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July 25, 2023

Dear Public Service Commission,

Case No. 2023-00090

Cover Letter

1. Refer to the Application, Schedule of Adjusted Operations, Other Water Revenues. Provide a detailed breakdown for the amount \$75,003 listed as Forfeited Discounts in the test year column.

Provided by Rasior, Zapp, and Woods Accounting & Supervised by Keith Morris

2. Refer to Henry District #2's response to Commission Staff's First Request for Information (Staff's First Request), Item 15 and Item 16. Clarify and explain why the Late Payment penalty occurrences and dollar amounts given in the response to Item 15 are different than the response in Item 16. Refer to Henry District #2's response to Staff's First Request, Item 16, and the Application, Schedule of Adjusted Operations, Forfeited Discounts. Reconcile the 2021 Late Payment amount of \$81,867.84 listed the response to Item 16, with the Test Year amount of \$75,003 listed as Forfeited Discounts revenue in the application.

Prepared by Office Manager Lisa Coots & Supervised by Keith Morris

3. Refer to Henry District #2's response to Staff's First Request, Item 17. Provide a Nonrecurring Charge Cost Justification sheet for the tariff items; Service Charge for Reading Meter, Charge for Testing Meter, and Service Charge for Inspecting Customer Service Line. Explain whether any nonrecurring charges listed in Henry District #2's tariff are no longer current.

Prepared & Supervised by Keith Morris

4. Provide a detailed fixed asset list for 2021.

Provided by Rasior, Zapp, and Woods Accounting & Supervised by Keith Morris

5. Refer to Henry District #2's response to Staff's First Request, Item 5, 2021 General Ledger, account number 675-7 Plant & Well Field Repair.

a. Provide an invoice copy for item dated December 29, 2021, titled Layne Christensen Company for \$28,732.90.

b. Explain the underlying purpose of the expenditure and whether the amount should have been capitalized.

c. State whether any other transactions in this general ledger account relate to the expenditure and if so, provide copies of each applicable document and describe the nature of each transaction.

Prepared by Raisor, Zapp, and Woods & Supervised by Keith Morris

6. Refer to Henry District #2's response to Staff's First Request, Item 4

a. State whether Employee 19, Superintendent, will be replaced. If so, will the replacement come from the existing employee pool or outside of Henry District #2.

b. Provide the total amount of salary and wages that is expected to recur per year after the retirement of Employee 19, listed by specific employee positions in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected.

Prepared by Office Manager Lisa Coots & Supervised by Keith Morris

Keith Morris



**Henry County Water District #2
Chief Operating Officer**