

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF POWELL'S)	CASE NO.
VALLEY WATER DISTRICT FOR A RATE)	2023-00387
ADJUSTMENT PURSUANT TO 807 KAR 5:076)	

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION
TO POWELL'S VALLEY WATER DISTRICT

Powell's Valley Water District (Powell's Valley 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 April 3, 2024. The Commission directs Powell's Valley 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.

Powell's Valley District shall make timely amendment to any prior response if Powell's Valley 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 Powell's Valley District fails or refuses to furnish all or part of the requested information, Powell's Valley 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, Powell's Valley 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 Application, Schedule of Adjusted Operations and References. For each reference item that states an allocation to sewer as shown below, confirm that the water annual report contains the amount that would be allocated to sewer. If not confirmed, explain why not.

Description	Reference	Allocated to Sewer
Salaries and Wages - Employees	S	\$21,385
Salaries and Wages - Commissioners	U	464
Employee Pension and Benefits	V	4,991
Employee Pension and Benefits	W	11,872
Contractual services - Acct	J	231
Postage	J	538
Telephone	J	343
Transportation Expense	J	840
Insurance - General Liability & Other	J	559
Insurance - Workers Comp	J	394
Insurance - Other	J	427
Total		\$42,044

2. Refer to Table above, confirm expenses reported in sewer annual report do not include the amounts listed in the table above.

3. Refer to General Ledger Account 00620-0008, Operating & Maintenance Supply.

a. Explain, in general, the designation of payments to Whitaker Bank for the General Ledger Account 00620-0008 and why amounts are listed for Whitaker Bank rather than the entity from which the goods or services was purchased.

b. For each item listed in the table below provide the following: a copy of each invoice, a description of item purchased, purpose of purchase, and whether each item should have been capitalized. Additionally, for duplicate dollar items (Ditch Witch and Whitaker Bank), explain whether the amounts are installments made for a single item purchase. If Powell's Valley District believes its classification as an expense verses capital is proper, explain why.

Description	Reference Number	Transaction Date	Amount
389 14024 Whitaker Bank, Inc	Draft 8/25/2	8/25/2022	3,056.61
411 13993 Marty's Refrigeration, I	CK# 18468	8/30/2022	2,250.00
410 14057 Ditch Witch Mid-States	CK #18478	9/13/2022	5,383.39
410 14170 Ditch Witch Mid-States	CK# 18517	10/12/2022	5,383.39
389 14368 Whitaker Bank, Inc	Draft 10/25/	10/25/2022	5,514.00
72 14300 Kentucky Auto Parts Sale	CK# 18562	11/14/2022	4,566.94
389 14372 Whitaker Bank, Inc	Draft 11/25/	11/25/2022	5,514.00

4. Refer to General Ledger Account 00642-0001, Backhoe Expense. For each item listed in the table below, provide the following: a copy of each invoice, a description of item purchased, purpose of purchase, and whether each item should have been capitalized. If Powell's Valley District believes its classification as an expense verses capital is proper, explain why.

Transaction Date	Description	Reference Number	Amount
01/31/22	349 13200 Ledford Backhoe Services	CK# 18245	\$3,450.00
03/29/22	349 13376 Ledford Backhoe Services	CK# 18299	\$4,400.00
04/25/22	349 13485 Ledford Backhoe Services	CK# 18318	\$3,350.00
05/23/22	349 13583 Ledford Backhoe Services	CK# 18341	\$3,050.00
06/24/22	349 13686 Ledford Backhoe Services	CK# 18378	\$2,800.00
07/29/22	349 13827 Ledford Backhoe Services	CK# 18425	\$3,250.00
08/19/22	349 13962 Ledford Backhoe Services	CK# 18449	\$1,800.00
09/30/22	349 14122 Ledford Backhoe Services	CK# 18506	\$3,850.00
10/21/22	349 14208 Ledford Backhoe Services	CK# 18523	\$2,300.00
12/07/22	349 14398 Ledford Backhoe Services	CK# 18588	\$3,950.00
12/27/22	349 14444 Ledford Backhoe Services	CK# 18600	\$2,500.00

5. Refer to the Powell's Valley Water District's response to the Commission Staff's First Request for Information, Item 21. Using the format below, provide the number of occurrences for each nonrecurring charge that was recorded during the test year and the total amount recorded for each nonrecurring charge for the water division. If the

revenue for any nonrecurring charge was zero, include that charge and indicate that no revenue was recorded. Include the general ledger account numbers where each nonrecurring charge is recorded.

	Occurrences	Current Charge	Total Collected
Broken Lock Fee			
Connection/Turn-on Charge			
Connection/Turn-on Charge (After Hours)			
Field Collection Charge			
Meter Relocation Charge			
Meter Re-read Charge			
Meter Test Charge			
Reconnection Charge			
Reconnection Charge (After Hours)			
Returned Check Charge			
Service Call/Investigation			
Service Call/Investigation (After Hours)			

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

DATED MAR 19 2024

cc: Parties of Record

*Powell's Valley Water District
31 Adams Ridge Road
P. O. Box 550
Clay City, KY 40312

*Ashley Hood
Chairman
Powell's Valley Water District
31 Adams Ridge Road
P. O. Box 550
Clay City, KY 40312

*Kendell Knox
Manager
Powell's Valley Water District
31 Adams Ridge Road
P. O. Box 550
Clay City, KY 40312

*Sam Reid
Judy Water Association, Inc.
P. O. Box 781
Mt. Sterling, KY 40353-0781