

**COMMONWEALTH OF KENTUCKY**

**BEFORE THE PUBLIC SERVICE COMMISSION**

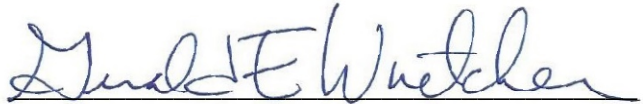
**In the Matter of:**

|  |   |                            |
|--|---|----------------------------|
| <b>ELECTRONIC APPLICATION OF ESTILL</b>  | ) |                            |
| <b>COUNTY WATER DISTRICT NO. 1 FOR A</b> | ) | <b>CASE NO. 2023-00371</b> |
| <b>RATE ADJUSTMENT PURSUANT TO 807</b>   | ) |                            |
| <b>KAR 5:076</b>                         | ) |                            |
|  | ) |                            |

**RESPONSE OF ESTILL COUNTY WATER DISTRICT NO. 1  
TO COMMISSION STAFF’S SECOND REQUEST FOR INFORMATION**

Estill County Water District No. 1 (the “District”) submits its Response to Commission Staff’s Second Request for Information.

Filed: February 27, 2024



Gerald E. Wuetcher  
Stoll Keenon Ogden PLLC  
300 West Vine Street, Suite 2100  
Lexington, Kentucky 40507-1801  
Telephone: (859) 231-3017  
Fax: (859) 259-3597  
gerald.wuetcher@skofirm.com

*Counsel for Estill County Water District No. 1*

**CERTIFICATE OF SERVICE**

In accordance with the Commission’s Order of July 22, 2021 in Case No. 2020-00085 (Electronic Emergency Docket Related to the Novel Coronavirus COVID-19), this is to certify that the electronic filing has been transmitted to the Commission on February 27, 2024; and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means.



*Counsel for Estill County Water District No. 1*

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

**In the Matter of:**

|  |   |                            |
|--|---|----------------------------|
| <b>ELECTRONIC APPLICATION OF ESTILL</b>  | ) |                            |
| <b>COUNTY WATER DISTRICT NO. 1 FOR A</b> | ) | <b>CASE NO. 2023-00371</b> |
| <b>RATE ADJUSTMENT PURSUANT TO 807</b>   | ) |                            |
| <b>KAR 5:076</b>                         | ) |                            |

**RESPONSE OF**  
**ESTILL COUNTY WATER DISTRICT NO. 1**  
**TO COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION**

**DATED FEBRUARY 12, 2024**

**FILED: FEBRUARY 27, 2024**



**ESTILL COUNTY WATER DISTRICT NO. 1**

**Case No. 2023-00371**

**Response to Commission Staff's Second Request for Information**

**Question No. 1**

**Responding Witness: Audrea Miller**

**Q-1. Refer to Estill District #1's response to Commission Staff's First Request for Information (Staff's First Request), Item 1a, General Ledger 2022, Accounts 620-6, Materials & Supplies/Maint., and 620-5, Materials & Supplies/Operations. Provide copies of each invoice listed in the chart below. Describe each purchase and state whether the following items should have been capitalized. If Estill District #1 believes its classification as an expense is proper, explain why.**

**A-1. See table below. The District agrees that each listed item should be capitalized.**

| <b>Num</b>     | <b>Amount</b> | <b>Description</b>  | <b>Attachment</b> |
|----------------|---------------|---|-------------------|
| S100175023.002 | \$6,252.85    | Grundfos Pump South Irvine pump station   | 2-1a              |
| S100176796     | \$3,484.00    | Grundfos 3Phase Pump Chestnut stand pump station  | 2-1b              |
| 130157         | \$2,935.95    | Viper Mag Pipe Cable and Ferro-Magnetic Locator Metal detector/tracer wire detector used for locating water lines | 2-1c              |
| 12/2022        | \$2,641.00    | Reflective signs and stand  | 2-1d              |
| 91499          | \$5,990.00    | Itron Digital Leak Detector Listening device used to find water leaks.  | 2-1e              |

**Attachment 2-1a**



# Invoice

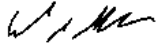
|   |                |
|---|----------------|
| INVOICE DATE  | INVOICE NUMBER |
| 06/17/2022  | S100175023.002 |
| REMIT TO:<br>CITCO Water<br>P.O. BOX 2163<br>HUNTINGTON, WV 25722 | PAGE NO.       |
|   | 1 of 1         |

BILL TO:

SHIP TO:

ESTILL COUNTY WATER  
76 CEDAR GROVE ROAD  
IRVINE, KY 40336

ESTILL COUNTY WATER  
76 CEDAR GROVE ROAD  
IRVINE, KY 40336

| CUSTOMER NUMBER | CUSTOMER PO NUMBER | JOB NAME / RELEASE NUMBER   | SALESPERSON    |            |
|-----------------|--------------------|---|----------------|------------|
| 3001            | GRUNDFOS PUMP ONLY |   | Andrew Jackson |            |
| WRITER          | SHIP VIA           | TERMS   | SHIP DATE      | ORDER DATE |
| Todd Bennett    | LOCAL              | NET 30 DAYS   | 06/17/2022     | 02/01/2022 |
| ORDER QTY       | SHIP QTY           | DESCRIPTION   | UNIT PRICE     | EXT PRICE  |
| 1ea             | 1ea                | GRUNDFOS CR64-3-2 PUMP END ONLY,<br>96416001<br><br>06-17-2022 12:27:12 PM<br>S100175023.002<br><br><br><br>Willie | 6078.000/ea    | 6078.00    |

Invoice is due by 07/17/2022

**Past Due invoices may be subject to 1.50% late charge.  
Effective June 1, 2022, CITCO Water is updating its ACH/wire  
instructions as outlined below. Please continue to send all remittance**

PLEASE BE ADVISED THAT EFFECTIVE APRIL 1, 2021, CITCO Water IS  
CHANGING OUR POLICY ON ACCEPTING PAYMENTS BY USE OF A CREDIT CARD.  
PAYMENTS AT TIME OF DELIVERY WILL BE ACCEPTED WITH NO CREDIT CARD  
FEE. ALL OTHER PAYMENTS WITH A CREDIT CARD WILL BE CHARGED A 3.5% FEE  
IN ADDITION TO THE PAYMENT AMOUNT.  
FOR QUESTIONS, PLEASE CALL 1-800-999-3484.

|             |         |
|-------------|---------|
| Subtotal    | 6078.00 |
| S&H Charges | 174.85  |
| Tax         | 0.00    |
| Payments    | 0.00    |
| Amount Due  | 6252.85 |

**Attachment 2-1b**



# Invoice

|   |                |
|---|----------------|
| INVOICE DATE  | INVOICE NUMBER |
| 08/31/2022  | S100176796.001 |
| REMIT TO:<br>CITCO Water<br>P.O. BOX 2163<br>HUNTINGTON, WV 25722 | PAGE NO.       |
|   | 1 of 1         |

BILL TO:

SHIP TO:

ESTILL COUNTY WATER  
76 CEDAR GROVE ROAD  
IRVINE, KY 40336

ESTILL COUNTY WATER  
76 CEDAR GROVE ROAD  
IRVINE, KY 40336

| CUSTOMER NUMBER | CUSTOMER PO NUMBER | JOB NAME / RELEASE NUMBER  | SALESPERSON    |            |
|-----------------|--------------------|--|----------------|------------|
| 3001            | GRUNDFOS PUMP      |  | Andrew Jackson |            |
| WRITER          | SHIP VIA           | TERMS  | SHIP DATE      | ORDER DATE |
| Todd Bennett    | ROUTE 68 NORTH     | NET 30 DAYS  | 08/31/2022     | 02/22/2022 |
| ORDER QTY       | SHIP QTY           | DESCRIPTION  | UNIT PRICE     | EXT PRICE  |
| 1ea             | 1ea                | GRUNDFOS CR5-24 7.5 HP, 230/460 VOLT, 3 PHASE VERTICAL MULTISTAGE PUMP PLUS FREIGHT FROM FACTORY AVAILABLE TO SHIP ON MARCH 14TH | 3484.000/ea    | 3484.00    |

Invoice is due by 09/30/2022

**Past Due invoices may be subject to 1.50% late charge. Effective June 1, 2022, CITCO Water is updating its ACH/wire instructions as outlined below. Please continue to send all remittance**

PLEASE BE ADVISED THAT EFFECTIVE APRIL 1, 2021, CITCO Water IS CHANGING OUR POLICY ON ACCEPTING PAYMENTS BY USE OF A CREDIT CARD. PAYMENTS AT TIME OF DELIVERY WILL BE ACCEPTED WITH NO CREDIT CARD FEE. ALL OTHER PAYMENTS WITH A CREDIT CARD WILL BE CHARGED A 3.5% FEE IN ADDITION TO THE PAYMENT AMOUNT. FOR QUESTIONS, PLEASE CALL 1-800-999-3484.

|             |         |
|-------------|---------|
| Subtotal    | 3484.00 |
| S&H Charges | 0.00    |
| Tax         | 0.00    |
| Payments    | 0.00    |
| Amount Due  | 3484.00 |



**Attachment 2-1c**

# USA BlueBook®

**Get the Best Treatment™**

Remit To:  
 P.O. Box 9004  
 Gurnee, IL 60031-9004  
 TEL: (847) 689-3000  
 FAX: (847) 689-3001  
 TOLL FREE: 1-800-493-9876  
 F.E.I.N.: 52-2418852

## INVOICE

| INVOICE NO.  | PAGE NO. |
|--------------|----------|
| 130157       | 1 of 1   |
| CUSTOMER NO. | DATE     |
| 969414       | 10/03/22 |

View online at: <http://usabluebook.billtrust.com>  
 Web Enrollment Token: **SXQ PVT TKX**

**BILL TO:** 969414  
 1045 1 MB 0.515 E0496X I0534 D9748039945 S2 P9293537 0001:0001

**SHIP TO:** 1



ESTILL COUNTY WATER DISTRICT  
 76 CEDAR GROVE RD  
 IRVINE KY 40336-7697

ESTILL COUNTY WATER DISTRICT  
 76 CEDAR GROVE RD  
 IRVINE KY 40336-7697  
 USA

Ordered by: 0004 WILLY MURPHY

Attention: 0004 WILLY MURPHY

| CUSTOMER P.O. NO. | SHIP DATE                                    | SLP | TERMS  | TAX CODE | SALES ORDER NO. | W/H       | FREIGHT | SHIP VIA  |     |           |
|-------------------|--|-----|--------|----------|-----------------|-----------|---------|-----------|-----|-----------|
| WILLY             | 10/03/22                                     | KAR | NET 30 | KYEXEMPT | 382219          | 01        | FXD/PPD | FEDEXGRND |     |           |
| USA STOCK NO.     | DESCRIPTION                                  |     |        | ORDERED  | SHIPPED         | BACKORDER | U/M     | PRICE     | PER | EXTENSION |
| 94286             | ViperMag Pipe Cable & Ferro-Magnetic Locator |     |        | 1        | 1               | 0         | EA      | 2,935.95  | EA  | 2,935.95  |

**PAID**  
 NOV 02 2022  
 Per 5207

**THANK YOU for your business!**  
 1.5% MONTHLY FINANCE CHARGE  
 ON AMOUNTS 30 DAYS PAST DUE  
 Discounts Apply to Merchandise Only

| MERCHANDISE | MISCELLANEOUS | DISCOUNT | TAX  | FREIGHT | TOTAL    |
|-------------|---------------|----------|------|---------|----------|
| 2,935.95    | 0.00          | 0.00     | 0.00 |         | 2,935.95 |

Should it become necessary to refer your unpaid balance to a collection agency, a collection fee, not to exceed 25% of the balance referred; plus reasonable attorney's fees; and court costs when necessary, will be added to the balance due.

Please Detach and Return Bottom Portion to Ensure Proper Credit to Your Account

**Attachment 2-1d**

# Traffic Safety Store

Phone: 800-429-9030 | FAX: 610-200-1065  
 P.O. Box 1449, West Chester, PA 19380  
 TrafficSafetyStore.com

Sales Order # SO891653

Date: 11/28/2022

Sales Rep: Katie Fyler

Customer: ECW6160

### Billing Address

Audrea Miller  
 ESTILL CO WATER DISTRICT  
 76 Cedar Grove Road  
 Irvine, KY 40336

### Shipping Address

Audrea Miller  
 (606) 723-3795  
 76 Cedar Grove Road  
 Irvine KY 40336  
 United States  
 Phone: (606) 723-3795  
 Email: a.miller@estillcountywater.com

| Sales Rep   | PO # | Terms              | Ship Date  | Shipping Method |
|-------------|------|--------------------|------------|-----------------|
| Katie Fyler |      | Cash/Credit (VISA) | 11/28/2022 | UPS GROUND      |

| Item | Description  | Quantity | Unit Price | Amount     |
|------|--|----------|------------|------------|
| 1    | STOP-SLOW 18B EG Heavy-Duty 18" EG Reflective STOP/SLOW Paddle with 12" Plastic Handle | 2        | \$66.95    | \$133.90   |
| 2    | RU-48-BAG Sign Bag for 48" Roll-up Signs   | 6        | \$27.50    | \$165.00   |
| 3    | SZ-412-UB Springless Sign Stand w/ Universal Bracket                                   | 6        | \$190.25   | \$1,141.50 |
| 4    | RU-48-REF-O-CUSTOM 48", Heavy Duty, Reflective, Custom Roll Up Sign                    | 2        | \$171.95   | \$343.90   |
| 5    | RU-48-REF-O-CUSTOM 48", Heavy Duty, Reflective, Custom Roll Up Sign                    | 2        | \$171.95   | \$343.90   |
| 6    | RU-48-REF-O-CUSTOM 48", Heavy Duty, Reflective, Custom Roll Up Sign                    | 2        | \$151.95   | \$303.90   |

Thank you for your business!

Memo:  
 All sales are subject to terms and conditions listed on [www.TrafficSafetyStore.com](http://www.TrafficSafetyStore.com) website. No returns without prior authorization.  
 \*\*\*SUB QTY 2 RU-48-REF-FLGSYM FOR QTY 2 RU-48-REF-O-CUSTOM\*\*\*

Subtotal \$2,432.10  
 Shipping \$208.90  
 Tax \$0.00  
 Amount Paid ~~\$2,641.00~~



**PAID**  
 DEC 28 2022

**Attachment 2-1e**



United Systems & Software, Inc  
 PO Box 547  
 91 Southwest One Boulevard  
 Benton, Ky 42025  
 Phone (270) 527-3293  
 Fax (270) 527-3132  
 www.united-systems.com

# INVOICE

| Invoice Date | Invoice Number | Page   |
|--------------|----------------|--------|
| 06/14/22     | 91499          | 1 Of 1 |



SOLD ESTILL COUNTY WATER DISTRICT NO 1 (KY)  
 TO 76 CEDAR GROVE ROAD  
 Irvine, KY 40336

SHIP ESTILL COUNTY WATER DISTRICT NO 1 (KY)  
 TO 76 CEDAR GROVE ROAD  
 Irvine, KY 40336  
 (606) 723-3795

| Order Number     | Order Date       | Customer Number   | Sales Representative | Purchase Order Number | Ship Via   | Ship Date      | Payment Terms |
|------------------|------------------|---|----------------------|-----------------------|------------|----------------|---------------|
| 73026            | 04/20/22         | 563   | Daniel Brown         | Verbal Audrea         | UPS        |                | Net 10        |
| Quantity Ordered | Quantity Shipped | Item Number & Description                                 |                      |                       | Unit Price | Extended Price |               |
| 2                | 2                | DLD-008 Itron Digital Leak Detector - Complete DLD System |                      |                       | \$2,995.00 | \$5,990.00     |               |

**PAID**  
 JUL 19 2022  
 Per SJZ

Past due invoices will be assessed 1% interest per month.

|                    |                   |
|--------------------|-------------------|
| Sales Amount       | \$5,990.00        |
| Sales Tax          | \$0.00            |
| Freight            | \$0.00            |
| Sub-Total          | \$5,990.00        |
| Amount Paid        | \$0.00            |
| <b>Balance Due</b> | <b>\$5,990.00</b> |

Original

**ESTILL COUNTY WATER DISTRICT NO. 1**

**Case No. 2023-00371**

**Response to Commission Staff's Second Request for Information**

**Question No. 2**

**Responding Witness: Audrea Miller**

**Q-2. Refer to Estill District #1's response to Staff's First Request, Attachment 9, Rate Case Workpapers, Salaries Tab. Provide 2023 overtime hours by position. State whether 2022 overtime hours are representative of routine work activities or if the overtime was required due to unique, non-standard events (i.e., large breaks, weather events, etc.). Provide a listing of each non-standard event and the number of overtime hours required to resolve each issue.**

A-2. Overtime hours for calendar year 2023 are shown in the Excel Spreadsheet 2023OvertimeHours.xlsx which is embedded in this response and also filed separately with the response.

Overtime hours for the test period are representative of routine work activities. For calendar year 2022, approximately 873 overtime hours involved routine work activities and approximately 872.5 overtime hours involved on-call pay for employees required to be on-call on weekends or holidays. Only 37.5 overtime hours involved a non-standard event – a large water break.