

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF LARUE	)	CASE NO.
COUNTY WATER DISTRICT NO. 1 FOR A RATE	)	2021-00285
ADJUSTMENT PURSUANT TO 807 KAR 5:076	)	

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION  
TO LARUE COUNTY WATER DISTRICT NO. 1

LaRue County Water District No. 1 (LaRue District No. 1), pursuant to 807 KAR 5:001, is to file with the Commission an electronic version of the following information. The information requested is due on October 27, 2021. The Commission directs LaRue District No. 1 to the Commission's July 22, 2021 Order in Case No. 2020-00085<sup>1</sup> regarding filings with the Commission. Electronic documents shall be in portable document format (PDF), shall be searchable, and shall be appropriately bookmarked.

Each response shall include the name of the witness responsible for responding to the questions related to the information provided. Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

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<sup>1</sup> Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC July 22, 2021), Order (in which the Commission ordered that for case filings made on and after March 16, 2020, filers are NOT required to file the original physical copies of the filings required by 807 KAR 5:001, Section 8).

LaRue District No. 1 shall make timely amendment to any prior response if LaRue District No. 1 obtains information that indicates the response was incorrect when made or, though correct when made, is now incorrect in any material respect. For any request to which LaRue District No. 1 fails or refuses to furnish all or part of the requested information, LaRue District No. 1 shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations. When filing a paper containing personal information, LaRue District No. 1 shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Refer to the general ledger for 2020 LaRue District No. 1 provided in response to Commission Staff's First Request for Information (Staff's First Request), Item 1.a.

a. Provide a supporting invoice and explanation for Check #1151 to Ampstun Corporation on March 5, 2020, in the amount of \$18,656.25 that was coded to general ledger account 6220, Office Supplies.

b. State whether the amount included in the test period will be a recurring expense each year going forward.

2. Refer to the LaRue District No. 1's responses to Staff's First Request, Item 1.e., attachment "LCWD\_Employee\_Descriptions.pdf", and Item 1.g., attachment "LCWD\_Board\_Minutes\_COMBINED.pdf".

a. Explain the basis for the year-over-year wage increases given to each of the LaRue District No. 1 employees.

b. Provide the schedule of wage adjustment recommended by Manager Bartley, referenced in both the February 10, 2020 and February 8, 2021 board minutes.

3. Refer to the Responses to Staff's First Request, Item 1.e., attachment "LCWD\_Employee\_Descriptions.pdf" and Item 9, attachment "LCWD\_-\_Nonrecurring\_Cost\_Justification.pdf". Provide an update to the nonrecurring cost justification using the 2020 wage data given in the "LCWD\_Employee\_Descriptions.pdf" attachment.

4. Refer to the adjusted trial balance for 2020 provided in response to Staff's First Request, Item 2. Provide written audit explanations for each of the adjusting journal entries. Journal entries that are grouped in a series of balancing debits and credits can be listed with an accompanying explanation for the series.

5. Refer to the Responses to Staff's First Request, Item 9, attachment "LCWD\_-\_Nonrecurring\_Cost\_Justification.pdf."

a. Provide a cost justification sheet in the same format used in the response for the Returned Payment Charge in LaRue District No. 1's tariff.

b. Provide an explanation, including all calculations, of how the amount for transportation expense was determined in each of the cost justification forms provided in the response.

6. Refer to the response to Staff's First Request, Item 3.b.
  - a. Provide an explanation for why the response, which states collection from late fees of \$1,695.00, differs from the response to Item 8 which states collections from Late Payment Charges were \$3,862.39.
  - b. Reconcile the difference between the \$9,529.00 listed in the response and the \$9,629.44 provided in the supporting attachment "LCWD-Other Water Revenues File."
  - c. Reconcile the total Other Water Revenues of \$11,224 provided in the response, with the \$16,540.78 nonrecurring charges assessed during the test year that was provided in response to Item 8 of Staff's First Request.
7. Refer to the response to Staff's First Request, attachment "LaRue\_County\_Responses.pdf", Item 3b. Further explain what "File" under Other Water Revenues represents.
8. Refer to the response to Staff's First Request, Item 10. Provide the amount billed to customers to install each of the two 1-inch customer taps in the test period.



Linda C. Bridwell, PE  
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DATED OCT 05 2021

cc: Parties of Record

\*Adam Scott

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\*Tim Bartley  
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