COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

1	[n 1	the	M	[atter	of:

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

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

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:
ALTERNATIVE RATE ADJUSTMENT FILING) CASE NO. OF CAWOOD WATER DISTRICT) 2020-00311
VERIFICATION OF RICHARD SCRUGGS
COMMONWEALTH OF KENTUCKY)
COUNTY OF HARLAN)
Richard Scruggs, Financial Officer of Cawood Water District, states that he has supervised the preparation of certain responses to the Request for Information in the above-referenced case and that the matters and things set forth are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.
Richard Scruggs
The foregoing Verification was signed, acknowledged, and sworn to before me this day of December 2020, by Richard Scruggs.
Commission expiration: March 01, 2022 ID # 596357

Item 1
Page 1 of 1
Witness: Richard Scruggs

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					29,698
	Total				\$	30,645

Item 2
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Witness: Richard Scruggs

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

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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Witness: Richard Scruggs

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

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:

Misc	ellaneous Ex	xpenses			
	5008.00 - 0	Chemicals			\$ 41,745
	5011.00 - Materials and Supplies - Plant			43,350	
	5032.00 - l	Jniforms			5,319
	5115.00 - Repairs - Equipment			13,097	
	5116.00 - Equipment Operation Cost			3,676	
	5120.00 - Meter Repairs/Calibration			24,031	
		Unlocated			237
	Total				\$ 131,455

Item 4
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Witness: Richard Scruggs

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

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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Witness: Richard Scruggs

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

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.

			No. of
Nonrecurring Charge	C	harge	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.