

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

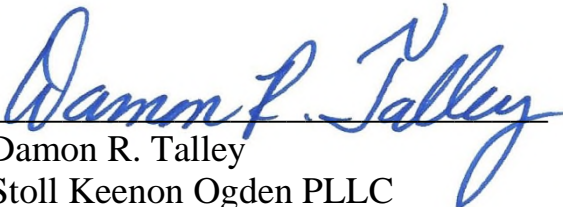
**ELECTRONIC APPLICATION OF)
GREEN RIVER VALLEY WATER) CASE NO. 2023-00088
DISTRICT FOR ADJUSTMENT OF)
RATES)**

NOTICE

Green River Valley Water District gives notice of the filing of its First Supplemental Response to Commission Staff Request for Information 1-1a to correct the original response that contained an erroneous version of the trial balances for calendar year 2021.

Dated: July 10, 2023

Respectfully submitted,



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*Counsel for Green River Valley Water
District*

CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8 and the Commission's Order of July 22, 2021 in Case No. 2020-00085, I certify that this document was submitted electronically to the Public Service Commission on July 10, 2023 and that there are currently no parties that the Public Service Commission has excused from participation by electronic means in this proceeding.



Damon R. Talley

GREEN RIVER VALLEY WATER DISTRICT

Case No. 2023-00088

First Supplemental Response to Commission Staff's First Request for Information

Question No. 1a

Responding Witness: Allison Hatcher

Q-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 2021 and 2022; and the trial balance for the calendar years 2021 and 2022.**

Original Response:

- A-1. a. The general ledgers for calendar years 2021 and 2022 in Excel spreadsheet format are filed separately as four separate files with the name of each file beginning with Attachment_1a_LedgerAnalysis. Because of the size of the general ledgers, a version in portable document format has not been filed. The Trial Balance for Calendar Years 2021 and 2022 is attached to this response as [Attachment 1a TrialBalanceReport](#). An Excel version is embedded in this Response and is also filed separately as [Attachment 1a TrialBalanceReport.xls](#).

Supplemental Response:

- A-1. a. The District's auditor has reviewed the original response and informed the District that the version of the trial balances for calendar year 2021 submitted in the original response to this request **was not** the version that the District provided to the auditor in early 2022 or that the auditor used to prepare the District's PSC Annual Report for calendar year 2021.

The District's fiscal year runs from July 1 to June 30. The District's auditors use this period to audit the District's financial statements and to issue their annual auditors' report. The PSC Annual Report is required to be reported on a calendar year basis (January 1 to

December 31) which makes accurate reporting more cumbersome. To prepare the PSC Annual Report, the District provides its auditor with a trial balance and ledger analysis for the calendar year end. The auditor does not audit or make adjustments to the trial balance that the District provides on the calendar year end, other than an occasional adjustment to equity to agree back to prior year report equity balances. As the District's financial software does not permit the ledger analysis to be printed on a calendar year basis, the detail of the ledger accounts must be pieced together from each 6-month period (January 1 - June 30 and July 1 - December 31).

The **correct version** of the Trial Balance for Calendar Year 2021, the version used to prepare the District's PSC Annual Report for Calendar Year 2021, is attached to this response as Supplemental Attachment 1a. An Excel version is embedded in this Response and is separately filed as SupplementalAttachment_1a_TrialBalanceReport_2021.xls.

Select Transactions By Transaction Date
 Fiscal Year: N/A
 Period: N/A
 Beginning Date: 01/01/2021
 Ending Date: 12/31/2021

Green River Valley Water Dist.
 Trial Balance Report

Include Prior Period Balances For Revenue And Expense

Account	Beginning Balance	Period Activity	Ending Balance
00105-0000 Construction In Progress	\$5,238,936.65	\$4,801,434.14	\$10,040,370.79
00126-1010 Cash In Bank WTF & RI PROJECT/GermanBank	\$32,019.46	-\$30,522.37	\$1,497.09
00126-1200 Cash In Bank Limestone/KRWF Debt Service	\$341,698.11	\$13,871.94	\$355,570.05
00126-2000 Cash In Bank German Bank-Rural Dev	\$387,096.43	\$261,005.03	\$648,101.46
00126-6000 Cash - Cd - German Bank	\$528,800.19	\$1,889.39	\$530,689.58
00126-6500 Cash-Debt Reserve Limestone Bank	\$13,388.03	\$29,773.65	\$43,161.68
00126-8700 Cash Regions 2013 C	\$253,087.66	\$15,415.22	\$268,502.88
00126-8800 Cash Regions 2020 D	\$254,108.27	\$1,006.66	\$255,114.93
00126-9980 USDA RD LOAN FOR PLANT	\$0.00	\$87,515.85	\$87,515.85
00126-9999 Cash in Bank KIA 2009 Main-German Bank	\$3,909.81	\$0.00	\$3,909.81
00127-1000 Cash In Bank Depr-Limestone Bank	\$28,902.47	\$7,520.79	\$36,423.26
00127-1500 Cash In Bank-Short Lived Asset/Limestone	\$194,209.90	\$90,572.67	\$284,782.57
00127-2000 Cash In Bank Health Reimbu-Limestone	\$5,013.33	\$2,334.23	\$7,347.56
00131-1000 Cash On Hand/Change	\$200.00	\$0.00	\$200.00
00131-3100 Cash In Bank/ Cust Deposit-German Bank	\$149,899.40	\$12,064.24	\$161,963.64
00131-4100 Cash Is Bank Revenue/District	\$22.00	\$0.00	\$22.00
00131-4500 Cash In Bank Rev/Limestone	\$438,721.94	\$14,115.04	\$452,836.98
00131-5100 Cash In Bank O & M Acct/ District-So Cen	\$357,209.77	-\$120,885.00	\$236,324.77
00131-6000 Cash In Bank So Central O&m/construction	\$239,974.00	\$206,972.07	\$446,946.07
00131-6500 Cash In Bank So Central Tank Maint	\$38,585.67	\$110,143.48	\$148,729.15
00131-7000 Cash in Bank So Central - Building Fund	\$168,982.38	\$110,331.58	\$279,313.96
00141-0000 Customer Accounts Receivable	\$393,708.45	-\$64,616.47	\$329,091.98
00141-1000 Customer A/r - Wholesale	\$125,927.46	\$14,016.44	\$139,943.90
00151-0000 Plant Materials & Operating Supp Inv	\$306,775.29	\$144,540.99	\$451,316.28
00162-0000 Prepaid Insurance	\$47,018.01	\$30,537.82	\$77,555.83
00171-0000 Accrued Interest Receivable	\$2,966.50	\$0.00	\$2,966.50
00181-0000 Unamortized Debt Discount	\$17,533.82	\$0.00	\$17,533.82
00181-1000 Unamortized Bond Discount 2004	\$23,775.69	-\$2,566.54	\$21,209.15
00181-2000 Unamortized Debt Discount 2013 B	\$18,574.16	-\$5,310.00	\$13,264.16
00303-2000 Land & Land Rights	\$176,171.57	\$0.00	\$176,171.57
00303-3000 L & L Rights Structures & Improv	\$86,496.30	\$0.00	\$86,496.30
00303-4000 L & L Rights Water Treatment	\$203,386.28	\$0.00	\$203,386.28
00303-5000 L & L Rights- Hydrants	\$6,900.00	\$0.00	\$6,900.00
00304-3000 Structures & Improv	\$3,557,345.86	\$0.00	\$3,557,345.86
00304-3100 Depr Res S & I	-\$1,550,268.88	-\$71,147.00	-\$1,621,415.88
00304-5000 Structure & Improvements Office Building	\$610,370.83	\$0.00	\$610,370.83
00304-5100 Depr Res Stru & Improv Office Bldg	-\$61,335.74	-\$14,631.00	-\$75,966.74
00305-0000 Depr Reserve Collecting	-\$479,977.00	-\$51,124.00	-\$531,101.00
00305-5100 Collecting & Impounding Res	\$2,556,205.25	\$0.00	\$2,556,205.25
00306-0000 Depr Reserve River Intakes	-\$150,438.00	-\$9,913.00	-\$160,351.00
00306-5100 River Intakes	\$495,652.31	\$0.00	\$495,652.31
00309-0000 Depr Reserve Suply Mains	-\$96,919.00	-\$6,253.00	-\$103,172.00
00309-5100 Supply Mains	\$312,627.37	\$0.00	\$312,627.37
00311-2000 Electric Pumping Equip	\$4,123,338.14	\$37,366.32	\$4,160,704.46
00311-2100 Depr Res Electr Pumping Equip	-\$3,348,016.74	-\$160,247.00	-\$3,508,263.74
00320-3000 Water Treatment Equip	\$1,372,941.70	\$6,880.84	\$1,379,822.54
00320-3100 Depr Res Water Treat Equip	-\$1,082,331.27	-\$18,447.00	-\$1,100,778.27
00330-4000 Distr Reser & Stand Pipes	\$3,108,627.81	\$0.00	\$3,108,627.81
00330-4100 Depr Res Distr Resv & Stand Pipes	-\$1,407,763.87	-\$62,173.00	-\$1,469,936.87
00331-4000 T & D Mains	\$19,717,970.48	\$16,867.25	\$19,734,837.73
00331-4100 Depr Res T & D Mains	-\$9,526,176.97	-\$398,377.00	-\$9,924,553.97
00333-4000 Services	\$951,227.30	\$9,252.14	\$960,479.44
00333-4100 Depr Res Services	-\$636,824.09	-\$19,116.00	-\$655,940.09
00334-4000 Meters	\$1,800,751.16	\$46,323.97	\$1,847,075.13
00334-4100 Depr Res Meters	-\$753,125.45	-\$36,264.00	-\$789,389.45
00334-4200 Meter Installation	\$157,158.64	\$0.00	\$157,158.64
00334-4300 Depr Res Meter Instal	-\$157,159.90	\$0.00	-\$157,159.90
00335-4000 Hydrants	\$129,445.63	\$0.00	\$129,445.63
00335-4100 Depr Res Hydrants	-\$90,193.66	-\$3,915.00	-\$94,108.66
00339-0000 Other Plant	\$25,563.98	\$0.00	\$25,563.98
00339-4100 Depr Res Other Plant	-\$26,511.87	\$0.00	-\$26,511.87
00340-5000 Office Furniture & Equip	\$331,328.88	\$0.00	\$331,328.88

Account	Beginning Balance	Period Activity	Ending Balance
00340-5100 Depr Res Office Furn & Equip	-\$331,328.67	\$0.00	-\$331,328.67
00341-5000 Trans Equip	\$670,348.87	\$228,488.87	\$898,837.74
00341-5100 Depr Res Trans Equip	-\$619,884.19	-\$25,956.00	-\$645,840.19
00343-5000 Tools, Shop & Equip	\$197,126.07	\$113,006.00	\$310,132.07
00343-5100 Depr Res Tool, Shop & Garage Equip	-\$191,845.63	-\$7,039.00	-\$198,884.63
00344-5000 Lab Equip	\$3,343.45	\$0.00	\$3,343.45
00344-5100 Depr Res Lab Equip	-\$3,343.03	\$0.00	-\$3,343.03
00345-5000 Power Oper Equip	\$524,525.11	\$4,519.67	\$529,044.78
00345-5100 Depr Res Power Oper Equip	-\$446,761.12	-\$15,916.00	-\$462,677.12
00346-5000 Communication Equip	\$194,925.09	\$0.00	\$194,925.09
00346-5100 Depr Res Comm Equip	-\$194,212.92	-\$948.00	-\$195,160.92
00221-9600 Bonds 1996 FHA Series A	\$0.50	\$0.00	\$0.50
00221-9920 Bonds KRWFC 2013 B	-\$1,265,000.00	\$215,000.00	-\$1,050,000.00
00221-9990 Bonds HRWFC 2020 D	-\$5,060,000.00	\$249,080.00	-\$4,905,000.00
00226-0000 Bond Payable RD-2010 A	-\$2,688,500.00	\$64,000.00	-\$2,624,500.00
00226-0100 Bond 2019 A: Rural Dev.	\$0.00	-\$5,600,000.00	-\$5,600,000.00
00226-0200 Bond 2019 B: Rural Dev.	\$0.00	-\$2,462,000.00	-\$2,462,000.00
00227-0000 Note Payable KIA	-\$936,742.73	\$67,096.89	-\$869,645.84
00231-1000 Accounts Payable	-\$67,004.14	-\$2,608.12	-\$69,612.26
00232-2000 Equip Oblig-case Power	-\$0.40	\$0.00	-\$0.40
00232-3500 Temporary Financing-KY RURAL WTR	-\$5,244,501.15	\$5,244,501.15	\$0.00
00235-0000 Customer Deposits Payable	-\$112,579.60	-\$22,473.22	-\$135,052.82
00237-1000 Accrued Int Payable	-\$189,076.11	-\$114,760.77	-\$209,756.88
00241-0000 AFLAC	\$7,704.85	\$1,251.52	\$8,956.37
00241-1000 FICA Withholding Payable	-\$11,616.68	\$1,977.23	-\$9,639.45
00241-2000 Federal Tax Withholding Payable	\$3,584.52	-\$2,302.41	\$1,282.11
00241-3000 State Income Tax Payable	\$1,654.59	-\$9,240.05	-\$7,585.46
00241-4000 Local Tax Payable C C	-\$1,028.62	\$0.00	-\$1,028.62
00241-4200 Local Tax Payable Horse Cave	-\$623.71	-\$141.97	-\$765.68
00241-4500 Local Tax Payable H C	\$249.94	\$316.28	\$566.22
00241-4800 Local Tax Payable M C	\$14.92	-\$8.95	\$5.97
00241-5000 Ky Sales Tax	\$21,764.13	-\$20,043.27	\$1,720.86
00241-5500 Utility Tax	-\$13,184.71	-\$2,336.06	-\$15,520.77
00241-6000 Special Withholding	\$240.99	-\$11.54	\$229.45
00241-6500 Retirement Withholding	\$38,311.19	-\$34,566.36	\$3,744.83
00241-7000 Sewer Revenue	-\$24,568.33	\$18,068.95	-\$6,499.38
00242-0911 Hart County 911 Fee	-\$34,888.40	-\$757.61	-\$35,646.01
00242-1000 Accrued Sick Leave	-\$109,620.96	\$1,398.93	-\$108,222.03
00242-2000 Accrued Vacation	-\$44,520.66	-\$10,455.73	-\$54,976.39
00242-3000 Accrued Payroll	-\$21,196.90	-\$4,486.24	-\$25,683.14
00243-0000 Accrued Tank Maintenance	-\$92,729.10	-\$108,000.00	-\$200,729.10
00251-0000 Unamortized Premium on Bonds	-\$61,755.65	\$19,832.00	-\$41,923.65
00251-1000 Unamortized Premium On Bonds 2020 D	-\$303,694.70	\$19,797.00	-\$283,897.70
00252-0000 Advances for Construction	\$0.30	\$0.00	\$0.30
00215-0000 Unappropriated Retained Earnings	-\$7,501,333.34	\$15,321.84	-\$7,492,202.03
00271-0000 Contr In Aid Of Constr-Tap Fees	-\$3,070,358.00	-\$12,250.00	-\$3,082,608.00
00271-2000 Contrib In Aid Of Constr-Fed Grants GL	-\$2,989,406.97	\$0.00	-\$2,989,406.97
00415-0000 Revenue Of Merc. Jobbing & CPSC	0	-113624.3	-113624.3
00461-1000 Metered Water Sales - Res	\$0.00	-\$3,341,867.99	-\$3,341,867.99
00461-1500 Residential Adjustments	\$0.00	\$22,997.20	\$22,997.20
00461-2000 Metered Water Sales - Comm	\$0.00	-\$347,531.19	-\$347,531.19
00461-2500 Commercial Adjustments	\$0.00	\$28,599.52	\$28,599.52
00465-0000 Sales For Irrigation Purposes	\$0.00	-\$72.75	-\$72.75
00466-1000 Sales Water Cave City	\$0.00	-\$351,423.36	-\$351,423.36
00466-2000 Sales Water Horse Cave	\$0.00	-\$654,769.76	-\$654,769.76
00466-3000 Sales Water Munfordville	\$0.00	-\$287,984.95	-\$287,984.95
00466-4000 Sales Water Larue Co	\$0.00	-\$238,093.90	-\$238,093.90
00466-6000 Sales Water Green-Taylor	\$0.00	-\$81,979.46	-\$81,979.46
00466-7000 Sales Water CEA-MCNP	\$0.00	-\$41,777.01	-\$41,777.01
00472-1500 Grant Revenue	0	-2057739.16	-2057739.16
00416-0000 Cost Of Expenses Of Merch. Job. & Con	0	576	576
00417-0000 Cost Of Expense Job & Contr Hc & Cc	0	29225.1	29225.1
00403-0000 Depr Expense	\$0.00	\$901,466.00	\$901,466.00
00403-1000 Amortization Expense	\$0.00	\$7,876.54	\$7,876.54
00408-1000 Reg. Comm Exp	\$0.00	\$10,293.15	\$10,293.15
00408-1200 Payroll Taxes	\$0.00	\$97,906.78	\$97,906.78
00427-0000 Other Interest Expense	\$0.00	\$3,512.79	\$3,512.79
00427-3000 Interest Of Long Term Debt	\$0.00	\$334,365.74	\$334,365.74

<u>Account</u>	<u>Beginning Balance</u>	<u>Period Activity</u>	<u>Ending Balance</u>
00429-0000 Amortization Interest On Bond Premium	\$0.00	-\$39,629.00	-\$39,629.00
00471-0100 Revenue Adjustments	\$0.00	\$7,173.49	\$7,173.49
00601-1000 Salary Pumping Plant	\$0.00	\$247,537.97	\$247,537.97
00601-3000 Salary Oper. Water Treatment	\$0.00	\$73,149.83	\$73,149.83
00601-6000 Salary Maintenance T & D	\$0.00	\$318,712.51	\$318,712.51
00601-7000 Salary Customer Accts	\$0.00	\$244,624.12	\$244,624.12
00601-8000 Salary Administrative	\$0.00	\$391,738.01	\$391,738.01
00603-8000 Salary Directors	\$0.00	\$13,350.00	\$13,350.00
00604-0000 Flex Administrator - Reimbursement	\$0.00	\$72,810.40	\$72,810.40
00604-1000 Employee P&b Oper. Pumping	\$0.00	\$34,984.28	\$34,984.28
00604-3000 Employee P&b Oper. Water Treatment	\$0.00	\$8,191.34	\$8,191.34
00604-6000 Employee P&b Maint. T&d	\$0.00	\$21,721.86	\$21,721.86
00604-7000 Employee P&b Customer Accts.	\$0.00	\$7,468.10	\$7,468.10
00604-8000 Employee P&b General & Adminst.	\$0.00	\$20,073.72	\$20,073.72
00604-9000 Unemployment Ins.	\$0.00	-\$166.07	-\$166.07
00610-1000 Purchased Water	\$0.00	\$6,554.43	\$6,554.43
00615-1000 Purchased Power Oper. Pumping	\$0.00	\$223,619.25	\$223,619.25
00615-5000 Purchased Power Oper. T&d	\$0.00	\$102,472.07	\$102,472.07
00615-8000 Purchased Power Admin & General	\$0.00	\$27,358.03	\$27,358.03
00618-3000 Chemicals Oper. Water Treatment	\$0.00	\$197,701.94	\$197,701.94
00620-1000 Mat. & Supplies Oper. Pumping	\$0.00	\$22,716.75	\$22,716.75
00620-3000 Mat. & Supplies Oper. Water Treatment	\$0.00	\$18,742.62	\$18,742.62
00620-6000 Mat. & Supplies Maint. T&d	\$0.00	\$302,513.54	\$302,513.54
00620-7000 Mat. & Supplies Customer Accts.	\$0.00	\$57,365.47	\$57,365.47
00620-8000 Mat. & Supplies Admins & General	\$0.00	\$16,323.12	\$16,323.12
00632-8000 Cont. Ser. A&g Accounting	\$0.00	\$21,950.00	\$21,950.00
00633-8000 Cont. Ser. A&g Legal	\$0.00	\$17,961.31	\$17,961.31
00635-1000 Cont. Ser. Plant Admin & General	\$0.00	\$7,887.77	\$7,887.77
00635-2000 Cont. Ser. Other P&m	\$0.00	\$124,420.35	\$124,420.35
00635-3000 Cont. Ser. Water Treatment	\$0.00	\$49,005.92	\$49,005.92
00635-6000 Cont. Ser. T&d Maint	\$0.00	\$146,393.90	\$146,393.90
00635-7000 Cont. Ser. Customer Accts	\$0.00	\$11,304.37	\$11,304.37
00635-8000 Cont. Ser. Admin. & General	\$0.00	\$53,320.18	\$53,320.18
00641-6000 Equip Repair T&D	\$0.00	\$5,707.50	\$5,707.50
00642-6000 Equip Rental T&d	\$0.00	\$22,162.15	\$22,162.15
00650-6000 Trans. Exp. T&d	\$0.00	\$154,501.80	\$154,501.80
00650-7000 Trans. Exp. Customer Accts	\$0.00	\$37,200.00	\$37,200.00
00650-8000 Trans. Exp. Admin. & General	\$0.00	\$3,600.00	\$3,600.00
00656-0000 Vehicle Insur.	\$0.00	\$8,311.11	\$8,311.11
00657-0000 Liab. Ins.	\$0.00	\$4,445.25	\$4,445.25
00658-0000 Workers Comp.	\$0.00	\$27,081.04	\$27,081.04
00658-5000 Dental Insurance	\$0.00	\$6,912.26	\$6,912.26
00659-0000 Health Insurance	\$0.00	\$182,332.11	\$182,332.11
00659-1000 Life Insurance	\$0.00	\$5,309.16	\$5,309.16
00659-2000 Property Ins.	\$0.00	\$21,745.98	\$21,745.98
00659-3000 Commissioners Ins.	\$0.00	\$2,012.62	\$2,012.62
00670-7000 Bad Debt Expense	0	18761.68	18761.68
00675-7000 Misc. Customer Accts	\$0.00	\$7,147.22	\$7,147.22
00675-8000 Misc. Adminst. & General	\$0.00	\$42,775.23	\$48,965.76
00419-0000 Interest Income	\$0.00	-\$12,252.13	-\$12,252.13
00421-0000 Contract Labor (garb.& Sewer)	\$0.00	-\$4,884.50	-\$4,884.50
00470-0000 Forfeited Discounts	0	-83184.63	-83184.63
00471-0000 Misc. Service Revenue	0	-2932.24	-2932.24
00462-9999 dummy account for HC water	\$0.00	\$224.93	\$224.93
00999-9999 dummy account for sewer	\$0.00	\$117.49	\$117.49
			\$ 0.00
			-\$ 2,797,408.87