

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF WOOD CREEK)	CASE NO.
WATER DISTRICT FOR A RATE ADJUSTMENT)	2024-00242
PURSUANT TO 807 KAR 5:076)	

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION
TO WOOD CREEK WATER DISTRICT

Wood Creek Water District (Wood Creek 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 December 16, 2024. The Commission directs Wood Creek 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.

Wood Creek District shall make timely amendment to any prior response if Wood Creek 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 Wood Creek District fails or refuses to furnish all or part of the requested information, Wood Creek 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, Wood Creek 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. Refer to Wood Creek District's response to Commission Staff's First Request for Information (Staff's First Request), Item 1a_-_General_Ledger_2023.xls, Account 923-0090 Treatment – City of London, rows 1398 through 1436. Wood Creek District reported a test year balance of \$533,647. Provide the monthly number of gallons, monthly per gallon cost for each month, and the monthly amount billed for sewage the London Utility Commission (London) treated for Wood Creek District during the test year.

2. Refer to Wood Creek District's response to Staff's First Request, Item 1a, 1a_-_General_Ledger_2023.xls, Account 00713-0090 Maintenance – Pumping System, rows 1327 through 1387.

a. Provide a copy of the invoices for the transactions listed below:

00713-0090		Maint. Pumping System	
Date	Name		Amount
2/1/2023	45 4617 Straeffer Pump & Supply		\$10,350.00
2/1/2023	45 4618 Straeffer Pump & Supply		\$7,954.21
2/1/2023	45 4619 Straeffer Pump & Supply		\$6,407.78
2/1/2023	8 4620 Wascon Inc		\$7,925.00
2/1/2023	8 4621 Wascon Inc		\$3,460.89
4/26/2023	8 4689 Wascon Inc		\$3,655.57
9/26/2023	90 4804 Busy Bee Septic Service		\$4,250.00
10/11/2023	45 4817 Straeffer Pump & Supply		\$8,362.13
10/11/2023	45 4818 Straeffer Pump & Supply		\$10,470.00
10/11/2023	45 4820 Straeffer Pump & Supply		\$7,300.00
10/18/2023	8 4834 Wascon Inc		\$6,498.80
10/18/2023	8 4835 Wascon Inc		\$4,194.12
10/18/2023	8 4836 Wascon Inc		\$3,226.85
12/5/2023	8 4873 Wascon Inc		\$2,736.57

b. Refer to the chart listed above, Item 2(a). Describe each transaction and state whether it should have been capitalized, and if so, provide the appropriate NARUC depreciation life for each.

c. Refer to the chart listed above, Item 2(a). If Wood Creek District believes its classification as an expense is proper, explain the reasoning.

3. Refer to Wood Creek District's response to Staff's First Request, Item 12.

a. Explain why the 2023 training records are not available.

b. Wood Creek District provided proof of James Lewis's 12 hours initial water commissioner training, on September 24th and 25th but did not provide any records of the six annual hours of additional annual training required by each remaining

commissioner to receive salaries greater than \$3,600. Provide proof of the commissioners receiving their additional annual training.

4. Refer to Wood Creek District's response to Staff's First Request, Item 13a. Wood Creek District stated it allocates 25 percent of Wood Creek District's Water Division's wages to the Sewer Division.

a. Confirm if Wood Creek District also allocates benefits and payroll taxes to Wood Creek District's Sewer Division. If not, explain why.

b. Provide Wood Creek District's Water Division's total wages for the calendar year 2023.

c. Provide Wood Creek District's Water Division's total employee pensions and benefits for the calendar year 2023.

d. Provide Wood Creek District's Water Division's total payroll taxes for the calendar year 2023.

5. Refer to Wood Creek District's response to Staff's First Request, Item 14, 7_Revised_Depreciation_Schedule.pdf. Also, refer to Wood Creek District's response to Staff's First Request, Item 7a, 7_Depreciation_Schedule.pdf. For Asset Class 363-90 Electric Pumping Equipment, Item 14 shows the asset total as \$76,112.51. However, Item 7 shows the total as \$72,839. Reconcile and explain the difference between the two asset totals.

6. Refer to Wood Creek District's response to Staff's First Request, Item 20. In the response, Wood Creek District stated it installed 48 new tap-ons during the test year.

a. State whether labor costs were capitalized; and, if so, provide the total amount and designate the line in the fixed assets listing that reflects the capitalization.

b. State whether material costs were capitalized; and, if so, provide the total amount and designate the line in the fixed assets listing that reflects the capitalization.

7. Refer to Wood Creek District's response to Staff's First Request, Item 21. Explain whether the Special Non-Recurring Charges listed in Wood Creek District's Wastewater Division's tariff are valid nonrecurring charges for wastewater customers, and if so, further explain why no cost justification sheets were provided for any of the nonrecurring charges listed in the tariff.



Linda C. Bridwell, PE
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Public Service Commission
P.O. Box 615
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DATED DEC 2 2024

cc: Parties of Record

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