
		Budgeted	Actual	Budgeted	Actual	Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
JUL	ADMIN	7	7	0	0	\$45,432.76	\$343.32	\$45,776.08	61884.57	285.76	62170.33	36.21%	-16.77%	35,814
	CUSTOMER SERVICE	12	11	0	0	\$25,950.70	\$262.13	\$26,212.83	32834.75	582.74	33417.49	26.53%	122.31%	27,485.2
	WATER	39	28	0	0	\$82,414.97	\$7,166.52	\$89,581.49	104477.33	8410.54	112887.87	26.77%	17.36%	26,017
	SEWER	10	10	0	0	\$30,582.24	\$1,274.26	\$31,856.50	42396.94	1252.04	43648.98	38.63%	-1.74%	37,017.5
AUG	ADMIN	7	7	0	0	\$45,432.76	\$343.32	\$45,776.08	41232.2	334.4	41566.6	-9.25%	-2.60%	-9,195.8
	CUSTOMER SERVICE	12	11	0	0	\$25,950.70	\$262.13	\$26,212.83	20663.78	410.64	21074.42	-20.37%	56.66%	-19,603
	SEWER	10	10	0	0	\$30,582.24	\$1,274.26	\$31,856.50	28571.88	1553.82	30125.7	-6.57%	21.94%	-5,433.1
SEP	ADMIN	7	7	0	0	\$45,432.76	\$343.32	\$45,776.08	41342.42	145.92	41488.34	-9.00%	-57.50%	-9,366.8
	CUSTOMER SERVICE	12	11	0	0	\$25,950.70	\$262.13	\$26,212.83	21264.01	595.72	21859.73	-18.06%	127.26%	-16,607
	SEWER	10	9	0	0	\$30,582.24	\$1,274.26	\$31,856.50	27229.06	1583.25	28812.31	-10.96%	24.25%	-9,555.9

OCT	ADMIN	7	7	0	0	\$45,432.76	\$343.32	\$45,776.08	41281.02	334.4	41615.42	-9.14%	-2.60%	-9.0892
	CUSTOMER SERVICE	12	10	0	0	\$25,950.70	\$262.13	\$26,212.83	21843.77	236.26	22080.03	-15.83%	-9.87%	-15.766
	SEWER	10	9	0	0	\$30,582.24	\$1,274.26	\$31,856.50	26272.1	2440.64	28712.74	-14.09%	91.53%	-9.8685
NOV	ADMIN	7	7	0	0	\$45,432.76	\$343.32	\$45,776.08	41296.9	224.96	41521.86	-9.10%	-34.48%	-9.2935
	CUSTOMER SERVICE	12	11	0	0	\$25,950.70	\$262.13	\$26,212.83	21542.18	141.22	21683.4	-16.99%	-46.13%	-17.279
	SEWER	10	9	0	0	\$30,582.24	\$1,274.26	\$31,856.50	27557.01	682.83	28239.84	-9.89%	-46.41%	-11.353
DEC	ADMIN	7	7	0	0	\$45,432.76	\$343.32	\$45,776.08	62942.58	346.56	63289.14	38.54%	0.94%	38.2581
	CUSTOMER SERVICE	12	11	0	0	\$25,950.70	\$262.13	\$26,212.83	30494.63	289.71	30784.34	17.51%	10.52%	17.44
	SEWER	10	9	0	0	\$30,582.24	\$1,274.26	\$31,856.50	46115.83	716.97	46832.8	50.79%	-43.73%	47.0118
JAN	ADMIN	7	7	0	0	\$52,003.76	\$134.24	\$52,138.00	\$48,639.00	\$125.55	\$48,764.55	-0.0647023	-6.47%	-0.0647
	CUSTOMER SERVICE	11	12	0	0	\$27,987.70	\$653.30	\$28,641.00	\$21,226.52	\$495.48	\$21,722.00	-0.2415768	-24.16%	-24.16%
	SEWER	9	9	0	0	\$34,488.83	\$684.17	\$35,173.00	29125.14	577.77	\$29,702.91	-0.1555196	-15.55%	-15.55%
FEB	ADMIN	7	7	0	0	\$52,003.76	\$224.87	\$52,138.00	49274.73	213.44	49488.17	-0.0524776	-5.08%	-5.08%
	CUSTOMER SERVICE	11	12	0	0	\$27,987.70	\$751.14	\$28,641.00	20989.12	565.29	21554.41	-0.2500591	-24.74%	-24.74%
	SEWER	9	9	0	0	\$34,488.83	\$1,706.13	\$35,173.00	28349.69	1445.26	29794.95	-0.1780037	-15.29%	-15.29%

MAR	ADMIN	7	7	0	0	\$52,003.76	\$240.69	\$52,138.00	49283.05	228.57	49511.62	-0.0523176	-5.04%	-5.04%
	CUSTOMER SERVICE	11	11	0	0	\$27,987.70	\$588.18	\$28,641.00	21041.88	441.18	21483.06	-0.2481739	-24.99%	-24.99%
	SEWER	9	9	0	0	\$34,488.83	\$1,080.08	\$35,173.00	29020.36	919.38	29939.74	-0.1585577	-14.88%	-14.88%
APR	ADMIN	7	7	0	0	\$52,003.76	\$97.26	\$52,138.00	49358.99	92.25	49451.24	-0.0508574	-5.15%	-5.15%
	CUSTOMER SERVICE	11	11	0	0	\$27,987.70	\$267.89	\$28,641.00	21249.11	200.63	21449.74	-0.2407696	-25.11%	-25.11%
	SEWER	9	9	0	0	\$34,488.83	\$983.24	\$35,173.00	28896.39	831.01	29727.4	-0.1621522	-15.48%	-15.48%
MAY	ADMIN	7	7	0	0	\$52,003.76	\$224.69	\$52,138.00	49313.12	213.44	49526.56	-0.0517394	-5.01%	-5.01%
	CUSTOMER SERVICE	11	11	0	0	\$27,987.70	\$84.06	\$28,641.00	21599.85	63.58	21663.43	-0.2282377	-24.36%	-24.36%
	SEWER	9	9	0	0	\$34,488.83	\$1,410.57	\$35,173.00	28167.63	1176.82	29344.45	-0.1832825	-16.57%	-16.57%
JUN	ADMIN	7	7	0	0	\$52,003.76	\$6.62	\$52,138.00	49467.27	6.28	49473.55	-0.0487752	-5.11%	-5.11%
	CUSTOMER SERVICE	11	11	0	0	\$27,987.70	\$291.74	\$28,641.00	21897.05	225.34	22122.39	-0.2176187	-22.76%	-22.76%
	SEWER	9	9	0	0	\$34,488.83	\$1,378.04	\$35,173.00	28960.72	1180.92	30141.64	-0.1602869	-14.30%	-14.30%

MOUNTAIN WATER DISTRICT

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

Question No. 20

Responding Witnesses: Carrie Hatfield/Tammie Fields

Q-20. For each employee group, state the amount, percentage increase, and effective dates for general wage increases and, separately, for merit increases granted or to be granted in the past two calendar years and the test year.

A-20. Members of Board of Commissioners: No Salary increases have occurred or are planned for the periods in question.

Water Department Employees:

- a. Effective January 1, 2021, the wage rate of all employees was increased by an average percentage of 3.75 percent.
- b. Mountain Water District provided merit increases for employee skill increases such as obtaining a Commercial Driver's License and a higher operator certification. The increase for such actions ranged from \$1 to \$3 per hour based on position and current job market.
- c. Effective January 11, 2022 the wage rate of all employees whose wage rate was less than \$12.00 per hour was increased to \$ 12.00 per hour.
- d. Effective January 11, 2022 all employees' wages were increased by an average 8.48 percent.
- e. Mountain Water District's Board of Commissioners has authorized a 12.50 percent increase to hourly employees' wages and an average 7.24 percent increase to salary employees' salaries effective upon the Commission approval of increased water rates.

Customer Service Employees:

- a. Effective January 1, 2021, the hourly wage rate of all employees was increased by an average 3.18 percent.
- b. Mountain Water District awarded wage increases to employees that were assigned additional job duties or changed positions.
- c. Effective January 11, 2022 the wage rate of all employees whose wage rate was less than \$12.00 per hour was increased to \$ 12.00 per hour.

- d. Effective January 11, 2022 the wage rate for all employees increased by an average 11.44 percent.
- e. Mountain Water District's Board of Commissioners has authorized a 12.50 percent increase to hourly employees' wages and an average 7.24 percent increase to salary employees' salaries effective upon the Commission approval of increased water rates.

Wastewater Employees:

- a. Effective January 1, 2021, the hourly wage rate of all employees was increased by an average 3.36 percent.
- b. Mountain Water District provides merit increases for employee skill increases such as obtaining a Commercial Driver's License and a higher operator certification. The increase for such actions ranged from \$1 to \$3 per hour based on position and current job market.
- c. Effective January 11, 2022 the wage rate of all employees whose wage rate was less than \$12.00 per hour was increased to \$ 12.00 per hour.
- d. Effective January 11, 2022 all employees' wages were increased by an average 8.91 percent.
- e. Mountain Water District's Board of Commissioners has authorized a 12.50 percent increase to hourly employees' wages and an average 7.24 percent increase to salary employees' salaries effective upon the Commission approval of increased water rates.

Administrative Employees:

- a. Effective January 1, 2021, all administrative employees, except the District Manager and Operations Manager, received a wage or salary increase averaging 1.29 percent.
- b. Effective January 11, 2022, all administrative employees, except the District Manager and Operations Manager, received a wage or salary increase of 2.43 percent.
- c. Mountain Water District's Board of Commissioners has authorized a 12.50 percent increase to hourly employees' wages and an average 7.24 percent increase to salary employees' salaries effective upon the Commission approval of increased water rates.

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 21

Responding Witnesses: Carrie Hatfield/Tammie Fields

- Q-21. For the test year and three most recent calendar years, provide a schedule reflecting the job title, duties and responsibilities of each executive officer, the number of employees who report to each officer, and to whom each officer reports, and the percentage annual increase and the effective date of each increase. For employees elected to executive officer status since the test year in the utility's most recent rate case, provide the salaries for the persons they replaced.**
- A-21. See Attachment 21. Please note that 81 percent of the General Manager's salary is allocated is the Water Division and the remaining 19 percent is allocated to the Sewer Division.

EXECUTIVE OFFICER INFORMATION 2020, 2021, 2022

Name	Title	Number of Employees who report to	Officer Reports to	2020 Annual Increase	Effective Date	2021 Annual Increase	Effective Date	2022 Annual Increase	Effective Date
Roy Sawyers	District Manager	6	Board of Commissioners	0%		0%		0%	
Jamey Keathley	Wastewater Manager	9	Roy Sawyers-District Manager	0%		1%	1/8/1921	5.25%	1/11/2022

Sewer Only

17% of total is Sewer

Exhibit 1, 2, 3

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 22

Responding Witnesses: Carrie Hatfield/Tammy Fields

- Q-22. Provide, in the format provided in Schedule I, the following information for the utility's compensation and benefits, for the three most recent calendar years and the test year. Provide the information individually for each corporate officer and by category for Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly. Provide the amounts, in gross dollars, separately for total company operations and jurisdictional operations.**
- a. Regular salary or wages.**
 - b. Overtime pay.**
 - c. Excess vacation payout.**
 - d. Standby/Dispatch pay.**
 - e. Bonus and incentive pay.**
 - f. Any other forms of incentives, including stock options or forms of deferred compensation (specify).**
 - g. Other amounts paid and reported on the employees' W-2 (specify).**
 - h. Healthcare benefit cost.**
 - (1) Amount paid by the utility.**
 - (2) Amount paid by the employee.**
 - i. Dental benefits cost.**
 - (1) Amount paid by the utility.**
 - (2) Amount paid by the employee.**
 - j. Vision benefits cost.**
 - (1) Amount paid by the utility.**

- (2) Amount paid by the employee.
- k. Life insurance cost.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
- l. Accidental death and disability benefits.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
- m. Defined Benefit Retirement cost.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
- n. Defined Contribution – 401(k) or similar plan cost. Provide the amount paid by the utility.
- o. Cost of any other benefit available to an employee, including fringe benefits (specify).

A-22. See Attachment 22.

Mountain Water District
Case No. 2022-00367
Sewer
Analysis of Compensation and Benefit Data, in gross dollars
For the 12 Months Ended December 31, 2020

Schedule I

Employee Categories	Compensation by Category		Subtotal All Compensation	Healthcare		Vision		Dental		Life/STD/LTD/ADD		CERS - KY Retirement		Vehicle Allowance Contribution	Safety Bonus	Total Compensation and Benefits	
	Regular	Overtime		Utility	Employee	Utility	Employee	Utility	Employee	Utility	Employee	Utility	Employee			Utility	Employee
Corporate Offices																	
(Individually)																	
Michael Blackburn	\$ 6,000.00	-	\$ 6,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 6,000.00
Kelsey Friend	\$ 6,000.00	-	\$ 6,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 6,000.00
Eddie Hurley	\$ 500.00	-	\$ 500.00	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 500.00
Kevin Varney	\$ 6,000.00	-	\$ 6,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 6,000.00
Johnny Dentson	\$ 6,000.00	-	\$ 6,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 6,000.00
Randy Tackett	\$ 3,500.00	-	\$ 3,500.00	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 3,500.00
Total KY Jurisdictional	\$ 28,000.00	-	\$ 28,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 28,000.00
Corporate Officers																	
Total Amount	\$ 28,000.00	-	\$ 28,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 28,000.00
All Other Employee Categories (Separate by Category)																	
General Manager	\$ 89,200.02	-	\$ 89,200.02	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 89,200.02
CFO	\$ 65,656.50	-	\$ 65,656.50	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 65,656.50
Office Manager	\$ 61,576.32	-	\$ 61,576.32	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 61,576.32
Water/Sewer Salary	\$ 132,099.30	-	\$ 132,099.30	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 132,099.30
Compliance Manager	\$ 60,738.08	-	\$ 60,738.08	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 60,738.08
Hourly water and sewer	\$ 276,850.00	-	\$ 276,850.00	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 276,850.00
Total Amount of Employees and Officers that are Water & Sewer	\$ 714,120.22	\$ 11,120.77	\$ 725,240.99	\$ 23,940.48	\$ 29,729.96	\$ -	\$ 1,368.87	\$ 3,431.26	\$ 2,763.38	\$ 3,680.92	\$ 3,382.93	\$ 171,088.40	\$ 38,351.39	\$ 8,999.90	\$ 2,925.00	\$ 865,666.44	\$ 801,76.83
% of Total that is allocated for Sewer is 19%	\$ 135,682.84	\$ 2,112.95	\$ 137,795.79	\$ 4,548.69	\$ 5,648.69	\$ -	\$ 260.09	\$ 651.94	\$ 525.04	\$ 699.37	\$ 642.76	\$ 32,506.80	\$ 7,286.76	\$ 1,709.98	\$ 555.75	\$ 164,476.62	\$ 15,233.60
Water/Sewer Manager	\$ 61,428.64	-	\$ 61,428.64	\$ 19,037.09	\$ 1,298.34	\$ -	\$ 142.08	\$ 1,027.08	\$ 1,027.08	\$ 1,027.08	\$ 1,027.08	\$ 1,027.08	\$ 1,027.08	\$ 1,027.08	\$ 1,027.08	\$ 1,027.08	\$ 61,428.64
Salary Sewer	\$ 42,600.00	-	\$ 42,600.00	\$ 5,985.12	\$ 307.92	\$ -	\$ 74.72	\$ 245.40	\$ 316.94	\$ 1,068.08	\$ 497.42	\$ 10,519.33	\$ 2,078.40	\$ -	\$ 249.00	\$ 5,985.12	\$ 42,600.00
Hourly Sewer	\$ 20,967.29	-	\$ 20,967.29	\$ 45,838.69	\$ 310.96	\$ -	\$ 651.89	\$ 2,098.52	\$ 484.62	\$ 1,285.24	\$ 2,763.20	\$ 1,759.14	\$ 3,404.23	\$ 77,581.24	\$ 20,547.10	\$ 8,999.90	\$ 2,333.30
Total KY Jurisdictional	\$ 306,684.24	\$ 20,967.29	\$ 327,651.53	\$ 61,903.92	\$ 2,057.22	\$ -	\$ 867.88	\$ 2,652.00	\$ 1,016.08	\$ 1,759.14	\$ 3,404.23	\$ 77,581.24	\$ 20,547.10	\$ 8,999.90	\$ 2,333.30	\$ 482,281.03	\$ 27,166.71
Total Amount of Sewer	\$ 442,367.08	\$ 22,930.24	\$ 465,297.32	\$ 66,442.61	\$ 7,205.91	\$ -	\$ 1,402.97	\$ 3,308.92	\$ 1,932.12	\$ 2,458.51	\$ 4,104.93	\$ 110,088.04	\$ 22,833.87	\$ 10,709.98	\$ 2,883.05	\$ 646,777.65	\$ 47,404.38

Mountain Water District
Case No. 2022-00367
Sewer
Analysis of Compensation and Benefit Data, in gross dollars
For the 12 Months Ended December 31, 2021

Schedule I

Employee Categories	Compensation by Category		Subtotal All Compensation	Healthcare		Vision		Dental		Life/STD/LTP/ADD		CERS_KYRetirement		Vehicle Allowance Contribution	Safety Bonus	Total Compensation and Benefits	
	Regular	Overtime		Utility	Employee	Utility	Employee	Utility	Employee	Utility	Employee	Utility	Employee				
Corporate Offices (Individually)																	
Paul Chaney	\$ 1,700.00	\$ -	\$ 1,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700.00
Kelsey Friend	\$ 3,500.00	\$ -	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00
Johnny Denton	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
Myrtle Runyon	\$ 3,600.00	\$ -	\$ 3,600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600.00
Randy Tackett	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
Kevin Varney	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
Total Amount	\$ 26,800.00	\$ -	\$ 26,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,800.00
Corporate Officers (Collectively)																	
Total Amount	\$ 26,800.00	\$ -	\$ 26,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,800.00

All Other Employee Categories (Separate by Category)	Compensation by Category		Subtotal All Compensation	Healthcare		Vision		Dental		Life/STD/LTP/ADD		CERS_KYRetirement		Vehicle Allowance Contribution	Safety Bonus	Total Compensation and Benefits	
	Regular	Overtime		Utility	Employee	Utility	Employee	Utility	Employee	Utility	Employee	Utility	Employee				
CFO	\$ 68,838.25	\$ -	\$ 68,838.25	\$ 6,128.00	\$ 322.92	\$ -	\$ 79.65	\$ 328.08	\$ 535.68	\$ 288.72	\$ 137.74	\$ 17,595.46	\$ 3,449.41	\$ -	\$ 150.00	\$ 93,328.51	\$ 4,525.40
Office Manager	\$ 64,560.32	\$ -	\$ 64,560.32	\$ 6,128.00	\$ 322.92	\$ -	\$ 139.32	\$ 294.60	\$ 130.35	\$ 286.44	\$ 791.81	\$ 16,504.38	\$ 3,235.52	\$ -	\$ 150.00	\$ 87,923.74	\$ 4,679.92
Compliance Manager	\$ 63,681.52	\$ -	\$ 63,681.52	\$ 10,253.50	\$ 2,056.59	\$ -	\$ 151.20	\$ 193.56	\$ 482.49	\$ 280.32	\$ 873.02	\$ 16,241.98	\$ 3,829.89	\$ -	\$ 150.00	\$ 90,800.88	\$ 7,393.19
Water/Sewer Salary Supervisors	\$ 137,393.30	\$ -	\$ 137,393.30	\$ 9,496.63	\$ 1,430.94	\$ -	\$ 151.12	\$ 498.19	\$ 77.55	\$ 601.60	\$ 1,917.00	\$ 33,213.21	\$ 8,282.50	\$ -	\$ 650.00	\$ 181,852.93	\$ 11,859.11
Water/Sewer Hourly	\$ 326,646.90	\$ 13,606.39	\$ 340,253.29	\$ 65,899.87	\$ 8,699.29	\$ -	\$ 1,151.75	\$ 2,904.80	\$ 1,698.48	\$ 2,018.72	\$ 5,119.53	\$ 79,964.89	\$ 18,646.38	\$ -	\$ 1,629.20	\$ 492,670.77	\$ 35,315.43
Total Amount of Employees and Officers that are Water and Sewer	\$ 687,920.29	\$ 13,606.39	\$ 701,526.68	\$ 97,906.00	\$ 12,832.66	\$ -	\$ 1,673.04	\$ 4,219.23	\$ 2,984.55	\$ 3,475.80	\$ 8,839.10	\$ 163,519.92	\$ 37,443.70	\$ -	\$ 2,729.20	\$ 973,376.83	\$ 63,773.05
% of Total that is allocated for Sewer is 19%	\$ 130,704.86	\$ 2,585.21	\$ 133,290.07	\$ 18,602.14	\$ 2,438.21	\$ -	\$ 317.88	\$ 801.65	\$ 567.06	\$ 660.40	\$ 1,679.43	\$ 31,068.78	\$ 7,114.30	\$ -	\$ 518.55	\$ 184,941.60	\$ 12,116.88

Total for all Categories	Compensation by Category		Subtotal All Compensation	Healthcare		Vision		Dental		Life/STD/LTP/ADD		CERS_KYRetirement		Vehicle Allowance Contribution	Safety Bonus	Total Compensation and Benefits	
	Regular	Overtime		Utility	Employee	Utility	Employee	Utility	Employee	Utility	Employee	Utility	Employee				
Water/Sewer Manager	\$ 69,405.92	\$ -	\$ 69,405.92	\$ 30,755.50	\$ 2,056.59	\$ -	\$ 151.20	\$ 398.08	\$ 535.68	\$ 288.72	\$ 791.81	\$ 16,504.38	\$ 3,235.52	\$ -	\$ 150.00	\$ 101,359.17	\$ 4,703.66
Sewer Salary	\$ 291,705.40	\$ -	\$ 291,705.40	\$ 6,128.00	\$ 322.92	\$ -	\$ 79.65	\$ 294.60	\$ 130.35	\$ 286.44	\$ 791.81	\$ 16,504.38	\$ 3,235.52	\$ -	\$ 150.00	\$ 297,954.39	\$ 5,222.25
Water/Sewer Hourly	\$ 213,739.70	\$ 13,606.39	\$ 227,346.09	\$ 47,759.75	\$ 6,267.87	\$ -	\$ 1,151.75	\$ 2,904.80	\$ 1,698.48	\$ 2,018.72	\$ 5,119.53	\$ 79,964.89	\$ 18,646.38	\$ -	\$ 1,629.20	\$ 494,372.93	\$ 35,297.77
Total for all Categories	\$ 484,850.88	\$ 13,606.39	\$ 498,457.27	\$ 84,643.25	\$ 10,647.38	\$ -	\$ 1,382.60	\$ 3,597.51	\$ 2,170.11	\$ 5,508.94	\$ 13,224.14	\$ 26,974.15	\$ 5,081.39	\$ -	\$ 310.50	\$ 594,984.23	\$ 45,223.68
Total for Sewer Employees	\$ 484,850.88	\$ 13,606.39	\$ 498,457.27	\$ 84,643.25	\$ 10,647.38	\$ -	\$ 1,382.60	\$ 3,597.51	\$ 2,170.11	\$ 5,508.94	\$ 13,224.14	\$ 26,974.15	\$ 5,081.39	\$ -	\$ 310.50	\$ 594,984.23	\$ 45,223.68

Mountain Water District
Case No. 2022-00367
Sewer
Analysis of Compensation and Benefit Data, in Gross dollars
For the 12 Months Ended December 31, 2022

Schedule I

Employee Categories	Compensation by Category		Subtotal All Compensation	Healthcare		Vision		Dental		Life/STD/LTD/ADD		CRS - Kyreretment		Vehicle Allowance Contribution	Safety Bonus	Total Compensation and Benefits	
	Regular	Overtime		Utility	Employee	Utility	Employee	Utility	Employee	Utility	Employee	Utility	Employee			Utility	Employee
Corporate Offices																	
(Individually)																	
Paul Chaney	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Johnny Denison	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gerald Justice	\$ 2,700.00	\$ -	\$ 2,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Myrtle Runyon	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Randy Tackett	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Kevin Varney	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Amount	\$ 28,700.00	\$ -	\$ 28,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,700.00	\$ -
Corporate Officers																	
(Collectively)																	
Total Officers both Water and Sewer	\$ 28,700.00	\$ -	\$ 28,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,700.00	\$ -
All Other Employee Categories (Separate by Category)																	
General Manager	\$ 89,200.02	\$ -	\$ 89,200.02	\$ -	\$ -	\$ 134.16	\$ 245.40	\$ 316.94	\$ 464.88	\$ 2,116.55	\$ 23,663.75	\$ 4,219.43	\$ 8,999.90	\$ 150.00	\$ 122,723.95	\$ 6,787.08	
CHD	\$ 68,634.02	\$ -	\$ 68,634.02	\$ 6,766.09	\$ 310.96	\$ 76.70	\$ 38.16	\$ 545.89	\$ 345.84	\$ 199.16	\$ 17,595.46	\$ 3,439.24	\$ 150.00	\$ 150.00	\$ 93,529.57	\$ 4,571.95	
Office Manager	\$ 64,518.72	\$ -	\$ 64,518.72	\$ 6,766.09	\$ 310.96	\$ 123.11	\$ 265.16	\$ 154.55	\$ 324.72	\$ 239.98	\$ 16,504.38	\$ 3,226.04	\$ 150.00	\$ 150.00	\$ 88,529.07	\$ 4,034.64	
Compliance Manager	\$ 63,492.52	\$ -	\$ 63,492.52	\$ 11,466.60	\$ 1,852.00	\$ 140.30	\$ 193.56	\$ 431.48	\$ 319.92	\$ 1,090.44	\$ 16,241.98	\$ 3,818.52	\$ -	\$ 150.00	\$ 91,864.58	\$ 7,332.74	
Water & Sewer Salary Emp	\$ 141,000.30	\$ -	\$ 141,000.30	\$ 24,531.60	\$ 4,319.01	\$ 282.05	\$ 565.20	\$ 451.89	\$ 731.52	\$ 2,013.80	\$ 38,160.58	\$ 8,499.06	\$ 650.00	\$ 650.00	\$ 205,639.20	\$ 15,665.81	
Water & Sewer Hourly Emp	\$ 313,917.00	\$ 7,509.00	\$ 321,426.00	\$ 76,400.00	\$ 5,481.06	\$ 948.92	\$ 2,249.04	\$ 584.07	\$ 1,939.37	\$ 4,209.85	\$ 86,548.39	\$ 18,211.27	\$ -	\$ 1,800.00	\$ 490,362.75	\$ 29,435.17	
Total Amount of Employees that are Water and Sewer	\$ 769,462.58	\$ 7,509.00	\$ 776,971.58	\$ 125,930.38	\$ 12,273.99	\$ 1,705.24	\$ 3,556.52	\$ 2,484.82	\$ 4,126.20	\$ 9,869.78	\$ 198,714.54	\$ 41,413.56	\$ 8,999.90	\$ 3,050.00	\$ 1,092,649.12	\$ 67,747.39	
% of which is allocated for sewer is 19%	\$ 146,197.89	\$ 1,426.71	\$ 147,624.60	\$ 23,926.77	\$ 2,332.06	\$ 324.00	\$ 675.74	\$ 472.12	\$ 783.98	\$ 1,875.26	\$ 37,755.76	\$ 7,868.58	\$ 1,709.98	\$ 579.50	\$ 207,603.33	\$ 12,872.00	
Water & Sewer Salary Manager	\$ 65,306.30	\$ -	\$ 65,306.30	\$ 10,456.68	\$ 310.96	\$ 143.80	\$ 308.16	\$ 515.24	\$ 324.24	\$ 767.52	\$ 14,493.59	\$ 4,219.24	\$ 8,999.90	\$ 235.00	\$ 109,136.70	\$ 6,411.57	
Water & Sewer Hourly Employees	\$ 295,172.30	\$ 15,098.09	\$ 310,270.39	\$ 44,469.14	\$ 5,369.92	\$ 326.51	\$ 799.02	\$ 249.12	\$ 1,555.03	\$ 2,225.88	\$ 73,552.02	\$ 15,099.60	\$ 1,709.98	\$ 1,709.98	\$ 353,322.81	\$ 19,452.74	
Total Amount of Sewer Only Employees	\$ 366,585.88	\$ 15,098.09	\$ 381,683.97	\$ 62,576.64	\$ 2,877.42	\$ 807.81	\$ 1,344.24	\$ 1,079.00	\$ 2,118.60	\$ 3,396.52	\$ 102,263.06	\$ 22,018.40	\$ 8,999.90	\$ 2,250.00	\$ 561,236.41	\$ 29,516.94	
Total Amount of all Sewer Employees	\$ 366,585.88	\$ 15,098.09	\$ 381,683.97	\$ 62,576.64	\$ 2,877.42	\$ 807.81	\$ 1,344.24	\$ 1,079.00	\$ 2,118.60	\$ 3,396.52	\$ 102,263.06	\$ 22,018.40	\$ 8,999.90	\$ 2,250.00	\$ 561,236.41	\$ 29,516.94	

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 23

Responding Witness: Carrie Hatfield

- Q-23. For each benefit listed in Item 30 above for which an employee is required to pay part of the cost, provide a detailed explanation as to how the employee contribution rate was determined.**
- A-23. The Personnel Committee discusses, reviews and develops the employee contribution rate. It presents its recommendations regarding the rate to the Board of Commissioners for the Board's review and final approval.

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 24

Responding Witness: Carrie Hatfield

Q-24. Provide a listing of all health care plan categories, dental plan categories, and vision plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees (e.g., single, family, etc.). Include the associated employee contribution rates and employer contribution rates of the total premium cost for each category, and each plan's deductible(s) amounts.

A-24. See Attachment 24.

INSURANCE PLANS OFFERED TO EMPLOYEE

Medical Insurance Plans

Option 1 – Core Plan – Anthem PPO Option 14 RXT T1-Blue Access

Option 2 – Buy Up – Anthem PPO Option 21 TXT2-Blue Access

Dental Insurance Plans

Option 1 – Standard PPO – Anthem Dental

Option 2 – Enhanced PPO – Anthem Dental

Vision Insurance

Anthem Blue View Vision Opt 26

Medical Insurance



Who is Eligible and When:

All full time employees working 30 hours per week are effective the 31st day of employment.

Benefits You Receive:

All deductibles, copays, and coinsurance apply toward the Out-of-Pocket Maximum including prescription drugs. Deductibles apply only to covered services listed with a percentage. Network and Non Network coinsurance and Out of Pocket Maximums are separate and do not accumulate toward each other.

Employer Pays:

Mountain Water District's contribution is 100% of employee only coverage of Core plan. The cost for your portion of the premium is conveniently payroll deducted before taxes are taken out of your check through the Section 125 Pre-Tax Plan.

This chart shows the cost for each Medical plan.

CORE Opt 14 6CVZ	Anthem Monthly Premiums	Mountain Water Monthly Contribution	Employee Monthly Cost	Employee Bi-Weekly Cost
Employee Only	\$594.80	\$594.80	\$0.00	\$0.00
Employee + Spouse	\$1,308.56	\$1,122.49	\$186.07	\$85.88
Employee + Child(ren)	\$1,130.12	\$1,018.47	\$111.65	\$51.53
Family	\$1,903.35	\$1,549.84	\$353.51	\$163.16
Buy Up Opt 5 6CVM	Anthem Monthly Premiums	Mountain Water Monthly Contribution	Employee Monthly Cost	Employee Bi-Weekly Cost
Employee Only	\$643.40	\$617.49	\$25.91	\$11.96
Employee + Spouse	\$1,415.49	\$1,180.75	\$234.74	\$108.34
Employee + Child(ren)	\$1,222.46	\$1,057.43	\$165.04	\$76.17
Family	\$2,058.89	\$1,672.47	\$386.43	\$178.35



This chart gives a side-by-side look at the amounts you pay when you use either the Core or Buy Up Plan.

Plan Feature	Core In-Network	Buy Up In-Network
Deductible	\$2,000 single \$4,000 family Embedded	\$750 single \$2,250 family
Coinsurance	20%	20%
Out-of-Pocket	\$4,500 single \$9,000 family	\$4,000 single \$8,000 family
Office Visit	\$20 PCP / \$50 SCP	\$20 PCP / \$50 SCP
Preventive Care Services	Covered in Full	Covered in Full
Emergency Services	\$300 copay + 20% Waived if admitted	\$300 copay + 20% Waived if admitted
Facility Services	Deductible then 20%	Deductible then 20%
Urgent Treatment	\$20 copay	\$20 copay
Outpatient Therapies	\$20 PCP / \$50 SCP	\$20 PCP / \$50 SCP
X-Ray and Laboratory Services	Deductible then 20%	Deductible then 20%
Mental Health & Substance Abuse Services Outpatient Inpatient	\$20 copay Deductible, then 20%	\$20 copay Deductible, then 20%
Prescription Drug Coverage Level 1 Prescription Drug Coverage Level 2	\$10/\$35/\$75/25% to \$350 \$20/\$45/\$85/25% to \$450	\$10/\$35/\$75/25% to \$350 \$20/\$45/\$85/25% to \$450
Prescription Drug Mail Order	\$25/\$105/\$225/25% to \$350	\$25/\$105/\$225/25% to \$350

- Anthem Virtual Visits can be accessed on Anthem's mobile app, Sydney
- 24/7 access to doctors
 - Doctors can answer questions, make diagnosis and prescribe medication
 - \$20 Copay
 - Non-urgent matters like skin irritations, sinus infection, bronchitis, etc.

Dental Insurance PPO Plan



Who is Eligible and When:

All full time employees working 30 hours per week are effective the 31st day of employment.

Benefits You Receive:

There are 2 dental plans offered with Anthem Dental, you pick the dental plan that is best for you and / or your family. Anthem Dental allows you to see any dentist or specialist in the Anthem Dental Network. See your benefit summary or certificate for details.

Employer Pays:

Mountain Water District's contribution is 100% of employee only coverage on the Standard Plan. The cost for your portion of the premium is conveniently payroll deducted before taxes are taken out of your check through the Section 125 Pre-Tax Plan.

This chart shows the cost for each dental plan.

Standard PPO	Anthem Monthly Premiums	Mountain Water Monthly Contribution	Employee Monthly Cost	Employee Bi-Weekly Cost
Employee Only	\$19.30	\$19.30	\$0.00	\$0.00
Employee + Spouse	\$38.90	\$23.63	\$15.28	\$7.05
Employee + Child(ren)	\$43.60	\$15.90	\$27.70	\$12.78
Family	\$68.66	\$25.68	\$42.98	\$19.84
Enhanced PPO	Anthem Monthly Premiums	Mountain Water Monthly Contribution	Employee Monthly Cost	Employee Bi-Weekly Cost
Employee Only	\$22.12	\$19.30	\$2.82	\$1.30
Employee + Spouse	\$44.23	\$23.63	\$20.60	\$9.51
Employee + Child(ren)	\$51.75	\$15.90	\$35.85	\$16.55
Family	\$81.68	\$25.68	\$56.00	\$25.85

This chart shows how services are covered under each dental plan.

Standard PPO	Anthem Dental	
	In Network	Out of Network
Preventive Services Exams, xrays, cleanings, fluoride treatment, sealants, space maintainers	Covered in Full	Covered in Full
Basic Services Fillings, extractions and oral surgery	Deductible, then 20%	Deductible, then 20%
Major Services Bridges, dentures, crowns, veneers, onlays, implants, endodontics and periodontics	Deductible, then 50%	Deductible, then 50%
Orthodontia, dependents through age 19, lifetime maximum of \$1,000	50%	50%
Annual Deductible	\$50 Ind / \$150 Fam	\$75 Ind / \$225 Fam
Annual Maximum	\$1,500 per covered person	
Enhanced PPO	Anthem Dental	
	In Network	Out of Network
Preventive Services Exams, xrays, cleanings, fluoride treatment, sealants, space maintainers	Covered in Full	Covered in Full
Basic Services Endodontics, periodontics, fillings, extractions and oral surgery	Deductible, then 20%	Deductible, then 20%
Major Services Bridges, dentures, crowns, veneers, implants and onlays	Deductible, then 50%	Deductible, then 50%
Orthodontia, dependents through age 19, lifetime maximum of \$1,500	50%	50%
Annual Deductible	\$50 Ind / \$150 Fam	\$75 Ind / \$225 Fam
Annual Maximum	\$1,500 per covered person	

Vision



Who is Eligible and When:

All full time employees working 30 hours per week are effective the 31st day of employment.

Benefits You Receive:

The Anthem vision plan provides coverage for in Network providers and Non Network providers. To obtain a list of participating providers, please visit www.anthem.com or call 1-866-723-0515.

Employer Pays:

This is a voluntary benefit. The cost for you and your dependents is conveniently payroll deducted before taxes are taken out of your check through the Section 125 Pre-Tax Plan.

Blue View Vision Opt 26	Anthem Monthly Premiums	Mountain Water Monthly Contribution	Employee Monthly Cost	Employee Bi-Weekly Cost
Employee Only	\$6.39	\$0.00	\$6.39	\$2.95
Employee + Spouse	\$11.18	\$0.00	\$11.18	\$5.16
Employee + Child(ren)	\$12.14	\$0.00	\$12.14	\$5.60
Family	\$18.53	\$0.00	\$18.53	\$8.55

This chart shows how the plan works and how each type of service is covered.

In Network Services	Amount You Pay
Routine Eye Exam Once every 12 months	\$10 copay
Lens Once every 12 months	\$20 copay
Eyeglass Frames Once every 24 months	\$130 allowance, then 20% off any remaining balance
Contact Lens	
Elective Conventional Lenses	\$130 allowance, then 15% off any remaining balance
Elective Disposable Lenses	\$130 allowance
Non-Elective Lenses	Covered in Full

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 25

Responding Witness: Carrie Hatfield

Q-25. Provide each medical insurance policy that the utility currently maintains.

A-25. See Attachment 25.

Medical Insurance



Who is Eligible and When:

All full time employees working 30 hours per week are effective the 31st day of employment.

Benefits You Receive:

All deductibles, copays, and coinsurance apply toward the Out-of-Pocket Maximum including prescription drugs. Deductibles apply only to covered services listed with a percentage. Network and Non Network coinsurance and Out of Pocket Maximums are separate and do not accumulate toward each other.

Employer Pays:

Mountain Water District's contribution is 100% of employee only coverage of Core plan. The cost for your portion of the premium is conveniently payroll deducted before taxes are taken out of your check through the Section 125 Pre-Tax Plan.

This chart shows the cost for each Medical plan.

CORE Opt 14 6CVZ	Anthem Monthly Premiums	Mountain Water Monthly Contribution	Employee Monthly Cost	Employee Bi-Weekly Cost
Employee Only	\$594.80	\$594.80	\$0.00	\$0.00
Employee + Spouse	\$1,308.56	\$1,122.49	\$186.07	\$85.88
Employee + Child(ren)	\$1,130.12	\$1,018.47	\$111.65	\$51.53
Family	\$1,903.35	\$1,549.84	\$353.51	\$163.16
Buy Up Opt 5 6CVM	Anthem Monthly Premiums	Mountain Water Monthly Contribution	Employee Monthly Cost	Employee Bi-Weekly Cost
Employee Only	\$643.40	\$617.49	\$25.91	\$11.96
Employee + Spouse	\$1,415.49	\$1,180.75	\$234.74	\$108.34
Employee + Child(ren)	\$1,222.46	\$1,057.43	\$165.04	\$76.17
Family	\$2,058.89	\$1,672.47	\$386.43	\$178.35

This chart gives a side-by-side look at the amounts you pay when you use either the Core or Buy Up Plan.

Plan Feature	Core In-Network	Buy Up In-Network
Deductible	\$2,000 single \$4,000 family Embedded	\$750 single \$2,250 family
Coinsurance	20%	20%
Out-of-Pocket	\$4,500 single \$9,000 family	\$4,000 single \$8,000 family
Office Visit	\$20 PCP / \$50 SCP	\$20 PCP / \$50 SCP
Preventive Care Services	Covered in Full	Covered in Full
Emergency Services	\$300 copay + 20% Waived if admitted	\$300 copay + 20% Waived if admitted
Facility Services	Deductible then 20%	Deductible then 20%
Urgent Treatment	\$20 copay	\$20 copay
Outpatient Therapies	\$20 PCP / \$50 SCP	\$20 PCP / \$50 SCP
X-Ray and Laboratory Services	Deductible then 20%	Deductible then 20%
Mental Health & Substance Abuse Services Outpatient Inpatient	\$20 copay Deductible, then 20%	\$20 copay Deductible, then 20%
Prescription Drug Coverage Level 1 Prescription Drug Coverage Level 2	\$10/\$35/\$75/25% to \$350 \$20/\$45/\$85/25% to \$450	\$10/\$35/\$75/25% to \$350 \$20/\$45/\$85/25% to \$450
Prescription Drug Mail Order	\$25/\$105/\$225/25% to \$350	\$25/\$105/\$225/25% to \$350

Anthem Virtual Visits can be accessed on Anthem's mobile app, Sydney

- 24/7 access to doctors
- Doctors can answer questions, make diagnosis and prescribe medication
- \$20 Copay
- Non-urgent matters like skin irritations, sinus infection, bronchitis, etc.



Dental Insurance PPO Plan



Who is Eligible and When:

All full time employees working 30 hours per week are effective the 31st day of employment.

Benefits You Receive:

There are 2 dental plans offered with Anthem Dental, you pick the dental plan that is best for you and / or your family. Anthem Dental allows you to see any dentist or specialist in the Anthem Dental Network. See your benefit summary or certificate for details.

Employer Pays:

Mountain Water District's contribution is 100% of employee only coverage on the Standard Plan. The cost for your portion of the premium is conveniently payroll deducted before taxes are taken out of your check through the Section 125 Pre-Tax Plan.

This chart shows the cost for each dental plan.

Standard PPO	Anthem Monthly Premiums	Mountain Water Monthly Contribution	Employee Monthly Cost	Employee Bi-Weekly Cost
Employee Only	\$19.30	\$19.30	\$0.00	\$0.00
Employee + Spouse	\$38.90	\$23.63	\$15.28	\$7.05
Employee + Child(ren)	\$43.60	\$15.90	\$27.70	\$12.78
Family	\$68.66	\$25.68	\$42.98	\$19.84
Enhanced PPO	Anthem Monthly Premiums	Mountain Water Monthly Contribution	Employee Monthly Cost	Employee Bi-Weekly Cost
Employee Only	\$22.12	\$19.30	\$2.82	\$1.30
Employee + Spouse	\$44.23	\$23.63	\$20.60	\$9.51
Employee + Child(ren)	\$51.75	\$15.90	\$35.85	\$16.55
Family	\$81.68	\$25.68	\$56.00	\$25.85

This chart shows how services are covered under each dental plan.

Standard PPO	Anthem Dental	
	In Network	Out of Network
Preventive Services Exams, xrays, cleanings, fluoride treatment, sealants, space maintainers	Covered in Full	Covered in Full
Basic Services Fillings, extractions and oral surgery	Deductible, then 20%	Deductible, then 20%
Major Services Bridges, dentures, crowns, veneers, onlays, implants, endodontics and periodontics	Deductible, then 50%	Deductible, then 50%
Orthodontia, dependents through age 19, lifetime maximum of \$1,000	50%	50%
Annual Deductible	\$50 Ind / \$150 Fam	\$75 Ind / \$225 Fam
Annual Maximum	\$1,500 per covered person	
Enhanced PPO	Anthem Dental	
	In Network	Out of Network
Preventive Services Exams, xrays, cleanings, fluoride treatment, sealants, space maintainers	Covered in Full	Covered in Full
Basic Services Endodontics, periodontics, fillings, extractions and oral surgery	Deductible, then 20%	Deductible, then 20%
Major Services Bridges, dentures, crowns, veneers, implants and onlays	Deductible, then 50%	Deductible, then 50%
Orthodontia, dependents through age 19, lifetime maximum of \$1,500	50%	50%
Annual Deductible	\$50 Ind / \$150 Fam	\$75 Ind / \$225 Fam
Annual Maximum	\$1,500 per covered person	

Vision



Who is Eligible and When:

All full time employees working 30 hours per week are effective the 31st day of employment.

Benefits You Receive:

The Anthem vision plan provides coverage for in Network providers and Non Network providers. To obtain a list of participating providers, please visit www.anthem.com or call 1-866-723-0515.

Employer Pays:

This is a voluntary benefit. The cost for you and your dependents is conveniently payroll deducted before taxes are taken out of your check through the Section 125 Pre-Tax Plan.

Blue View Vision Opt 26	Anthem Monthly Premiums	Mountain Water Monthly Contribution	Employee Monthly Cost	Employee Bi-Weekly Cost
Employee Only	\$6.39	\$0.00	\$6.39	\$2.95
Employee + Spouse	\$11.18	\$0.00	\$11.18	\$5.16
Employee + Child(ren)	\$12.14	\$0.00	\$12.14	\$5.60
Family	\$18.53	\$0.00	\$18.53	\$8.55

This chart shows how the plan works and how each type of service is covered.

In Network Services	Amount You Pay
Routine Eye Exam Once every 12 months	\$10 copay
Lens Once every 12 months	\$20 copay
Eyeglass Frames Once every 24 months	\$130 allowance, then 20% off any remaining balance
Contact Lens	
Elective Conventional Lenses	\$130 allowance, then 15% off any remaining balance
Elective Disposable Lenses	\$130 allowance
Non-Elective Lenses	Covered in Full

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 26

Responding Witness: Carrie Hatfield

Q-26. Provide a listing of all life insurance plan categories available to employees. Include the associated employee contribution rates and employer contribution rates of the total premium cost for each plan category.

A-26. See Attachment 26.

Voluntary Short Term Disability Insurance



Who is Eligible and When:

All full time employees working 30 hours per week are effective the 31st day of employment.

Benefits You Receive:

Mountain Water District offers all full-time employees short-term disability income benefits. In the event you become disabled from a non-work-related injury or sickness, disability income benefits are provided as a source of income.

Employer Pays:

This is a voluntary benefit. The cost for you is conveniently payroll deducted after taxes are taken out of your check.

	Short-Term Disability
Benefits Begin	Accident - 0 day Sickness -7 th day
Benefits Payable	26 weeks
Percentage of Income Replaced	60% of weekly salary
Maximum Benefit	\$500 per week

AGE	STD rate per \$10 of weekly benefit
0-24	\$.313
25-29	\$.486
30-34	\$.637
35-39	\$.486
40-44	\$.335
45-49	\$.400
50-54	\$.486
55-59	\$.586
60+	\$.691

STD Cost Calculation: To calculate your cost for this coverage per pay period, please complete the following calculation:

$$\frac{\text{Your Gross Weekly Earnings}}{\text{Your Weekly Benefit}} \times .60 = \text{Your Weekly Benefit}$$

$$\frac{\text{Your Weekly Benefit}}{\text{Your rate}} \div 10 = \text{Monthly Cost}$$

$$\frac{\text{Monthly Cost} \times 12}{\# \text{ Paychecks}} = \text{Annual Cost}$$

$$\frac{\text{Annual Cost}}{\# \text{ Paychecks}} = \text{Cost per Pay}$$


Long Term Disability Insurance



Who is Eligible and When:

All full time employees working 30 hours per week are effective the 31st day of employment.

Benefits You Receive:

Mountain Water District provides full-time employees with long-term disability income benefits, and pays the full cost of this coverage. In the event you become disabled from a non- work-related injury or sickness, disability income benefits are provided as a source of income.

Employer Pays:

Long Term Disability is provided to all full time employees at no cost to the employee.

	Long-Term Disability
Benefits Begin	180 days
Benefits Payable	Social Security Full Retirement Age
Percentage of Income Replaced	60% monthly salary
Maximum Benefit	\$5,000 per month
Minimum Benefit	\$100 per month



Life and AD&D Insurance



Who is Eligible and When:

All full time employees working 30 hours per week are effective the 31st day of employment.

Benefits You Receive:

Basic Life & AD&D Insurance

Mountain Water District provides full-time employees with 1 times annual earnings, minimum of \$50,000 and maximum of \$100,000, of group life and accidental death and dismemberment (AD&D) insurance, and pays the full cost of this benefit. Contact Human Resources to update your beneficiary information.

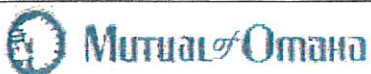
Voluntary Life Insurance

Employees who want to supplement their group life insurance benefits may purchase additional coverage. When you enroll yourself and/or your dependents in this benefit, you pay the full cost through payroll deductions.

Employee Benefit	Increments of \$10,000, \$10,000 is the minimum benefit not to exceed 5 x employee's annual base salary to a maximum of \$500,000
Guarantee Issue	\$120,000
Reduction Schedule	Age 70 - 65%, Age 75 - 45%, Age 80 - 30%, Age 85 - 15%, Age 90 - 15%
Spouse Benefit	Increments of \$5,000, up to 100% of employee's amount, \$5,000 is the minimum benefit and the maximum is \$250,000
Guarantee Issue	\$25,000
Child Benefit	Live birth to 6 months \$250; 6 months to age 19 (25 full time student) \$10,000

Employee and Spouse Rate per \$1,000 of Life Insurance and AD&D

Age	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60-64	65-69	70+
Life	\$.097	\$.117	\$.131	\$.162	\$.428	\$.538	\$1.10	\$1.732	\$2.792	\$3.067
Dependent Children	Life and AD&D \$10,000 guarantee issue is \$1.00 per pay period									



MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 27

Responding Witness: Carrie Hatfield

Q27. Provide a listing of all retirement plans available to employees. Include the employee contribution rates, if any, and employer contribution rates of the total cost for each plan category.

A27. The County Employee Retirement System is the only retirement available for Mountain Water District employees. The category (or tier) that the employee qualifies for, determines what rate the employee contributes. If the employee falls within the Tier I category, the employee contributes 5 percent of his or her wages or salary. If the employee is a Tier 2 or 3, his or her contribution is 6 percent. As of July 1, 2022, the employer's rate is 26.79 percent of the employee's wages or salary.

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 28

Responding Witness: Carrie Hatfield

Q-28. Concerning employee fringe benefits:

- a. Provide a detailed list of all fringe benefits available to the utility's employees. Indicate any fringe benefits that are limited to management employees.**
- b. Provide comparative cost information for the 12 months preceding the test year and the test year. Explain any changes in fringe benefits occurring over this 24-month period.**

A-28. a. See Attachment 28a.

b. See Attachment 28b.

28A

EMPLOYEE BENEFITS

Benefits are provided by Mountain Water District to all probationary and full-time employees. Benefits provided to probationary employees shall be subject to any applicable waiting period. Part-time, seasonal or temporary employees shall not be entitled to any benefits. Benefits provided to all probationary and full-time employees by Mountain Water District, shall provide the following:

Holidays

1. The following days are declared paid holidays at the regular straight-time rate of compensation:

- A. The first day of January (New Year's Day)
- B. The third Monday of February (President's Day);
- C. Good Friday.
- D. The last Monday of May (Memorial Day);
- E. The fourth day of July (Independence Day);
- F. The first Monday of September (Labor Day);
- G. The Eleventh day of November (Veteran's Day);
- H. The fourth Thursday of November (Thanksgiving Day);
- I. The Friday following Thanksgiving; and
- J. The Twenty-Fourth of December (Christmas Eve)
- K. The Twenty-Fifth of December (Christmas Day).

Vacation Leave

1. All full-time employees shall accumulate paid vacation leave bi-weekly with each payday at the following rates:

<u>Full Years of Continuous Employment</u>	<u>Earned Vacation</u>
a. One year	10 days earned at the rate of 3.0780 hours. For each bi-weekly period worked.
b. Two years	11 days earned at the rate of 3.3848 hours. for each bi-weekly period worked.
c. Three years	12 days earned at the rate of 3.6926 hours. for each bi-weekly period worked.
d. Four years	13 days earned at the rate of 4.0000 hours. for each bi-weekly period worked.
e. Five years	14 days earned at the rate of 4.3080 hours. for each bi-weekly period worked.
f. Six years and over	15 days earned at the rate of 4.6154 hours. for each bi-weekly period worked.

Sick Leave

1. All full-time employees shall accumulate sick leave with pay at the rate of 3.0780 (10 days per 12 month period) hours for each bi-weekly period worked.
2. Employees can accrue sick leave up to a maximum of 160 hours. If an accrual of 160 hours is attained, additional sick leave hours do not accrue until sufficient sick leave time is taken so the accrued sick leave falls below the maximum of permissible accrued sick leave hours.

Paid Personal Leave

1. All full-time employees shall receive four (4) personal days annually

28A

Health Insurance

All probationary and full-time employees are entitled to participate in the hospitalization and surgical benefit plan that is provided by Mountain Water District. The effective date of coverage shall be on the first date that the employee can be added to the policy, after completion of thirty (30) days of employment as a probationary employee. This time frame may be amended by the District Manager at his sole discretion. All participating employees are subject to the terms and conditions of group insurance programs provided by Mountain Water District.

Mountain Water District shall bear the cost of an individual policy but reserves the right to have employees contribute to that cost. This cost may be adjusted year to year, as the District deems appropriate. All probationary and full-time employees will be allowed to buy additional coverage for their spouse and/or family, at the cost designated by the group insurance program.

Mountain Water District current employee contribution rate for each plan:**Anthem medical**

		ER	EE	EE
Core 6CVZ		Monthly	Monthly	Payroll
Emp Only	\$594.80	\$594.80	\$0.00	\$0.00
Emp+SP	\$1,308.56	\$1,122.49	\$186.07	\$85.88
Emp+CH	\$1,130.12	\$1,018.47	\$111.65	\$51.53
Fam	\$1,903.35	\$1,549.84	\$353.51	\$163.16
Buy Up 6CVM		ER	EE	EE
		Monthly	Monthly	Payroll
Emp Only	\$643.40	\$617.49	\$25.91	\$11.96
Emp+SP	\$1,415.49	\$1,180.75	\$234.74	\$108.34
Emp+CH	\$1,222.46	\$1,057.43	\$165.04	\$76.17
Fam	\$2,058.89	\$1,672.47	\$386.43	\$178.35

Dental/Vision Coverage

All probationary and full-time employees are entitled to participate in the dental and vision coverage benefit plan that is provided by Mountain Water District. The effective date of coverage shall be on the first date that the employee can be added to the policy, after completion of thirty (30) days of employment as a probationary employee. This time frame may be amended by the District Manager at his sole discretion. All participating employees are subject to the terms and conditions of group insurance programs provided by Mountain Water District.

Mountain Water District's employees shall have the option to add their spouse and/or family, to the dental and vision policies, at their own expense.

28A

Mountain Water District current employee contribution rate for each plan:**Anthem dental**

		ER	EE	EE
<u>Standard PPO</u>		Monthly	Monthly	Payroll
Emp Only	\$19.30	\$19.30	\$0.00	\$0.00
Emp+SP	\$38.90	\$23.63	\$15.28	\$7.05
Emp+CH	\$43.60	\$15.90	\$27.70	\$12.78
Fam	\$68.66	\$25.68	\$42.98	\$19.84

		ER	EE	EE
<u>Enhanced PPO</u>		Monthly	Monthly	Payroll
Emp Only	\$22.12	\$19.30	\$2.82	\$1.30
Emp+SP	\$44.23	\$23.63	\$20.60	\$9.51
Emp+CH	\$51.75	\$15.90	\$35.85	\$16.55
Fam	\$81.68	\$25.68	\$56.00	\$25.85

Retirement

The District participates in the Kentucky County Employees Retirement System (CERS) plan. All full-time employees are entitled to participate in this plan, and the effective date of coverage shall be one hundred twenty (120) days after the date of full-time employment. Each employee will be required to pay the applicable percentage required, of their gross pay per pay period. Mountain Water District will contribute the additional amount required of the employee's gross pay per pay period. The rates for participation may change depending upon Kentucky County Employees Retirement System Regulations.

Life Insurance

All full-time employees shall be provided with a \$50,000 minimum, or up to one year's annual salary term life insurance policy. The Mountain Water District will pay the full premium for this policy. The effective date of coverage shall be thirty (30) days after the first date of full-time employment.

28A

Cell Phone Allowance

In order for the district to perform daily operations we give a phone allowance to anyone the district needs 24 hr contact with, this benefits the district due the county is 789 square miles and radio service is not optional in some isolated areas. We compensate a portion of their expense, depending if we have them to use their phones to check telemetry, emails or send pictures for work orders. Those that only use their phone for communication receive a compensation of \$25 a month and those who require cellular data to perform their daily duty's is compensated \$70 a month.

Vehicle Allowance

When Mountain Water District went to in-house management the previous administration wanted the District Manager, Operations Manager and WW Operations Manager to utilize their own personal vehicle. They provided a vehicle allowance every two weeks for \$ 346.15. They are the only ones entitled to this benefit.

Boot Allowance

Employees whose job duties require the use of Safety Boots will be eligible for annual boot reimbursement. Employees may be eligible for one pair of boots in a 12-month period. Employees are allowed up to \$150 for one pair of safety boots. All employees are required to submit the sales receipt in order to receive reimbursement.

28 B

Anthem Health Insurance

CORE Plan	Test Period Monthly Premiums	Current Monthly Premiums	Test Periods ER Monthly Contribution	Current ER Monthly Contribution	Test Period Monthly EE Contribution	Current EE Monthly	CORE ER Monthly Contribution Increase (Decrease)	CORE EE Monthly Contribution Increase (Decrease)
Emp Only	540.73	\$594.80	\$540.73	\$594.80	\$0.00	\$0.00	\$54.07	\$0.00
Emp+SP	1189.6	\$1,308.56	\$1,189.60	\$1,122.49	\$186.07	\$186.07	\$118.96	\$0.00
Emp+CH	1027.38	\$1,130.12	\$1,027.38	\$1,018.47	\$111.65	\$111.65	\$102.74	\$0.00
Fam	1730.32	\$1,903.35	\$1,730.32	\$1,549.84	\$353.31	\$353.51	\$173.03	\$0.20

BUY UP Plan	Test Period Monthly Premiums	Current Monthly Premiums	Test Periods ER Monthly Contribution	Current ER Monthly Contribution	Test Period Monthly EE Contribution	Current EE Monthly	BuyUp ER Monthly Contribution Increase(Decrease)	CORE EE Monthly Contribution Increase (Decrease)
Emp Only	584.91	\$643.40	\$559.00	\$617.49	\$25.91	\$25.91	\$58.49	\$0.00
Emp+SP	1286.81	\$1,415.49	\$1,052.07	\$1,180.75	\$234.74	\$234.74	\$128.68	\$0.00
Emp+CH	1111.33	\$1,222.46	\$946.30	\$1,057.43	\$165.04	\$165.04	\$111.13	\$0.00
Fam	1871.72	\$2,058.89	\$1,485.30	\$1,672.47	\$386.43	\$386.43	\$187.17	\$0.00

28 B

Anthem dental

Standard PPO	Test Period Monthly Premiums	Current Monthly Premium	Test Period ER Monthly contribution	Current ER Monthly Contribution	Test Period EE Monthly Contribution	Current EE Monthly	CORE ER Monthly Contribution Increase (Decrease)	CORE EE Monthly Contribution Increase (Decrease)
Emp Only	\$19.76	\$19.30	\$19.76	\$19.30	\$0.00	\$0.00	(\$0.46)	\$0.00
Emp+SP	\$39.83	\$38.90	\$24.55	\$23.63	\$15.28	\$15.28	(\$0.92)	\$0.00
Emp+CH	\$44.65	\$43.60	\$16.95	\$15.90	\$27.70	\$27.70	(\$1.05)	\$0.00
Fam	\$70.32	\$68.66	\$27.34	\$25.68	\$42.98	\$42.98	(\$1.66)	\$0.00

PPO Premier	Test Period Monthly Premiums	Current Monthly Premium	Test Period ER Monthly contribution	Current ER Monthly Contribution	Test Period EE Monthly Contribution	Current EE Monthly	Buy Up ER Monthly Contribution Increase (Decrease)	Buy Up EE Monthly Contribution Increase (Decrease)
	\$23.44	\$22.12	\$18.20	\$19.30	\$5.24	\$2.82	\$1.10	(\$2.42)
Emp+SP	\$46.87	\$44.25	\$20.45	\$23.63	\$26.42	\$20.60	\$3.18	(\$5.82)
Emp+CH	\$54.85	\$51.75	\$16.13	\$15.90	\$38.72	\$35.85	(\$0.23)	(\$2.87)
Fam	\$86.56	\$81.68	\$26.70	\$25.68	\$59.86	\$56.00	(\$1.02)	(\$3.86)

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 29

Responding Witnesses: Tammy Olson

- Q-29. State whether the utility, through an outside consultant or otherwise, performed a study or survey to compare its wages, salaries, benefits, and other compensation to those of other utilities in the region, or to other local or regional enterprises.**
- a. If comparisons were performed, provide the results of the study or survey, including all workpapers and discuss the results of such comparisons. State whether any adjustments to wages, salaries, benefits, and other compensation in the rate application are consistent with the results of such comparisons.**
 - b. If comparisons were not performed, explain why such comparisons were not performed.**
- A-29. Mountain Water District attempted to survey businesses in the region. These entities included: Pikeville Medical Center, Pike County Board of Education, Community Trust Bank, the University of Pikeville, Appalachian Regional Hospital, Walmart, Hobby Lobby, Kellogg Company, and Diversified Energy Company PLC. Most entities declined to provide any information regarding the benefits that they provided their employees.
- a. Mountain Water District consulted the Kentucky Rural Water Association's Compensation and Benefit Survey. See Response to Question 31, Attachment 31A.
 - b. Comparisons with local and regional entities could not be performed due to the unwillingness of area employers to provide information regarding their employee compensation and benefits.

MOUNTAIN WATER DISTRICT

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

Question No. 30

Responding Witnesses: Carrie Hatfield/Tammie Fields

- Q30. Regarding the utility's employee compensation policy:
- a. Provide the utility's written compensation policy as approved by the board of commissioners.
 - b. Provide a narrative description of the compensation policy, including the reasons for establishing the policy and the utility's objectives for the policy.
 - c. Explain whether the compensation policy was developed with the assistance of an outside consultant. If the compensation policy was developed or reviewed by a consultant, provide any study or report provided by the consultant.
 - d. Explain when the utility's compensation policy was last reviewed or given consideration by the board of commissioners.
 - e. Explain whether the utility's expenses for wages, salaries, benefits, and other compensation included in the test year and any adjustments to the test year, are compliant with the board of commissioners' compensation policy.
- A-30.
- a. See Attachment 30.
 - b. Mountain Water District's compensation policy was established by the Personnel Committee as appointed by the Board of Commissioners to outline a policy of fair and equitable compensation for both hourly and salary employees, their benefits, and classifications.
 - c. No outside consultant was used for the development of the compensation policy.
 - d. The compensation policy is reviewed by the Personnel Committee and any changes are reviewed by the Board of Commissioners in December of each year.
 - e. All expenses are compliant with the written policy as approved by the Board of Commissioners.

1. In the classification plan authorized by the Mountain Water District:
 - A. Each position shall, on the basis of the duties and responsibilities for the position, be allocated to an appropriate class;
 - B. A class may include either a single position or two or more positions.

Written Position Descriptions

1. Each class shall have a position description that includes:
 - A. A concise, descriptive title;
 - B. A description of the duties and responsibilities of positions in the class; and
 - C. A statement of minimum qualifications for each position.

2. All positions in a single class shall be sufficiently alike to permit:
 - A. The use of a single descriptive title for the class;
 - B. A concise, general description of the duties of each position in the class;
 - C. A description of the same qualification(s) for each position;
 - D. The use of the same tests of competence for each position; and
 - E. The application of the same pay range to each position
 - F. Regular Review and Evaluation

At least once each year, at budget time, the District Manager or his/her designee may review the classification of positions and may recommend combining classes, establishing new ones, or abolishing unnecessary classes as the needs of the service require.

COMPENSATION PLAN

Hourly (Non Exempt) Employees

1. All hourly employees shall be compensated for their services on a bi-weekly schedule with the weekly period beginning at 12:01 a.m. Sunday and ending at 12:00 midnight Sunday, seven days later.
2. The payroll checks will be issued on the last regular work day of the week following the end of the pay period.
3. The normal workweek for hourly employees will be forty (40) hours per week, but may be increased or decreased by the District Manager, depending on the work load of Mountain Water District.
4. An hourly employee whose duties require an irregular work schedule shall work according to the schedule recommended by the supervisor of his department.
5. All hourly employees will be required to work such additional hours as may reasonably be required to continue essential services to the public that are being provided by the Mountain Water District.
6. The time worked by all hourly employees shall be kept by their immediate supervisors on a daily basis, and entered on a time card provided by the Mountain Water District. At the end of the pay period, the time card must be signed by the employee and the supervisor. Any discrepancy in the time worked must be brought to the supervisor's attention at that time.
7. Overtime for hourly employees is work in excess of forty (40) hours in any one week as defined previously. Work done up to forty (40) hours per week shall be paid at the regular hourly rate. Hours *worked* in excess of forty (40) hours in one work week will be paid at the rate of one and one-half (1.5) times the regular hourly rate. The hours *worked* shall not include holiday pay, sick pay, vacation pay,

Salary (Exempt) Employees

1. All Salary employees are compensated for their services on a bi-weekly schedule with the weekly period beginning at 12:01a.m. Sunday and ending at 12:00 midnight Sunday, seven days later.
2. All Salary employees shall be considered on duty seven days a week, and shall work the hour's necessary to perform their job in an efficient manner and provide the customers of the Mountain Water District with adequate service within water utility standards or guidelines that their job is supposed to provide.
3. All Salary employees of the Mountain Water District may be suspended from their duties with pay by the District Manager for documented and substantiated cause. Such suspension or dismissal shall be effective immediately upon written notification to the employee. The District Manager can only be suspended with pay by the Board of Commissioners. This can only be done with documented and substantiated cause.
4. No Salary employees shall be absent from work for more than five (5) consecutive working days, except vacation leave, without proof that the employee was absent due to a personal medical reason requiring the services of a physician; and a written statement from a physician stating that the employee was unable to work.
5. Salary employees who are absent from work for more than five (5) consecutive working days without the requisite proof noted herein shall not receive compensation in excess of five days and shall be subject to dismissal.
6. Total compensation for the entire period of disability from all sources including workman's compensation if applicable, except private insurance plans carried by the employee, shall not exceed the total compensation that the employee would have received from the Mountain Water District, even if some of the compensation is received later in the form of a claim against a third party.

Hours of Work

1. The Mountain Water District's workweek will begin at 12:01a.m. each Sunday and end at 12:00 midnight each Sunday.
2. Full-time employees shall work 30 or more hours per week.
3. An employee whose duties require an irregular work schedule shall work according to a schedule determined by the District Manager.

Overtime

1. In order to determine whether an employee will receive overtime pay for hours worked in excess of forty (40) hours per week, each class shall be declared "exempt" or "non-exempt" in accordance with provisions of existing labor laws. Exempt employees shall not be compensated monetarily for overtime worked unless required by law.
2. Non-exempt employees shall receive overtime pay at the rate of one and one-half (1.5) times the hourly wage for actual hours worked in excess of forty (40) hours in any work week. Non-exempt employees who work all seven (7) days of the work week shall be paid one and one-half (1.5) times their regular hourly rate of pay for all hours worked on the seventh day if cumulative hours worked for the week exceeded forty (40).
3. Time off with pay (such as vacation, personal, holiday or sick leave) shall not be considered as hours worked for overtime pay purposes.
4. Overtime work shall be approved in advance by the District Manager. In case of extenuating circumstances, this requirement may be waived by the District Manager.

- Overtime shall be kept at a minimum consistent with maintenance of essential Mountain Water District services and available financial resources.

GENERAL SCHEDULING POLICY

All Mountain Water District employees designated as "call-out" or "on-call" employees shall be available for work (on-call) as follows:

Monday through Friday: 4:30 PM until 8:00AM the following day.

Saturday and Sunday: 24 hours each day.

Holidays (as stipulated in the MWD handbook): 24 hours each week.

Each designated on-call employee will have one weekend per month when they are not on-call (i.e.: from Friday evening at 4:30 PM until the following Monday morning at 8:00 AM) Likewise, each on-call employee will be scheduled for one day per week when they are not on call (i.e.: from 4:30 PM on the evening they are scheduled to be off until 7:00 AM of the next morning). The schedule for "off" weekends and "off" days during the week shall be determined by the District Manager or Operations Manager.

COMPENSATION PLAN: HOURLY PAID EMPLOYEES

- GUARANTEED "ON-CALL" PAY: Each hourly paid employee designated as "on-call" shall be paid a guaranteed gross amount of pay each week equivalent to 12 hours of regular time at his or her established rate of pay. This amount will be paid to each "on-call" employee regardless of the number of hours he/she actually works in a given week.'*
- Other than the guarantee "on-call" pay, hourly compensated on-call employees shall be paid pursuant to standard Mountain Water District policies regarding pay for hourly employees, including compensation for hours actually worked payment for holidays, vacation, sick and personal leave time.*
- OVERTIME PAY: Overtime pay for "on-call" employees shall be calculated in the same manner that overtime pay is calculated for all other Mountain Water District hourly paid employees- specifically, any hours actually worked in a given week in excess of 40 hours shall be paid at the rate of one and one half times the employee's regular rate of pay. "Guaranteed Pay" (12 hours per week) shall NOT be included in calculating overtime pay for any week " Holiday Pay" (eight hours) shall be added to regular hours worked in the calculation of overtime hours for any week in which a holiday occurs.*

COMPENSATION PLAN: SALARIED EMPLOYEES

- Salaried on-call employees will not be paid any "Guaranteed" on-call pay unless required by law.*
- Salaried on-call employees are expected to work, on the average, a minimum of 40 hours per week.*
- Salaried on-call employees shall be paid for holidays, vacation, sick, and personal time in the same manner as all other Mountain Water District salaried employees.*

SCHEDULING TIME OFF

All on-call employees shall schedule time off in accordance with standard Mountain Water District policies, it will be the responsibility of the District Manager or Operations Manager to schedule substitute on-call personnel (if necessary) and to specify with the requesting employee when and for how long they will not be on call. That determination shall be made primarily based on the amount of time the employee requests to be off for either paid or unpaid leave. Generally, if an employee requests an 8 hour block of time off,

he/she will be relieved of on-call responsibilities for the day (for multiple days) that is requested (including weekends and holidays).

ACCRUE OF PAID LEAVE FOR ON-CALL EMPLOYEES

"On-call " employees shall accrue vacation, sick and personal leave at the same rate as all other full time Mountain Water District employees.

Compensation Review

At least once each fiscal year the District shall:

- A. Review the salary rates, the compensation policies, and the professional development of the Mountain Water District employees.
- B. Analyze fluctuations in the cost of living;
- C. Examine the salary range for each class of positions to ascertain whether minimum and maximum salaries should be raised or lowered for a particular position or class during the amendment to the compensation plan;
- D. Upon the basis of the compensation, analysis and examination, submit to the Board of Commissioners recommendations for amendment to the compensation plan.

Salary Increases

1. The annual budget may include any salary increase for the budget year effective January 1, annually, subject to availability of revenues.
2. Each employee will be eligible for a performance raise. This performance raise is based solely on performance and can range from zero (0) percent or above.
3. Individual adjustments may be made by Mountain Water District during the year as necessary, subject to availability of revenues and current budget.
4. Persons employed less than one (1) year are not eligible for the salary increase; however new employees may be granted an increase in pay by the Mountain Water District Management upon Satisfactory completion of the probationary period.

Reclassification

1. Reclassification of an employee's position from one class to another of comparable pay range shall effect no change in salary for the employee.
2. An employee whose position is reclassified from one class to a higher class shall enter the higher class at its minimum salary, unless this minimum is lower than, or the same as, the employee's salary at the time the reclassification is effected:
 - A. If that salary exceeds the minimum, the employee shall continue to receive the higher salary until such time as the minimum is changed or a pay increase is granted in accordance with the personnel plan; and
 - B. If that salary is the same as the minimum, the *District Manager*, shall determine what salary the employee shall receive in the reclassified position within the range established for the reclassified position.
3. An employee whose position is reclassified from one class to a lower class shall:
 - A. If the employee's salary at the time the reclassification is effected does not exceed the maximum salary for positions of the lower class, retain that salary; and
 - B. If the employee's salary at the time the reclassification is effected exceeds the maximum, receive only the maximum salary.
4. Whenever the District Manager submits to the Board of Commissioners a recommendation that a position be reclassified to a class that requires a higher salary, the District Manager shall also submit with it an estimate of the financial requirements and other implications of the salary increase.

5. In the event an employee is demoted, the District Manager shall set that employee's salary within the salary range of the class to which the employee has been demoted.
6. For an employee transferred from a position in one class to a position in an equivalent class, the transfer shall effect no change in the rate of compensation.

EMPLOYEE BENEFITS

Benefits are provided by Mountain Water District to all probationary and full-time employees. Benefits provided to probationary employees shall be subject to any applicable waiting period. Part-time, seasonal or temporary employees shall not be entitled to any benefits. Benefits provided to all probationary and full-time employees by Mountain Water District, shall provide the following:

Holidays

1. The following days are declared paid holidays at the regular straight-time rate of compensation:
 - A. The first day of January (New Year's Day)
 - B. The third Monday of February (President's Day);
 - C. Good Friday;
 - D. The last Monday of May (Memorial Day);
 - E. The fourth day of July (Independence Day);
 - F. The first Monday of September (Labor Day);
 - G. The Eleventh day of November (Veteran's Day);
 - H. The fourth Thursday of November (Thanksgiving Day);
 - I. The Friday following Thanksgiving; and
 - J. The Twenty-Fourth of December (Christmas Eve)
 - K. The Twenty-Fifth of December (Christmas Day).
2. When any holiday listed above falls on Saturday or Sunday, Mountain Water District shall determine whether the preceding Friday or the following Monday shall be considered as the holiday. However, if Christmas Day falls on Monday the preceding Friday will be designated as the Christmas Eve holiday. In addition to the above, any day may be designated as a holiday by proclamation of the District Manager.
3. Hourly employees regularly scheduled to work on a holiday because of the essential nature of their job, shall have the choice of being paid for the holiday or have the day added to their accumulated vacation time. If they elect to be paid, then their time will be turned in at eight (8) hours, in addition to the time actually worked, and if the additional time worked makes the time accumulated for any one week exceed forty (40) hours, then they shall be compensated at one and one-half times (1.5) their hourly rate for all time worked over forty (40) hours.
4. When an employee schedules a vacation day in the same week as a holiday then, for the purposes of over-time calculation, the vacation time will not be counted. If any employee misses work for any reason other than a scheduled vacation or personal leave day then no time shall be counted for the missed day for the purposes of calculating overtime. Further any day missed immediately preceding or following a scheduled holiday which is not pre-approved shall be considered an unexcused, unpaid absence, except in the case of medical necessity or other extenuating case as deemed by the District Manager on a case by case basis.
5. Employees may be required to work on a holiday in the event of an emergency.
6. Election days are not paid holidays. However, an employee may take off sufficient time to vote, in accordance with K.R.S. 118.035. An employee, at their option, if they are not providing an essential service, may take vacation time, paid personal leave or unpaid personal leave on this day.

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 31

Responding Witnesses: Carrie Hatfield/Tammie Fields

- Q-31. To the extent not provided in the responses above, provide all wage, compensation, or employee benefits studies, analyses, or surveys conducted since the utility's last rate case or that are currently utilized by the utility.
- A-31. See Attachment 31a, which is Kentucky Rural Water Association's ("KRWA") Compensation and Benefit Survey for 2021. Mountain Water District consulted the most current annual KRWA survey when performing employee compensation reviews. See also Attachment 31b, which is an Employee Turnover Analysis for 2021 and 2022 developed by the District Manager. This analysis was used to determine the effect of wage and benefit competition from other area employers for various skills and the level of wage increases necessary to ensure Mountain Water District's salaries remained competitive with area employers.



Kentucky Rural Water Association

Helping water and wastewater utilities help themselves

Memorandum

To: KRWA Member Utilities
 From: Andy Lange
 Assistant Director
 Date: July 9, 2021
 Subject: 2021 KRWA Compensation and Benefit Survey Results

Please find enclosed the 2021 KRWA Compensation and Benefit Survey results. We hope that the information compiled from this survey will give you a basis in your effort to provide equitable compensation and benefit packages for your employees.

We received a 40% response to the survey (139 out of 349 utilities) which provides salary and benefit information for over 1500 full-time employees. To ease in the interpretation of this data, we have broken down the information by type of utility (water district, municipality, etc.) and size (by number of connections). For each utility category, salaries are presented on an annualized basis with the minimum, average and maximum salary for each position. The wage information has been annualized using 2080 hours per year for full-time employment. Please take into consideration that years of service, geographic location, and sophistication of operation have not been factored into this survey.

Benefit information is presented for each type and size of utility only in respect to whether a utility offers the benefit to its employees.

Thank you for participating in this survey. If you have specific questions concerning compensation and benefit issues, please give us a call and we will try to provide assistance.

Enclosures

Employee Benefits Summary 2021

All Utilities (136)	
Health Insurance	93%
Life Insurance	67%
Retirement	91%
Vacation	98%
Sick Leave	92%
Incentive Pay	20%

Utilities 0 to 2500 Connections (71)	
Health Insurance	86%
Life Insurance	51%
Retirement	83%
Vacation	96%
Sick Leave	86%
Incentive Pay	14%

Utilities 2501 to 4999 Connections (30)	
Health Insurance	100%
Life Insurance	81%
Retirement	97%
Vacation	100%
Sick Leave	97%
Incentive Pay	17%

Large Utilities Over 5000 Connections (35)	
Health Insurance	100%
Life Insurance	86%
Retirement	100%
Vacation	100%
Sick Leave	100%
Incentive Pay	35%

Full Time Positions
Water Districts, Sanitation Districts, Water Associations
& Water Commissions
(Over 5000 Connections)

Position	Count	Annual Salary Range		
		Minimum	Average	Maximum
Asst. Manager/Asst. Superintendent	14	\$42,600.00	\$69,450.50	\$101,000.00
Asst. Office Manager/Asst. City Clerk	14	\$31,200.00	\$47,276.64	\$61,345.00
Bookkeeper	7	\$33,363.00	\$42,713.00	\$63,250.00
Customer Service Rep (CSR)	63	\$19,656.00	\$34,708.11	\$58,365.00
Distribution Supervisor/Foreman	23	\$39,915.00	\$55,370.35	\$83,700.00
Engineer	4	\$63,773.00	\$83,760.50	\$99,158.00
Equipment Operator	24	\$24,024.00	\$45,131.75	\$71,115.00
Finance Director/Accountant	12	\$36,338.00	\$64,124.33	\$99,600.00
GIS Specialist	6	\$37,440.00	\$52,617.33	\$64,147.00
Lab Technician	2	\$28,496.00	\$32,188.00	\$35,880.00
Laborer	31	\$21,840.00	\$34,236.03	\$50,398.00
Maintenance Supervisor/Foreman	12	\$33,779.00	\$52,437.67	\$73,258.00
Manager/Superintendent	25	\$55,744.00	\$84,836.68	\$145,000.00
Mechanic/Electrician	7	\$39,250.00	\$59,311.00	\$71,448.00
Meter Reader	27	\$22,131.00	\$32,616.48	\$45,427.00
Meter Reading Foreman	8	\$41,517.00	\$52,261.88	\$65,312.00
Office Manager/City Clerk	17	\$35,526.00	\$53,387.00	\$85,000.00
Wastewater Collection Operator	10	\$24,024.00	\$36,514.50	\$52,541.00
Wastewater Collection Supervisor	1	\$50,835.00	\$50,835.00	\$50,835.00
Wastewater Plant Operator	28	\$21,278.00	\$36,174.54	\$52,541.00
Wastewater Plant Supt./Foreman	6	\$50,378.00	\$61,595.83	\$77,460.00
Water Distribution Operator	62	\$20,800.00	\$39,120.34	\$55,786.00
Water Plant Operator	73	\$21,840.00	\$43,982.16	\$60,840.00
Water Plant Superintendent/Foreman	12	\$40,310.00	\$61,922.08	\$75,878.00

488

PAYSCALE

2-H (\$12.57) - positions require easily acquired skills. Examples would be cook, janitor, drivers of personal type vehicles, office positions such as receptionists, light duty industrial vehicle operators, loaders on garbage trucks, operators of small hand tools, or secretarial positions that requires typing or similar skills.

3-H (\$15.04) - positions require specific skills acquired through specialized training or extensive experience operating complicated equipment. Examples would be carpenter's helpers mechanics helpers, computer operators, weed mowers and non CDL Truck Drivers.

4-H (\$17.08) - positions require specialized licenses such as CDL Drivers.

5-H (\$20.07) - positions require the a high level of skills necessary to carry on the function of county government. Examples would be positions which requires specialized skills such as computer operators with the ability to do moderate programming tasks, auto body repairman, also mechanics and carpenters.

6-H (\$22.66) - heavy operators such as excavator operators, paver operators, grader operators and bulldozer operators.

**MOUNTAIN WATER DISTRICT
2021 / 2022 EMPLOYEE TURNOVER LIST**

2022 EMPLOYEE TURNOVER THRU SEPT			
POSITION	DISTRICT EMPLOYEE	MANPOWER EMPLOYEE	REASON FOR TERMINATION
FIELD SUPERVISOR	✓	N / A	RESIGNED FOR SELF EMPLOYMENT
EQUIPMENT OPERATOR	✓	N / A	ACCEPTED A PRIVATE INDUSTRY POSITION
METER SERVICE TECH	✓	N / A	ACCEPTED EMPLOYMENT WITH THE STATE
WATER UTILITY TECH	✓	N / A	ACCEPTED A PRIVATE INDUSTRY POSITION
METER SERVICE TECH	✓	N / A	ACCEPTED A PRIVATE INDUSTRY POSITION
LEAK DETECTION TECH	✓	N / A	ACCEPTED EMPLOYMENT WITH THE STATE
EQUIPMENT OPERATOR	✓	N / A	ACCEPTED EMPLOYMENT WITH THE STATE
FLEET MECHANIC	✓	N / A	RETIRED
FLEET MECHANIC	✓	N / A	ACCEPTED A CITY UTILITY POSITION
LEAK DETECTION TECH	N / A	✓	TERMINATED
LEAK DETECTION TECH	N / A	✓	TERMINATED
WATER UTILITY TECH	N / A	✓	RESIGNED
WASTEWATER TECH	N / A	✓	ACCEPTED A CITY UTILITY CONTRACTOR POSITION
WATER UTILITY TECH	N / A	✓	TERMINATED
METER SERVICE TECH	N / A	✓	RESIGNED FOR MEDICAL REASONS
WATER UTILITY TECH	N / A	✓	TERMINATED
METER SERVICE TECH	N / A	✓	ACCEPTED EMPLOYMENT WITH THE STATE
WATER UTILITY TECH	N / A	✓	ACCEPTED A PRIVATE INDUSTRY POSITION
NUMBER OF TURNOVERS		18	AVERAGE 2.00 EMPLOYEES PER MONTH

**MOUNTAIN WATER DISTRICT
2021 / 2022 EMPLOYEE TURNOVER LIST**

2021 EMPLOYEE TURNOVER			
POSITION	DISTRICT EMPLOYEE	MANPOWER EMPLOYEE	REASON FOR TERMINATION
FIELD SUPERVISOR	✓	N / A	TERMINATED
MAINTENANCE TECH	✓	N / A	COMPENSATION
EQUIPMENT OPERATOR	✓	N / A	ACCEPTED A PRIVATE INDUSTRY POSITION
WATER UTILITY TECH	✓	N / A	RESIGNED FOR MEDICAL REASONS
CUSTOMER SERVICE	✓	N / A	RESIGNED FOR MATERNAL LEAVE
WATER UTILITY TECH	✓	N / A	ACCEPTED A PRIVATE INDUSTRY POSITION
EQUIPMENT OPERATOR	✓	N / A	ACCEPTED A PRIVATE INDUSTRY POSITION
WASTEWATER TECH	✓	N / A	ACCEPTED EMPLOYMENT WITH THE FEDERAL GOVT
WATER UTILITY TECH	N / A	✓	ACCEPTED A PRIVATE INDUSTRY POSITION
LEAK DETECTION TECH	✓	N / A	ACCEPTED A PRIVATE INDUSTRY POSITION
LEAK DETECTION TECH	N / A	✓	RESIGNED TO ATTEND HIGHER EDUCATION
WATER UTILITY TECH	N / A	✓	RESIGNED
METER SERVICE TECH	N / A	✓	TERMINATED
WATER UTILITY TECH	N / A	✓	RESIGNED FOR MEDICAL REASONS
WASTEWATER TECH	N / A	✓	ACCEPTED A PRIVATE INDUSTRY POSITION
WATER UTILITY TECH	N / A	✓	RESIGNED
NUMBER OF TURNOVERS		16	AVERAGE 1.33 EMPLOYEES PER MONTH

MOUNTAIN WATER DISTRICT

**Response to Commission Staff’s First Request for Information
Case No. 2022-00367**

Question No. 32

Responding Witnesses: Kevin Lowe

Q-32. Provide the average number of customers on the utility’s system (actual and projected), by rate schedule, for the test year and the three most recent calendar years.

A-32. The table below contains the actual average number of customers served by Mountain Water District’s sewer facilities.

Rate	Year		
	2020	2021	2022
Standard	2,032	2,128	2,144
Flat	146	144	142
Big Creek (non-jurisdictional)*	36	36	35
Total (Excludes Big Creek Customers)	2,178	2,272	2,286

*Mountain Water District provides operation and maintenance services for a monthly fee to the owners of individual sewage disposal systems. The Public Service Commission has previously declared that these services are not subject to its rate and service regulation. *See Petition of Mountain Water District For Disclaimer of Jurisdiction or Approval of Tariff*, Case No. 2009-00405 (Ky. PSC Apr. 12, 2010).

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 33

Responding Witnesses: Tammy Olson/Legal Counsel

- Q-33. To the extent not already provided, provide a copy of each cost of service study, billing analysis, and all exhibits and schedules that were prepared in the utility's rate application in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.**
- A-33. Filed separately with this Response is a zip file labeled "sewer rate study.zip" containing the rate study used to prepare application. An Excel spreadsheet version of the billing analysis (Exhibit 7 to Application) was filed with Application and can be download using [this link](#). The following documents are embedded in this response and also filed separately with this Response:

Exhibit 9 (Analysis of Customer Bills) – "009-CustomerBillAnalysis.xls"

Additional Workpapers – "Additional Workpapers.xlsx"

Depreciation Schedule – "013_SEWER DEPRECIATION.xlsx"

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 34

Responding Witnesses: Tammy Olson/Legal Counsel

- Q-34. To the extent not already provided, provide all workpapers, calculations, and assumptions the utility used to develop its test period financial information in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.
- A-34. See Response to Question 33.

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 35

Responding Witness: Kevin Lowe

Q-35. Provide the total amount collected for each nonrecurring charge and the number of occurrences for each nonrecurring charge that was assessed during the test year that is listed in the current tariff. If the revenue consists of occurrences for any nonrecurring charge that was zero, include that charge and indicate that zero occurrences and zero revenue was received.

A-35. See table below.

Charge	Number of Transactions	Amount Collected
Sewer Disconnection Fee	39	\$ 1,299.00
Sewer Reconnection Fee	44	\$ 1,340.00
Sewer Tap Fee	9	\$19,500.00
Water Disconnection Fee	1802	\$54,693.00
Water Reconnection Fee	1835	\$59,230.00
Water Tap Fee	117	\$89,521.96

There were no occurrences of non-recurring charges that were \$0.00.

MOUNTAIN WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00367**

Question No. 36

Responding Witness: Kevin Lowe

Q-36. Provide updated cost justification sheets for all nonrecurring charges listed in Mountain District's tariff.

A-36. See Attachment 36. Mountain Water District requests that, should the Public Service Commission adjust any of the existing nonrecurring charges, the revised charges be rounded to the nearest five- or ten-dollar amount. (For example, if a charge is calculated at \$48.19 would be rounded to \$50.00).

**PRESSURE SEWER CONNECTION COST ESTIMATE
FEBRUARY 6, 2023**

Long Side

MATERIAL

Complete Grinder Unit (Barrel, Grinder, Electrical)	\$ 3355.18
1-4x4x4 Post	\$ 5.58
1-6" x 1 1/2" Steel Saddle for PVC	\$ 47.20
1-1 1/2" Corp Stop MIP x CTS PJ	\$ 163.48
1-1 1/4" x MIP x PVC PJ Coupling	\$ 54.33
2-1 1/2" MIP x 1 1/4" PVC PJ Coupling	\$ 139.54
1-1 1/2" Close Brass Nipple	\$ 6.06
1-1 1/2" Thread Brass Ball Valve	\$ 25.17
1-1 1/2" Thread Brass Swing Check Valve	\$ 31.23
1- 18" Rect. Disconnect Box	\$ 68.00
1- 18" Rect. Disconnect Box Lid	\$ 23.00
50'-1 1/4" SDR11 PE Pipe	\$ 74.50
TOTAL MATERIAL	\$ 3,993.27

LABOR & EQUIPMENT

Mini Excavator - \$40.00/HR @ 4 HOURS	\$ 160.00
EQUIPMENT OPERATOR - \$31.46/HR INCLUDING FRINGE @ 6 HOURS	\$ 188.76
UTILITY WORKER - \$24.75/HR INCLUDING FRINGE @ 6 HOURS	\$ 148.50
UTILITY WORKER - \$24.75/HR INCLUDING FRINGE @ 6 HOURS	\$ 148.50
UTILITY WORKER - \$24.75/HR INCLUDING FRINGE @ 6 HOURS	\$ 148.50
SUPERVISOR - \$61.75/HR INCLUDING FRINGE @ 3 HOURS	\$ 185.25
UTILITY TRUCK - 30 MILES @ \$0.655/MILE	\$ 19.65
SUPERVISOR TRUCK - 30 MILES @ \$0.655/MILE	\$ 19.65
TOTAL LABOR & EQUIPMENT	\$ 1018.81

LONG SIDE TOTAL COST \$ 5,012.08

SHORT SIDE

MATERIAL

Complete Grinder Unit (Barrel, Grinder, Electrical)	\$ 3355.18
1-4x4x4 Post	\$ 5.58
1-6" x 1 1/2" Steel Saddle for PVC	\$ 47.20
1-1 1/2" Corp Stop MIP x CTS PJ	\$ 163.48
1-1 1/4" x MIP x PVC PJ Coupling	\$ 54.33
2-2 1/2" MIP x 1 1/4" PVC PJ Coupling	\$ 139.54
1-2 1/2" Close Brass Nipple	\$ 6.06
1-2 1/2" Thread Brass Ball Valve	\$ 25.17
1-2 1/2" Thread Brass Swing Check Valve	\$ 31.23
2- 18" Rect. Disconnect Box	\$ 68.00
2- 18" Rect. Disconnect Box Lid	\$ 23.00
50'-1 1/4" SDR11 PE Pipe	\$ 74.50
TOTAL MATERIAL	\$ 3,993.27

LABOR & EQUIPMENT

Mini Excavator - \$40.00/HR @ 2 1/2 HOURS	\$ 100.00
EQUIPMENT OPERATOR - \$31.46/HR INCLUDING FRINGE @ 4 HOURS	\$ 125.84
UTILITY WORKER - \$24.75/HR INCLUDING FRINGE @ 4 HOURS	\$ 99.00
UTILITY WORKER - \$24.75/HR INCLUDING FRINGE @ 4 HOURS	\$ 99.00
UTILITY WORKER - \$24.75/HR INCLUDING FRINGE @ 4 HOURS	\$ 99.00
SUPERVISOR - \$61.75/HR INCLUDING FRINGE @ 2 HOURS	\$ 123.50
UTILITY TRUCK - 10 MILES @ \$0.655/MILE	\$ 6.55
SUPERVISOR TRUCK - 10 MILES @ \$0.655/MILE	\$ 6.55
TOTAL LABOR & EQUIPMENT	\$ 659.44

SHORT SIDE TOTAL COST \$ 4652.71

Average of Short Side and Long Side \$ 4832.00

GRAVITY SEWER CONNECTION COST ESTIMATE

May 2, 2023

Long Side

MATERIAL

20'-4" SDR PIPE	\$ 77.60
1- CLEAN OUT	\$ 16.50
1-CLEAN OUT ADAPTER	\$ 12.85
1-PLUG FOR CLEAN OUT ADAPTER	\$ 7.30
1-4" SADDLE	\$ 90.75
5- TON OF GRAVEL W/30 MILE HAUL BILL	\$ 210.00
4'X6' PAVEMENT REPLACEMENT	\$ 1,325.00

TOTAL MATERIAL

\$ 1,740.00

LABOR & EQUIPMENT

Mini Excavator - \$40.00/HR @ 6 HOURS	\$ 240.00
EQUIPMENT OPERATOR - \$31.46/HR INCLUDING FRINGE @ 8 HOURS	\$ 251.68
UTILITY WORKER - \$24.75/HR INCLUDING FRINGE @ 8 HOURS	\$ 198.00
UTILITY WORKER - \$24.75/HR INCLUDING FRINGE @ 8 HOURS	\$ 198.00
UTILITY WORKER - \$24.75/HR INCLUDING FRINGE @ 8 HOURS	\$ 198.00
SUPERVISOR - \$61.75/HR INCLUDING FRINGE @ 3 HOURS	\$ 185.25
FLAGGER- \$23.60/HR INCLUDING FRINGE @ 8 HOURS	\$ 188.80
FLAGGER- \$23.60/HR INCLUDING FRINGE @ 8 HOURS	\$ 188.80
PICKUP TRUCK FLAGGER- 30 MILES @ \$0.655/MILE	\$ 19.65
PICKUP TRUCK FLAGGER- 30 MILES @ \$0.655/MILE	\$ 19.65
UTILITY TRUCK - 30 MILES @ \$0.655/MILE	\$ 19.65
SUPERVISOR TRUCK - 30 MILES @ \$0.655/MILE	\$ 19.65
CONCRETE SAW - 2 HOURS @ \$20.00/HOUR	\$ 40.00

TOTAL LABOR & EQUIPMENT

\$ 1,767.13

LONG SIDE TOTAL COST

\$ 3,507.13

SHORT SIDE

MATERIAL

10'-4" SDR PIPE	\$ 38.80
1- CLEAN OUT	\$ 16.50
1-CLEAN OUT ADAPTER	\$ 12.85
1-PLUG FOR CLEAN OUT ADAPTER	\$ 7.30
1-4" SADDLE	\$ 90.75
5- TON OF GRAVEL W/30 MILE HAUL BILL	\$ 210.00
4'X6' PAVEMENT REPLACEMENT	\$ 1,325.00

TOTAL MATERIAL

\$ 1,701.20

LABOR & EQUIPMENT

Mini Excavator - \$40.00/HR @ 4 HOURS	\$ 160.00
EQUIPMENT OPERATOR - \$31.46/HR INCLUDING FRINGE @ 6 HOURS	\$ 188.76
UTILITY WORKER - \$24.75/HR INCLUDING FRINGE @ 6 HOURS	\$ 148.50
UTILITY WORKER - \$24.75/HR INCLUDING FRINGE @ 6 HOURS	\$ 148.50
UTILITY WORKER - \$24.75/HR INCLUDING FRINGE @ 6 HOURS	\$ 148.50
SUPERVISOR - \$61.75/HR INCLUDING FRINGE @ 2 HOURS	\$ 123.50
FLAGGER- \$23.60/HR INCLUDING FRINGE @ 6 HOURS	\$ 141.60
FLAGGER- \$23.60/HR INCLUDING FRINGE @ 6 HOURS	\$ 141.60
PICKUP TRUCK FLAGGER- 10 MILES @ \$0.655/MILE	\$ 6.55
PICKUP TRUCK FLAGGER- 10 MILES @ \$0.655/MILE	\$ 6.55
UTILITY TRUCK - 10 MILES @ \$0.655/MILE	\$ 6.55
SUPERVISOR TRUCK - 10 MILES @ \$0.655/MILE	\$ 6.55
CONCRETE SAW - 2 HOURS @ \$20.00/HOUR	\$ 40.00

TOTAL LABOR & EQUIPMENT

\$ 1,267.16

SHORT SIDE TOTAL COST

\$ 2,968.36

Average of Short Side and Long Side

\$ 3,238.00

NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Return Check Fee

1. Field Expense:

A. Materials (Itemize)

	\$ <u> </u>
	<u> </u>
	<u> </u>

B. Labor (Time and Wage)

	\$ <u> </u>
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Total Field Expense	\$ <u> </u>
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2. Clerical and Office Expense

A. Supplies	\$ <u> 1.40 </u>
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B. Labor (1 Employee to Research & Prepare Paperwork & 1 Employee to Verify & Post)	\$ <u> 22.23 </u>
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Total Clerical and Office Expense	\$ <u> 23.63 </u>
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3. Miscellaneous Expense

A. Transportation	\$ <u> </u>
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B. Other (Itemize)

	\$ <u> </u>
	<u> </u>
	<u> </u>

Total Miscellaneous Expense	\$ <u> 0.00 </u>
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Total Nonrecurring Charge Expense	\$ <u> 23.63 </u>
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NONRECURRING CHARGE COST JUSTIFICATIONType of Charge: SERVICE CONNECTION CHARGE

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

<u>1 HOURS @ \$22.57/HOUR</u>	\$ <u>22.57</u>
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Total Field Expense	\$ <u>22.57</u>
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2. Clerical and Office Expense

A. Supplies	\$ <u>1.40</u>
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B. Labor	\$ <u>11.12</u>
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Total Clerical and Office Expense	\$ <u>12.52</u>
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3. Miscellaneous Expense

A. Transportation	\$ <u>13.10</u>
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B. Other (Itemize)

_____	_____
_____	_____
_____	_____

Total Miscellaneous Expense	\$ <u>13.10</u>
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Total Nonrecurring Charge Expense	\$ <u>48.19</u>
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NONRECURRING CHARGE COST JUSTIFICATIONType of Charge: DISCONNECTION FOR NON-PAYMENT CHARGE

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

<u>1 HOURS @ \$22.57/HOUR</u>	\$ <u>22.57</u>
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Total Field Expense	\$ <u>22.57</u>
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2. Clerical and Office Expense

A. Supplies	\$ <u>1.40</u>
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B. Labor	\$ <u>11.12</u>
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Total Clerical and Office Expense	\$ <u>12.52</u>
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3. Miscellaneous Expense

A. Transportation	\$ <u>13.10</u>
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B. Other (Itemize)

_____	_____
_____	_____
_____	_____

Total Miscellaneous Expense	\$ <u>13.10</u>
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Total Nonrecurring Charge Expense	\$ <u>48.19</u>
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NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: RECONNECTION CHARGE

1. Field Expense:

A. Materials (Itemize)

	\$ <u> </u>
	<u> </u>
	<u> </u>

B. Labor (Time and Wage)

<u>1 HOURS @ \$22.57/HOUR</u>	\$ <u>22.57</u>
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Total Field Expense	\$ <u>22.57</u>
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2. Clerical and Office Expense

A. Supplies	\$ <u>1.40</u>
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B. Labor	\$ <u>11.12</u>
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Total Clerical and Office Expense	\$ <u>12.52</u>
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3. Miscellaneous Expense

A. Transportation	\$ <u>13.10</u>
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B. Other (Itemize)

Total Miscellaneous Expense	\$ <u>13.10</u>
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Total Nonrecurring Charge Expense	\$ <u>48.19</u>
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NONRECURRING CHARGE COST JUSTIFICATIONType of Charge: INVESTIGATION CHARGE-NORMAL OPERATING HOURS

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

<u>1 HOURS @ \$22.57/HOUR</u>	\$ <u>22.57</u>
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Total Field Expense	\$ <u>22.57</u>
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2. Clerical and Office Expense

A. Supplies	\$ <u>1.40</u>
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B. Labor	\$ <u>11.12</u>
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Total Clerical and Office Expense	\$ <u>12.52</u>
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3. Miscellaneous Expense

A. Transportation	\$ <u>13.10</u>
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B. Other (Itemize)

_____	_____
_____	_____
_____	_____

Total Miscellaneous Expense	\$ <u>13.10</u>
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Total Nonrecurring Charge Expense	\$ <u>48.19</u>
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NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: INVESTIGATION CHARGE-AFTER HOURS

1. Field Expense:

A. Materials (Itemize)

	\$ <u> </u>
	<u> </u>
	<u> </u>

B. Labor (Time and Wage)

<u> 3 HOURS @ \$25.73 </u>	\$ <u> 77.20 </u>
AFTER HOURS/CALLOUT CREW IS PAID FOR A MINIMUM OF 3 HOURS.	
Total Field Expense	\$ <u> 77.20 </u>

2. Clerical and Office Expense

A. Supplies	\$ <u> 1.40 </u>
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B. Labor (EMERGENCY OPERATOR & OFFICE EMPLOYEE)	\$ <u> 17.43 </u>
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Total Clerical and Office Expense	\$ <u> 18.83 </u>
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3. Miscellaneous Expense

A. Transportation	\$ <u> 13.10 </u>
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B. Other (Itemize)

	<u> </u>
	<u> </u>
	<u> </u>

Total Miscellaneous Expense	\$ <u> 13.10 </u>
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Total Nonrecurring Charge Expense	\$ <u> 109.13 </u>
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Justification For Residential Sewer Customer Deposit

System Average Usage	x Rate Schedule	= Average Monthly Bill
3100		
First 2,000 Gallons	\$37.73	\$37.73
Next 1,100 Gallons	\$16.17 / 1,000	\$19.92
Total for 1 Month		\$57.65
	x	2 MONTHS
Total For 2 Months		\$115.30 *
		\$115.00

*If Disconnected For Non-Payment The Customer Will Have A Two (2) Month Bill

Justification For Commercial Sewer Customer Deposit

System Average Usage	x Rate Schedule	= Average Monthly Bill
11700		
First 2,000 Gallons	\$37.73	\$37.73
Next 9,700 Gallons	\$16.17 / 1,000	\$156.85
Total for 1 Month		\$194.58
	x	2 MONTHS
Total For 2 Months		\$389.16 *
		\$389.00

*If Disconnected For Non-Payment The Customer Will Have A Two (2) Month Bill