

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF JUDY WATER )	CASE NO.
ASSOCIATION, INC. FOR A RATE ADJUSTMENT )	2022-00436
PURSUANT TO 807 KAR 5:076 )	

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION  
TO JUDY WATER ASSOCIATION

Judy Water Association (Judy Water), pursuant to 807 KAR 5:001E, shall file with the Commission an electronic version of the following information. The information requested is due on March 31, 2023. The Commission directs Judy Water to the Commission's July 22, 2021 Order in Case No. 2020-00085<sup>1</sup> regarding filings with the Commission. Electronic documents shall be in portable document format (PDF), shall be searchable, and shall be appropriately bookmarked.

Each response shall include the question to which the response is made and shall include the name of the witness responsible for responding to the questions related to the information provided. Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the

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<sup>1</sup> Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC July 22, 2021), Order (in which the Commission ordered that for case filings made on and after March 16, 2020, filers are NOT required to file the original physical copies of the filings required by 807 KAR 5:001, Section 8).

response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Judy Water shall make timely amendment to any prior response if Judy Water obtains information that indicates the response was incorrect or incomplete when made or, though correct or complete when made, is now incorrect or incomplete in any material respect.

For any request to which Judy Water fails or refuses to furnish all or part of the requested information, Judy Water shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied and scanned material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations. When filing a paper containing personal information, Judy Water shall, in accordance with 807 KAR 5:001E, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Refer to Judy Water's 2021 Annual Report, page 20.
  - a. Explain the transactions that account for account #414 – Gains (losses)-Utility Property's balance of \$6,000.
  - b. State whether the transactions are annually recurring events or an unusual occurrence.

2. Refer to Judy Water's Response to Commission Staff's First Request for Information (Staff's First Request), Item 1a, 1\_a\_2021\_General\_Ledger.pdf, Account #74200, at 199 and 120. Provide the cost justification for paying board members bonuses.

3. State whether Judy Water participates in the County Employee Retirement System.

4. Refer to Judy Water's response to Staff's First Request, Item 1a, 1\_a\_2021\_Adjusted\_Trial\_Balance.pdf.

a. Explain the transactions included in account #72700 – Special Extra Salaries

b. Explain how Special Extra Salaries differ from Employee Salaries.


5. Refer to the Application, Attachment 4, Schedule of Adjusted Operations; Other Water Revenues.

a. Provide a detailed breakdown of the \$413 listed as Forfeited Discounts in the Application and listed as Miscellaneous Service Revenues in the 2021 Annual Report.

b. Explain whether the amount of \$413 is Miscellaneous Service Revenue or Forfeited Discount Revenue.

c. Provide a detailed breakdown of the test year amount \$22,000.

d. Provide a detailed breakdown for Adjustment B in the amount of \$109,480.



Linda C. Bridwell, PE  
Executive Director  
Public Service Commission  
P.O. Box 615  
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DATED MAR 15 2023

cc: Parties of Record

Case No. 2022-00436

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