

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF SHARPSBURG)	CASE NO.
WATER DISTRICT FOR A RATE ADJUSTMENT)	2022-00348
PURSUANT 807 KAR 5:076)	

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION
TO SHARPSBURG WATER DISTRICT

Sharpsburg Water District (Sharpsburg District), pursuant to 807 KAR 5:001E, is to file with the Commission an electronic version of the following information. The information requested is due on February 27, 2023. The Commission directs Sharpsburg District to the Commission's July 22, 2021 Order in Case No. 2020-00085¹ 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 question to which the response is made and 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

¹ 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).

response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Sharpsburg District shall make timely amendment to any prior response if Sharpsburg District 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 Sharpsburg District fails or refuses to furnish all or part of the requested information, Sharpsburg District shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied and scanned 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, Sharpsburg District shall, in accordance with 807 KAR 5:001E, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Refer to Sharpsburg District's response to Commission Staff's First Request for Information (Staff's First Request), Item 1a, (SWD1_1.a_-_ Trial Balance_2021.pdf) and (SWD1_1.A_-_ Trial_Balance_2022.pdf). Confirm and explain what comprises the Connection Fees Income.

2. Refer to Sharpsburg District's response to Staff's First Request, Item 1b, (SWD1_1.b_-_ Adjusted_Trial_Balance.pdf), adjusting Entry 8; and Item 1j, (SWD1_1.j_-_ Adjustments.xlsx).

a. Confirm whether the \$12,100 adjustment to Taxes, or the \$15,551 reported for payroll taxes is the amount Sharpsburg District paid to the Federal Government for FICA taxes for the Calendar year 2021.

b. If not provided in the response to Item 2a, provide the total amount Sharpsburg paid to the Federal Government for FICA taxes,

c. Provide the account in which the amount paid for the FICA tax is recorded in the General Ledger.

3. Refer to Sharpsburg District's response to Staff's First Request, Item 1g.

a. Explain why James Purvis receives the \$20 a day gas allowance.

b. Explain why James Purvis receives reimbursement for gas tickets for reading meters.

c. State how year-end bonuses are determined for each employee.

4. Refer to Sharpsburg District's response to Staff's First Request, Item 4, (SWD1_4_-_Nonrecurring_Charges.pdf), and Item 14, Other Water Revenues.

a. Reconcile the amounts of \$200 and \$1,090 given for Returned Check Charges.

b. Reconcile the amounts of \$3,275 and \$1,020 given for Reconnect Charges.

c. Provide a detailed breakdown for the amount of \$2,790 for Miscellaneous Income.

d. Explain the nature of the Inventory listed in Item 14.

5. Refer to Sharpsburg District's response to Staff's First Request, Item 4, (SWD1_4_-_Nonrecurring_Charges.pdf) and the current tariff, Special Non-Recurring

Charges. Explain the reason for the Re-Connect Charges listed in the response to Item 4, given the current tariff does not include a Re-Connect Charge.

6. Refer to Sharpsburg District's response to Staff's First Request, Item 6, (SWD1_6_-_Meter_Test.pdf), (SWD1_6_-_Service_Calls.pdf), and (SWD1_6_-_Serv_Calls_After_Hrs.pdf). Provide the mileage rate and the number of miles used to calculate the Transportation Expense on the cost justification sheets.

7. Provide in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible the employee payroll summary for the calendar years 2021 and 2022.

8. Refer to Sharpsburg District's response to Staff's First Request, Item 1c (SWD1_1.c_-_Meeting_Minutes.pdf). Provide a signed copy of the minutes from December 14, 2022.

9. Refer to Sharpsburg District's response to Staff's First Request, Item 1g and Sharpsburg District's response to Staff's First Request, Item 5 (SWD1_5_-_Ins_Invoices.pdf). State how much Sharpsburg District paid for each employee's health, dental, vision, and life insurance premiums or reimbursed to employees for their health, dental, vision, or life insurance premiums for 2020, 2021, and 2022, if available.



Linda C. Bridwell, PE
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DATED FEB 09 2023

cc: Parties of Record

Case No. 2022-00348

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