

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NEBO WATER)	CASE NO.
DISTRICT FOR AN ALTERNATIVE RATE FILING)	2024-00002
PURSUANT TO 807 KAR 5:076)	

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

Nebo Water District (Nebo 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 May 2, 2024. The Commission directs Nebo 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.

Nebo District shall make timely amendment to any prior response if Nebo 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 Nebo District fails or refuses to furnish all or part of the requested information, Nebo 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, Nebo 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 Nebo District's response to Commission Staff's First Request for Information (Staff's First Request), Item 3, Item_3_Nebo_Water_District_Employee_Benefits.pdf. Also refer to Nebo District's response to Staff's First Request, Item 4, Item_4_Recent_Invoices.pdf, page 6.

a. Provide Nebo District's monetary contribution percentage for Health, Dental, and Vision insurance. Include in the response the percentage amount that Nebo District requires its employees to contribute.

b. In the Employee Benefits spreadsheet, Nebo District reported two employees receive dental insurance. However, the recent invoice list three employees receiving dental insurance. Provide the number of employees that receive dental insurance from Nebo District.

2. Refer to Nebo District's response to Staff's First Request, Item 5, Item_5_2022_and_2023_Wage_Report.xlsx, cell P12. Also refer to Nebo District's Application, Attachment 4, SAO, Salaries and Wages – Employees and Salaries and Wages – Officers. In the Wage Report, the test year total wages paid for Employees and Commissioners is \$251,241; however, in the SAO the total salaries for employee and commissioners is \$262,367.² Reconcile the discrepancy between the amounts included in the schedule to the amount in the SAO.

3. Refer to Nebo District's response to Staff's First Request, Item 8. Provide a copy of the training records for each board member for 2022, 2023, and year-to-date 2024.

4. Refer to Nebo District's response to Staff's First Request, Item__9_Rate_Study_Nebo_Water_District.xlsx, Tab ExBA. Provide a detailed list of items equaling the Billing Adjustment of \$5,961.

² Salaries and Wages – Employees \$251,567 + Salaries and Wages – Officers \$10,800 = \$262,367.

5. Refer to Nebo District's response to Staff's First Request, Item 9, Item__9_Rate_Study_Nebo_Water_District.xlsx, Tab AR to ATB, Cells D50 and H55. Reconcile and explain the \$4,449³ difference.

6. Refer to Nebo District's response to Staff's First Request, Item__9_Rate_Study_Nebo_Water_District.xlsx, Tab AR to ATB, Misc. Service Revenues, Fee Income – Credit Card Fees. Explain whether the credit card fee is a bank fee from Nebo District's financial institution, and if so, provide evidence supporting the fee. If not, explain the necessity of charging a credit card fee to Nebo District's customers and whether credit card fee is listed in Nebo District's tariff.

7. Refer to Nebo District's response to Staff's First Request, Item 12, Item_12_Fiscal_Court_Minutes.pdf, page 9. Fiscal Court minutes provide the appointment and current pay rate for Mike Shocklee and Christopher Winstead's salaries, but does not provide Billy Brown's salary approval. Provide the Fiscal Court Minutes for authorization of Billy Brown's appointment and salary.

8. Refer to Nebo District's response to Staff's First Request, Item 20 and the Application, SAO. Reconcile the amount provided in Item 20 of \$14,309.28 in late fees with the amount provided in the application of \$14,297 in Forfeited Discounts (late fees).

9. Refer to Nebo District's response to Staff's First Request, Item 21 and Item__9_Rate_Study_Nebo_Water_District.xlsx, Tab AR to ATB. Provide a detailed breakdown of the items equaling \$1,531 in General Ledger Account 00471-0000 Miscellaneous Service Revenues.

³ Cell H55 \$26,743 - Cell D50 \$31,192 = \$4,449.



Linda C. Bridwell, PE
Executive Director
Public Service Commission
P.O. Box 615
Frankfort, KY 40602

DATED APR 18 2024

cc: Parties of Record

Case No. 2024-00002

*Ariel Baker
Kentucky Rural Water Association
Post Office Box 1424
1151 Old Porter Pike
Bowling Green, KENTUCKY 42102-1424

*Nebo Water District
45 North Bernard Street
Nebo, KY 42441

*Valerie Coffman
Nebo Water District
45 North Bernard Street
Nebo, KY 42441