

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF MAGOFFIN)	CASE NO.
COUNTY WATER DISTRICT FOR A RATE)	2023-00299
ADJUSTMENT PURSUANT TO 807 KAR 5:076)	

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION
TO MAGOFFIN COUNTY WATER DISTRICT

Magoffin County Water District (Magoffin District), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due on January 25, 2024. The Commission directs Magoffin 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.

Magoffin District shall make timely amendment to any prior response if Magoffin District obtains information that indicates the response was incorrect or incomplete when made or, though correct or complete when made, is now incorrect or incomplete in any material respect.

For any request to which Magoffin District fails or refuses to furnish all or part of the requested information, Magoffin 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, Magoffin District 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 Magoffin District's response to Commission Staff's First Request for Information (Staff's First Request), Item 1(b), 1b_Adjusted_Trial_Balance_2022.xlsx, Tab IS, cell R131. Also Refer to Magoffin District's response to Staff's First Request, Item 1(j), 1j_Rate_Study.xlsx, Tab Wages, cell G29. In the adjusted trial balance, payroll tax expense is reported as \$29,081. However, in the rate study, test-year payroll taxes are reported as \$29,283. Explain and reconcile the difference.

2. Refer to Magoffin District's response to Staff's First Request, Item 1(b), 1b_Adjusted_Trial_Balance_2022.xlsx, Tab IS, cell R149. Also Refer to Magoffin District's response to Staff's First Request, Item 1(j), 1j_Rate_Study.xlsx, Tab Wages, cell G35. In the adjusted trial balance, retirement expense is reported as \$139,554, however in the rate study, test-year pension contribution is reported as \$97,279. Explain and reconcile the difference.

3. Refer to Magoffin District's response to Staff's First Request, Item 2, 2_Depreciation_2022.pdf. Also refer to Magoffin District's response to filing deficiencies note in letter dated October 30, 2023, Exhibits_A_and_B.pdf, Federal Asset Report, page 6. Explain why the Other Plant & Misc. Equipment category is included in Magoffin District's response to filing deficiencies, but is not included in the corrected 2022 Federal Asset Report.

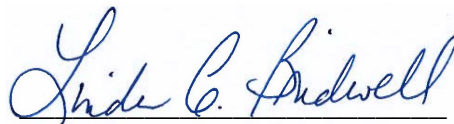
4. Refer to Magoffin District's response to Staff's First Request, Item 1(j), 1j_Rate_Study.xlsx, Tab SAO, Cells E19 and E20. The adjustments were hard-entered amounts; provide the calculations and workpapers used to generate the \$19,537 and \$1,125 adjustments.

5. Refer to Magoffin District's response to Staff's First Request, Item 1(g), 1g_Benefits_2022.xlsx row 6, Overtime Hours. Also, refer to Magoffin District's response to Staff's First Request, Item 1(j), 1j_Rate_Study.xlsx, Tab Wages, column C. In the Benefits worksheet, the total number of Overtime hours worked for the test year is 1,066, however in the rate study, the total number of overtime hours worked during the test year is 1,202. Explain and reconcile the difference.

6. Provide a copy, with name and address of the customer redacted, of a recent bill for approximately 4,000 gallons.

7. Refer to Magoffin District's response to Staff's First Request, Item 1(j), Tab ExBA and Tab PrBA, the Commercial 1" Meter Usage and Revenue tables, the rate schedule is stated as First 5,000 gallons; Next 5,000 gallons; Next 5,000 gallons; and Over 10,000 gallons, and the Tariff on file with the Commission, PSC KY No.1, 5th Revised Sheet No. 4, Cancelling PSC KY No. 1, 4th Revised Sheet No. 4, the rate schedule is stated as First 5,000 gallons; Next 5,000 gallons; Next 5,000 gallons; and Over 15,000 gallons.

- a. Explain which rate schedule is correct.
- b. Provide a revised Item 1(j), Tab ExBA and Tab PrBA, if necessary.



Linda C. Bridwell, PE
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Public Service Commission
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DATED JAN 09 2024

cc: Parties of Record

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