

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF HYDEN-LESLIE)	CASE NO.
COUNTY WATER DISTRICT FOR A RATE)	2024-00022
ADJUSTMENT PURSUANT TO 807 KAR 5:076)	

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION
TO HYDEN-LESLIE COUNTY WATER DISTRICT

Hyden-Leslie County Water District (Hyden-Leslie 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 30, 2024. The Commission directs Hyden-Leslie 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.

Hyden-Leslie District shall make timely amendment to any prior response if Hyden-Leslie 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 Hyden-Leslie District fails or refuses to furnish all or part of the requested information, Hyden-Leslie 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, Hyden-Leslie 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 2022 audited financial statements, page 6. The Receivables is \$289,488.
 - a. Provide the total Receivables for the year ending December 31, 2023.
 - b. Provide a breakdown of the age of the Receivables for the years ending December 31, 2022, and 2023 in the following table.

Outstanding	2023	2022
Less than 30 days		
30 to 60 days		
60 to 90 days		
More than 90 days		
Total		<u>\$289,488</u>

2. Refer to the Cover letter and redacted spreadsheet, 3-6_Pay_and_Benefits.xlsx, Columns Z and AA.

a. Confirm Hyden-Leslie District began participating in the Kentucky Public Pension Authority in 2023.

b. Confirm if Hyden-Leslie District still matches 401K contributions, or was the 401K matching discontinued. If discontinued, provide the date the contributions were terminated.

c. If Hyden-Leslie still matches contributions, explain the terms of the match (x percent up to y dollars).

3. Refer to the Cover letter and redacted spreadsheet, 3-6_Pay_and_Benefits.xlsx. Also refer to Hyden-Leslie District's response to Commission Staff's First Request for Information (Staff's First Request), item 1f, 2022_Rate_Study_Hyden-Leslie.xlsx.

a. Confirm that Employee 7 from the Rate Study is a part time employee. If not, describe the employment classification of Employee 7.

b. Confirm that Employee 10, the employee who was terminated subsequent to the test year, from the pay and benefits list is the same Employee 10 from the rate study. If not, explain which employee from the rate study is Employee 10 from the pay and benefits list.

4. Refer to the Cover letter and redacted spreadsheet, 3-6_Pay_and_Benefits.xlsx, line 12. Also refer to Hyden-Leslie District's response to Staff's First Request, item 4, 4_Benefits_Invoice_Redacted.pdf. Confirm whether Employee 10, the employee who was terminated subsequent to the test year, is included in the benefits invoice. If so, identify which policies are for Employee 10.

5. Refer to the 2022 audited financial statements, page 6. Also refer to the Application, Exhibit 7, Book Asset Detail 12-01-22 to 12-31-022, page 14, net grand totals row. Gross Capital Assets, less Construction in Progress of \$265,438, equals \$34,962,968² in the 2022 audited financial statements. However, the Depreciation Schedule reflects a net grand total less CIP assets of \$34,905,951.³ Reconcile and explain the \$57,017 difference.

	<u>Cost Basis</u>
Audited Financial Statement- Gross Fixed Assets	\$ 35,228,406
Less: Construction-in-progress ()	<u>(265,438)</u>
Gross Fixed Assets	34,962,968
Net Grand Total Less CIP assets ()	<u>(34,905,951)</u>
Difference	<u>\$ 57,017</u>

6. Refer to Hyden-Leslie District's response to Staff's First Request, Item 21 and Hyden-Leslie District's current tariff. Provide updated cost justification sheets for Reconnection Charge (After Hours), Service Call/Investigation (After Hours), and Meter Test Request.

² Net Capital Assets \$22,290,707 plus accumulated depreciation \$12,937,699 less: \$265,438 = \$34,962,968.

³ \$35,197,930 (net grand total) less: \$291,979 (\$19,704 + \$204,226 + \$47,750 + \$1,650 + \$34,853 + \$3,500) = \$34,905,951.

7. Refer to the Hyden-Leslie District’s response to the Staff’s First Request, Item 20. Using the format below, provide the number of occurrences for each nonrecurring charge that were 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						

Linda C. Bridwell, PE
 Executive Director
 Public Service Commission
 P.O. Box 615
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DATED APR 15 2024

cc: Parties of Record

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