

**RE: ELECTRONIC APPLICATION OF THE HARRISON COUNTY WATER ASSOCIATION, INC.  
REQUEST FOR AN ALTERNATIVE RATE ADJUSTEMENT**

**CASE NUMBER 2023-0154**

**KENTUCKY PUBLIC SERVICE COMMISSION (KY PSC)  
FRANKFORT, KENTUCKY 40601  
*Filed electronically, 807 KAR 5:001***

**HCWA, Inc.  
Attn: Mr. Nathan Fields  
P.O. Box 215  
Cynthiana, Kentucky 41031**

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Attn: Mr. Jesse P. Melcher, Esq.  
P.O. Box 345  
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**NOTICE OF HCWA RESPONSE TO KY PSC STAFF  
REPORT AND RECOMMENDATIONS REGARDING HCWA  
APPLICATION FOR ALTERNATIVE RATE ADJUSTMENT  
PURSUANT TO 807 KAR 5:076**

**COMMONWEALTH OF KENTUCKY**

**BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of: ELECTONIC APPLICATION OF  
THE HARRISON COUNTY WATER ASSOCIATION, INC.  
REQUEST FOR AN ALTERNATIVE RATE ADJUSTMENT**

**CASE NUMBER 2023-0154**

**NOTICE OF HCWA RESPONSE TO KY PSC STAFF'S REPORT  
AND RECOMMENDATIONS TO HCWA'S ARF APPLICATION**

Comes now, the Harrison County Water Association, Inc., by and through their counsel, Mr. Jesse P. Melcher, Esq., and as verified by manager, Nathan Fields, and hereby files HCWA's response to KY PSC Staff's report and recommendations to HCWA's ARF application herein, as follows:

HCWA realizes adjustments as noted in the KY PSC Staff's report and recommendations would lead to a reduction in the rate increase requested by HCWA pursuant to the Debt Service Coverage (DSC) method. HCWA does not wish to challenge the recommendations and/or findings, and the resulting rates and water loss surcharge amount approved by the KY PSC Staff, in a formal hearing, but would request KY PSC staff to reconsider their recommendations (separate motion filed as to this request filed simultaneously herewith), as it applies to depreciation schedule adjustments recommendations in the report and single health insurance reduction percentage, but will accept the staff's recommendations and findings after review of the request to reconsider the adjustments, requested to depreciation schedule, single health insurance reduction, and request to readjust the calculation of required revenue and percentage of rate increase, based upon any adjustments made by KY PSC staff, after reconsideration of the requested applicable depreciation schedule adjustments and adjustment to single plan health insurance reduction, and for the approved rates and surcharge and/or the adjusted rates and surcharge approved after reconsideration, if any are accepted by HCWA and requested to go into effect as soon as possible.

HCWA will accept the rate recommendations and the report, if KY PSC staff and Commission, determine that the reconsideration requested had no effect on the rate increase recommended or is denied; but believes a reconsideration of the issue as to depreciation life(s) and resultant values as it relates to rate approval expenses, and adjustment to single health insurance plan, is warranted based upon the reasons stated herein.

A) Billing Analysis:

**HCWA Response;** KY PSC Staff's Report agreed with HCWA that estimated increased revenues from water sales would be \$183,904.00; HCWA has no objection to the staff's finding.

B) Miscellaneous Service Revenues:

**HCWA Response;** KY PSC Staff's Report; HCWA reduced miscellaneous service revenues due to reduction of non-recurring charges to remove labor for non-recurring charges performed during normal working hours. HCWA does has no objection to the staff's finding that miscellaneous service revenues should be \$6,759.00.

HCWA does agrees to accept the reductio of the non-recurring charges as authorized on page 2 of 2 of appendix "c" to KY PSC Staff's recommendations and report; however, HCWA places it objection to the methodology of removing regular labor and administrative costs from the non-recurring charges that accrue during normal hours and days of operation for employees; and reserves the right to raises this issue in subsequent rate cases and/or KY PSC review of its nonrecurring charges.

C) Other water revenues:

**HCWA Response;** KY PSC Staff's Report; HCWA used \$11,539.00 for interest income and \$3,000.00 received for antennae income for a total of \$14,539.00, however, HCWA requested reclassification of the amount of \$11,539.00 to interest income and \$3,000 to other water revenues, which KY PSC agreed to said requested reclassification. HCWA has no objection to \$3,000.00 being the other water revenue value.

D) Forfeited Discounts:

**HCWA Response;** KY PSC Staff's Report agreed with HCWA that test year forfeited discounts was \$43,893.00, and is the appropriate value; HCWA has no objection to the staff's finding.

## E) Interest Income:

**HCWA Response;** KY PSC Staff's Report; HCWA used \$11,539.00 for interest income and \$3,000.00 received for antennae income for a total of \$14,539.00, however, HCWA requested reclassification of the amount of \$11,539.00 to interest income and \$3,000.00 to other water revenues, which KY PSC agreed to said requested reclassification. HCWA has no objection to \$11,539.00, being the interest income value.

## F) Reclassify Salaries and Wages-Employees to Officers.

**HCWA Response;** KY PSC Staff's Report agreed with the reclassification; HCWA used the audit Salary and Wages numbers, which included both HCWA employee salaries for the test year, but also board of directors/officers pay, in that same cumulative number. HCWA requested to reclassify those amounts in the ARF-Form, i.e. to put \$31,025.00 as board compensation/officer pay for the 2022 test year. HCWA has no objection to the reclassification approval.

## G) Salaries and Wages- Employees.

**HCWA Response;** KY PSC Staff's Report recommended \$653,054.00 being the value for HCWA Salaries and Wages; HCWA requested increases to normalize the increased salaries for the test year based upon, that all positions were not filled due to death of the manager, and increased hours and pay for all employees. HCWA has no objection to \$653,054.00 being the salaries and wages-employees, value.

## H) Salaries and Wages-Officers.

**HCWA Response;** KY PSC Staff's Report recommended \$19,800.00 be used for officer/board of director's salaries/wages for the test year; HCWA requested 31,025.00 the audit value for officer/board of director pay. HCWA consents to \$19,800.00 being used as the value for salaries and wages for officers/board of directors.

## I) Employee Pensions and Benefits-Insurance.

**HCWA Response;** KY PSC Staff's Report recommended increasing reduction of employee pension and benefits-insurance, by increasing the reduction of insurance for single plans to 22% vs. 21% utilized by HCWA. HCWA states it utilized the 21% number based upon rate decisions made by KY PSC on or about the filing date of May 11, 2023 for HCWA's ARF filing herein. Additionally, HCWA would assert it relied upon a KY PSC ARF, application brochure downloaded from its website in March and/or April of 2023, as for its use of the 21% reduction of employer paid single plans (if employer paid full amount). *See. Attached Exhibit "E".*

The application, utilized the reduction methods being utilized at the time of the application although HCWA objected in its application to the policy, and would note that HCWA does not carry the pension load incurred by pension deficits within CERS, utilized by many Districts, requiring consumer funded payment of those expenses, in addition to many health and/or life insurance benefits given to officers and/or directors of Districts. Further, HCWA would point out even the Commonwealth of Kentucky's, current health insurance for its employees (including the Commission and its staff); that the required employee monthly contribution for a single plan is **below** the policy of KY PSC; wherein, the Commonwealth of Kentucky's single plan, has employee contribution of approximately 6 – 12 %, depending on Living Well promise performance on a Living Well Basic. See. [www.kehp.ky.gov](http://www.kehp.ky.gov). (*Benefits Guide, 2023-2024*).

HCWA, requests that KY PSC Staff reconsider the use of 22% for reduction of single insurance plans, and replace the reduction with the 21% reduction for single insurance plans. HCWA will consent to the ultimate recommendation of the KY PSC Staff, even if the recommendation stays the same, and would waive an informal or formal hearing on the matter.

J) Purchased Water.

**HCWA Response;** KY PSC Staff did a historical test on the purchased water using 2022 consumption amounts at current rates (rates as of date of filing, i.e., May 11, 2023), and recommended using \$1,720,398.00 as the value for purchased water. HCWA would agree with the KY PSC Staff recommendation. See, *numerical paragraph L for reduction of the value by water loss.*

K) Purchased Power:

**HCWA Response;** KY PSC Staff did a historical test on purchased power and recommended using \$87,064.00 as the value, and reducing by the amount of water loss exceeding fifteen (15%) percent, i.e.  $\$87,064.00 \times 5.8656 = \$5,107.00$ . HCWA consents to KY PSC Staff's recommended values for purchased power and reduction of purchased power value (although HCWA maintains an objection to the water loss reduction methodology.)

L) Water Loss:

**HCWA Response;** KY PSC Staff made findings of 20.8656 water loss for the 2022 test year, which HCWA agrees. KY PSC Staff made reductions of purchased water by \$103,582.00. HCWA consents to KY PSC Staff's recommended values for purchased water and reduction of purchased water value (although HCWA maintains an objection to the water loss reduction methodology.)

M) Contractual Services-Laboratory Analysis Reclassification.

**HCWA Response;** KY PSC Staff recommended to reclassify services performed for water testing as contractual labor to laboratory services, and that the amount of test year laboratory services would be reduced to \$0.00. HCWA would agree to this value for laboratory services and reclassification.

N) Contractual Services-Legal & Accounting.

**HCWA Response;** KY PSC Staff agreed to reclassify accounting, legal and cleaning services into Contractual Services and recommended to use \$43,732.00 as the value. HCWA has no objection to the value of \$43,732.00 to be the value of contractual services.

O) Water Testing:

**HCWA Response;** KY PSC Staff agreed to reclassify laboratory services to water testing and recommended the value of \$8,154.00 based upon invoiced expenses for the 2022 test year for water testing. HCWA agrees with KY PSC Staff recommendation of the value of \$8,154.00, for water testing.

P) Miscellaneous Expenses:

**HCWA Response;** KY PSC Staff recommended inclusion of office supplies, repairs and telephone expenses into miscellaneous expense along with other test year miscellaneous expenses, itemized in chart of account #'s 6056 to 6500 (page 30, of KY PSC Staff Report), and an increase of postage to reflect postage increase, for a total value of \$177,575.00.

HCWA agrees with KY PSC Staff Report as to the value of \$177,575.00 for miscellaneous expenses.

Q) Depreciation-Water Loss Surcharge:

**HCWA Response;** KY PSC Staff recommended allowing HCWA to recapture the reductions of purchased water and purchased power, i.e. a cumulative value of \$105,800, by authorizing a \$1.42 per meter monthly surcharge, for a period of forty-eight (48) months, to be escrowed and only utilized by HCWA, in accordance with HCWA water loss plan (to be presented to KY PSC within 120 days) and approval of all expenditures by HCWA for the receipted surcharged monies, and for accountings of all receipted and spent monies to KY PSC. Additionally KY PSC Staff recommended removing the expense as a depreciation expense. HCWA agrees with the KY PSC Staff recommendation regarding water loss surcharge and removal from depreciation, and thanks KY PSC Staff's report approving the authorized surcharge.

R) Depreciation:

**HCWA Response;** KY PSC Staff made multiple recommendations for HCWA to adjust its depreciation asset life(s) in accordance with recommended high and low ranges, based upon NARUC Study published in 1979.

HCWA acknowledges the authority of KY PSC to adjust depreciation life of assets and/or values for the purposes of rate making; however, not all of the reductions made are out of line with the range of life(s), recommended by KY PSC, currently or in the past, and the recommendations are not consistent with modern replacement life, as it concerns radio read water meters and/or meter cost replacement, and makes those responses specifically to each category of depreciation assets, addressed in the chart by KY PSC staff on page 32 of their report, and requests for reconsideration by KY PSC Staff, based upon the response stated herein, as follows:

Further, HCWA asserts that In 2015, KY PSC Staff, approved a rate increase for HCWA, and amendment to depreciation schedule, which HCWA agreed to, which gave KY PSC Staff's recommendations of life for assets, for the ranges of service life. *See Harrison County Water ARF, 2015-00308, Attachment "B" to Staff Report. Exhibit "A" herein.* This report recommended 25 years for other pumping equipment, 35 years for structures and improvements, 30 years for reservoirs and tanks., 50,63 for transmission and distribution mains. The current report of Staff recommends adjusting those recommendations to the median life(s) and adding 10 years to pumping equipment (i.e., Oddville Pump). HCWA requests Staff to reconsider using the guidance given to HCWA

by prior staff in the 2015 rate case, as it correlates with the staff recommended depreciable lives for the stated assets.

- a) Structures and Improvements. Life (35-40), Test Year Depreciation \$59,898.00; KY PSC Staff recommended reducing by \$41,072.00, to adjust life from 20 year depreciation, to median of 37.5. HCWA requests to adjust the life to 35 years for a reduction of \$37,057.00, for a pro-forma value of \$22,841.00.
- b) Other Pumping Equipment. Life (20), Test Year Depreciation \$3,542.00; KY PSC Staff recommended the value of \$3,542.00. HCWA agrees with the KY PSC Staff value.
- c) Reservoir & Stand Pipes. Life (30-60), Test Year Depreciation \$29,332.00; KY PSC Staff recommended reducing by \$9,777.00, for a value of \$19,555.00. HCWA requests reconsideration by KY PSC Staff to utilize a life of 30 years, as opposed to a median life of 45 years, making the test year number accurate.
- d) Transmission & Distribution Mains. Life (50-75), Test Year Depreciation \$266,860.00 ; KY PSC recommended reducing by \$53,396.00, for a value of \$213,463.00. HCWA requests reconsideration by KY PSC Staff to utilize a life of 50 years, as opposed to a median life of 62.5 years, making the test year number accurate.
- e) Meters. (Life (35-45), Test Year Depreciation \$32,958.00. KY PSC Staff recommended reducing by \$4,120.00, for a value of \$28,838.00. HCWA requests reconsideration by KY PSC Staff to utilize a life of 10 years, as opposed to a median life of 40 years; requiring an addition of \$82,313.00, for a total value of \$115,271.00, to the test year; due to HCWA utilizing a 35 year amortization life.

HCWA did not request an amendment in its application to the depreciation life of meters, but in review of Staff's recommendations of adjustments to other depreciable asset life(s) and recent Staff approval of neighboring sister utilities (*See. Bracken County Water District, ARF, Case No. 2021-00415, Depreciation Schedule & Staff Report; Western Fleming County Water District, Case No. 2021-00406, Depreciation Schedule and Staff Report.*) using 20 years for meter and meter install, depreciable lives, warrants a reconsideration based upon staff precedent and consistent rulings of staff as to an accurate useful life, for straight line depreciation of meters.



HCWA would assert that KY PSC has opened the door to evaluation of appropriate life span for all depreciable assets, and specifically water meters. Currently, HCWA utilizes radio read water meters, that HCWA makes all reasonable efforts to replace every ten (10) years. *See. Attached affidavit of HCWA manager Nathan Fields.* KY PSC regulations require testing of all meters if not replaced every ten (10) years. *See. 807 KAR 5:066(16).* Multiple utility industry literature establishes the loss of accuracy of all radio read meters after ten years; accuracy actually begins to drop outside of five percent after an average of 8 years; therefore, necessitating replacement and/or rebuild due to accuracy loss in the reading of the meters. *See. Flow Measurement accuracies of in-service residential water meters, Devin M. Stoker, Steven L. Barfuss, and Michael C. Johnson, American Water Works Association, Journal (See attached Exhibit "C", <http://dx.doi.org/10.5942/jawwa.2012.104.0145>; Determining the Economic Optimum Life of Residential Water Meters, Dr. Hans D. Allender, P.E., Wastewater Digest, August 20, 2019, (See. Exhibit "D"). [www.wwdmag.com/utility-management/article/10917086/determining-the-economic-optimum-life-of-residential-water-meters](http://www.wwdmag.com/utility-management/article/10917086/determining-the-economic-optimum-life-of-residential-water-meters).*

Therefore, HCWA would request reconsideration of the depreciable life(s) of assets recommended by KY PSC staff, as it relates to life span of a radio read meter (all meters used by HCWA are radio read), using straight line service life depreciation of ten years, based upon aged data (HCWA replacement rate), as authorized and noted the May 2021, *Depreciation Expense: A Primer for Utility Regulators*, Prepared for United States Agency of International Development by the National Association of Regulatory Commissioners (NARUC); or alternatively to adjust to 20 years, consistent with other Staff holdings for neighboring sister water utilities, in review of their depreciation schedules and recommended adjustments by Staff Report in their ARF. *See. Bracken County Water District, ARF, Case No. 2021-00415; Western Fleming County Water District, Case No. 2021-00406.*

HCWA attaches hereto an excel spreadsheet (Exhibit "B") showing requested adjustments to depreciation based upon the prior recommendations of KY

PSC staff, regarding depreciable life(s) from the 2015 rate case, and the adjustments not made from that case that are in line with the minimum life recommendations for those assets by Staff in the case herein (as opposed to median range), and using ten (10) years, as opposed to thirty-five (35) years, for meters. HCWA would request KY PSC staff to reconsider the recommended depreciable life(s) of the report they prepared and determine if any adjustments are reasonable and approvable. HCWA will accept the determination of KY PSC staff after the reconsideration, without waiver to raising the issue(s), in subsequent rate hearings and/or subsequent KY PSC evaluation of its depreciable schedule.

Requiring any life of depreciation over ten years for meters and meter install, would result in HCWA carrying assets that can not be depreciated, due to the replacement period and incurred costs being incurred three times, prior to depreciation of the first meter. The referenced primer of depreciation expenses, i.e. May 2021, *Depreciation Expense: A Primer for Utility Regulators*, acknowledges the role of depreciation in allowing a reasonable recapture of a utilities expenses. A thirty-five (35) year life period, would not allow such a reasonable recapture of the utilities meter expenses.

Meter Installation. Life (40-50), Test Year Depreciation \$215. KY PSC Staff recommended reducing by \$21.00, for a value of \$191.00. HCWA requests reconsideration by KY PSC Staff to utilize a life of 10 years, as opposed to a median life of 45 years; requiring an addition of \$643.00, for a total value of \$858.00, to the test year; due to HCWA utilizing a 35 year amortization life. KY PSC Staff has approved 20 years as the depreciable life for meters and meter installation, for other sister utilities. *See. Bracken County Water District, ARF, Case No. 2021-00415, Depreciation Schedule & Staff Report; Western Fleming County Water District, Case No. 2021-00406, Depreciation Schedule and Staff Report.*

- f) Hydrants. Life (40-60), Test Year Depreciation \$1804.00. KY PSC Staff recommended reducing by \$361.00, for a value of \$1,443.00. HCWA requests by KY PSC Staff to utilize a life of 40 years, as opposed to a median life of 50 years, making the test year number accurate.
- g) Other Transmission & Distribution Plan. Life (50-75), Test Year Depreciation \$2,101.00. KY PSC Staff recommended reducing by \$256.00, for a value of \$1,844.00. HCWA requests by KY PSC Staff to utilize a life of 50 years, as

opposed to a median life of 62.5 years, making the reduction \$211.00 for a total value of \$1,890.00.

- h) Office Furniture & Equipment. Life (20-25), Test Year Depreciation \$28,135.00. KY PSC Staff recommended reducing by \$18,229.00, for a value of \$9,906.00. HCWA requests by KY PSC Staff to utilize a life of 20 years, as opposed to a median life of 22.5 years, making the reduction \$17,007.00, for a total value of \$11,128.00.
- i) Communications Equipment. Life (10), Test Year Depreciation \$1,002.00. KY PSC Staff recommended reducing by \$301.00, for a value of \$702.00. HCWA agrees with the Staff's recommendation value.
- j) Oddville Pump Station. Life (35-45), Test Year Depreciation \$22,861.00. KY PSC Staff recommended reducing by \$10,668.00, for a value of \$12,193.00. HCWA requests by KY PSC Staff to utilize a life of 35 years (it should be noted the 2015 rate requested 25 years for other pumping plant, as opposed to a median life of 40 years, making the reduction 9,798.00, for a total value of \$13,063.00.
- k) Office Building. Life (35-40), Test Year Depreciation \$27,296.00. KY PSC Staff recommended reducing by \$7,279.00, for a value of \$20,017.00. HCWA requests by KY PSC Staff to utilize a life of 35 years, as opposed to a median life of 37.5 years, making the reduction \$5,849.00, for a total value of \$21,447.00.

S) Amortization:

**HCWA Response;** KY PSC Staff recommended using the value of \$44,181.00 over a three year period, based upon that value representing the ARF cost to HCWA as of August 7, 2023. HCWA agrees with that calculation, however, request that KY PSC Staff reconsider this value to increase it to \$45,000.00 as requested, due to the overall costs from expenses incurred subsequent to August 7, 2023, (See. subsequent filings of invoices and expenses, for the month of September 2023, to be filed herewith) and the necessary advertising costs to advertise any different rate approved by KY PSC other than the rates advertised by HCWA for its ARF, and in addition the necessity to advertise the surcharge for water loss; all of which HCWA consents to.

T) Taxes Other than Income:

**HCWA Response;** KY PSC Staff recommended using the value of \$53,722.00 (an increase of \$10,262.00) over the 2022 test year to reflect increased FICA costs for agreed salary increases to the 2022 test year. HCWA agrees with the KY PSC Staff recommendation.

U) Gains (Losses) from the Disposal of Utility Property:

**HCWA Response;** KY PSC Staff recommended not to use \$209,905.00, i.e. proceeds from the disposal of utility property, due to the transaction being a one-time, non-recurring event, as a value for income. HCWA agrees with the KY PSC Staff recommendation.

OVERALL REVENUE REQUIREMENT AND REQUIRED REVENUE INCREASE

A) KY PSC Staff recommended using Debt Service Coverage Method to calculate Overall Revenue Requirement for HCWA ARF, application. HCWA agrees with the Debt Service Coverage Method to calculate Overall Revenue Requirements.

1. KY PSC Staff calculated the annual average principal and interest payment at \$58,033.00 per year. HCWA agrees with the KY PSC Staff value.
2. KY PSC Staff calculated the additional working capital for the loans at \$11,607.00. HCWA agrees with the KY PSC Staff value.
3. HCWA staff agreed to reduce total revenues by interest and dividend income by the amount of \$11,548.00. HCWA agrees with the KY PSC Staff value.

SUMMATION OF HCWA RESPONSE

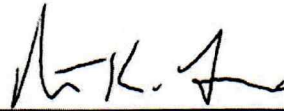
HCWA, waives its right to a formal hearing, and only requests an informal hearing as it relates to the issue of reconsideration by KY PSC Staff as to implementation of depreciable life(s) for its assets, if KY PSC Staff deems the informal hearing to be beneficial. HCWA does not intend to challenge any determination of KY PSC staff by formal hearing, as it relates to any changes made upon the request for reconsideration, and/or if no changes are made after reconsideration as requested herein; but does not waive its right, and specifically reserves its right to address the depreciation issue and other exceptions in the report and recommendation raised herein, in the future. HCWA has established in detail, herein and by simultaneous motion, its requests for KY PSC Staff to reconsider requested adjustments made based upon the depreciable median

life(s) of assets using NARUC, and to apply previous life recommendations by KY PSC staff (2015 rate case) for certain assets (i.e. standpipes/tanks, structures and improvements), and/or for implementation of the minimum life range recommendations for assets as recommended by KY PSC staff herein. The requested reconsideration of adjustments to depreciation, would increase the recommended percentage of income necessary to cover expenses under the debt coverage ratio method, over the current recommendations of KY PSC Staff, due to the increased value of allowable depreciation expenses for purposes of rate increase review.

HCWA would agree to accept KY PSC Staff's recommendations and report after its consideration of HCWA's response and request, and request for reconsideration regarding depreciable life implementation for approved depreciable asset expenses, for purposes of its rate case herein, making all debt coverage ratio adjustments with applicable rate increase adjustments, if KY PSC Staff consents to adjustments after reconsideration; however, HCWA does not waive its right to address depreciable life(s) in the future, and reserving its right to address depreciable life(s) in future rate cases and/or under KY PSC evaluation. This would include waiver of a formal hearing and informal hearing, and acceptance of the rate increases as proposed by KY PSC staff in their report filed September 28, 2023, or as amended by reconsideration of the requested issues after adjustments from reconsideration; unless KY PSC staff believes an informal hearing, as it relates to consideration and evaluation of depreciable life assets would be beneficial.

**CERTIFICATION**

I, Nathan Fields, Manager, for the Harrison County Water Association, Inc., hereby certify that we have read over the foregoing response, to the Kentucky Public Service Commission Staff's report and recommendations, and that all averments and statements herein are true and accurate to the best of our knowledge and belief.



\_\_\_\_\_  
NATHAN FIELDS, MANAGER

We, Heather Russell (print name) and Tracy Brinkmeyer (print name) as two witnesses, state that Nathan Fields, did in our presence execute his signatures, and affirm and acknowledge that we have read and by our signatures agree with the response to KY PSC staff's report regarding recommendations and findings as it relates to the HCWA alternative rate application filing, this the \_\_\_\_\_ day of October, 2023.



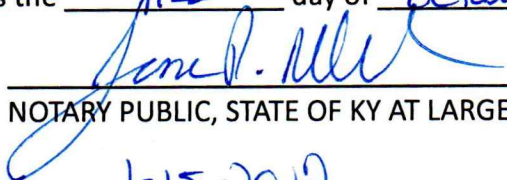
\_\_\_\_\_  
WITNESS # 1 (Print Name) Heather Russell



\_\_\_\_\_  
WITNESS # 2 (Print Name) Tracy M. Brinkmeyer

COMMONWEALTH OF KENTUCKY  
COUNTY OF Robertson

I, JESSE P. MELCHER, being a Notary Public in the State of Kentucky at Large, do hereby state that Nathan Fields, manager, who is personally known to me, have signed, sworn, and acknowledged before me this the 11<sup>th</sup> day of October, 2023

  
\_\_\_\_\_  
NOTARY PUBLIC, STATE OF KY AT LARGE  
1-15-2029

MY COMMISSION EXPIRES:

RYMP 64030  
Notary ID

Respectfully submitted,

s/ Mr. Jesse P. Meicher, Esq. \_\_\_\_\_  
HARRISON COUNTY WATER ASSOCIATION, INC.  
ATTORNEY  
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