

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE APPLICATION OF THE OLDHAM COUNTY )  
WATER DISTRICT FOR (1) A CERTIFICATE OF )  
PUBLIC CONVENIENCE AND NECESSITY TO )  
CONSTRUCT THE PROPOSED WATERWORKS )  
IMPROVEMENT PROJECT; (2) THE APPROVAL )  
OF THE PROPOSED PLAN TO FINANCE THE )  
WATERWORKS IMPROVEMENT PROJECT; AND )  
(3) THE APPROVAL OF THE PROPOSED )  
INCREASE IN RATES FOR WATER SERVICE )

CASE NO. 2001-174

FIRST DATA REQUEST OF COMMISSION STAFF

The Oldham County Water District (“Oldham County”), pursuant to 807 KAR 5:001, is to file with the Commission the original and eight copies of the following information, with a copy to all parties of record. The information requested herein is due within 14 days of the date of this pleading. Each copy of the data requested should be placed in a bound volume with each item tabbed. When a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1(a), Sheet 2 of 6. Include with each response the name of the person who will be responsible for responding to questions relating to the information provided. Careful attention should be given to copied material to ensure that it is legible. Where information herein has been previously provided, in the format requested herein, reference may be made to the specific location of said information in responding to this information request. The Applicants shall include in each response the name of the individual(s) who provided the information needed or responded to the data request.

1. During its field review, Commission Staff ("Staff") obtained a copy of Oldham County's preliminary operation and maintenance expense account balances. In Attachment 1 is a comparison of several of the preliminary expense balances with the final balances reported in Oldham County's 2000 Annual Report. Provide a reconciliation and detailed explanation for each difference shown in Attachment 1.

2. During its field review, Staff obtained a copy of Oldham County's preliminary trial balance for the calendar year 2000. In Attachment 2 is a comparison of the revenue accounts from the preliminary trial balance with the balances reported in Oldham County's 2000 Annual Report. Provide a reconciliation and detailed explanation for each difference shown in Attachment 2.

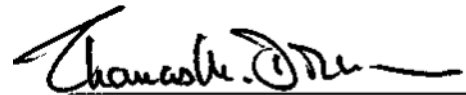
3. Attachment 3 is a list of Oldham County's other operating revenues and non-operating incomes that were reported in the 2000 Annual Report. Provide an analysis of each revenue and income account contained on this schedule showing which trial balance accounts were combined to arrive at the balances reported in the 2000 Annual Report.

4. Using the preliminary trial balance, Staff determined that the test-period taxes other than income tax expense had a balance of \$48,851, while Oldham County reported \$42,708 in its 2000 Annual Report. Provide a detailed analysis showing which trial balance accounts were combined to arrive at Oldham County's taxes other than income tax expense as reported in the 2000 Annual report. Identify any adjustments Oldham County's accountant made to the trial balance accounts.

5. The pro forma adjustment to salaries & wages – employees includes an across the board 5 percent wage increase that was to be effective in July 2001. In

Attachment 5 is a schedule of Oldham County's employees and the wage rates that were effective as of July 13, 2000. Provide the current effective wage rate for each employee listed in Attachment 5.

6. In Article 3.3 of the Water Purchase Agreement between Oldham County and the Bluegrass Generation Company, L.L.C ("Bluegrass"), Bluegrass agreed to contribute \$800,000 to Oldham County for the cost to construct the water facilities and infrastructure to serve the Dynegy power generation plant. Provide a detailed analysis showing how Oldham County intends to spend, or has spent, the \$800,000 contributed by Bluegrass.



Thomas M. Dorman  
Executive Director  
Public Service Commission  
211 Sower Boulevard  
P.O. Box 615  
Frankfort, Kentucky 40601

Dated: 9/27/01

cc: Parties of Record



ATTACHMENT 1  
CASE NO. 2001-174  
OLDHAM COUNTY WATER DISTRICT  
ANALYSIS OF OPERATION AND  
MAINTENANCE EXPENSES

Acct. No.	Account Title	Preliminary Account Balances	2001 Annual Report	Difference
601	Salaries & Wages – Employees	\$ 426,734	\$ 422,244	\$ 4,490
604	Employee Pension & Benefits	\$ 125,443	\$ 129,932	\$ (4,489)
620	Materials & Supplies	\$ 112,696	\$ 115,133	\$ (2,437)
635	Contractual Services – Other	\$ 115,079	\$ 115,918	\$ (839)
641	Rental - Building/Real Property	\$ 1,312	\$ 500	\$ 812
642	Rental – Equipment	\$ -	\$ 812	\$ (812)
656	Insurance – Vehicle	\$ 7,485	\$ 7,050	\$ 435
657	Insurance - Gen. Liability	\$ 3,149	\$ 7,637	\$ (4,488)
658	Insurance – Workers Comp.	\$ 11,378	\$ 10,519	\$ 859
659	Insurance – Other	\$ 10,848	\$ 9,806	\$ 1,042
675	Miscellaneous	\$ 14,068	\$ 21,752	\$ (7,684)



ATTACHMENT 2  
CASE NO. 2001-174  
OLDHAM COUNTY WATER DISTRICT  
ANALYSIS OF OPERATING REVENUES  
FROM WATER SALES

Acct. No.	Account Title	Preliminary Trial Balances	2001 Annual Report	Difference
461.1	Residential Metered Sales	\$ 1,502,115	\$ 1,508,093	\$ (5,978)
461.2	Commercial Metered Sales	\$ 114,577	\$ 115,508	\$ (931)
461.4	Sales to Public Authorities	\$ 215,620	\$ 215,483	\$ 137
466.0	Sales for Resale	\$ 256,474	\$ 258,278	\$ (1,804)
462.2	Fire Protection	\$ 960	\$ 980	\$ (20)

ATTACHMENT 3  
CASE NO. 2001-174  
OLDHAM COUNTY WATER DISTRICT  
OTHER OPERATING REVENUES &  
NON-OPERATING INCOME LIST

Acct. No.	Account Title	2001 Annual Report
470.0	Forfeited Discounts	\$ 27,475
471.0	Miscellaneous Service revenues	\$ 11,400
472.0	Rents from Water Property	\$ 31,341
474.0	Other Water Revenue	\$ 3,361
415.0	Rev.from Merchandising, Jobbinng & Contract Deductions	\$ 19,143
419.0	Interest & Dividend Income	\$ 74,567



ATTACHMENT 5  
CASE NO. 2001-174  
OLDHAM COUNTY WATER DISTRICT  
EMPLOYEE & WAGE LIST

Employee List	07/13/00 Wages
Asst. Superintendent	\$ 790.00
Office/Acct. Mgr.	\$ 692.31
Treat/Distrib. Spec.	\$ 17.28
Meter Service Worker	\$ 9.00
Water Meter Spec.	\$ 15.80
Meter Service Worker	\$ 8.50
Maintenance Mgr.	\$ 1,007.25
Meter Service Worker	\$ 7.00
Maint. Tech	\$ 14.32
Customer Service	\$ 16.17
Cashier/Resepionist	\$ 12.24
Meter Service Worker	\$ 9.88
Meter Service Worker	\$ 8.50
Inventory/C. Connect	\$ 13.83
Superintendent	\$ 1,086.00
Distribution Tech.	\$ 14.91