

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

In The Matter Of:

ELECTRONIC APPLICATION OF MORGAN)	
COUNTY WATER DISTRICT FOR RATE ADJUSTMENT)	CASE NO.
PUSUANT TO 807 KAR 5:076)	2024-00010

**MORGAN COUNTY WATER DISTRICT'S
SUPPLEMENTAL DOCUMENTS FOR EMERGENCY INTERIM RATE INCREASE AND
NOTICE OF BOARD MEMBER RESIGNATIONS**

Comes Morgan County Water District ("Morgan District"), by and through counsel, pursuant to KRS 278.190(2), and other relevant authority, and hereby submits supplemental documents to its Verified Motion for Emergency Interim Rate Increase filed on March 22, 2024 in the interest of providing insight regarding Morgan District's financial status.

Additionally, the Board of Commissioners was informed today of the resignation of Steven Gunnell and Zach Engle from Morgan District's Board of Commissioners.

This 27th day of March, 2024.

Respectfully Submitted,



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Counsel for Morgan County Water District

CERTIFICATE OF SERVICE

This is to certify that the foregoing copy of Morgan District Water District's Verified Motion for Emergency Interim Rate Increase is being electronically transmitted to the Commission on March 27, 2024; and that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding. Pursuant to the Commission's July 22, 2021 Order in Case No. 2020- 00085, no hard copies of this filing will be made.



Counsel for Morgan County Water District

EXHIBIT C

EXHIBIT C

Morgan County Water District

Profit and Loss

January 2024

	TOTAL
Income	
461 Water Revenue	
461.1 Residential Meter Sales	126,387.48
461.2 Commercial Meter Sales	12,751.75
461.4 Chargeback	-121.27
464 Wholesale	6,386.08
Total 461 Water Revenue	145,404.04
Non Water Revenue	
470 Forfeited Discounts	
470.1 Late Fee	2,313.35
470.2 Web Fees	677.98
Total 470 Forfeited Discounts	2,991.33
471 Utility Service Revenues	
471.1 Disconnect Fee	617.85
471.2 Reconnect Fee	266.82
471.3 Return Check Fee	8.00
471.4 Service Trip Fee	97.40
Total 471 Utility Service Revenues	990.07
473 Tap-on-Fee	7,250.00
Total Non Water Revenue	11,231.40
Non-Budget Items	
Interest Income	2.17
Void Check	0.00
Total Non-Budget Items	2.17
Total Income	\$156,637.61
GROSS PROFIT	\$156,637.61
Expenses	
601 Payroll Expenses	49,092.14
604 Employee Pensions and Benefit	
604.1 Health & Supplemental Insurance	
604.1.1 Aflac	167.15
604.1.2 Colonial Life	44.00
604.1.3 Anthem Health Insurance	9,410.72
604.1.4 Globe Life	691.40
604.1.5 Retirement-Health Insurance	1,545.28
Total 604.1 Health & Supplemental Insurance	11,858.55
604.2 CERS	15,534.94
604.3 Kentucky Deferred Compensation	540.00

Morgan County Water District

Profit and Loss

January 2024

	TOTAL
604.4 Uniforms/ Boots	
604.4.1 UniFirst	1,847.08
604.4.2 Clothing Allowances	1,638.98
Total 604.4 Uniforms/ Boots	3,486.06
604.5 Training/ Conference/ Expo	650.00
Total 604 Employee Pensions and Benefit	32,069.55
610-Purchased Water	
610.1 Cave Run Water Commission	29,701.80
610.2 West Liberty Waterworks	34,622.28
Total 610-Purchased Water	64,324.08
615 Utilities	
615.1 Purchased Power	
615.1.1 American Electric Power	1,551.71
615.1.2 Licking Valley RECC	1,767.44
Total 615.1 Purchased Power	3,319.15
615.2 Cellular	1,148.42
615.3 Telephone	581.69
615.4 Trash Disposal	143.72
Total 615 Utilities	5,192.98
620 Materials and Supplies	18,535.48
620.1 Office Supplies	
620.1.1 American Business Systems	164.27
620.1.4 Amazon	144.27
620.1.5 Quill	38.15
620.1.7 Non-Reoccurring Vendors	78.39
Total 620.1 Office Supplies	425.08
620.2 Postage	
620.2.0 Postage	25.47
620.2.1 Stamps	272.00
620.2.2 Bulk Mail	1,247.96
620.2.3 Mailing Expenses	37.18
Total 620.2 Postage	1,582.61
620.3 Water System Supplies	
620.3.1 Consolidated Pipes	5,771.76
620.3.2 Utility Solutions	8,504.20
620.3.4 CITCO Water	7,363.97
620.3.5 USA Bluebook	179.80
620.3.6 Oldfields	148.99
620.3.7 Frederick and May	421.46
620.3.8 Non- Reoccurring Vendors	456.39
Total 620.3 Water System Supplies	22,846.57

Morgan County Water District

Profit and Loss

January 2024

	TOTAL
620.6 Subscriptions	
620.6.1 Authnet- Web Billing Services	40.90
620.6.2 Intuit- Payroll Services	69.96
620.6.3 SignAPay	79.90
620.6.4 KWRA	3,493.28
620.6.5 Google Suite	107.07
Total 620.6 Subscriptions	3,791.11
Total 620 Materials and Supplies	47,180.85
650 Transportation Expense	
650.1 Enterprise	8,128.66
650.2 Auto Service and Repair	
650.2.1 Advanced Auto	20.70
650.2.3 Morgan Tire Center	15.00
650.2.4 Quality Quick Lube	155.35
650.2.5 Car Quest	139.22
650.2.6 Kentucky Emergency Outfitters	1,443.69
Total 650.2 Auto Service and Repair	1,773.96
650.3 Fuel	5,302.31
Total 650 Transportation Expense	15,204.93
675 Non-Budget Expense	
675.4 Non-Budget Items	934.20
Total 675 Non-Budget Expense	934.20
680 Taxes	
680.1 941 Federal Payroll Tax	12,810.47
680.4 Gross Utility Tax	4,044.67
680.5 Sales & Use Tax	679.05
Total 680 Taxes	17,534.19
699 Debt Service (Bonds & Notes)	
699.3 KRWA Bond	7,976.04
699.4 GWADD Note	1,092.75
699.5 BOTM Note	5,916.66
Total 699 Debt Service (Bonds & Notes)	14,985.45
Contractual Services	
634 Office	
634.1 United Systems	207.00
Total 634 Office	207.00
635 Water Testing Labs	306.00
Total Contractual Services	513.00

Morgan County Water District

Profit and Loss

January 2024

	TOTAL
Insurance	
657 General Liability	1,778.00
Total Insurance	1,778.00
Miscellaneous Expenses	
671 Bank Charge	1,056.33
Total Miscellaneous Expenses	1,056.33
Total Expenses	\$249,865.70
NET OPERATING INCOME	\$ -93,228.09
NET INCOME	\$ -93,228.09

Morgan County Water District

Profit and Loss

February 2024

	TOTAL
Income	
461 Water Revenue	
461.1 Residential Meter Sales	156,643.78
461.2 Commercial Meter Sales	16,868.64
461.3 Bulk Loading Station	144.75
464 Wholesale	9,185.50
Total 461 Water Revenue	182,842.67
Non Water Revenue	
470 Forfeited Discounts	
470.1 Late Fee	2,912.50
470.2 Web Fees	818.15
Total 470 Forfeited Discounts	3,730.65
471 Utility Service Revenues	
471.1 Disconnect Fee	679.94
471.2 Reconnect Fee	273.70
471.3 Return Check Fee	6.00
471.4 Service Trip Fee	117.94
Total 471 Utility Service Revenues	1,077.58
472 Interest Income	1.93
473 Tap-on-Fee	8,300.00
474 Reimbursements/ Grant	
474.1 Reimbursement	4,246.17
Total 474 Reimbursements/ Grant	4,246.17
Total Non Water Revenue	17,356.33
Total Income	\$200,199.00
GROSS PROFIT	\$200,199.00
Expenses	
601 Payroll Expenses	59,454.51
601.0 Payroll Expense	
601.0.1 Qtrly. Return of License Fee	1,780.70
Total 601.0 Payroll Expense	1,780.70
604 Employee Pensions and Benefit	
604.1 Health & Supplemental Insurance	
604.1.1 Aflac	334.30
604.1.2 Colonial Life	110.00
604.1.3 Anthem Health Insurance	23,767.80
604.1.4 Globe Life	2,765.60
604.1.5 Retirement-Health Insurance	2,476.04
604.1.6 Anthem Life	325.75
604.1.7 Air Med Care Network	1,425.00
Total 604.1 Health & Supplemental Insurance	31,204.49

Morgan County Water District

Profit and Loss

February 2024

	TOTAL
604.2 CERS	10,583.17
604.3 Kentucky Deferred Compensation	660.00
604.4 Uniforms/ Boots	
604.4.1 UniFirst	818.73
604.4.2 Clothing Allowances	216.22
Total 604.4 Uniforms/ Boots	1,034.95
604.5 Training/ Conference/ Expo	1,100.00
Total 604 Employee Pensions and Benefit	44,582.61
610-Purchased Water	
610.1 Cave Run Water Commission	54,522.90
610.2 West Liberty Waterworks	68,018.70
Total 610-Purchased Water	122,541.60
615 Utilities	
615.1 Purchased Power	
615.1.1 American Electric Power	3,173.18
615.1.2 Licking Valley RECC	4,315.26
Total 615.1 Purchased Power	7,488.44
615.2 Cellular	1,148.61
615.2.1 Appalachian Wireless	1,148.61
Total 615.2 Cellular	2,297.22
615.3 Telephone	581.80
615.3.1 Mountain Telephone	581.43
Total 615.3 Telephone	1,163.23
615.4 Trash Disposal	143.72
615.4.1 Waste Management	143.72
Total 615.4 Trash Disposal	287.44
Total 615 Utilities	11,236.33
620 Materials and Supplies	
620.1 Office Supplies	
620.1.1 American Business Systems	560.83
620.1.2 Stationers	368.39
620.1.4 Amazon	2,518.99
620.1.6 Uline	29.25
Total 620.1 Office Supplies	3,477.46
620.2 Postage	
620.2.0 Postage	255.00
620.2.2 Bulk Mail	1,565.53
Total 620.2 Postage	1,820.53

Morgan County Water District

Profit and Loss

February 2024

	TOTAL
620.3 Water System Supplies	
620.3.2 Utility Solutions	9,530.27
620.3.4 CITCO Water	2,094.52
620.3.5 USA Bluebook	832.40
620.3.6 Oldfields	314.88
620.3.7 Frederick and May	700.00
620.3.8 Non- Reoccurring Vendors	
Total 620.3 Water System Supplies	13,472.07
620.5 Safety Supplies	
620.5.2 Non-Reoccurring Vendors	202.22
Total 620.5 Safety Supplies	202.22
620.6 Subscriptions	
620.6.1 Authnet- Web Billing Services	34.60
620.6.2 Intuit- Payroll Services	76.32
620.6.3 SignAPay	79.90
620.6.5 Google Suite	118.16
620.6.7 AWWA	120.00
Total 620.6 Subscriptions	428.98
Total 620 Materials and Supplies	19,401.26
650 Transportation Expense	
650.1 Enterprise	4,060.05
650.2 Auto Service and Repair	7.93
650.2.1 Advanced Auto	54.39
650.2.3 Morgan Tire Center	441.83
650.2.4 Quality Quick Lube	423.75
650.2.5 Car Quest	278.11
650.2.6 Kentucky Emergency Outfitters	757.39
Total 650.2 Auto Service and Repair	1,963.40
650.3 Fuel	5,347.37
Total 650 Transportation Expense	11,370.82
675 Non-Budget Expense	
675.3 Shipping and Handling	6.99
675.4 Non-Budget Items	202.30
Total 675 Non-Budget Expense	209.29
680 Taxes	
680.1 941 Federal Payroll Tax	10,445.39
680.2 Ky State Tax Withholding	3,486.40
680.4 Gross Utility Tax	5,169.97
680.5 Sales & Use Tax	563.21
Total 680 Taxes	19,664.97

Morgan County Water District

Profit and Loss

February 2024

	TOTAL
690 Travel Expense	
690.1 Meals	364.17
690.3 Lodging	2,034.19
Total 690 Travel Expense	2,398.36
695 Cash Reserves	
695.5 Contribution in Aid of Const.	-35.22
Total 695 Cash Reserves	-35.22
699 Debt Service (Bonds & Notes)	
699.3 KRWA Bond	8,659.38
699.4 GWADD Note	1,092.75
Total 699 Debt Service (Bonds & Notes)	9,752.13
Contractual Services	
634 Office	
634.1 United Systems	414.00
634.2 American Profit Recovery	25.00
Total 634 Office	439.00
635 Water Testing Labs	1,442.50
636 Field	668.50
Total Contractual Services	2,550.00
Insurance	
657 General Liability	2,061.45
Total Insurance	2,061.45
Miscellaneous Expenses	
660 Advertising	560.00
671 Bank Charge	672.99
Total Miscellaneous Expenses	1,232.99
Total Expenses	\$308,201.80
NET OPERATING INCOME	\$ -108,002.80
NET INCOME	\$ -108,002.80

Morgan County Water District

Profit and Loss

March 1-27, 2024

	TOTAL
Income	
4999 Uncategorized Income	70.22
General Revenue	21,431.83
Total Income	\$21,502.05
GROSS PROFIT	\$21,502.05
Expenses	
601 Payroll Expenses	
Company Contributions	
Retirement	10,140.35
Total Company Contributions	10,140.35
Taxes	6,798.32
Wages	43,790.63
Total 601 Payroll Expenses	60,729.30
604 Employee Pensions and Benefit	
604.1 Health & Supplemental Insurance	
604.1.3 Anthem Health Insurance	12,659.38
604.1.4 Globe Life	691.40
604.1.6 Anthem Life	319.00
Total 604.1 Health & Supplemental Insurance	13,669.78
604.2 CERS	7,832.64
604.3 Kentucky Deferred Compensation	445.00
Total 604 Employee Pensions and Benefit	21,947.42
615 Utilities	
615.2 Cellular	
615.2.1 Appalachian Wireless	1,131.38
Total 615.2 Cellular	1,131.38
615.4 Trash Disposal	
615.4.1 Waste Management	147.72
Total 615.4 Trash Disposal	147.72
Total 615 Utilities	1,279.10
620 Materials and Supplies	
620.1 Office Supplies	61.22
620.1.4 Amazon	1,571.49
620.1.7 Non-Reoccurring Vendors	522.16
Total 620.1 Office Supplies	2,154.87
620.2 Postage	
620.2.0 Postage	20.34
620.2.1 Stamps	1,246.83
Total 620.2 Postage	1,267.17

Morgan County Water District

Profit and Loss

March 1-27, 2024

	TOTAL
620.3 Water System Supplies	
620.3.1 Consolidated Pipes	2,521.05
Total 620.3 Water System Supplies	2,521.05
620.4 Chlorine Chemicals	
620.4.2 Hach	528.00
Total 620.4 Chlorine Chemicals	528.00
620.6 Subscriptions	
620.6.1 Authnet- Web Billing Services	36.50
620.6.2 Intuit- Payroll Services	172.25
620.6.5 Google Suite	129.74
Total 620.6 Subscriptions	338.49
Total 620 Materials and Supplies	6,809.58
650 Transportation Expense	
650.2 Auto Service and Repair	
650.2.4 Quality Quick Lube	2,500.00
650.2.5 Car Quest	62.21
Total 650.2 Auto Service and Repair	2,562.21
Total 650 Transportation Expense	2,562.21
675 Non-Budget Expense	
675.4 Non-Budget Items	2,375.95
Total 675 Non-Budget Expense	2,375.95
680 Taxes	
680.1 941 Federal Payroll Tax	4,777.29
Total 680 Taxes	4,777.29
690 Travel Expense	
690.1 Meals	-8.28
Total 690 Travel Expense	-8.28
699 Debt Service (Bonds & Notes)	
699.4 GWADD Note	1,092.75
699.5 BOTM Note	168.00
Total 699 Debt Service (Bonds & Notes)	1,260.75
Contractual Services	
367 Other	15.88
Total Contractual Services	15.88
Miscellaneous Expenses	
660 Advertising	25.00
671 Bank Charge	8.00
Total Miscellaneous Expenses	33.00

Morgan County Water District

Profit and Loss

March 1-27, 2024

	TOTAL
Uncategorized Expense	48.83
Total Expenses	\$101,831.03
NET OPERATING INCOME	\$ -80,328.98
Other Expenses	
Surcharge Fees Account	847.24
Total Other Expenses	\$847.24
NET OTHER INCOME	\$ -847.24
NET INCOME	\$ -81,176.22
