

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:

ALTERNATIVE RATE ADJUSTMENT FILING )	CASE NO.
OF CAWOOD WATER DISTRICT )	2020-00311

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RESPONSE OF CAWOOD WATER DISTRICT  
TO THE COMMISSION STAFF'S SECOND REQUEST FOR  
INFORMATION DATED NOVEMBER 24, 2020



**Cawood Water District**  
**Case No. 2020-00311**  
**Commission Staff's Second Request for Information issued November 24, 2020**

1. Refer to the Application, Attachment 4, Schedule of Adjusted Operations, Other Water Revenues, Miscellaneous Service Revenues adjustment of \$30,645, provide an itemized list of what is included in this amount.

**Response:**

Other Water revenues, Miscellaneous Service Revenue			
	Returned check charge		\$ 947
	Late fee charges		<u>29,698</u>
	Total		<u>\$ 30,645</u>

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Case No. 2020-00311  
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2. Refer to the attachment in response to Cawood District's response to Commission Staff's First Request for Information, Item 2. Provide detailed explanations and supporting audit workpapers for the adjusting journal entries labeled "AJE005" and "AJE007".

**Response:** See the following attachments:

#2 – Adjusting Journal Entries.xlsx

#2-a – Fixed Assets Lead Schedule.pdf

#2-b – Asbury Hollow.pdf

#2-c – Depreciation CAW-Cawood Water District.pdf

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3. Refer to Cawood District's 2019 Annual Report on file with the Commission, page 51 of 67. Provide the accounts from Cawood District's 2019 general ledger that are included in Miscellaneous Expenses (675).

**Response:**

Miscellaneous Expenses				
5008.00 - Chemicals				\$ 41,745
5011.00 - Materials and Supplies - Plant				43,350
5032.00 - Uniforms				5,319
5115.00 - Repairs - Equipment				13,097
5116.00 - Equipment Operation Cost				3,676
5120.00 - Meter Repairs/Calibration				24,031
	Unlocated			<u>237</u>
Total				<u>\$ 131,455</u>

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4. Refer to Cawood District's Tariff on file with the Commission (Cawood District Tariff). Provide the total amount collected for the test period as Late Payment Penalty as identified in the Tariff as a 10 percent penalty payment.

**Response:** The total amount received as 10 percent Late Payment Penalty is \$29,698.

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5. Refer to the Cawood District Tariff. For each nonrecurring charge listed below, provide the number of occurrences that have been charged during the test year.

Nonrecurring Charge	Charge	No. of Occurrences
Returned Check Charge	\$ 25.00	27
Meter Turn-on Charge	35.00	354
Meter Re-read Charge	35.00	1
Meter Re-setting Charge	35.00	-
Meter Test Charge	50.00	-

**Response:** See the completed table above.