

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF OHIO COUNTY	)	CASE NO.
WATER DISTRICT FOR A RATE ADJUSTMENT	)	2024-00127
PURSUANT TO 807 KAR 5:076	)	

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

Ohio County Water District (Ohio 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 August 6, 2024. The Commission directs Ohio District 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.

Ohio District shall make timely amendment to any prior response if Ohio 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 Ohio District fails or refuses to furnish all or part of the requested information, Ohio 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, Ohio 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 Ohio District's responses to Commission Staff's First Request for Information (Staff's First Request), Items 18 and 19.

a. Ohio District indicated 406 occurrences of "Lockup Fee" during the test period. However, this charge is not listed in Ohio District's current tariff. Explain the purpose of this charge and provide supporting cost justification.

b. Ohio District indicated 31 occurrences of “MXU Replacement” during the test period. This charge is not listed in Ohio District’s current tariff. Explain the purpose of this charge is for and provide supporting cost justification.

c. Ohio District’s current tariff reflects charges (Connection/Turn-on Charge, Meter Re-read Charge, Meter Relocation Charge, Re-connection Charge) that were not provided in response to Item 18. As stated in Staff’s First Request, provide the number of instances for each charge listed in Ohio District’s current tariff, and indicate the amount of revenue collected for each of the services.

d. Ohio District did not provide cost justification for its Meter Relocation Charge and Field Collection Charge as listed in its current tariff. Provide cost justification for these charges or advise if these charges are no longer in use and should be removed from Ohio District’s current tariff.

e. Ohio District provided a cost justification for its Meter Test Charge for 5/8-Inch meters. Ohio District’s current tariff indicates that a Meter Test Charge for 1-Inch Meters is its actual cost. Provide updated a cost justification for Ohio District’s Meter Test Charge for 1-Inch Meters.

2. Refer to Ohio District’s response to Staff’s First Request, Item 21a, Interest Calculation and Ohio District’s Application, Table B Debt Service Schedule. Explain the reason for the difference between the calculated amount of \$267,283.33 in Item 21a and the listed amount of \$165,270 in the application.

3. Refer to general ledger account number 127.21, Pinnacle Bank 2023. Provide a schedule for when, or if, the balance of the approved debt will be issued.

According to the general ledger, note that approximately \$5 million was approved and \$4.15 million was the end balance of the account as of April 30, 2024.

4. Refer to the Application in Case No. 2023-00192.<sup>2</sup>

a. Provide the date Ohio District anticipates filing for full financing approval with the Commission as stated in Item 36 beginning on page 14.

b. State whether any components of the approved project were approved and placed in service prior to December 31, 2023.

c. Provide the date(s) that each major project component is expected to be placed in service.

5. Refer to general ledger account number 641.000 Rental of BLDG & Real Property – Other.

a. Explain the purpose of each expenditure in the chart below and confirm that Ohio District was not reimbursed by a third-party for any of the expenditures.

Date	Number	Name	Memo	Amount
03/16/2023	23-ICG-15441	OMEGA RAIL MANAGEMENT, INC	4' @MP-J96+225 FEET LEASE hORSE bRANCH	623.39
11/13/2023	Deposit Dec 8	Heaving Hatchets Axe Throwing, LLC	OCWD Private Rental 12/8/23 6 pm - 10 pm	100.00
12/01/2023	ChristmasEvent 2023	Heaving Hatchets Axe Throwing, LLC	OCWD Private Rental 12/8/23 6 pm-10 pm	600.00
		Total		1,323.39

b. Explain why the adjustment made by Ohio District in the SAO of \$28,800, which consists of monthly rent of \$2,400 for 12 months differs from the amount recorded in the general ledger of \$27,500, or monthly rent of \$2,500 for 11 months.

6. Refer to Application, Schedule of Adjusted Operations, Salaries and Wages – Employees, and Ohio District’s Response to Staff’s First Request, Item 4, Employee Wages FICA, and Item 1b, Cross Reference.

<sup>2</sup> Case No. 2023-00192, *Electronic Application of Ohio County Water District for a Certificate of Public Convenience and Necessity Pursuant to KRS 278.020 and 807 KAR 5:001* (filed June 9, 2023).

a. Explain the difference between the Employee Wages in application test year of \$1,151,874 and the Employee Wages in the FICA table of \$1,113,128.81.

b. Explain the difference between the Employer FICA in the FICA table of \$83,624.79 and the Cross Reference amount of \$85,583.42.

7. Refer to General Ledger account number 620.400 Materials and Supplies – Maintenance. Provide copies of each invoice listed in the chart below. Describe each purchase and state whether the following items should have been capitalized. If Ohio District believes its classification as an expense is proper, explain why.

Number	Name	Memo	Amount
25840 Controllor	LABTRONX, INC	CL17sc Colormetric Chlorine Analyzer	3,245.00
157158 Door	OVERHEAD DOOR CO. OF BOWLING GREEN	Removal and Install New 10/2 x 24" Door	3,365.00
07192303	HTI, INC	WTP SCADA Upgrades	15,410.00
1581	Superior Asphalt Maintenance	Ashphalt Coating @ Plant	3,675.00

8. Refer to Ohio District's response to Staff's First Request, Item 9, Commissioner Compensation. Provide the names of each of the Commissioners assigned as Board Commissioner 1, Board Commissioner 2, etc.; also include the MASA and Dental reductions for the appropriate Commissioner.

9. Refer to Ohio District's response to Staff First Request, Item 5a, Longevity Pay. Explain how Ohio District determines the payout amounts for each employee.

10. Confirm the purchased water expense of \$1,698 is strictly for office use and is not part of Ohio District's sales to its customers. If not confirmed, explain the source of the expense.

11. Refer to the 2023 General Ledger account number 163, Prepaid Maintenance which reflected a beginning balance of \$39,375, which was zeroed out on December 31, 2023, and recorded as expense to account 620.400 MATLS & SUP WT EXP - MAINT.

a. Provide details of the original balance including a description and cost of each component.

b. For each item greater than \$2,500, describe whether the underlying expense recurs annually or some other less frequent period.



Linda C. Bridwell, PE  
Executive Director  
Public Service Commission  
P.O. Box 615  
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DATED     JUL 16 2024    

cc: Parties of Record

Case No. 2024-00127

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