

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF POWELL'S)	CASE NO.
VALLEY WATER DISTRICT FOR A RATE)	2023-00387
ADJUSTMENT PURSUANT TO 807 KAR 5:076)	

COMMISSION STAFF'S THIRD REQUEST FOR INFORMATION
TO POWELL'S VALLEY WATER DISTRICT

Powell's Valley Water District (Powell's Valley 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 April 30, 2024. The Commission directs Powell's Valley 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.

Powell's Valley District shall make timely amendment to any prior response if Powell's Valley 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 Powell's Valley District fails or refuses to furnish all or part of the requested information, Powell's Valley 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, Powell's Valley 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 the Powell's Valley District's response to Commission Staff's First Request for Information (Staff's First Request), Item 22. Using the format below, provide the number of occurrences for each nonrecurring charge that was recorded during the test year and the total amount recorded for each nonrecurring charge for the sewer division. If the revenue for any nonrecurring charge was zero, include that charge and

indicate that no revenue was recorded. Include the general ledger account numbers where each nonrecurring charge is recorded.

	Occurrences	Current Charge	Total Collected
Disconnection Charge			
Reconnection Charge			
Late Payment Penalty			
Returned Check Charge			

a. Provide an updated cost justification sheet for each nonrecurring charge listed in Powell's Valley District's sewer tariff.

b. Provide an updated cost justification sheet for each Sewer Connection/Tap-on Fee listed in Powell's Valley District's tariff.

2. Refer to Powell's Valley District's response to Staff's First Request, Item 25. Powell's Valley stated that it will provide its findings in a supplemental response but has not provided it yet. Explain and provide support for such a large adjustment to the adjusted test year revenues from water sales. If Powell's Valley District is still reviewing the system billing information, then provide an estimated date by when that information will be submitted to the Commission.

3. Refer to Powell's Valley District's response to Commission Staff's Second Request for Information, Item 3b. Powell's Valley District's response did not include a statement about whether each item listed in the table below should have been capitalized, and if not, why Powell's Valley District believes that recording each of the items as an operating expense is appropriate. Provide the following information for each item in the table below.

a. State whether each of the items in the table below should have been capitalized.

b. For each item that Powell's Valley District believes that recording as an operating expense is the appropriate accounting treatment, explain why the item should not have been recorded as a capital expenditure.

Description	Reference Number	Transaction Date	Amount
389 14024 Whitaker Bank, Inc	Draft 8/25/2	8/25/2022	3,056.61
411 13993 Marty's Refrigeration, I	CK# 18468	8/30/2022	2,250.00
410 14057 Ditch Witch Mid-States	CK #18478	9/13/2022	5,383.39
410 14170 Ditch Witch Mid-States	CK# 18517	10/12/2022	5,383.39
389 14368 Whitaker Bank, Inc	Draft 10/25/	10/25/2022	5,514.00
72 14300 Kentucky Auto Parts Sale	CK# 18562	11/14/2022	4,566.94
389 14372 Whitaker Bank, Inc	Draft 11/25/	11/25/2022	5,514.00



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

DATED APR 22 2024

cc: Parties of Record

Case No. 2023-00387

*Powell's Valley Water District
31 Adams Ridge Road
P. O. Box 550
Clay City, KY 40312

*Ashley Hood
Chairman
Powell's Valley Water District
31 Adams Ridge Road
P. O. Box 550
Clay City, KY 40312

*Kendell Knox
Manager
Powell's Valley Water District
31 Adams Ridge Road
P. O. Box 550
Clay City, KY 40312

*Sam Reid
Judy Water Association, Inc.
P. O. Box 781
Mt. Sterling, KY 40353-0781