

**CASE NO. 2013-00237**  
**WATER SERVICE CORPORATION OF KENTUCKY**  
**SUPPLEMENTAL RESPONSES TO COMMISSION STAFF'S FIRST INFORMATION REQUEST**

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3. Provide all work papers, show all calculations, and state all assumptions that WSKY used to develop its pro forma test-period financial information. For all work papers and calculations that exist in an electronic spreadsheet format, provide on an electronic spreadsheet format, provide on an electronic storage medium an electronic copy that is capable of being read and manipulated using Microsoft Excel.

Response: Please see attached Excel file "Supplemental DR-3," which is being filed subject to a petition for confidentiality. Pursuant to discussions with Commission Staff during a conference call held on October 18, 2013, WSCK is electronically filing this material as an .xlsx file. If it is deemed necessary, WSCK requests a deviation from 807 KAR 5:001, Section 8(4)(b)(1). To support good cause, WSCK highlights that Commission Staff has requested this information in Microsoft Excel format.

Witness – Lowell Yap.

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11. a. For each employee of Water Service Corporation, WSKY's corporate parent, that worked at WSKY's facilities during the test period, provide:
- (1) Name.
  - (2) Title.
  - (3) Length of employment with Water Service.
  - (4) Job duties.
  - (5) Test-period pay rate and current pay rate.
  - (6) Test-period regular time worked and overtime worked.
  - (7) Percentage of test-period payroll capitalized.
  - (8) Total test-period payroll expenses and capitalized.
  - (9) Type of employee benefits (e.g., health insurance, dental insurance, vision insurance, pension) and amounts paid for each by Water Service.
- b. Provide on an electronic storage medium in Microsoft Excel format the information requested in item 11(a).
- c. Provide the employer retirement contribution rate(s) that were effective during calendar years 2010, 2011, 2012 and 2013 and the date on which the rate(s) became effective.
- d. If the employer retirement contribution rate will change in calendar year 2013, provide the rate, the reason for the change, and the effective date of the change.

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Response:

- a. Please see the corresponding files. For items 11.a.(1)-(6), the title, length of employment, and job duties of all employees employed during the test period, please see "Wp b-salary" and "wp b-CSR" in the excel file. For Item 6 it is assumed that all hourly paid employees work 2080 hours in a year. For items 11.a.(7) and (8), please refer to the "wp b-Capttime" tab in the excel file. And for item 11.a.(9), please refer to "wp b1" tab in the excel file.
- b. The information requested for 11 (a) has been provided in the attached Excel file labeled as DR-11a REDACTED, bate-stamped as WSCK\_R\_PSCDR1\_No 11 000001 through WSCK\_R\_PSCDR1\_No 11 000011. Portions of this response are being filed in conjunction with a petition for confidentiality.
- c. Utilities Inc. has two benefit plans currently: a 401k and a profit sharing described below. For employees who are participating in the 401k plan, the Company matches (at a 50% contribution rate) up to 6% of the employees' salary that is being contributed towards the 401k retirement plan. In other words, the Company will match \$.50 on every \$1.00 each employee contributes to the 401k plan up to a maximum contribution equal to 3% of the base annual compensation. Matching contributions are made in the same pay period in which the employee contributions are made.

Company contributions 3% contributions: these are actual contributions that Utilities Inc. makes to each employee who is contributing to the 401k plan. The contributions are 2010 contributions made during 2011. The 2010 thru 2013 percentage has remained at 3%.

Company contributions 4% profit sharing: This percentage is an estimated average based on the profit sharing contributions made in the past. Enclosed are two historic announcements related to the profit sharing contributions for 2010

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made in 2011, 2011 made in 2012, and 2012 made in 2013. The 2010 percentage was 4.5%, 2011 percentage was 6.5%, and the 2012 and 2013 percentage was/is 4%.

- d. The 2013 employer retirement contribution rates of 3% and 4% will not change.

Witness – Lowell Yap.