

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:

ALTERNATIVE RATE ADJUSTMENT FILING OF	)	CASE NO.
GREEN-TAYLOR WATER DISTRICT	)	2022-00246

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RESPONSE OF GREEN-TAYLOR WATER DISTRICT  
TO THE COMMISSION STAFF'S SECOND REQUEST FOR  
INFORMATION DATED OCTOBER 18, 2022





**Green-Taylor Water District**  
**Case No. 2022-00246**  
**Commission Staff's Second Request for Information**

**Witnesses:** Mary Ann Larimore (Items 1 – 6, 7.a and 7.b)  
Alan Vilines (Items 7.c, d, and e.)

1. Refer to the Application, SAO\_with\_Attachments.pdf, Schedule of Adjusted Operations. Provide a complete listing of what is included in the Miscellaneous Service Revenues of \$98,316 in this schedule.

**Response:**

Reconnect Fees	\$ 19,490
Service Charges	56,166
Returned Check Charge	345
Sewer Billing Rev.	7,281
Debit/Credit Card Chg.	<u>15,033</u>
	\$ 98,316

2. Refer to Green-Taylor District's response to Commission Staff's First Request for Information (Staff's First Request), Item 1.a., GT1\_1.a-General\_Ledger\_2021.pdf. For each expenditure listed in the table below, provide the following: a detailed description of the expenditure; identify whether any of the expenditure has been capitalized; and provide copies of all invoices or work orders related to that expenditure.

**Response:** None of these expenditures were capitalized.  
See files GT2 2-Expenditure Descriptions  
GT2 2-Invoices

3. Refer to Green-Taylor District's response to Staff's First Request, Item 1.d., Excel Workbook: GT1\_1.d-Employee Info.xlsx.

a. In its response, Green-Taylor District identified four employee positions that were terminated in calendar years 2021 and 2022. For each position vacated in 2021 or 2022, confirm if Green-Taylor District has or will replace that employee.

**Response:** Anticipating the retirement of Jeff Hughes and Marcus Wright, Ben Lane and Dylan Patterson were hired in 2017 to gain experience for operator certification so they could replace the retirees. After Andrew Tucker resigned, Jeff Hughes was rehired to serve as Manager. After Jeremy Coffey resigned, Bradley Abell was hired. Also see 3.b and 3.e below for additional employee changes.

b. If the vacant positions identified in Item 3.a. above have been filled, provide the date on which each employee was hired, the employee job title, and the current pay rate.

**Response:** This information is included with a complete roster of all current employees. All employees are full time. See file GT2 3.b-Current Employees.

c. If any of the vacant positions identified in Item 3.a. above have yet to be filled, state the expected date Green-Taylor District will hire the new employees to fill these positions and the expected wage rates. Include documentation to support Green-Taylor District's expected employee hire dates and wage rates.

**Response:** Not applicable

d. Provide a description of all employee benefits, other than salaries and wages, paid to, or on behalf of, each new employee identified in Green-Taylor District's response to Item 3.b. above.

e. For each employee benefit listed in Green-Taylor District's response to Item 3.d. above, provide the total monthly premium per employee for each benefit, the employer premium contribution, and the employee premium contribution. Identify for the health insurance benefit provided to each employee the coverage type (i.e.; single, family, couple, or parent plus).

**Response:** The only current benefit for Jeff Hughes is a uniform allowance of \$11.88 per month. Bradley Abell will be enrolled on the retirement plan which will cost the District 26.79% of his wages and he will also get a work boot allowance of \$140 per year; he has elected not to take the insurance coverage. The replacement for Dylan Patterson will be included on the retirement plan and it's not known at this time whether that person will want to enroll in the insurance coverages.

4. Refer to Green-Taylor District's response to Staff's First Request, Item 1.g., Excel Workbook: GT1\_1.g-Empl\_Health\_ins.xlsx. Confirm that Green-Taylor District currently requires its employees to make a 10 percent premium contribution for their health insurance coverage. If Green-Taylor District's response is not in the affirmative, provide the required percentage of the employees' contribution for their health insurance coverage.

**Response:** Individual coverage for Green-Taylor Water District employees' health insurance is covered 100% by the company. The employees pay 20% of the family plan.

5. Refer to Green-Taylor District's response to Staff's First Request, Item 1.g., Excel Workbook: GT1\_1.g-Empl\_Dental\_ins.xlsx. Confirm that Green-Taylor District currently requires its employees to make a 14 percent premium contribution for their dental insurance coverage. If Green-Taylor District's response is not in the affirmative, provide the required percentage of the employee contribution for their dental insurance coverage.

**Response:** Individual coverage for Green-Taylor Water District employees' dental insurance is covered 100% by the company. The employees pay 20% of the family plan.

6. Refer to Green-Taylor District's response to Staff's First Request, Item 2, Excel Workbook: GT1\_2-Trial\_Balance\_2021.xlsx and to the Application, 4\_SAO-with Attachments.pdf, Schedule of Adjusted Operations.

a. Provide a detailed explanation of what Green-Taylor District records in Account No. 00619-4717, Misc. Serv. Revenue - Debit/Credit Card with a reported balance of \$15,033. Explain if the revenues reported in this account are included in Green-Taylor District's test-year operating revenues of \$2,797,690, and if so, identify the operating revenue account(s) where it is reported.

**Response:** The balance of \$15,033.00 is the debit/credit card fees for the year. It is revenue posted in account 619-4717 and reported with Misc. Service Revenue.

b. Provide a detailed explanation of what Green-Taylor District records in Account No. 00825-6754, Misc. Exp.-Admin.& Gen.-Debit/Credit Fee with a reported balance of \$16,899. Explain if the revenues reported in this account are included in Green-Taylor District's test-year operation and maintenance expenses of \$2,294,326, and if so, identify the operating expense account(s) where it is reported.

**Response:** The balance of \$16,899.00 is the amount that the credit card company charges for their services. It is an expense to account 825-6754 and is reported with Misc. Expenses.

7. Refer to Green-Taylor District's response to Staff's First Request, Item 8.

a. Confirm there were no occurrences for the following nonrecurring charges listed in Green-Taylor District's tariff on file with the Commission.

- (1) Debit/Credit
- (2) Meter Re-Read Charge
- (3) Meter Test Charge

**Response:** There were occurrences for Debit/Credit and Meter Re-Read Charges. There were no occurrences for Meter Test Charges.

b. If there were occurrences for these nonrecurring charges, provide the number of occurrences and the total revenue collected for each of these nonrecurring charges for the test period.

**Response:**

	<u>Amount</u>	<u># of times</u>
Debit/Credit Fee	\$ 15,033	10,022
Meter ReRead Charge	52,650	2,102
Meter Test Charge	-	0

c. Confirm the information in response to Commission Staff's First Request for Information for the Returned Check Charge is correct. The information given calculates a returned check charge fee of \$96.92. If this calculation is incorrect, provide an explanation for the Returned Check Charge and corresponding correct calculation.

**Response:** The Cost Justification Sheet filed for the Returned Check Charge in response to Commission Staff's First Request for Information is correct. The total adds to \$41.45 and was rounded to \$40.00. These are the figures that were submitted and still posted on the PSC website.

d. Explain the inclusion of the Tariff Page for Columbia/Adair Utility District.

**Response:** Green-Taylor's meters are tested by Columbia/Adair Utilities. The tariff sheet was included to provide backup for the \$12.88 charge included on the Cost Justification Sheet for Green-Taylor's meter test charge.

e. Explain the inclusion of after hour charge cost justification as there are no instances of after hour charges in the current tariff for Green-Taylor District.

**Response:** The District requests that an After Hours Charge be established so that it may be included in a revised tariff.