

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ALTERNATIVE RATE ADJUSTMENT FILING OF)	CASE NO.
WESTERN PULASKI COUNTY WATER DISTRICT)	2021-00445

RESPONSE OF WESTERN PULASKI COUNTY WATER DISTRICT
TO THE COMMISSION STAFF'S FIRST REQUEST FOR
INFORMATION DATED DECEMBER 17, 2021

Western Pulaski County Water District
Case No. 2021-00445
Commission Staff's First Request for Information

Witnesses: Tammy Vaught (Items 1 – 2, 4 and 6)
Alan Vilines (Items 3 and 5)

1. Provide copies of each of the following, and when appropriate, provide in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected:

a. The general ledger and trial balance for the calendar years 2020 and 2021 to date.

Response: See files WP 1.1a – 2020 GL
WP 1.1a – 2021 GL

b. The trial balance for the calendar years 2020 and 2021 to date.

Response: See files WP 1.1b – 2020 TB
WP 1.1b – 2021 TB

c. General Liability Insurance policies for 2020 and the current period, if available.

Response: See file WP 1.1c – Insurance Policies

d. A document detailing the names, job titles, job description, and pay rates for each employee on December 31, 2018, December 31, 2019, December 31, 2020, and for those currently employed.

Response: See files WP 1.1d – 2018 Employees
WP 1.1d – 2019 Employees
WP 1.1d – 2020 Employees
WP 1.1d – 2021 Employees

e. A description of all employee benefits, other than salaries and wages, paid to, or on behalf of, each employee for each of the previous five years.

Response: For full time employees the District pays 100% of the cost for health, life, vision, and dental insurance (employee only). Full time employees earn one sick day per month and one week of vacation after the first year, two weeks on the fourth year, three weeks on the seventh year and four weeks on the eleventh year of employment.

f. Minutes from Western Pulaski District commissioner meetings for the calendar years 2020 and the current period.

Response: The November 2020 board meeting was cancelled. The December 2021 minutes are not approved. See file WP 1.1f – Board Minutes

g. A document listing the name of all commissioners for each of the five previous years, and state, individually, the total amount of each benefit paid to, or on the behalf of, each commissioner during each year (i.e., wages, health insurance premiums, life insurance premiums, FICA taxes, etc.).

Response: See file WP 1.1g – Commissioners

h. Fiscal Court minutes approving each commissioner's appointment and compensation.

Response: See file WP 1.1h – Fiscal Court Minutes

2. Provide a copy of the Adjusted Trial Balance showing unaudited account balances, audit adjustments, and audited balances for the calendar year ended 2020 in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected.

Response: See file WP 1.2 – Adjusted TB

3. Refer to Western Pulaski District's Application, Attachment 4, References. Provide the workpapers used to generate the pro forma adjustments in the References page in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

Response: See file WP 1.3 – Adjustments

4. Refer to Western Pulaski District's Application, Attachment 4, References, Adjustment F. Provide a list of the current employees who participate in the County Employees' Retirement System for which Western Pulaski District is required to remit contributions.

Response: See file WP 1.4 – CERS Employees

5. State the last time Western Pulaski District performed a cost of service study (COSS) to review the appropriateness of its current rates and rate design.

Response: The last COSS was performed in 2006 and was filed with the Public Service Commission in Case No. 2006-00370.

a. Explain whether Western Pulaski District considered filing a COSS with the current rate application and the reasoning for not filing one.

Response: A new COSS was not considered. Since there have been no material changes to customer usage patterns a COSS was not deemed necessary.

b. Explain whether any material changes to Western Pulaski District's system would cause a new COSS to be prepared since the last time it has completed one.

Response: Material changes within its system would be cause for the District to consider a new COSS.

c. If there have been no material changes to Western Pulaski District's system, explain when Western Pulaski District anticipates completing a new COSS.

Response: A new COSS would be appropriate when material changes in customer usage patterns occur.

d. Provide a copy of the most recent COSS that has been performed for Western Pulaski District's system in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected.

Response: The most recent COSS is included in the application on file with the Public Service Commission in Case No. 2006-00370. An Excel spreadsheet of that study is not available.

6. Provide the number of new tap-ons installed by meter size for 2020.

Response: There were 92 – 5/8" x 3/4" meters and 1 – 1" meter installed.

a. State whether Western Pulaski District keeps a record of the dollar amounts of labor and materials used to install new customer taps. If Western Pulaski District does, state the amount of labor expense and materials expense for the test year and where it is located in the general ledger.

Response: The District does not keep these records.

b. Separately state the amounts expensed to install each new meter during the test year.

Response: The District does not keep these records.

c. Provide revised cost justification sheets to support any changes to the Meter Connection/Tap-on Fee.

Response: See file WP 1.6c – Meter Cost Justification