

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF WESTERN)	
MASON COUNTY WATER DISTRICT FOR A)	CASE NO.
RATE ADJUSTMENT PURSUANT TO 807 KAR)	2023-00182
5:076)	

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION
TO WESTERN MASON COUNTY WATER DISTRICT

Western Mason County Water District (Western Mason District), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due on October 9, 2023. The Commission directs Western Mason District to the Commission's July 22, 2021 Order in Case No. 2020-00085¹ 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

¹ 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.

Western Mason District shall make timely amendment to any prior response if Western Mason District 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 Western Mason District fails or refuses to furnish all or part of the requested information, Western Mason District 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, Western Mason District shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Provide a table in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected that lists the total regular hours worked, total wages paid, and total FICA amount for each employee for the year ended December 31, 2022, and for the six months ended June 30, 2023, as well as all variables used to

calculate test year Salaries and Wages of \$253,468². The table should include a column for total wages by employee (regular wages) and overtime) and a row for total wages for all employees. Employee names should be redacted from all documents.

2. Refer to Western Mason District's Response to Commission Staff's First Request for Information (Staff's First Request) Item 1d, Employee Compensation.

a. Describe the factors contributing to the need for Position 1 to require 1,280 hours of overtime and Position 2 to require 881 overtime hours.

b. State whether Western Mason District has considered an alternative staffing structure to reduce the workload demand on Position 1 and Position 2.

3. Refer to Western Mason District's revised 2022 Application, Attachment 4, Schedule of Adjusted Operations (SOA); also refer to Western Mason District's 2022 Annual Report, page 57. The SOA shows zero Chemical Expense incurred for the test year. Explain in which account the Chemical Expense are classified.

4. Refer to Western Mason District's Staff's First Request, Item 1a, 1a_General_Ledger_2022.pdf, at 109, account 705 – Other Income.

a. Explain the transactions that account for account #705 – Other Income's balance of \$5,601.

b. State whether the transactions are annually recurring events or an unusual occurrence.

5. Refer to Western Mason District's revised 2022 Application, Attachment 4, SOA and the 2022 Auditor's Adjustment.

² Revised cover letter and ARF Application based upon 2022 test year - ARF_Application_2022.pdf (filed June 14, 2023) at 16.

a. Provide a breakdown of what is included in the Other Operating Revenues of \$30,728.

b. State whether the transactions are annually recurring events or an unusual occurrence.

c. Explain whether any of the revenues in the Other Operating Revenues includes the Credit Card Fee of \$13,541.

6. Refer to Western Mason District's revised 2022 Application, Attachment 4, SOA and to Western Mason District's response to Staff's First Request, Item 5.

a. Explain whether the total of the Other Water Revenues as provided in the 2022 Auditor's Adjustment includes the total of revenues of \$24,523 as provided in Item 5.

b. State whether the transactions are annually recurring events or an unusual occurrence.

7. Refer to Western Mason District's response to Staff's First Request, Item 5 and Item 14. Reconcile the \$24,523 from the response to Item 5 and the general ledger of \$15,054 in account number 470.

8. Refer to Western Mason District's revised 2022 Application, Attachment 4, SOA and to Western Mason District's response to Staff's First Request, Item 6. Explain whether the total of the Other Water Revenues of the 2022 Auditor's Adjustment of \$30,728 includes the revenues of \$7,425 from Item 6.

9. Refer to Western Mason District's revised 2022 Application, Attachment 4, SOA and to Western Mason District's response to Staff's First Request, Item 5, Late Payment penalties of \$24,523 and Item 6, nonrecurring charges of \$7,425. Reconcile the

Other Water Revenues of \$30,728 in the 2022 Auditor's Adjustment, where, the response to Item 5 and Item 6 is \$31,948.

10. Refer to Western Mason District's response to Staff's First Request, Item 1(h), Tab ExBA and Item 12(b). Explain and reconcile the total in 1(h), Tab ExBA of \$28,032 and the amount provided in response to Item 12(b) of \$21,034.

11. Refer to Western Mason District's response to Staff's First Request, Item 6 and Item 14. Reconcile the \$175 from Item 6 and the general ledger Account 474-000 Turn on Fees of \$350.



Linda C. Bridwell, PE
Executive Director
Public Service Commission
P.O. Box 615
Frankfort, KY 40602

DATED SEP 22 2023

cc: Parties of Record

*Robert K. Miller
Straightline Kentucky LLC
113 North Birchwood Ave.
Louisville, KENTUCKY 40206

*David French
Office Manager
Western Mason County Water District
2573 Mary Ingles Highway
P. O. Box 49
Dover, KY 41034-0049

*Western Mason County Water District
2573 Mary Ingles Highway
P. O. Box 49
Dover, KY 41034-0049