

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

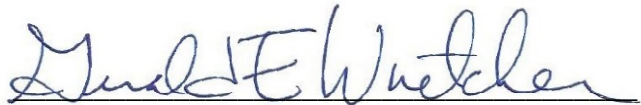
In the Matter of:

ELECTRONIC APPLICATION OF)	
HARDIN COUNTY WATER DISTRICT)	CASE NO. 2023-00371
NO. 1 FOR A RATE ADJUSTMENT)	
PURSUANT TO 807 KAR 5:076)	

**FIRST SUPPLEMENTAL RESPONSE
TO COMMISSION STAFF’S FIRST REQUEST FOR INFORMATION**

Estill County Water District No. 1 (the “District”) submits its First Supplemental Response to Commission Staff’s First Request for Information.

Dated: January 29, 2023



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Counsel for Estill County Water District No. 1

CERTIFICATE OF SERVICE

In accordance with the Commission’s Order of July 22, 2021 in Case No. 2020-00085 (Electronic Emergency Docket Related to the Novel Coronavirus COVID-19), this is to certify that the electronic filing has been transmitted to the Commission on January 29 2024; and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means.



Counsel for Estill County Water District No. 1

ESTILL COUNTY WATER DISTRICT NO. 1

Case No. 2023-00371

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

Question No. 1

Responding Witness: Audrea Miller

- Q-1. Provide copies of each of the following, and when appropriate, provide in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected. Employee names should be redacted from all documents.**
- a. The general ledger in Excel spreadsheet format for the years ended December 31, 2021, 2022, and 2023.**
 - b. The trial balance in Excel spreadsheet format for the years ended December 31, 2021, 2022, and 2023.**
 - c. Provide a reconciliation of the general ledger to the Schedule of Adjusted Operations, page 15 of Estill District No. 1's application, if more than one general ledger account is included in an operating revenue or expense category (e.g., three general ledger accounts make up Other Water Revenues; or, five general ledger accounts make up Miscellaneous Expenses).**
 - d. A document that lists each position (Position 1, Position 2, etc.), job title, hire date, termination date, test year hours worked, test year pay rates, total wages paid, and total FICA cost for each employee on December 31, 2022, and as of June 30, 2023. 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. The table should include a column for total wages by employee (regular wages and overtime) and a row for total wages for all employees.**
 - e. State whether each employee is full or part-time.**
 - f. Provide the minutes from board of directors' meetings for the calendar years 2022 and 2023.**

Original Response:

- A-1.**
- a. The general ledgers for calendar years 2021, 2022, and 2023 are filed separately in Excel format as **Attachment1a_GeneralLedgers.xlsx**. This workbook is also an embedded attachment to this Response.**
 - b. See **Attachment1b_TrialBalances.xlsx** for the Trial Balances for the calendar years 2021, 2022, and 2023. This workbook is filed separately with this Response and is also an embedded attachment to this Response.**

- c. See **Attachment 1c**. A copy of **Attachment 1c** in Excel format is filed separately with this Response and is also an embedded attachment to this Response as **Attachment1c_SAORconciliation.xlsx**.
- d. For officer and employee pay and benefit information, see **Attachment1d-1_OfficerAndEmployeePayAndBenefitInfo.xlsx**. For employee position, hire and termination date, and vacancy fill information, see **Attachment1d-2_AdditionalEmployeeInfo.xlsx**. This workbook is also an embedded attachment to this Response.
- e. See **Attachment1d-2_AdditionalEmployeeInfo.xlsx**.
- f. See **Attachment 1f**.

Supplemental Response:

- A-1. f. Attached are the minutes of the November 2023 and December 2023 meetings of the Estill County Water District No. 1 Board of Commissioners. At the time of the filing of the original response, the Board had not yet approved these minutes. These minutes were approved at the Board's meeting on January 25, 2024.

THE ESTILL COUNTY WATER DISTRICT BOARD OF COMMISSIONERS ("THE BOARD") MET IN REGULAR SESSION THURSDAY NOVEMBER 30, 2023, AT 9:00 A.M. IN THE CONFERENCE ROOM AT OFFICES LOCATED AT 76 CEDAR GROVE ROAD, IRVINE, KENTUCKY, WITH THE FOLLOWING PERSONS PRESENT: BLAIN CLICK, CHAIRMAN; JACK STICKNEY, SECRETARY; ROBERT "SKIP" JOHNSON, TREASURER, AUDREA MILLER, GENERAL MANAGER, WILLIAM MURPHY, OPERATIONAL MANAGER; AND BRANDON CHANEY, WATER LOSS TECHNICIAN.

From the roll call, it was determined that a quorum of the Board of Commissioners of the Estill County Water District was present. The meeting was then opened for the transaction of business, at which time the following proceedings were had and entered for record:

ON MOTION OF STICKNEY AND SECONDED BY JOHNSON all members of the Board voted to approve the agenda for the November 30, 2023, regular Board of Commissioners Meeting.

ON MOTION OF JOHNSON AND SECONDED BY STICKNEY all members of the Board voted to approve the minutes of the October 26 ,2023, regular Board of Commissioners Meeting.

The water loss report for the month of October was presented to the Board. The water loss percentage for PSC ratemaking was 23.42% with an unknown loss being reported at 21 %. The district purchased 17,002,500 gallons and sold 13,017,050 gallons. Repaired line breaks and leaks resulted in the loss of 420,360 gallons. Fire department usage and flushing was reported at 2,660 gallons.

David Foster with RCAP presented his findings from the rate study he had completed.

ON MOTION OF JOHNSON AND SECONDED BY STICKNEY, all members of the Board voted to adopt resolution 2023-2 authorizing an application to the Kentucky Public Service Commission for authority to adjust rates for retail water service.

ON MOTION OF STICKNEY AND SECONDED BY JOHNSON, all members of the Board voted to use residual \$78,976.40 ARC funds to pay the first payment to KRWA Finance Corporation.

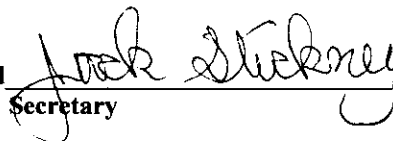
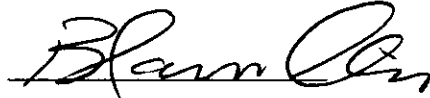
ON MOTION OF STICKNEY AND SECONDED BY JOHNSON, all members of the Board voted to approve the pay warrants and financials.

ON MOTION OF CLICK AND SECONDED BY STICKNEY, all members of the Board voted to adjourn the meeting.

Signed

Secretary

Attested:



**Meeting agenda and sign in sheets are filed in the district's office and is available for review upon request.*

THE ESTILL COUNTY WATER DISTRICT BOARD OF COMMISSIONERS ("THE BOARD") MET IN REGULAR SESSION THURSDAY DECEMBER 28, 2023, AT 9:00 A.M. IN THE CONFERENCE ROOM AT OFFICES LOCATED AT 76 CEDAR GROVE ROAD, IRVINE, KENTUCKY, WITH THE FOLLOWING PERSONS PRESENT: BLAIN CLICK, CHAIRMAN; JACK STICKNEY, SECRETARY; ROBERT "SKIP" JOHNSON, TREASURER, AUDREA MILLER, GENERAL MANAGER, WILLIAM MURPHY, OPERATIONAL MANAGER; AND BRANDON CHANEY, WATER LOSS TECHNICIAN.

From the roll call, it was determined that a quorum of the Board of Commissioners of the Estill County Water District was present. The meeting was then opened for the transaction of business, at which time the following proceedings were had and entered for record:

ON MOTION OF CLICK AND SECONDED BY STICKNEY all members of the Board voted to approve the agenda for the December 28, 2023, regular Board of Commissioners Meeting.


The approval of the minutes of the November 30, 2023, regular Board of Commissioners Meeting was tabled until the next meeting.

The water loss report for the month of November was presented to the Board. The water loss percentage for PSC ratemaking was 25.39% with an unknown loss being reported at 20.7%. The district purchased 17,439,700 gallons and sold 13,009,120 gallons. Repaired line breaks and leaks resulted in the loss of 816,760 gallons. Fire department usage and flushing was reported at 3,490 gallons.

ON MOTION OF CLICK AND SECONDED BY STICKNEY, all members of the Board voted to authorize a request for rehearing of the December 13, 2023, order in PSC Case 2019-00119.

ON MOTION OF STICKNEY AND SECONDED BY CLICL, all members of the Board voted to approve the pay warrants and financials.

ON MOTION OF JOHNSON AND SECONDED BY STICKNEY, all members of the Board voted to adjourn the meeting.

Signed 
Secretary

Attested: 

**Meeting agenda and sign in sheets are filed in the district's office and is available for review upon request.*