

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF LETCHER)	
COUNTY WATER AND SEWER DISTRICT FOR A)	CASE NO.
RATE ADJUSTMENT PURSUANT TO 807 KAR)	2022-00431
5:076)	

COMMISSION STAFF'S THIRD REQUEST FOR INFORMATION
TO LETCHER COUNTY WATER AND SEWER DISTRICT

Letcher County Water and Sewer District (Letcher District), pursuant to 807 KAR 5:001E, shall file with the Commission an electronic version of the following information. The information requested is due on June 23, 2023. The Commission directs Letcher 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.

Letcher District shall make timely amendment to any prior response if Letcher 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 Letcher District fails or refuses to furnish all or part of the requested information, Letcher 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, Letcher 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 Letcher District's response to Commission Staff's Second Request for Information, Item 5.a. Provide an itemized list of the revenues that were recorded in the Other Miscellaneous Income of \$58,272.

2. Refer to Letcher District's response to Commission Staff's First Request for Information (Staff's First Request), Item 17, 17_LCWSD_NonRecurring_Charge.pdf and to Letcher District's filed water tariff at Sheet No. 6, D. Special Non-Recurring Charges.

a. Provide a table that identifies the number of occurrences for each tariffed nonrecurring charge that was assessed during the calendar year 2021.

b. Provide a table that lists the total amount collected for each tariffed nonrecurring charge that Letcher District assessed in the calendar year 2021.

3. Refer to Letcher District's response to Staff's First Request, Item 15.a., 15a_LCWSD_New_Connections.pdf.

a. Identify by meter size the number of new connections (meter tap-ons) that Letcher District installed in calendar year 2021.

b. For each meter size Identify the total amount of tap-on fees Letcher District collected in calendar year 2021.

4. Refer to Letcher District's response to Staff's First Request, Item 15.c., 15a_LCWSD_New_Connections.pdf. Identify the revenue account in the 2021 Annual Report where Letcher District recorded its tap-on fees collected in calendar year 2021.

5. Refer to Letcher District's response to Staff's First Request, Item 1. Provide an itemized schedule that includes a detailed description of each entry made to the following operating expense accounts and copies of the supporting invoices.

a. Account 620.50 – Materials and Supplies \$106,088.

b. Account 636.00 – Contract - Other \$ 53,512.

6. Refer to Letcher District's response to Staff's First Request, Item 2, Excel Workbook: 2_LCWSD_Staffing_Records.xlsx; Tab 2023. Provide the salary that Letcher District is paying its General Manager in calendar year 2023.

7. Refer to Letcher District's response to Staff's First Request, Item 4.

a. Confirm that Letcher District's employees who elected to receive health insurance benefits in calendar year 2023 receive single coverage. If this cannot be confirmed, identify by employee position the type (i.e.; Single, Family, Employee/Spouse, or Parent Plus) of health insurance coverage that they elected to receive.

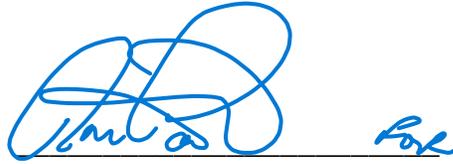
b. For each employee benefit listed in Letcher District's response to Item 7a. above, provide the total 2023 monthly health insurance premium per employee, the employer premium contribution, and the employee premium contribution.

8. Provide a detailed explanation of the relationship between the Letcher County Fiscal Court and Letcher District regarding the General Auditing Standards Board (GASB) 68 reporting requirements for County Employee Retirement System (CERS).

9. Identify the party that is responsible for complying with the requirements of GASB 68.

10. Identify the actual CERS employer contribution paid and reported by Letcher District in calendar year 2021.

11. Identify the operating expense account where Letcher District reported its CERS contribution.



Linda C. Bridwell, PE
Executive Director
Public Service Commission
P.O. Box 615
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DATED JUN 07 2023

cc: Parties of Record

Case No. 2022-00431

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