

DEPARTMENT OF PUBLIC SERVICE REGULATION
BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MONTANA

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IN THE MATTER of the Application of) UTILITY DIVISION
Utility Solutions, LLC to Implement)
Initial Rates and Charges for Wastewater Service) DOCKET NO. D2005.11.164
in its Elk Grove Subdivision, Gallatin)
County, Montana Service Area)

**DATA REQUESTS OF THE MONTANA CONSUMER COUNSEL
TO UTILITY SOLUTIONS, LLC**

MCC-001 RE: Service
WITNESS: Barrows

Please provide a list of any and all service areas and types of customers to which Utility Solutions provides waste water service.

MCC-002 RE: Four Corners County Water and Sewer District
WITNESS: Barrows

- a. Please explain the relationship among Utility Solutions, Double Tree, Inc. and the Four Corners County Water and Sewer District.
- b. Please provide the contract between Utility Solutions and the Four Corners County Water and Sewer District.

MCC-003 RE: Common Costs
WITNESS: Barrows

Please provide any and all common costs of Utility Solutions in providing sewer service to regulated and non-regulated customers. Indicate how they are allocated and the basis for such allocation.

MCC-004 RE: Sewer Plant
WITNESS: Barrows

Page 4 of testimony shows a reduction of \$275,710.09 to sewer plant. Please provide all workpapers detailing that reduction.

MCC-005 RE: Long Term Debt
 WITNESS: Barrows

Please provide copies of all long term debt of Utility Solution – Sewer Utility.

MCC-006 RE: 2009 Improvements
 WITNESS: Barrows

Please list capital cost and depreciation expense for sewer plant improvements in 2009. Identify customers being served by these improvements and a description of the improvements.

MCC-007 RE: 2009 Sewer Treatment Plant Improvements
 WITNESS: Barrows

Please indicate when the 2009 sewer treatment plant improvements were actually placed in service.

MCC-008 RE: Income Taxes
 WITNESS: Barrows

Please provide 2007 and 2008 State and Federal Income Tax returns filed by Utility Solutions.

MCC-009 RE: Income Taxes
 WITNESS: Barrows

In Utility Solution's filing for initial rates the pre-filed testimony of Mr. Ronald R. Woods indicates on page eight that recovery of income taxes was not included because Utility Solutions had sufficient net operating loss carry forwards to offset any income tax obligations arising out of the filing. What is the current total balance of net operating loss carry forwards?

MCC-010 RE: Utility Plant
 WITNESS: Barrows

Page 4 of testimony indicates utility plant was purchased in 2003. What was the original cost of properties prior to purchase and when did consumers start paying for services received from either previous owners or others?

MCC-011 RE: Management Contract
 WITNESS: Barrows

Please provide Management Contract listed on 38.5.123 Income Statement and basis and calculations for the \$84,289.93 charge.

MCC-012 RE: Restart Deposits
WITNESS: Barrows

Does the sewer utility have restart deposits and if so where on the balance sheet are such deposits listed and what is the total associated with them?

MCC-013 RE: Plant Account
WITNESS: Barrows

Please reconcile plant accounts in 2007 and 2008 Annual Reports to the PSC by account and rate filings.

Totals

p. 7	(2007)	current year	\$1,090,525.45
p. 7	(2008)	prior year	\$1,516,042.97
		rate filing	\$1,232,711.10

MCC-014 RE: Accumulated Depreciation
WITNESS: Barrows

Please reconcile by plant account in 2007 and 2008 Annual Reports to PSC by account and rate filings.

Totals

p. 8	(2007)	current year	\$216,273.84
p. 8	(2008)	prior year	\$483,262.50
		rate filing	\$471,929.24

MCC-015 RE: Regulatory Consulting Service
WITNESS: Barrows

Please provide 2009 regulatory consulting services costs to date.

MCC-016 RE: Customer Count
WITNESS: Barrows

Please provide the number of actual customers (hookups) and potential total new customers for both the regulated and unregulated waste water operations for the test period.

MCC-017 RE: System Map
 WITNESS: Barrows

Please provide system map for Utility Solutions entire sewer service indicating regulated and non-regulated areas.

MCC-018 RE: Allocation of Plant
 WITNESS: Barrows

Please show the total for each utility plant account and how that total is allocated among unregulated operations, the regulated water utility, and the regulated waste water utility.

MCC-019 RE: Allocation of Revenues and Expenses
 WITNESS: Barrows

Please show the total for each revenue and expense account and how the respective totals are allocated among unregulated operations, the regulated water utility, and the regulated waste water utility.

MCC-020 RE: Affiliate Transactions
 WITNESS: Barrows

Please identify any and all affiliates. Please list any and all affiliated transactions costs and the basis for those costs.

MCC-021 RE: Interest Expense
 WITNESS: Barrows

The balance sheet indicates that there are total liabilities of \$1,697,588. Why is there no associated interest expense showing on the income statement?

MCC-022 RE: Audits
 WITNESS: Barrows

Please provide any and all audits for Utility Solutions LLC.

MCC-023 RE: Office Furniture and Equipment
 WITNESS: Barrows

Please detail the items included in office furniture and equipment and explain why these items are being included in rate base.

MCC-024 RE: Working Cash
 WITNESS: Barrows

Please indicate why materials and supplies were added to O&M expenses which already includes materials and supplies and why property taxes were added when they are already included in other taxes in the working cash calculation.

MCC-025 RE: Utility History
 WITNESS: Barrows

Please provide a narrative detailing the history of the waste water utility including by year:

- a. When plant was installed and costs of that plant.
- b. When consumers started being charged by the utility and the rates charged for both unregulated and regulated operations.

MCC-026 RE: Regulatory Commission Expenses
 WITNESS: Barrows

Please provide details of the regulatory commission expenses of \$3,056.31 for 2008 and the details of these expenses to date for 2009.

MCC-027 RE: Petty Cash
 WITNESS: Barrows

Please indicate the exact nature of petty cash expenses included in O&M expenses on the income statement for 2008.

MCC-028 RE: Loan Fees
 WITNESS: Barrows

Please provide details of the loan fees included in O&M expenses indicating the individual amounts paid and to which loans they specifically relate.

MCC-029 RE: Notes Payable and Long Term Liabilities
 WITNESS: Barrows

Please provide any letters of credit, loan agreements etc., covering the \$284,445 in Notes Payable and \$1,350,702 in Long-Term debt listed on the December 31, 2008 balance sheet.

MCC-030 RE: Contracted/Other Services
 WITNESS: Barrows

Please indicate what contracted/other services include and the vendor(s) who performed these services and the amounts they were paid.

MCC-031 RE: Auto Transportation
 WITNESS: Barrows

Please indicate how auto transportation expenses were calculated and how they contributed to the operation of the utility.

MCC-032 RE: Management Contract
 WITNESS: Barrows

Please provide a copy of the management contract referenced on the income statement.