

North Mercer Water District

PHONE 859-865-2292
FAX 859-865-4572

P.O. BOX 79

SALVISA, KENTUCKY 40372

April 25, 2023


Ms. Linda C. Bridwell, P.E.
Executive Director
Kentucky Public Service Commission
P.O. Box 615
Frankfort, Ky 40602-0615

Re: Case No. 2023-00185
North Mercer Water District
Alternative Rate Filing Adjustment

Dear Ms. Bridwell:

Enclosed for filing in the referenced case is North Mercer Water District response to Commission Staff's request for information at the Informal conference.

Sincerely,



Mischell Lee
Manager

Enclosure

Mischell Lee

From: Abner, Noah (PSC) <noah.abner@ky.gov>
Sent: Thursday, April 18, 2024 10:26 AM
To: Mischell Lee
Cc: Lawson, Amanda V (PSC); Beavers, Eddie (PSC); Sam Reid
Subject: Case No. 2023-00185 North Mercer Water District - Informal Conference

Mischell,

Below highlighted in yellow are the line items I would need the 2022 general ledger accounts for.

SAO	Test Year
Revenue	
Total Metered Retail Sales	\$ 2,891,183
Forfeited Discounts	30,838
Miscellaneous Service Revenues	21,853
Other Water Revenues	25,107
Expenses	
Salaries and Wages - Employees	591,437
Salaries and Wages - Officers	29,602
Employee Pensions and Benefits	365,747
Purchased Water	931,374
Purchased Power	35,460
Materials and Supplies	40,351
Accounting	11,300
Legal	6,000
Water Testing	6,045
Other	40,028
Transportation Expenses	42,756
Insurance - Gen. Liab. & Workers Comp.	29,282
Insurance - Worker's Compensation	6,792
Bad Debt	17,262
Miscellaneous Expenses	61,422
Depreciation Expense	466,529
Taxes Other Than Income	53,494

Thank you,

Noah Abner
Public Utilities Financial Analyst
Kentucky Public Service Commission
(502)-782-2737

Client: 9012 - North Mercer Water District
 Engagement: 2022 - North Mercer Water District
 Period Ending: 12/31/2022
 Trial Balance: 2100.10 - TB
 Workpaper: 2100.20 - Grouped Trial Balance

Account	Description	UNADJ 12/31/2022	AJE 12/31/2022	FINAL 12/31/2022
241.5	Washington Meter Fees	10,243.23	(3,621.83)	6,621.40
461.1	Metered Sales to Customers	(2,880,940.17)	(15,406.95)	(2,896,347.12)
461.11	Metered Sales to Customers - WS	(1,457.00)	0.00	(1,457.00)
	Totald Metered Sales			(2,891,182.72)
471.1	Miscellaneous Service Revenue	(5,180.00)	(573.45)	(5,753.45)
471.11	Reconnect Fees-	(16,100.00)	0.00	(16,100.00)
	Miscellaneous Service Revenues			(21,853.45)
474	Other Revenue	(25,276.88)	170.00	(25,106.88)
	Other Water Revenues			(25,106.88)
601.6	Maintenance of Meters	148,769.11	0.00	148,769.11
601.6	Maintenance of Mains	176,575.52	0.00	176,575.52
601.61	Wages-Maintenance Supervisor	19,362.55	0.00	19,362.55
601.7	Wages-Meter Reading	12,601.21	0.00	12,601.21
601.71	Wages-Accounting & Collection	105,833.74	0.00	105,833.74
601.8	Wages-Admin & General	119,058.56	9,235.00	128,293.56
	Salaries and Wages			591,435.69
604	Health Insurance	134,802.42	(5,971.04)	128,831.38
604.21	Ky Retirement System Pension	157,743.94	64,786.00	222,529.94
604.3	Delta Dental	2,985.40	0.00	2,985.40
604.4	Life Insurance	4,811.16	0.00	4,811.16
604.6	S/T Disability Insurance	6,589.11	0.00	6,589.11
	Employee Pension & Benefits			365,746.99
610.1	Purchased Water	929,815.40	1,558.38	931,373.78
	Purchased Water			931,373.78
615.1	Fuel for Pumping	29,208.71	176.38	29,385.09
615.8	Electric - Office	3,171.19	0.00	3,171.19
615.81	4795 Louisville Road Office	2,903.52	0.00	2,903.52
	Purchased Power			35,459.80
620.5	Repair & Maintenance	4,555.18	1,213.17	5,768.35
620.6	Supplies & Expense	5,592.69	(1,039.52)	4,553.17
620.7	Postage	22,243.31	0.00	22,243.31
620.8	Office Supplies & Expense	7,787.07	0.00	7,787.07
	Materials & Supplies			40,351.90
631	Contractual Services-Engineering	750.00	0.00	750.00
635.1	Contractual Services - Other	13,645.00	(453.75)	13,191.25

635.6	Maintenance of Standpipes Other	0.00	26,087.00	<u>26,087.00</u> <u>40,028.25</u>
650	Transportation Expense - Truck	37,546.98	0.00	37,546.98
676	Travel & Meals Transportation Expense	5,209.19	0.00	<u>5,209.19</u> <u>42,756.17</u>
657	Insurance - General Liability Insurance - Prop & Liability	30,129.66	(847.50)	<u>29,282.16</u> <u>29,282.16</u>
658	Insurance - Worker's Comp Insurance - Worker's Comp	7,504.21	(712.66)	<u>6,791.55</u> <u>6,791.55</u>
670.7	Uncollectible Accounts Bad Debt Expense	(190.11)	17,452.00	<u>17,261.89</u> <u>17,261.89</u>
450	Error/Correct Transaction	(1,461.07)	(51.32)	(1,512.39)
667.1	Regulatory Commision, P.S.C.	500.00	0.00	500.00
674	Memberships & Dues	2,400.00	(80.00)	2,320.00
677	Miscellaneous General Expense	3,401.93	1,953.41	5,355.34
677.1	Office Cleaning	360.00	0.00	360.00
677.2	Uniforms	5,911.19	0.00	5,911.19
677.3	Moneris Debit/Credit Card Fees	19,649.15	0.00	19,649.15
677.32	Rumpke Garbage Collection	65.00	0.00	65.00
677.33	Alarm System Monitoring	120.00	0.00	120.00
677.4	Fence For Easement	2,312.46	(2,312.46)	0.00
678	Telephone	23,810.87	159.51	23,970.38
683	Training & Education Miscellaneous Expenses	4,685.00	0.00	<u>4,685.00</u> <u>61,423.67</u>
403	Depreciation Expense Depreciation Expense	404,772.72	61,756.49	<u>466,529.21</u> <u>466,529.21</u>