

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matters of:

ELECTRONIC APPLICATION OF MCCREARY	)	CASE NO.
COUNTY WATER DISTRICT FOR AN	)	2021-00300
ALTERNATIVE RATE ADJUSTMENT	)	

ELECTRONIC APPLICATION OF MCCREARY	)	CASE NO.
COUNTY WATER DISTRICT FOR AN	)	2021-00301
ALTERNATIVE RATE ADJUSTMENT	)	

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION  
TO MCCREARY COUNTY WATER DISTRICT

McCreary County Water District (McCreary District), 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 November 12, 2021. The Commission directs McCreary District 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

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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).

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

McCreary District shall make timely amendment to any prior response if McCreary 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 McCreary District fails or refuses to furnish all or part of the requested information, McCreary 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 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, McCreary 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 the Application in Case No. 2021-00301, Exhibit C, ARF Form 1 – Attachment SAO-W, Water Utility References, page 1 of 3. In Reference A Remarks, McCreary District states that adjustments for leaks and defective readings resulted in a reduction of 3,033,800 gallons of water sold and a \$22,116.41 adjustment in revenues for water sold. Explain how this adjustment was reflected in the Billing Analysis attached in Exhibit E.

2. Refer to the Application in Case No. 2021-00301, Exhibit E, ARF Form 1 – Attachment BA-DB, page 1 of 4, Rates Effective During Test Period, Usage Table, the test year volume for the Whitley County Wholesale Rate is listed as 10,129,900 gallons. However, in the same exhibit, on page 2 of 4, in the Rates in Effect since February 22, 2021, Usage Table, the Whitley County Wholesale Rate does not appear, and in its place is a section entitled “Flat Rate.” This table indicates 23,006,300 gallons used.

a. Explain why this has been altered to a different title and different volume sold.

b. Explain whether the billing analysis in this case has been properly annualized and normalized for the purpose of this rate case.

(1) If so, provide Exhibit E in Excel Spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

(2) If not, explain why not.

3. Refer to the Application in Case No. 2021-00301, Exhibit E, ARF Form 1 – Attachment BA-DB, page 2 of 4, Rates in Effect Since February 22, 2021, Revenue Table, Revenue by Rate Increment. The total sold is stated as 397,759,700 gallons. Staff calculates a total sold as 410,636,100 gallons.<sup>2</sup> Explain and reconcile this discrepancy.

4. Refer to the water division tariff currently on file with the Commission for McCreary District, Sheets 18 and 19, Rule 29 Special Charges, Returned Check Charges,

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<sup>2</sup> The sum of columns “General Rates First 2,000 gallons” 121,325,400 gallons + “General Rates Over 2,000 gallons” 186,586,300 gallons + “All Volumes” 23,006,300 gallons + “Cumberland Falls State Park First 600,000 gallons” 6,976,600 gallons + “Cumberland Falls State Park Over 600,000 gallons” 2,499,900 gallons + “US Penitentiary McCreary First 1,950,000 gallons” 23,400,000 gallons + US Penitentiary McCreary 46,841,600 gallons = 410,636,100 gallons.

Meter Re-read Charges, and Meter Test Charge. Provide the number of occurrences and total revenue collected for each of these nonrecurring charges during the test year.

5. Refer to the water division tariff currently on file with the Commission for McCreary District, Sheet 2B, Credit/Debit Cards. This tariff provision indicates a late charge is added if payment is not paid in full on the bill due date, and on the occurrence of a disconnection.

a. Provide a schedule listing each credit/debit card late payment penalty, the customer account charged, the dollar amount charged, and the month it was charged for the water division during the test year.

b. Provide a schedule listing each late payment penalty, the customer account charged, the dollar amount charged, and the month it was charged for the water division during the test year.

6. Refer to the Application in Case No. 2021-00300, Exhibit F, ARF Form 1 – Attachment BA-DB, page 1 of 4, Revenue from Present Rates, the Usage by Rate Increment Usage Table states a total volume for the US Penitentiary McCreary Prison is 67,266,900 gallons. However, on page 1 of 4, Revenue Table, Revenue by Rate Increment, the total volume for the US Penitentiary McCreary Prison is stated as 70,241,600 gallons. Explain the difference in these two totals for the US Penitentiary McCreary Prison and if there is any impact on the revenues stated.

7. Refer to the Application in Case No. 2021-00300, Exhibit F, ARF Form 1 – Attachment BA-DB, page 1 of 4, Revenue from Present Rates, the Revenue Table. The gallons listed for the “All Users Except US Penitentiary McCreary Prison” are as follows: First 2,000 gallons, a total of 5,215,400 gallons; the Next 18,000 gallons, a total of

37,728,900 gallons; and the Over 20,000 gallons, a total of 29,466,900 gallons. Staff performed a billing analysis (Staff's BA) using the information provided by McCreary District's Revenue from the Present Rates Usage Table and calculates the totals as follows: First 2,000 gallons, a total of 21,915,400 gallons; the Next 18,000 gallons, a total of 29,048,900 gallons; and the Over 20,000 gallons, a total of 21,466,900 gallons.

a. Explain whether the volumes that were calculated by McCreary District are in error.

b. If the volumes calculated by McCreary District are in error, state whether there is an impact on the revenues calculated in this table.

8. Refer to the Application in Case No. 2021-00300, Exhibit F, ARF Form 1 – Attachment BA-DB, page 4 of 4, Revenue from Proposed Phase 3 Rates, the Revenue by Rate Increment Table. The total revenue for the proposed rates listed is \$1,503,188.49 Staff's BA calculates a total revenue for Phase 3 of approximately \$1,479,222, a difference of \$23,966. Explain and reconcile the difference.

9. Refer to the Application in Case No. 2021-00300, Exhibit F, ARF Form 1 – Attachment BA-DB, pages 1 through 4. Provide all schedules in this exhibit in Excel Spreadsheet format with all formulas, columns, and rows unprotected and fully accessible

10. Refer to the sewer division tariff currently on file with the Commission for McCreary District, Sheet 45, Miscellaneous Provision 4, Billing and Collection. This provision indicates that charges and fees for the provision of sewer services furnished by McCreary District will be reflected on the monthly bills that the District issues for water service, and that the terms and conditions for adjustment of bills are found in McCreary District's tariff for water service on file with the Commission. Refer also to the water

division tariff currently on file with the Commission for McCreary District, Sheet 2B, Credit/Debit Cards. This tariff provision indicates a late charge is added if payment is not paid in full on the bill due date, and on the occurrence of a disconnection.

a. Provide a schedule listing each credit/debit card late payment penalty, the customer account charged, the dollar amount charged, and the month it was charged for the sewer division during the test year.

b. Provide a schedule listing each late payment penalty, the customer account charged, the dollar amount charged, and the month it was charged for the sewer division during the test year.

11. Refer to the Application in Case No. 2021-00300, Exhibit M-2, the 2020 General Ledger for McCreary District's sewer division. Provide a copy of the sewer division's general ledgers for calendar year 2020 and the current period in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

12. Refer to the Application in Case No. 2021-00301, Exhibit L-2, the 2020 General Ledger for McCreary District's water division. Provide a copy of the water division's general ledgers for calendar year 2020 and the current period in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

13. Refer to the Application in Case No. 2021-00300, Exhibit N-2, the 2020 Trial Balance for McCreary District's sewer division. Provide a schedule tracing the adjusted account balances in the sewer division's trial balance directly to the actual test-year amounts reported in the application, Exhibit C, Schedule of Adjusted Operations – Sewer Utility and Exhibit D, Sewer Operations and Maintenance Expenses.

14. Refer to the Application in Case No. 2021-00301, Exhibit M-2, the 2020 Trial Balance for McCreary District's water division. Provide a schedule tracing the adjusted account balances in the water division's trial balance directly to the actual test-year amounts reported in the Application, Exhibit C, Schedule of Adjusted Operations – Water Utility.

15. Refer to the Application in Case No. 2021-00300, Exhibit C, Schedule of Adjusted Operations – Sewer Utility and Exhibit D, Sewer Operations and Maintenance Expenses. Provide the workpapers that support the pro forma adjustments described in the References page of the Attachment in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

16. Refer to the application in Case No. 2021-00301, Exhibit C, Schedule of Adjusted Operations – Water. Provide the workpapers that support the pro forma adjustments described in the References page of the Attachment in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

17. Using a table format, provide the following information for each employee identified by employee number and job title: date hired, date terminated (if applicable), for identify the field employee that work at both divisions, division, and pay rates for each employee at December 31 for calendar years 2016 through 2020 and the pay rates as of April 1, 2021. Provide the requested tables in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

18. Using a table format, provide the regular hours and overtime hours for each employee identified in McCreary District's response to Item 17 for the calendar years

2016 through 2020. Provide the requested table in an Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

19. Using a table format, provide the following actual full-year salary information for each employee listed in Item 17 above, identified by employee number and job title, for the calendar years 2016 through 2020 (in gross dollars—not hourly or monthly rates). The employee salary information for each year shall be provided in a separate table. Provide the requested tables in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

- a. Regular salary or pay.
- b. Overtime pay.
- c. Vacation payout.
- d. Standby/Dispatch pay.
- e. Bonus pay.
- f. Other amounts paid and reported on the employees' W-2 (specify).

20. Using a table format, provide the following actual full-year benefit information for each employee listed in Item 17 above, identified by employee number and job title, for the calendar years 2016 through 2020. The employee's benefit information for each year shall be provided in a separate table. Provide the requested tables in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

- a. Health care benefit cost for each employee.
  - (1) Amount paid by McCreary District.
  - (2) Amount paid by each employee.

- b. Dental benefits cost for each employee.
  - (1) Amount paid by McCreary District.
  - (2) Amount paid by each employee.
- c. Vision benefits cost for each employee.
  - (1) Amount paid by McCreary District.
  - (2) Amount paid by each employee.
- d. Life insurance cost for each employee.
  - (1) Amount paid by McCreary District.
  - (2) Amount paid by each employee.
- e. Accidental death and disability benefits for each employee.
  - (1) Amount paid by McCreary District.
  - (2) Amount paid by each employee.
- f. Defined Contribution - 401(k) or similar plan cost for each employee.

Provide the amount paid by McCreary District.

- g. Defined Benefit Retirement cost for each employee.
  - (1) Amount paid by McCreary District.
  - (2) Amount paid by each employee.
- h. Cost of any other benefit available to an employee (specify).

21. Provide a listing of all health care plan categories available to McCreary District's employees, i.e., single, married no dependents, single parent with dependents, family, etc. For each employee listed in Item 20 above, identify the type of health insurance coverage each employee was provided.

22. a. Identify the number of new connections (meters) that McCreary District's water division installed in calendar year 2019, 2020, and to date in 2021.

b. Identify the amount of tap-on fees McCreary District's water division collected in calendar years 2019, 2020, and to date in 2021.

c. Identify the account in which McCreary District's water division recorded its tap-on fees.

23. Identify the cost of the meters and services that McCreary District's water division capitalized in calendar years 2019, 2020, and to date in 2021. Also, identify the calendar year 2020 adjusting journal entry where the cost of the meters and services were transferred from the expense to the capital accounts.

24. a. Identify the number of new connections that McCreary District's sewer division installed in calendar year 2019, 2020, and to date in 2021.

b. Identify the amount of connection charges McCreary District's sewer division collected in calendar years 2019, 2020, and to date in 2021.

c. Identify the account in which McCreary District's sewer division recorded its connection charges.

25. Identify the labor McCreary District's sewer division capitalized associated with its sewer connections in calendar years 2019, 2020, and to date in 2021. Explain in detail how the capitalized labor costs were capitalized.

26. Refer to the Application in Case No. 2021-00301, Exhibit C, Schedule of Adjusted Operations – Water, Schedule of Adjusted Operations – Water Utility References, Adjustment C, McCreary District explains that its employees received pay increases on January 1, 2021.

a. Explain in detail why it is appropriate for McCreary District to give its employees wage increases in 2021.

b. Provide a schedule in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible comparing annual employee wage increases granted in calendar years 2016 through 2021.

c. Provide a detailed explanation of any cost containment actions that McCreary District has implemented in calendar years 2016 through 2021. Quantify the financial impact that each cost containment action had on McCreary District's financial condition.

d. In Allocation Rule 4, McCreary District explains that the allocation of the wages of field employees who served both divisions are based upon the Superintendent's estimate. Provide a detailed explanation as to why a salary allocation based upon the Superintendent's estimate would meet the ratemaking criteria of being known and measurable.

e. Provide a detailed explanation as to why McCreary District has not performed a time analysis of the time each field employee spends at each division.

27. Refer to the Application in Case No. 2021-00301, Exhibit G, Depreciation Schedule for McCreary District's sewer division. Provide a copy of McCreary District's Proposed 2021 Depreciation Schedule for its sewer division in an Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

28. Refer to the Application in Case No. 2021-00301, Exhibit F, Depreciation Schedule for McCreary District's water division and to the National Association of Regulatory Commissioners (NARUC) Depreciation Practices for Small Water Utilities,

August 15, 1979, Figure 1, Typical Service Lives, Salvage Rates, and Depreciation Rates, Small Water Utilities attached hereto as an Appendix A.

a. Provide a copy of McCreary District's Proposed 2021 Depreciation Schedule for its water division in an Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

b. Provide any analysis or study that was prepared by McCreary District or its auditors showing that McCreary District's Capitalization Policy and proposed depreciation lives are reasonable.

c. Provide a schedule in Excel format with all formulas, columns, and rows unprotected and fully accessible that compares the depreciation lives for all asset categories in McCreary District's Proposed 2021 Depreciation Schedule for its water division to the average service life ranges in the NARUC survey.

d. Using the midpoint depreciation life of the average service life ranges in the NARUC survey recalculate McCreary District's pro forma depreciation expense for its water division for each asset category. Provide the recalculation of pro forma depreciation expense in an Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

29. Refer to the Application in Case No. 2021-00301, Exhibit L-2, the 2020 General Ledger for McCreary District's water division. For each expenditure listed in the Appendix B attached to this request, provide the following: a detailed description of the expenditure; identify if any of the expenditure has been capitalized; and copies of all invoices or work orders related to that expenditure.

30. A review of records on file with the Commission shows that McCreary District has apparently never filed a cost of service study (COSS) in a rate case for its water operations.

a. Explain whether McCreary District considered filing a COSS with the current rate application for its water operations and the reasoning for not filing one.

b. Explain whether McCreary District has performed a COSS for its water operations.

c. Explain whether any material changes to McCreary District's water system would cause a new COSS to be prepared.

d. If there have been material changes to McCreary District's water system, explain when McCreary District anticipates completing a new COSS.

31. A review of records on file with the Commission shows that McCreary District has apparently never filed a cost of service study (COSS) in a rate case for its sewer operations.

a. Explain whether McCreary District considered filing a COSS with the current rate application for its sewer operations and the reasoning for not filing one.

b. Explain whether McCreary District has performed a COSS for its sewer operations.

c. Explain whether any material changes to McCreary District's sewer system would cause a new COSS to be prepared.

d. If there have been material changes to McCreary District's sewer system, explain when McCreary District anticipates completing a new COSS.



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

DATED OCT 26 2021

cc: Parties of Record

Case No. 2021-00300  
Case No. 2021-00301

APPENDIX A

APPENDIX TO A REQUEST FOR INFORMATION OF THE KENTUCKY  
PUBLIC SERVICE COMMISSION IN CASE NOS. 2021-00300 AND 2021-00301  
DATED OCT 26 2021

NARUC Depreciation Practices for Small Water Utilities, Depreciation Service Lives

ONE PAGE TO FOLLOW

NARUC Account Number	Class of Plant	Average Service Life Range		Mid-Point Service Life
	<u>Source of Supply &amp; Pumping Plant</u>			
311.0	Structures and Improvements	35.0	40.0	37.5
312.0	Collecting & Impounding Res.	50.0	75.0	62.5
313.0	Lake, River and Other Intakes	35.0	45.0	40.0
314.0	Wells and Springs	25.0	35.0	30.0
315.0	Galleries and Tunnels	25.0	50.0	37.5
316.0	Supply Mains	50.0	75.0	62.5
317.0	Other Source of Water Supply Plant	30.0	40.0	35.0
	<u>Pumping Plant</u>			
321.0	Structures and Improvements	35.0	40.0	37.5
324.7	Pumping Equipment	20.0	20.0	20.0
328.0	Other Pumping Plant	25.0	25.0	25.0
	<u>Water Treatment Plant</u>			
	Structures and Improvements	35.0	40.0	37.5
	Water Treatment Equipment	20.0	35.0	27.5
	<u>Transmission &amp; Dist. Plant</u>			
341.0	Structures and Improvements	35.0	40.0	37.5
342.0	Reservoirs & Tanks	30.0	60.0	45.0
343.0	Transmission & Distribution Mains	50.0	75.0	62.5
344.0	Fire Mains	50.0	75.0	62.5
345.0	Services	30.0	50.0	40.0
346.0	Meters	35.0	45.0	40.0
347.0	Meter Installations	40.0	50.0	45.0
348.0	Hydrants	40.0	60.0	50.0
	<u>General Plant</u>			
390.0	Structures and Improvements-General	35.0	40.0	37.5
391.0	Office Furniture & Equipment	20.0	25.0	22.5
392.0	Transportation Equipment	7.0	7.0	7.0
393.0	Stores Equipment	20.0	20.0	20.0
394.0	Tools, Shop and Garage Equip.	15.0	20.0	17.5
395.0	Laboratory Equipment	15.0	20.0	17.5
396.0	Power Equipment	10.0	15.0	12.5
397.0	Communication Equipment	10.0	10.0	10.0

APPENDIX B

APPENDIX TO A REQUEST FOR INFORMATION OF THE KENTUCKY  
PUBLIC SERVICE COMMISSION IN CASE NOS. 2021-00300 AND 2021-00301  
DATED OCT 26 2021

List of Test-Year Expenditures

Account ID	Check No.	Name	Amount
633 - Contractual Services - Legal	35766	Stoll Keenon Ogden	100.50
633 - Contractual Services - Legal	35947	Tim Lavender	2,080.00
633 - Contractual Services - Legal	36094	Stoll Keenon Ogden	1,492.08
633 - Contractual Services - Legal	36448	Stoll Keenon Ogden	1,042.50
633 - Contractual Services - Legal	36636	Stoll Keenon Ogden	2,667.55
633 - Contractual Services - Legal	36804	Stoll Keenon Ogden	1,545.00
633 - Contractual Services - Legal	36937	Stoll Keenon Ogden	1,085.25
633 - Contractual Services - Legal	37182	Stoll Keenon Ogden	1,091.00
633 - Contractual Services - Legal	37433	Stoll Keenon Ogden	813.75
633 - Contractual Services - Legal	37606	Stoll Keenon Ogden	800.00
633 - Contractual Services - Legal	37879	Stoll Keenon Ogden	1,301.25
633 - Contractual Services - Legal	37880	Stoll Keenon Ogden	1,511.25
633 - Contractual Services - Legal	37881	Stoll Keenon Ogden	315.00
636 - Contractual Services Other	35635	Software Solutions	6,279.51
636 - Contractual Services Other	35668	The C.I. Thornberg	1,711.00
636 - Contractual Services Other	35669	Eclipse Engineers	1,798.90
636 - Contractual Services Other	35671	Hall Environmental	4,063.00
636 - Contractual Services Other	35678	Peregrine Corporation	3,039.92
636 - Contractual Services Other	35849	Walker's Construction	1,444.00
636 - Contractual Services Other	35854	Peregrine Corporation	3,082.90
636 - Contractual Services Other	35954	LabtronX, Inc	4,292.00
636 - Contractual Services Other	35996	High Tide Technology	2,130.00
636 - Contractual Services Other	36003	Peregrine Corporation	3,058.90
636 - Contractual Services Other	36004	Software Solutions, Inc	1,255.00
636 - Contractual Services Other	30691	Derek's Computer Service	2,535.00
636 - Contractual Services Other	36134	Rose's Excavating	1,875.00
636 - Contractual Services Other	36170	Derek's Computer Service	4,875.00
636 - Contractual Services Other	36219	Peregrine Corporation	3,062.63
636 - Contractual Services Other	36237	Rose's Excavating	1,325.00
636 - Contractual Services Other	36329	Pittsburg Tank	5,740.00
636 - Contractual Services Other	36332	Walters Surveying	9,475.00
636 - Contractual Services Other	36370	Peregrine Corporation	3,095.56
636 - Contractual Services Other	36518	Peregrine Corporation	3,053.61
636 - Contractual Services Other	36564	Bennet & Williams	7,562.75

Account ID	Check No.	Name	Amount
636 - Contractual Services Other	36596	Leroy West	1,000.00
636 - Contractual Services Other	36607	High Tide Technology	1,875.00
636 - Contractual Services Other	36645	Software Solutions	8,362.02
636 - Contractual Services Other	36684	in.mode	2,250.00
636 - Contractual Services Other	36712	Hall Environmental	6,600.00
636 - Contractual Services Other	36752	Leroy West	1,000.00
636 - Contractual Services Other	36813	Eclipse Engineers	5,300.00
636 - Contractual Services Other	36849	Software Solutions	1,755.57
636 - Contractual Services Other	36851	Chlorination Inc	4,584.23
636 - Contractual Services Other	37026	Rose's Excavating	4,100.00
636 - Contractual Services Other	37036	in.mode	2,450.00
636 - Contractual Services Other	37044	Rose's Excavating	2,500.00
636 - Contractual Services Other	37090	Eclipse Engineers	1,200.00
636 - Contractual Services Other	37135	Peregrine Corporation	3,075.24
636 - Contractual Services Other	37216	Bennet & Williams	1,600.00
636 - Contractual Services Other	37222	in.mode	2,350.00
636 - Contractual Services Other	37223	Utillity Service & Supply	22,217.00
636 - Contractual Services Other	37290	Stott's Construction	13,000.00
636 - Contractual Services Other	37872	W.A.M.C.O	5,978.00

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