

Caldwell County Water District
Case No. 2021-00423
Responses for First Request for Information from PSC

Witnesses

Jimmy Littlefield and Jillian Slaton: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13,
Adam Scott: 14, 15, 16

1. Provide copies of each of the following, and when appropriate, provide in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible:
 - a. The general ledger for the calendar years 2020 and 2021 to date; and the trial balance for the calendar years 2020, and 2021 to date.

Response: See files: **1 a. - Caldwell County Water District - 2020 General Ledger**
1 a. - Caldwell County Water District - 2020 Trial Balance
1 a. - Caldwell County Water District - 2021 General Ledger
1 a. - Caldwell County Water District - 2021 Trial Balance

- b. Adjusted Trial Balance showing unaudited account balances, audit adjustments, and audited balances for the calendar years 2020 and 2021 to date.

Response: See files: **1 b. - CCWD 2020 Trial Balance**

- c. The schedule of notes and bonds payable on December 31, 2019; December 31, 2020; and the current period.

Response: See files: **1 c. - CCWD - Debt Activity (Bonds)**

- d. All debt agreements/bond ordinances and amortization schedules, including related party debt.

Response: See files: **1 d. - CCWD Debt Schedule**
1 d. - KACO Lease Agreement
1 d. - KACo Lease Rental Payments

- e. Insurance policies for 2020 and the current period, if available.

Response: See files: **1 e. - Caldwell Co WD WC Policy 21-22**
1 e. - Caldwell County WD Comp Policy 2020
1 e. - CCWD Pkg Policy 20-21
1 e. - CCWD Pkg Policy 21-22

- f. Hours worked by each employee for the calendar years 2019, 2020, and the current period.

Response: See files: **1 f. - Caldwell County Water District - 2019 Hours Worked**
1 f. - Caldwell County Water District - 2020 Hours Worked

1 f. - Caldwell County Water District - 2021 Hours Worked

- g. A document listing the names, job titles, job description, and pay rates for each employee on December 31, 2020 and for those currently employed.

Response: See files: **1 g. - Caldwell County Water District - Employees 2020 and Current**

- h. A list that describes all employee benefits, other than salaries and wages, paid to, or on behalf of, each employee for each of the previous five years.

Response: Caldwell County Water District – Full Time/Regular Employee Benefits

- Fully paid single coverage health & vision insurance and a \$10, 000 life insurance policy
- Retirement (KY Public Pensions Authority)
- 1 Paid Sick Day per month
- Vacation Time:
Length of Service Vacation Allowance
1 – 3 years continuous service 1 week
3 – 10 years continuous service 2 weeks
10 + years continuous service 3 weeks

- i. Minutes from Caldwell District’s commissioner meetings for the calendar years 2019, 2020, and the current period.

Response: See files: **1 i. - 2019 CCWD Board Minutes**

1 i. - 2020 CCWD Board Minutes

1 i. - 2021 CCWD Board Minutes

- j. A document listing the name of all commissioners for each of the five previous years, and state, individually, the total amount of each benefit paid to, or on the behalf of, each commissioner during each year (i.e., wages, health insurance premiums, life insurance premiums, FICA taxes, etc.).

Response: See files: **1 j. - Caldwell County Water District - 2017 Commissioners**

1 j. - Caldwell County Water District - 2018 Commissioners

1 j. - Caldwell County Water District - 2019 Commissioners

1 j. - Caldwell County Water District - 2020 Commissioners

1 j. - Caldwell County Water District - 2021 Commissioners

- k. Fiscal Court minutes approving each commissioner’s appointment and compensation.

Response: See files: **1 k. - Fiscal Court Board Member Appointment Minutes (combined)**

2. Provide a breakdown for the number of board meetings each commissioner attended during the test year.

Response: See files: **2 - Caldwell County Water District - 2020 Board Meetings Attended by each Commissioner**

3. Provide a monthly breakdown, in both gallons and dollar amount, of water purchased during the test year, identifying all vendors from whom Caldwell District purchased water.

Response: See files: **3 - Caldwell County Water District - 2020 Water Purchased Monthly Breakdown**

4. Confirm the current rate charged by each vendor Caldwell District purchased water from.

Response: See files: **4 - Crittenden-Livingston County Water District Rates eff. 05.23.21**
4 - Princeton Water & Wastewater Rates eff 06.15.20
4 - South Hopkins Water District Rates eff. 07.12.19

5. Provide the number of occurrences for which late fees were assessed during the test year.

Response: See files: **5 - 2020 Late Fees Assessed (TOTAL only - no names or details)**

6. Provide the total amount collected for each nonrecurring charge and the number of occurrences for each nonrecurring charge that was assessed during the test year

Response: See files: **6 - Caldwell County Water District - 2020 Nonrecurring Charges**

7. Provide the cost justification for all nonrecurring charges listed in Caldwell District's tariff.

Response: See files: **7 - CCWD Cost Justification**

8. Refer to the depreciation schedule, explain what the handwritten red numbers represent.

Response: The depreciation schedule is kept by the accountant and the copy submitted was from the auditor. The handwritten red numbers are the auditor's audit adjustments. The accountant then makes those adjustments to the depreciation schedule.

9. Provide an overview of any actions planned or taken by Caldwell District to reduce its water loss, including any water loss reduction plan.

Response: The District is currently working with the Pennyrile Area Development District to apply for a Community Development Block Grant through the Kentucky Department for Local Governments to install meters in each of the district's pressure zones. Once the meters are installed, the district will begin to assess area's of great water loss and begin to build their water loss reduction plan.

10. Refer to the Statement of Adjusted Operations, confirm that Caldwell District's Taxes Other Than Income expense is supposed to be \$0.

Response: Correct

11. Identify the number of new water connections that Caldwell District installed in calendar year 2020.

Response: 11 - 2020 New Water Meter Installations

12. Provide the amount of labor and materials recorded for each new water connection used during calendar year 2020.

Response: See files: 12 - 2020 Meter Installation Labor & Materials

13. Refer to the application, Outstanding_Debt_Instruments.pdf.

- a. Provide a list and amortization schedule for all outstanding debts.

**Response: See files: 13 - Maturity Schedule USDA RD 1999 and 2005
13 - Maturity Schedule KACoFC 2019E**

- b. For each outstanding debt issuance still active, provide the case number in which Caldwell District was authorized to issue the debt.

**Response: USDA RD – 1999-00211, 2004-00149
KACo - 2019-00311**

14. a. Provide the date when Caldwell District last performed a cost-of-service study (COSS) to review the appropriateness of its current rates and rate design.

Response: It is unknown when the last time Caldwell County Water District performed a COSS.

- b. Explain whether any material changes to Caldwell District's system has occurred that would cause a new COSS to be prepared since the date of Caldwell District's most recent COSS.

Response: At this time, Caldwell County Water District has made no decision to complete a new COSS.

- c. If there have been no material changes to Caldwell District's system, explain when Caldwell District anticipates completing a new COSS.

Response: At this time, Caldwell County Water District has made no decision to complete a new COSS.

15. Refer to Caldwell District's Application, Billing Analysis.

- a. Provide the billing analysis where the usage information separated in the same manner as that of Caldwell District's usage blocks shown in its tariff.

Response: See files: 15 a. - Billing Analysis Request

- b. Provide the source of the 2020 usage data presented in the Billing Analysis, and state whether any adjustments were made to the data.

Response: Caldwell County Water District's Billing Software (United Systems).
No adjustments were made to the data.

- c. Provide a list of any adjustments made to the data and include an explanation of each adjustment.

Response: No adjustments were made to the data.

- d. Provide monthly billing registers for water customers in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible for the calendar year 2020.

Response: Office manage used pdf of consumption analysis and keyed figures into Billing Analysis.

See files: 15 d. - Consumption Analysis

- 16. Provide a copy of the most recent COSS performed for Caldwell District's system in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible

Response: N/A