

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ALTERNATIVE RATE ADJUSTMENT FILING OF)	CASE NO.
REID VILLAGE WATER DISTRICT)	2023-00140

RESPONSE OF REID VILLAGE WATER DISTRICT
TO THE COMMISSION STAFF'S FIRST REQUEST FOR
INFORMATION DATED MAY 23, 2023

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ALTERNATIVE RATE ADJUSTMENT FILING OF) CASE NO.
REID VILLAGE WATER DISTRICT) 2023-00140

VERIFICATION OF RACHEL CARTMILL

COMMONWEALTH OF KENTUCKY)
COUNTY OF Montgomery)

Rachel Cartmill, Office Manager of Reid Village Water District, states that she 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 therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

Rachel Cartmill
Rachel Cartmill

The foregoing Verification was signed, acknowledged and sworn to before me this 23rd day of June, 2023, by Rachel Cartmill.

Sarah Dyer
Commission expiration: Sept. 1, 2026



Sarah Dyer KYNP58164
Notary Public ID No. KYNP58164
State at Large, Kentucky
My Commission Expires on Sept. 1, 2026

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ALTERNATIVE RATE ADJUSTMENT FILING OF)
REID VILLAGE WATER DISTRICT) CASE NO.
) 2023-00140

VERIFICATION OF ROBERT K. MILLER

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

<p align="center">MARY SHARP RAMEY Notary Public Commonwealth of Kentucky Commission Number KYNP45959 My Commission Expires Mar 2, 2026</p>

Robert K. Miller, Kentucky Rural Water Association on behalf of Reid Village 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 therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

Robert K. Miller

Robert K. Miller

The foregoing Verification was signed, acknowledged and sworn to before me this 23 day of June, 2023, by Robert K. Miller.

Mary Sharp Ramey

Commission expiration: March 2, 2026

**Reid Village Water District
Case No. 2023-00140
Commission Staff's First Request for Information**

Witnesses: Rachel Cartmill #1-12,15, 18-19, and 25
Robert K. Miller #13-14, 16-17, and 20-24

1. Provide the general ledger in Excel format with all formulas, rows, and columns fully accessible and unprotected for the years ended December 31, 2020, 2021, and 2022.

Response: See file **1_General_Ledger_20**
 1_General_Ledger_21
 1_General_Ledger_22

2. Provide the trial balance in Excel format with all formulas, rows, and columns fully accessible and unprotected for the years ended December 31, 2020, 2021, and 2022.

Response: See file **2_Trial_Balance_20**
 2_Trial_Balance_21
 2_Trial_Balance_22

3. Provide a copy of the certificates of insurance and invoices for General Liability, Workers' Compensation, Automobile and property and casualty for 2021, 2022, and 2023.

Response: See file **3_Insurance_21-22**
 3_Insurance_22-23

4. Using a table format, provide an Excel spreadsheet with all formulas, rows, and columns fully accessible and unprotected that, for each Reid Village District employee in 2021, 2022, and for the Proforma calculation, describes job titles, and states the hours worked, pay rates, total regular wages and overtime paid, and total FICA cost. Include the date the employee was hired and, if applicable, the employee's termination date. If a position is recently vacated but the intent is to fill it, note the vacancy and the amount of time that it has been vacant.

Response: See files **4_Hours_and_Pay_21**
 4_Hours_and_Pay_22
 14_Rate_Study **Tab Wages**

5. Using the same table described in Item 4, list each employee benefit, the employee's contribution, the employer's premium contribution, and both the percentage and adjustment based on Bureau of Labor Statistics (BLS) contribution rates. For the health insurance benefit provided to each employee designate the coverage type (i.e., single,

family, couple, or parent plus). If benefits other than medical insurance are provided, include a total column for the cost of all benefits excluding the BLS adjustment.

**Response: See files 5_Benefits
14_Rate_Study Tab Medical**

6. Provide a description of all employee benefits, other than salaries and wages, paid to, or on behalf of, each employee for the calendar years 2021 and 2022, and the year to date for 2023.

**Response: 2021
Employer paid Health Insurance (all plans)
Employer paid Life Insurance (employee only)
Employer paid cell phones and service**

**2022
Employer paid Health Insurance (all plans)
Employer paid Life Insurance (employee only)
Employer paid cell phones and service**

**2023 January – May
Employer paid Health Insurance (all plans)
Employer paid Life Insurance (employee only)
Employer paid cell phones and service
Uniforms (field employees)**

**Beginning June 1, 2023
Kentucky Public Pensions Authority (employee only)
Employer paid Health Insurance (employee only)
Employer paid Life Insurance (employee only)
Employer paid cell phones and service**

7. Refer to Application, Attachment 4, Schedule of Adjusted Operations and Revenue Requirements and References, adjustment C. Provide documentation of Reid Village District's entry in the Kentucky Public Pensions Authority program including the starting participation date and specific minutes where Reid Village District's Board authorized participation.

Response: See file 7_Pension

8. Provide a copy of the most recent invoice for 2023 for each employee benefit described above.

Response: See file 8_Benefits_Recent_Invoices

9. Provide a document listing the names and terms, including term beginning and end dates, for all Reid Village District's Board members for each calendar year 2020, 2021, 2022, and 2023.

Response: Name	Term	Begin Date	End Date
Calvin H. Hunt, Jr.	4 years	01/01/2020	01/01/2024
Jim Costigan	4 years	01/01/2019	01/01/2023
Shannon White	4 years	01/01/2017	01/01/2021
		01/01/2021	01/01/2025

10. Provide Fiscal Court minutes that authorize each board member appointment and authorize the salary of each board member.

Response: See file 10_Fiscal_Court_Minutes
The salary amounts were hand-written onto the minutes by Reid Village District staff.

11. Provide training records for each board member for 2020, 2021, and 2022.

Response: The District has no training records for board members for the years 2020, 2021, and 2022.

12. Provide the minutes from Reid Village District's board of directors' meetings for the calendar years 2020, 2021, 2022, and year to date 2023.

Response: See files 12_Minutes_2020
12_Minutes_2021
12_Minutes_2022
12_Minutes_2023

13. Provide a detailed fixed assets listing for 2021 in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

Response: See file 13_Depreciation

14. Refer to Application, Attachment 4, Schedule of Adjusted Operations and Revenue Requirements and References. Provide the workpapers that support each pro forma adjustment described in the Schedule of Adjusted Operations References in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

Response: See file 14_Rate_Study Tab SAO

15. Refer to Application, Attachment 4, Schedule of Adjusted Operations and Revenue Requirements and References. Provide a breakdown by line item of the \$10,229 in

Other Water Revenue that is expected to recur in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

Response: See file 15_Other_Water_Revenue

16. Refer to Application, Attachment 5, Current Billing Analysis. Reconcile the difference between the Billing Analysis Revenue of \$452,314 and the Net Revenue of \$606,788.

Response: See file 16_Billing_Analysis_Data

A reconciliation of those two amounts was not possible. The detailed data as entered from the attached Tier Report into the Rate Study model totaled \$452,314 while the total at the end of the Tier Report showed \$606,578. It appeared that the detailed data as presented in the Tier Report was unusable while the total at the end of the Tier Report appeared to be valid.

17. Provide a copy of Reid Village District's current and proposed billing analysis in Excel spreadsheet format with all formulas, rows and columns unprotected and fully accessible.

Response: See file 14_Rate_Study Tab ExBA and Tab PrBA

18. Provide updated cost justification sheets for all nonrecurring charges listed in Reid Village District's current tariff.

**Response: See files 18_Meter_Connection_Cost_Justification
18_Nonrecurring_Charges_Cost_Justifications
18_Deposit_Justification**

19. Provide the total amount recorded for each nonrecurring charge and the number of occurrences for each nonrecurring charge that was assessed during the 2021 test year and calendar year of 2022.

Response:

2021	Occurrences	Amount Collected
Connect Fee	92	\$2,484.00
Reconnect Fee	71	\$2,485.00
Customer Deposits	82	\$6,642.00
Meter Testing	0	\$ 0.00
Returned Check Fees	12	\$ 300.00

2022	Occurrences	Amount Collected
Connect Fee	73	\$1,971.00
Reconnect Fee	43	\$1,505.00
Customer Deposits	72	\$5,832.00
Meter Testing	0	\$ 0.00
Returned Check Fees	12	\$ 300.00

20. State the last time Reid Village District performed a cost of service study (COSS) to review the appropriateness of its current rates and rate design.

Response: It appears that Reid Village District has not performed a COSS in the last 20 or more years.

21. Explain whether Reid Village District considered filing a COSS with the current rate application and the reasoning for not filing one.

Response: Reid Village District did not consider filing a COSS with the current rate application. There have been no material changes to the District's system that would create the need for a new COSS to be prepared.

22. Explain whether any material changes to Reid Village District's system would cause a new COSS to be prepared since the last time it has completed one.

Response: There have been no material changes to the District's system that would create the need for a new COSS to be prepared.

23. If there have been no material changes to Reid Village District's system explain when Reid Village District anticipates completing a new COSS.

Response: A new COSS would be appropriate if material changes in customer usage patterns were to occur.

24. Provide a copy of the most recent COSS that has been performed for Reid Village District's system in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected.

Response: Reid Village District was unable to locate a copy of the most recent COSS performed for the system.

25. Provide the date that Reid Village District's billing cycle begins (meter read date) and whether the date that the billing cycle begins is the date that would be best stated as the effective date of any order the Commission issues concerning rates in this case.

Response: See file 25_Meter_Read_Date