

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

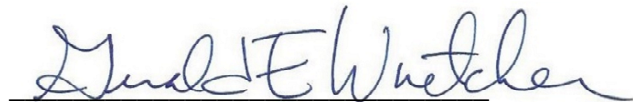
ELECTRONIC APPLICATION OF BIG)	
SANDY WATER DISTRICT FOR AN)	CASE NO.
ADJUSTMENT OF ITS WATER RATES)	2022-00044
PURSUANT TO 807 KAR 5:076)	

**RESPONSE OF BIG SANDY WATER DISTRICT
TO COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION**

Big Sandy Water District submits its Response to the Commission Staff's Second Request for Information.

Dated: July 6, 2022

Respectfully submitted,




Gerald E. Wuetcher
Stoll Keenon Ogden PLLC
300 West Vine Street, Suite 2100
Lexington, Kentucky 40507-1801
Telephone: (859) 231-3017
Fax: (859) 259-3517
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Counsel for Big Sandy Water District

CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8, I certify that this document was submitted electronically to the Public Service Commission on July 6, 2022 and that there are currently no parties that the Public Service Commission has excused from participation by electronic means in this proceeding.



Counsel for Big Sandy Water District

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF BIG)	
SANDY WATER DISTRICT FOR AN)	CASE NO.
ADJUSTMENT OF ITS WATER RATES)	2022-00044
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RESPONSE OF BIG SANDY WATER DISTRICT
TO COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION

FILED: July 6, 2022

BIG SANDY WATER DISTRICT

**Response to Commission Staff's Second Request for Information
Case No. 2022-00044**

Question No. 1

Responding Witness: Legal Counsel

- Q-1. Refer to the Motion to Substitute and Supplement Exhibits in Application, Revised Exhibit E. Confirm that the 3-Inch meter Usage Table total gallons of 5,565,400 gallons is incorrect and should be the total gallons as stated in the 3-Inch Revenue Table of 5,549,400 gallons.**
- A-1. Confirmed. The amounts for 3-Inch Meter Usage were not correctly transferred from 01_RateCalculationsWorkbook_Revised spreadsheet. A corrected version is attached as Attachment 1. Big Sandy Water District apologizes for the error.

ATTACHMENT 1

REVISED USAGE TABLE
Test Period from January 1, 2020 to December 31, 2020

5/8-Inch x 3/4-Inch							
	Bills	Gallons	First 1,000	Next 9,000	Next 10,000	Next 20,000	Over 40,000
First 1,000 Gallons (Minimum Bill)	10,640	4,058,600	4,058,600				
Next 9,000 Gallons	44,969	158,497,700	44,969,000	113,528,700			
Next 10,000 Gallons	1,605	21,139,400	1,605,000	14,445,000	5,089,400		
Next 20,000 Gallons	262	6,862,500	262,000	2,358,000	2,620,000	1,622,500	
Over 40,000 Gallons	73	4,908,600	73,000	657,000	730,000	1,460,000	1,988,600
Total	57,549	195,466,800	50,967,600	130,988,700	8,439,400	3,082,500	1,988,600

1-Inch						
	Bills	Gallons	First 10,000	Next 10,000	Next 20,000	Over 40,000
First 10,000 Gallons (Minimum Bill)	116	258,700	258,700			
Next 10,000 Gallons	23	325,700	230,000	95,700		
Next 20,000 Gallons	15	361,500	150,000	150,000	61,500	
Over 40,000 Gallons	3	207,500	30,000	30,000	60,000	87,500
Total	157	1,153,400	668,700	275,700	121,500	87,500

1 1/2-Inch						
	Bills	Gallons	First 20,000	Next 20,000	Over 40,000	
First 20,000 Gallons (Minimum Bill)	10	10,000	10,000			
Next 20,000 Gallons	1	32,000	20,000	12,000		
Over 40,000 Gallons						
Total	11	42,000	30,000	12,000		

2-Inch				
	Bills	Gallons	First 40,000	Over 40,000
First 40,000 Gallons (Minimum Bill)	24	100,700	100,700	
Over 40,000 Gallons	1	364,300	40,000	324,300
Total	25	465,000	140,700	324,300

3-Inch				
	Bills	Gallons	First 100,000	Over 100,000
First 100,000 Gallons (Minimum Bill)	29	780,100	780,100	
Over 100,000 Gallons	18	4,769,300	1,800,000	2,969,300
Total	47	5,549,400	2,580,100	2,969,300

4-Inch				
	Bills	Gallons	First 200,000	Over 200,000
First 200,000 Gallons (Minimum Bill)	29	3,104,400	3,104,400	
Over 200,000 Gallons	19	22,939,200	3,800,000	19,139,200
Total	48	26,043,600	6,904,400	19,139,200

Wholesale			
	Bills	Gallons	Gallons
All Gallons	1		15,900
Total	1		15,900

**REVISED REVENUE TABLE
 REVENUE BY RATE INCREMENT
 Test Period from January 1, 2020 to December 31, 2020
 Current Rates**

5/8-Inch x 3/4-Inch				
	Bills	Gallons	Rates	Revenue
First 1,000 Gallons	57,549	50,967,600	\$ 18.25 Minimum Bill	\$1,050,269.25
Next 9,000 Gallons		130,988,700	\$ 9.40 per 1,000 gallons	\$1,231,293.78
Next 10,000 Gallons		8,439,400	\$ 6.40 per 1,000 gallons	\$ 54,012.16
Next 20,000 Gallons		3,082,500	\$ 5.95 per 1,000 gallons	\$ 18,340.88
Over 40,000 Gallons		1,988,600	\$ 5.70 per 1,000 gallons	\$ 11,335.02
Total		195,466,800		\$2,365,251.09
1-Inch				
	Bills	Gallons	Rates	Revenue
First 10,000 Gallons	157	668,700	\$ 102.85 Minimum Bill	\$ 16,147.45
Next 20,000 Gallons		275,700	\$ 6.40 per 1,000 gallons	\$ 1,764.48
Next 20,000 Gallons		121,500	\$ 5.95 per 1,000 gallons	\$ 722.93
Over 40,000 Gallons		87,500	\$ 5.70 per 1,000 gallons	\$ 498.75
Total	72	1,153,400		\$ 19,133.61
1 1/2-Inch				
	Bills	Gallons	Rates	Revenue
First 20,000 gallons	11	30,000	\$ 166.85 Minimum Bill	\$ 1,835.35
Next 20,000 Gallons		12,000	\$ 5.95 per 1,000 gallons	\$ 71.40
Over 40,000 Gallons			\$ 5.70 per 1,000 gallons	
Total		42,000		\$ 1,906.75
2-Inch				
	Bills	Gallons	Rates	Revenue
First 40,000 gallons	25	140,700	\$ 285.85 Minimum Bill	\$ 7,146.25
Over 40,000 gallons		324,300	\$ 5.70 per 1,000 gallons	\$ 1,848.51
Total		465,000		\$ 8,994.76
3-Inch				
	Bills	Gallons	Rates	Revenue
First 100,000 gallons	47	2,580,100	\$ 627.85 Minimum Bill	\$ 29,508.95
Over 100,000 gallons		2,969,300	\$ 5.70 per 1,000 gallons	\$ 16,925.01
Total		5,549,400		\$ 46,433.96
4-Inch				
	Bills	Gallons	Rates	Revenue
First 200,000 gallons	48	6,904,400	\$ 1,197.85 Minimum Bill	\$ 57,496.80
Over 200,000 gallons		19,139,200	\$ 5.70 per 1,000 gallons	\$ 109,093.44
Total		26,043,600		\$ 166,590.24
Wholesale				
	Bills	Gallons	Rates	Revenue
All gallons	1	15,900	\$ 5.70 per 1,000 gallons	\$ 90.63
Total:	57,838	228,736,100		\$ 2,608,401.03

**REVISED REVENUE TABLE
REVENUE BY RATE INCREMENT
Test Period from January 1, 2020 to December 31, 2020
Proposed Rates**

5/8-Inch x 3/4-Inch				
	Bills	Gallons	Rates	Revenue
First 1,000 Gallons	57,549	50,967,600	\$ 19.45 Minimum Bill	\$1,119,411.87
Next 9,000 Gallons		130,988,700	\$ 10.02 per 1,000 gallons	\$1,312,353.83
Next 10,000 Gallons		8,439,400	\$ 6.82 per 1,000 gallons	\$ 57,567.96
Next 20,000 Gallons		3,082,500	\$ 6.34 per 1,000 gallons	\$ 19,548.31
Over 40,000 Gallons		1,988,600	\$ 6.08 per 1,000 gallons	\$ 12,081.24
Total		195,466,800		\$2,520,963.21
1-Inch				
	Bills	Gallons	Rates	Revenue
First 10,000 Gallons	157	668,700	\$ 109.62 Minimum Bill	\$ 17,210.49
Next 20,000 Gallons		275,700	\$ 6.82 per 1,000 gallons	\$ 1,880.64
Next 20,000 Gallons		121,500	\$ 6.34 per 1,000 gallons	\$ 770.52
Over 40,000 Gallons		87,500	\$ 6.08 per 1,000 gallons	\$ 531.58
Total	72	1,153,400		\$ 20,393.23
1 1/2-Inch				
	Bills	Gallons	Rates	Revenue
First 20,000 gallons	11	30,000	\$ 177.83 Minimum Bill	\$ 1,956.18
Next 20,000 Gallons		12,000	\$ 6.34 per 1,000 gallons	\$ 76.10
Over 40,000 Gallons			\$ 6.08 per 1,000 gallons	
Total		42,000		\$ 2,032.28
2-Inch				
	Bills	Gallons	Rates	Revenue
First 40,000 gallons	25	140,700	\$ 304.67 Minimum Bill	\$ 7,616.71
Over 40,000 gallons		324,300	\$ 6.08 per 1,000 gallons	\$ 1,970.20
Total		465,000		\$ 9,586.91
3-Inch				
	Bills	Gallons	Rates	Revenue
First 100,000 gallons	47	2,580,100	\$ 669.18 Minimum Bill	\$ 31,451.46
Over 100,000 gallons		2,969,300	\$ 6.08 per 1,000 gallons	\$ 18,039.24
Total		5,549,400		\$ 49,490.86
4-Inch				
	Bills	Gallons	Rates	Revenue
First 200,000 gallons	48	6,904,400	\$ 1,276.71 Minimum Bill	\$ 61,282.00
Over 200,000 gallons		19,139,200	\$ 6.08 per 1,000 gallons	\$ 116,275.41
Total		26,043,600		\$ 177,577.41
Wholesale				
	Bills	Gallons	Rates	Revenue
All gallons	1	15,900	\$ 6.08 per 1,000 gallons	\$ 96.60
Total:	57,838	228,736,100		\$ 2,780,120.50

BIG SANDY WATER DISTRICT

**Response to Commission Staff's Second Request for Information
Case No. 2022-00044**

Question No. 2

Responding Witness: Jessica Sexton

- Q-2. Refer to Application, Exhibit C, Attachment SAO-W, Statement of Adjusted Operations, References, Adjustment H, Unaccounted for Water Loss. Provide the following for the test period in table format in an Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible that includes the following information:**
- a. Total gallons purchased from each supplier.**
 - b. The rate paid to each supplier; if the rate changed during the year, show the gallons purchased for each of the rates rather than an average rate for the year.**
 - c. Total dollars purchased from each supplier.**
 - d. Grand totals that support the test year gallons (413,582,000) and dollars (\$1,105,518).**
- A-2. See the Excel Spreadsheet named 02_2020WaterPurchased. A copy of this spreadsheet is embedded in this Response and has also been filed separately with this Response.**

BIG SANDY WATER DISTRICT

**Response to Commission Staff's Second Request for Information
Case No. 2022-00044**

Question No. 3

Responding Witness: Jessica Sexton

Q-3. Provide the following for calendar year 2019:

- a. General ledger in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible.**
- b. Year-end adjusting journal entries, including accruals for December 2019.**
- c. For purchased water accruals, if applicable, provide copies of invoices associated with each entry.**


- A-3.
- a. See Excel Spreadsheet named 03a_2019GeneralLedger.xls. A copy of this spreadsheet is embedded in this Response and has also been filed separately with this Response.
 - b. See the Excel Spreadsheet named 03b_2019GeneralLedger.xls. A copy of this spreadsheet is embedded in this Response and has also been filed separately with this Response.
 - c. The invoices associated with each entry are attached as Attachment 3. Big Sandy Water District is not able to reconcile the invoices with the purchased water accruals reported for calendar year 2019. Big Sandy Water District no longer employs the employee who recorded the accruals. The auditor who directed the recording of the accruals is no longer employed with the auditing firm responsible for the 2019 audit. (This auditing firm is Big Sandy Water District's current auditing firm.). In response to this question, Big Sandy Water District requested that its auditor review and reconcile the accruals with purchased water invoices. The auditor was unable to do so and has advised Big Sandy Water District that non-purchased water accruals may have been included in the amounts recorded as purchased water accruals.

ATTACHMENT 3



Ashland
A Proud Past, A Bright Future
 DEPARTMENT OF UTILITIES
 P.O. BOX 1839
 ASHLAND, KY 41105-1839
 (606) 385-3275



159 
 BIG SANDY WATER DISTRICT
 18200 STATE ROUTE 3
 CATLETTSBURG KY 41129-9325

FOR SERVICES RECEIVED AT LOCATION:
 RT 23 & RT 538
 CATLETTSBURG KY 41129

CODE	DATE	DESCRIPTION	CURR READ	PREV READ	CONSUMPTION	DAYS	AMOUNT
BA	11012019	Prev Bal					21870.66
PY	12022019	Payment					-21870.66
WA	12012019	Meter Info A	8130A	7040	1090000		
WA	12012019	WATER A	74789A	68522	6267000	30	21629.58

Ashland
 A Proud Past, A Bright Future

CUST ID : BIGSANW001 TOTAL AMOUNT DUE =====> 21629.58
 LOC ID : 449449000 TOTAL AMOUNT DUE IF PAID AFTER 01/06/2020 23359.95

DUE DATE DOES NOT APPLY TO PREVIOUS BALANCE DUE

FOLD AND DETACH HERE RETURN BOTTOM PORTION WITH PAYMENT

BIG SANDY WATER DISTRICT

022368

Check Date 01/03/2020 Check Number 22368


Vendor	ASH	City of Ashland	Invoice Date	Invoice Amount	Amount Paid	Discount Taken	Net Amount
015854		BIGSANW001	01/03/2020	\$21,629.58	\$21,629.58	\$0.00	\$21,629.58
		00610-0000		\$21,629.58	\$21,629.58	\$0.00	\$21,629.58
						Check Total	\$21,629.58



A Proud Past, A Bright Future

DEPARTMENT OF UTILITIES
P.O. BOX 1839
ASHLAND, KY 41105-1839
(606) 385-3275



160 
BIG SANDY WATER DISTRICT
18200 STATE ROUTE 3
CATLETTSBURG KY 41129-9325

FOR SERVICES RECEIVED AT LOCATION:
RT 23 & RT 538
CATLETTSBURG KY 41129

CODE	DATE	DESCRIPTION	CURR READ	PREV READ	CONSUMPTION	DAYS	AMOUNT
BA	12012019	Prev Bal					21629.58
PY	01072020	Payment					-21629.58
WA	01012020	Meter Info A	561A		561000		
WA	01012020	Cons Adj			4803000		
WA	01012020	WATER	A	3980A	3980000	31	27471.36

12/18 8782,000
5,139,000
652,000

12/10/19 78,940,000
12/1/19 74,789,000
4,151,000

2/8
10/27/19
1/1
12/18
53280168
561,000
561,000
652,000
561,000
1,213,000
561,000

1/1/20 3,980,000
12/1/19
3,980,000
4,151,000
3,980,000
9,344,000

CUST ID : BIGSANW001
LOC ID : 449449000

TOTAL AMOUNT DUE =====>
TOTAL AMOUNT DUE IF PAID AFTER 02/05/2020

27471.36
29669.07

BIG SANDY WATER DISTRICT

022414

Vendor	ASH	City of Ashland	Invoice Date	Invoice Amount	Amount Paid	Discount Taken	Net Amount
015949		BIGSANW001	01/31/2020	\$27,471.36	\$27,471.36	\$0.00	\$27,471.36
		00610-0000		\$27,471.36	\$27,471.36	\$0.00	\$27,471.36
						Check Total	\$27,471.36

Check Date 01/31/2020 Check Number 22414



RATTLESNAKE RIDGE

WATER DISTRICT

3563 S. St Hwy 1661
P.O. Box 475
Grayson, KY 41143

ACCOUNT NUMBER	BILL DATE	TOTAL AMOUNT DUE	DUE DATE	PAY THIS AMOUNT AFTER DUE DATE
141-13830-01	12/26/2019	1445.49	01/10/20	1590.04

SERVICE	RATE CODE	TYPE OF READING	CURRENT READING	PREVIOUS READING	CONSUMPTION	UNIT OF MEASURE	CHARGES
WATER	WQ	ACT	55409700	55031300	378400	GAL	1445.49

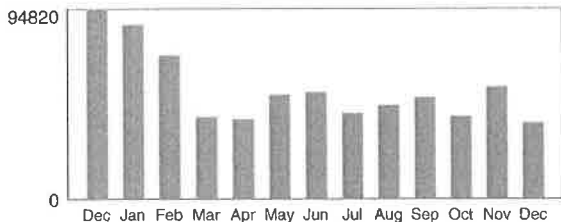
PAY BY PHONE 1-844-915-1236
OUR OFFICE WILL BE CLOSED FROM NOON DEC 31-
JAN 1. HAVE A HAPPY NEW YEAR!

SERVICE DATE: 11/11/19-12/05/19

AMOUNT DUE 1445.49

SERVICE ADDRESS: DIAMOND RIDGE

WATER HISTORY



BIG SANDY WATER DISTRICT

022392

Vendor	RATTLE	Rattlesnake Ridge Water District	Invoice Date	Invoice Amount	Amount Paid	Discount Taken	Net Amount
015921	Voucher Number	141-13830-01 00610-0000	01/10/2020	\$1,445.49 \$1,445.49	\$1,445.49 \$1,445.49	\$0.00 \$0.00	\$1,445.49 \$1,445.49
Check Total							\$1,445.49

Check Date 01/10/2020 Check Number 22392

11/11 - 12/05



**RATTLESNAKE RIDGE
WATER DISTRICT**
3563 S. St Hwy 1661
P.O. Box 475
Grayson, KY 41143

ACCOUNT NUMBER	BILL DATE	TOTAL AMOUNT DUE	DUE DATE	PAY THIS AMOUNT AFTER DUE DATE
141-13830-01	01/29/2020	2077.70	02/10/20	2285.47

SERVICE	RATE CODE	TYPE OF READING	CURRENT READING	PREVIOUS READING	CONSUMPTION	UNIT OF MEASURE	CHARGES
WATER	WQ	ACT	55953600	55409700	543900	GAL	2077.70

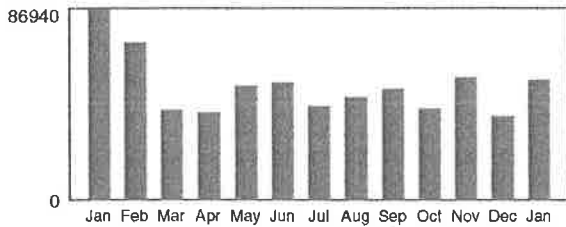
PAY BY PHONE 1-844-915-1236
OR ONLINE AT rrwdwater.org
OFFICE HOURS 8:00-4:00

SERVICE DATE: 12/05/19-01/08/20

AMOUNT DUE **2077.70**

SERVICE ADDRESS: DIAMOND RIDGE

WATER HISTORY



BIG SANDY WATER DISTRICT

022430

Vendor	RATTLE	Rattlesnake Ridge Water District	Invoice Date	Invoice Amount	Amount Paid	Discount Taken	Net Amount
015990	141-13830-01	00610-0000	02/07/2020	\$2,077.70	\$2,077.70	\$0.00	\$2,077.70
				\$2,077.70	\$2,077.70	\$0.00	\$2,077.70
						Check Total	\$2,077.70

Check Date 02/07/2020 Check Number 22430

12/5 - 1/08

LOUISA WATER CO.
P.O. BOX 608
LOUISA, KY 41230
PH. (606) 638-9322

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CUSTOMER COPY
NOT RESPONSIBLE
FOR MAIL DELIVERY

SE - Sewer
TC - Trash
LT - School Tax
TX - Sales Tax

ACCOUNT		0012-00050-001	11/04/19	TO	12/02/19
SERVICE AT Hwy 2565					
TYPE	PRESENT	PREVIOUS	USAGE	CHARGES	
WA	65700	64700	80000 1,000 79,000 20,000	244.80	
PAY ONLINE AT WWW.CITYOFLOUISA.ORG					
CLASS	AMOUNT DUE AFTER DUE DATE	DUE DATE		AMOUNT DUE ON OR BEFORE DUE DATE	
E01	269.28	01/15/20		244.80	

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SE - Sewer
TC - Trash
LT - School Tax
TX - Sales Tax

Attachment 36 Page 5 of 12

ACCOUNT		0012-00040-001	11/04/19	TO	12/02/19
SERVICE AT Rt 5-point Section					
TYPE	PRESENT	PREVIOUS	USAGE	CHARGES	
WA	42455400	40171400	2284000	6,989.00	
PAY ONLINE AT WWW.CITYOFLOUISA.ORG					
CLASS	AMOUNT DUE AFTER DUE DATE	DUE DATE		AMOUNT DUE ON OR BEFORE DUE DATE	
E01	7,687.94	01/15/20		6,989.00	

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LOUISA, KY 41230
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TX - Sales Tax

ACCOUNT		0012-00250-001	11/04/19	TO	12/02/19
SERVICE AT Fallsburg-Fuller Ridge Rd					
TYPE	PRESENT	PREVIOUS	USAGE	CHARGES	
WA	14180800	13606800	574000	1,756.44	
PAY ONLINE AT WWW.CITYOFLOUISA.ORG					
CLASS	AMOUNT DUE AFTER DUE DATE	DUE DATE		AMOUNT DUE ON OR BEFORE DUE DATE	
E01	1,932.08	01/15/20		1,756.44	

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P.O. BOX 608
LOUISA, KY 41230
PH. (606) 638-9322

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SE - Sewer
TC - Trash
LT - School Tax
TX - Sales Tax

ACCOUNT		0012-00245-001	11/04/19	TO	12/02/19
SERVICE AT Busseyville Tank					
TYPE	PRESENT	PREVIOUS	USAGE	CHARGES	
WA	98356400	93861000	4495400	13,755.99	
PAY ONLINE AT WWW.CITYOFLOUISA.ORG					
CLASS	AMOUNT DUE AFTER DUE DATE	DUE DATE		AMOUNT DUE ON OR BEFORE DUE DATE	
E01	15,131.51	01/15/20		13,755.99	

LOUISA WATER CO.
P.O. BOX 608
LOUISA, KY 41230
PH. (606) 638-9322

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FOR MAIL DELIVERY

WA - Water
SE - Sewer
TC - Trash
LT - School Tax
TX - Sales Tax

ACCOUNT		0012-00260-001	11/04/19	TO	12/02/19
SERVICE AT Deephole Tank					
TYPE	PRESENT	PREVIOUS	USAGE	CHARGES	
WA	4071100	3869700	201400	616.2	
PAY ONLINE AT WWW.CITYOFLOUISA.ORG					
CLASS	AMOUNT DUE AFTER DUE DATE	DUE DATE		AMOUNT DUE ON OR BEFORE DUE DATE	
E01	677.91	01/15/20		616.2	

BIG SANDY WATER DISTRICT

11/4 - 12/2

Check Date 01/10/2020 Check Number 22390

Vendor Voucher Number	LOUISA Invoice Number	Louisa Water Company Invoice Number	Invoice Date	Invoice Amount	Amount Paid	Discount Taken	Net Amount
015914	12-40-01	00610-0000	01/10/2020	\$6,989.04	\$6,989.04	\$0.00	\$6,989.04
015915	12-50-01	00610-0000	01/10/2020	\$244.80	\$244.80	\$0.00	\$244.80
015916	12-245-01	00610-0000	01/10/2020	\$13,755.92	\$13,755.92	\$0.00	\$13,755.92
015917	12-250-01	00610-0000	01/10/2020	\$1,756.44	\$1,756.44	\$0.00	\$1,756.44
015918	12-260-01	00610-0000	01/10/2020	\$616.28	\$616.28	\$0.00	\$616.28
015919	12-265-01	00610-0000	01/10/2020	\$962.98	\$962.98	\$0.00	\$962.98
						Check Total	\$24,325.46

LOUISA WATER CO.
P.O. BOX 608
LOUISA, KY 41230
PH. (606) 638-9322

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NOT RESPONSIBLE
FOR MAIL DELIVERY

WA - Water
SE - Sewer
TC - Trash
LT - School Tax
TX - Sales Tax

ACCOUNT		0012-00050-001	12/02/19	TO	01/02/20
SERVICE AT Hwy 2565					
TYPE	PRESENT	PREVIOUS	USAGE	CHARGES	
WA	67000	65700	101400	310.28	
	<i>38,900</i>	<i>28,200</i>	<i>1,300</i> <i>109,100</i> <hr/> <i>101,400</i>		
PAY ONLINE AT WWW.CITYOFLOUISA.ORG					
CLASS	AMOUNT DUE AFTER DUE DATE	DUE DATE		AMOUNT DUE ON OR BEFORE DUE DATE	
E01	341.31	02/15/20		310.28	

LOUISA WATER CO.
P.O. BOX 608
LOUISA, KY 41230
PH. (606) 638-9322

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FOR MAIL DELIVERY

WA - Water
SE - Sewer
TC - Trash
LT - School Tax
TX - Sales Tax

Attachment 2 Page 7 of 12

ACCOUNT		0012-00040-001	12/02/19	TO	01/02/20
SERVICE AT Rt 5-point Section					
TYPE	PRESENT	PREVIOUS	USAGE	CHARGES	
WA	45091800	42455400	2636400	8,067.31	
PAY ONLINE AT WWW.CITYOFLOUISA.ORG					
CLASS	AMOUNT DUE AFTER DUE DATE	DUE DATE		AMOUNT DUE ON OR BEFORE DUE DATE	
E01	8,874.12	02/15/20		8,067.31	

LOUISA WATER CO.
P.O. BOX 608
LOUISA, KY 41230
PH. (606) 638-9322

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TC - Trash
LT - School Tax
TX - Sales Tax

ACCOUNT		0012-00250-001	12/02/19	TO	01/02/20
SERVICE AT Fallsburg-Fuller Ridge Rd					
TYPE	PRESENT	PREVIOUS	USAGE	CHARGES	
WA	14978600	14180800	797800	2,441.27	
PAY ONLINE AT WWW.CITYOFLOUISA.ORG					
CLASS	AMOUNT DUE AFTER DUE DATE	DUE DATE		AMOUNT DUE ON OR BEFORE DUE DATE	
E01	2,685.40	02/15/20		2,441.27	

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ACCOUNT		0012-00245-001	12/02/19	TO	01/02/20
SERVICE AT Busseyville Tank					
TYPE	PRESENT	PREVIOUS	USAGE	CHARGES	
WA	3939900	98356400	5583500	17,085.5	
			<i>1,430.00</i>		
PAY ONLINE AT WWW.CITYOFLOUISA.ORG					
CLASS	AMOUNT DUE AFTER DUE DATE	DUE DATE		AMOUNT DUE ON OR BEFORE DUE DATE	
E01	18,794.06	02/15/20		17,085.5	

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ACCOUNT		0012-00265-001	12/02/19	TO	01/02/20
SERVICE AT Yatesville Rd.					
TYPE	PRESENT	PREVIOUS	USAGE	CHARGES	
WA	3449800	3392300	394100	1,205.95	
	<i>50,314.00</i>	<i>4,700,800</i>	<i>57,500</i> <i>336,200</i> <hr/> <i>394,100</i>		
PAY ONLINE AT WWW.CITYOFLOUISA.ORG					
CLASS	AMOUNT DUE AFTER DUE DATE	DUE DATE		AMOUNT DUE ON OR BEFORE DUE DATE	
E01	1,326.55	02/15/20		1,205.95	

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ACCOUNT		0012-00260-001	12/02/19	TO	01/02/20
SERVICE AT Deephole Tank					
TYPE	PRESENT	PREVIOUS	USAGE	CHARGES	
WA	4285700	4071100	214600	656.66	
PAY ONLINE AT WWW.CITYOFLOUISA.ORG					
CLASS	AMOUNT DUE AFTER DUE DATE	DUE DATE		AMOUNT DUE ON OR BEFORE DUE DATE	
E01	722.35	02/15/20		656.66	

BIG SANDY WATER DISTRICT

Check Date 02/07/2020 Check Number 22428

Vendor Voucher Number	LOUISA Invoice Number	Louisa Water Company Invoice Number	Invoice Date	Invoice Amount	Amount Paid	Discount Taken	Net Amount
015983	12-40-01		02/07/2020	\$8,067.38	\$8,067.38	\$0.00	\$8,067.38
	00610-0000			\$8,067.38	\$8,067.38	\$0.00	\$8,067.38
015984	12-50-01		02/07/2020	\$310.28	\$310.28	\$0.00	\$310.28
	00610-0000			\$310.28	\$310.28	\$0.00	\$310.28
015985	12-245-01		02/07/2020	\$17,085.51	\$17,085.51	\$0.00	\$17,085.51
	00610-0000			\$17,085.51	\$17,085.51	\$0.00	\$17,085.51
015986	12-250-01		02/07/2020	\$2,441.27	\$2,441.27	\$0.00	\$2,441.27
	00610-0000			\$2,441.27	\$2,441.27	\$0.00	\$2,441.27
015987	12-260-01		02/07/2020	\$656.68	\$656.68	\$0.00	\$656.68
	00610-0000			\$656.68	\$656.68	\$0.00	\$656.68
015988	12-265-01		02/07/2020	\$1,205.95	\$1,205.95	\$0.00	\$1,205.95
	00610-0000			\$1,205.95	\$1,205.95	\$0.00	\$1,205.95
						Check Total	\$29,767.07

BIG SANDY WATER DISTRICT

Check Date 02/14/2020 Check Number 22440

Vendor CANNON Cannonsburg Water District

Voucher Number	Invoice Number	Invoice Date	Invoice Amount	Amount Paid	Discount Taken	Net Amount
016016	104786-0	02/14/2020	\$23,304.38	\$23,304.38	\$0.00	\$23,304.38
	00610-0000		\$23,304.38	\$23,304.38	\$0.00	\$23,304.38
					Check Total	\$23,304.38

Cannonsburg Water District Tel: (606) 928-9808
1606 Cannonsburg Road ♦ Ashland, Kentucky 41102

ACCOUNT	104786-0	12/01/2019-01/01/2020		
SERVICE AT	COALTON			
CODE	PRESENT	PREVIOUS	USAGE	CHARGES
	7509300	2444000	5065300	
	Previous Balance			20,003.42
	Payments			-20,003.42
	Adjustments			0.00
	Surcharge			4.00
	Water			23,300.38
CLOSED 1/20/2020 Delinquents due 1/24/2020 Pay online @ cwd.authoritypay.com				
CLASS	AMOUNT DUE AFTER DUE DATE	DUE DATE	PAY THIS AMOUNT	
	25,634.42	2/17/20	23,304.38	



Check Date 01/10/2020 Check Number 22383

Vendor CANNON Cannonsburg Water District

Voucher Number	Invoice Number	Invoice Date	Invoice Amount	Amount Paid	Discount Taken	Net Amount
015907	104786-0	01/10/2020	\$20,003.42	\$20,003.42	\$0.00	\$20,003.42
	00610-0000		\$20,003.42	\$20,003.42	\$0.00	\$20,003.42
					Check Total	\$20,003.42


11-01 / 12/01

Cannonsburg Water District Tel: (606) 928-9808
1606 Cannonsburg Road • Ashland, Kentucky 41102

ACCOUNT		104786-0	11/01/2019-12/01/2019	
SERVICE AT COALTON				
CODE	PRESENT	PREVIOUS	USAGE	CHARGES
	2444000	98096300	4347700	
	Previous Balance			18,714.04
	Payments			-18,714.04
	Adjustments			0.00
	Surcharge			4.00
	Water			19,999.42
CLOSED 12/24-26 & 1/1/2020 Delinquents due Dec. 27th Pay online @ cwd.authoritypay.com				
CLASS	AMOUNT DUE AFTER DUE DATE	DUE DATE	PAY THIS AMOUNT	
	22,003.36	1/15/20	20,003.42	



CITY OF KENOVA
 P.O. BOX 268
 KENOVA, WV 25530


 BIG SANDY WATER DISTRICT
 18200 STATE RT 3
 CATLETTSBURG, KY 41129-9325

ACCOUNT #	LOCATION #	SERVICE ADDRESS				SERVICE DATES	
112928	21-00020	18200 STATE RT 3, CATLETTSBURG KY				11/30/2019 - 12/30/2019	
POSTED DATE	DESCRIPTION	CURRENT	PREVIOUS	USAGE	READING DATES	DAYS	AMOUNT
01/07/2020	Balance Forward: 01/06/2020						0.00
	WATER	97,667,000	194,167,000	3,500,000	11/30/2019-12/30/2019	30	26,265.00
		'23,001,000	716,201,000	6,800,000	11/30/2019-12/30/2019	30	
				10,300,000			
PAYMENT LATE AFTER	AFTER DUE DATE PAY	PAY ON TIME AND SAVE	STATEMENT DATE		PAY THIS AMOUNT		
1/30/2020	26,265.00	0.00	1/7/2020		26,265.00		

PLEASE UPDATE PHONE NUMBER!
BIG SANDY WATER DISTRICT

11-30 / 12-30

022404

Vendor	KENOVA	City of Kenova	Check Date	01/22/2020	Check Number	22404
Voucher Number	112928	Invoice Number	Invoice Date	01/22/2020	Invoice Amount	\$26,265.00
015933	00610-0000				Amount Paid	\$26,265.00
					Discount Taken	\$0.00
					Net Amount	\$26,265.00
					Check Total	\$26,265.00

CITY OF KENOVA
 P.O. BOX 268
 KENOVA, WV 25530

|||||
 BIG SANDY WATER DISTRICT
 18200 STATE RT 3
 CATLETTSBURG, KY 41129-9325

ACCOUNT #	LOCATION #	SERVICE ADDRESS	SERVICE DATES
112928	21-00020	18200 STATE RT 3, CATLETTSBURG KY	12/30/2019 - 1/30/2020

POSTED DATE	DESCRIPTION	CURRENT	PREVIOUS	USAGE	READING DATES	DAYS	AMOUNT		
01/29/2020	Balance Forward: 01/08/2020						26,265.00		
02/07/2020	Payment Check						-26,265.00		
02/07/2020	WATER	95,261,400	187,492,700	7,768,700	12/30/2019-01/30/2020	31	14,120.37		
		21,363,600	713,594,900	7,768,700	12/30/2019-01/30/2020	31			
				15,537,400					
02/07/2020	<i>water</i> ADJ. SEWER PENALTY						25,500.00		
PAYMENT LATE AFTER		AFTER DUE DATE PAY		PAY ON TIME AND SAVE		STATEMENT DATE		PAY THIS AMOUNT	
2/29/2020		39,620.37		0.00		2/7/2020		39,620.37	

PLEASE UPDATE PHONE NUMBER

BIG SANDY WATER DISTRICT

022463

Check Date 02/28/2020 Check Number 22463

Vendor	KENOVA	City of Kenova	Invoice Date	Invoice Amount	Amount Paid	Discount Taken	Net Amount
Voucher Number	112928	Invoice Number	02/28/2020	\$39,620.37	\$39,620.37	\$0.00	\$39,620.37
	016052	00610-0000		\$39,620.37	\$39,620.37	\$0.00	\$39,620.37
						Check Total	\$39,620.37

BIG SANDY WATER DISTRICT

**Response to Commission Staff's Second Request for Information
Case No. 2022-00044**

Question No. 4

Responding Witness: Jessica Sexton

Q-4. Refer to Big Sandy District's response to Commission Staff's First Request for Information (Staff's First Request), Item 6b, payments to Sisler-Maggard.

a. Invoices 15030 AA-2 (\$4,241.25) and 15030 AA-3 (\$1,897.50) totaling \$6,138.75 refer to "Old System Re-mapping".

(1) State whether remapping is a periodically recurring activity and the frequency that it will recur.

(2) State whether the entire system will be remapped each time or whether there will be incremental remapping.

b. Invoices 19051-1 (\$435.00) and 19051-2 (\$591.25) totaling \$1,026.25 refer to "Lawrence Co/Top of the World Rd - Waterline Extension" Preparation and Preliminary Design and Specifications. Provide the waterline extension construction start and completion dates.

c. Invoices 15030-36 (\$5,710.92), 15030-37 (\$6,832.35), 15030-38 (\$56,886.00), and 15030-39 (\$2,804.55) totaling \$72,233.82 refer to the Water System Improvements Phase V project (construction, closeout, resident inspection). Confirm that these invoices should have been capitalized rather than expensed or explain why they should remain as expense.

A-4. a. Remapping is not a periodically recurring activity. There are currently no plans to remap system facilities. The invoice concerned the installation of replacement water mains.

b. After the study was performed, Big Sandy Water District determined that the proposed water main extension should not be performed.

c. The invoices in question should have been capitalized, not expensed.

BIG SANDY WATER DISTRICT

**Response to Commission Staff's Second Request for Information
Case No. 2022-00044**

Question No. 5

Responding Witness: Jessica Sexton

- Q-5. Refer to Big Sandy District's response to Staff's First Request, Item 6f, invoice 144305 (\$12,630.18) from Neptune Equipment Company.**
- a. Describe the components purchased and how they are used.**
 - b. Specify the project on which the components were used.**
 - c. State whether this expenditure should have been capitalized.**
 - d. If the components should have been capitalized, provide the estimated useful life of the components.**
- A-5.
- a. The invoice concerns meter boxes and antenna. This equipment was used to replace existing equipment that had been damaged or was at the end of its useful life.
 - b. See response to Question 5a.
 - c. The expenditure should have been capitalized.
 - d. Big Sandy Water District's auditor has recommended a useful life of 20 years for these components.

BIG SANDY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00044**

Question No. 6

Responding Witness: Jessica Sexton

- Q-6. Refer to Big Sandy District's response to Staff's First Request, Item 6g, invoice 13963 (\$10,332.40) from Micro-Comm. Confirm that this expenditure should have been capitalized, consistent with the original down payment (\$41,329.60) which was posted to account 00105-00010 CIP Phase V on July 2, 2020. If this should not be capitalized, explain why it should not.**
- A-6. Big Sandy Water District agrees that the expenditure should have been capitalized.