

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF ALLEN	)	CASE NO.
COUNTY WATER DISTRICT FOR A RATE	)	2025-00014
ADJUSTMENT PURSUANT TO 807 KAR 5:076	)	

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION  
TO ALLEN COUNTY WATER DISTRICT

Allen County Water District (Allen 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 24, 2025. The Commission directs Allen 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 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

---

<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).

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

Allen District shall make timely amendment to any prior response if Allen 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 Allen District fails or refuses to furnish all or part of the requested information, Allen 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, Allen 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, Attachment 4, Revenue Requirements Table. Also Refer to Allen District's response to Commission Staff's First Request for Information (Staff's First Request), Item 1b, 1b\_Trial\_Balance\_2023.xlsx, Account 419 Interest and Dividend Income. In the Revenue Requirement table, Allen District reported test year interest income of \$2,605; however, the test year trial balance reports interest income of \$121,796. Reconcile and explain the discrepancy between these amounts.

2. Refer to Allen District's response to Staff's First Request, Item 6. 6\_Payroll\_2023.xlsx, Row 5 Janitorial Pay. Provide an explanation for the purpose of the designation of Janitorial pay.

3. Refer to Allen District's response to Staff's First Request, Item 6. 6\_Payroll\_2023.xlsx, Row 13, Bonus. Provide an explanation for the Bonus pay, including board minutes approving the benefit, how eligibility is determined, and how compensation is calculated. In the response, provide a copy of any written utility policy explaining the bonus.

4. Refer to Allen District's response to Staff's First Request, Item 6. 6\_Payroll\_2023.xlsx. Provide the number of compensated straight time annual hours for a full-time hourly employee.

5. Refer to Allen District's response to Staff's First Request, Item 6. 6\_Payroll\_2025.xlsx. Provide the current Annual Salary for the General Manager, Finance/Office Manager, and the Field Operations Manager.

6. Refer to Allen District's response to Staff's First Request, Item 12. 12\_Meeting\_Minutes\_2025. The attached 2025 minutes include the minutes for the month of January. Commission Staff notes that Staff's First Request, Item 12 is a continuing request through the date of issuance of Commission Staff's Report. Update this request accordingly.

7. Refer to Allen District's response to Staff's First Request, Item 14. Commission Staff requested fiscal court minutes providing the appointment and compensation authorization for the Board of Commission members. In its response, Allen District provided the fiscal court minutes providing the appointment of commissioners.

However, it did not provide any minutes providing compensation authorization. Provide the fiscal court minutes authorizing compensation for the Board of Commission members.

8. Refer to Allen District's response to Staff's First Request, Item 1a, 1a\_General\_Ledger\_2023.xls, Account 620.5 Materials – Transmission Distribution Operations, and Account 620.7 Materials – Customers' Accounts. Also refer to the chart below.

- a. Provide copies of each invoice for the items listed.
- b. Describe each purchase and state whether the item should have been capitalized.
- c. If Allen District believes its classification of each purchase as an expense is proper, explain the reasoning.
- d. If Allen District believes that one or more of the transactions should be capitalized, provide the appropriate NARUC useful life for the item.

Account Number	Date	Number	Name	Amount
620.5	2/7/23	15301	Allen County Fiscal Court	\$ 3,591.00
620.5	3/2/23	15358	USA Bluebook	3,064.87
620.7	2/7/23	15304	Data Prose	4,516.94

9. Refer to Allen District's response to Staff's First Request, Item 20b and 20d. Reference is made to Ohio District in 20b and Webster District in 20d. Confirm whether these responses are meant for Allen District and that the responses given pertain to the utilities referenced in the responses or to Allen District.



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

DATED APR 8 2025

cc: Parties of Record

Case No. 2025-00014

\*Allen County Water District  
330 New Gallatin Road  
Scottsville, KY 42164

\*Keri Hill  
Allen County Water District  
330 New Gallatin Road  
Scottsville, KY 42164

\*Robert K. Miller  
Straightline Kentucky LLC  
113 North Birchwood Ave.  
Louisville, KY 40206