

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of:**

<b>ELECTRONIC APPLICATION OF</b>	<b>)</b>	
<b>WARREN COUNTY WATER</b>	<b>)</b>	
<b>DISTRICT FOR AN ADJUSTMENT</b>	<b>)</b>	<b>CASE NO. 2024-00200</b>
<b>OF RATES FOR WATER SERVICE</b>	<b>)</b>	

**RESPONSE OF**  
  
**WARREN COUNTY WATER DISTRICT**  
  
**TO**  
  
**COMMISSION STAFF’S FOURTH REQUEST FOR INFORMATION**  
  
**DATED NOVEMBER 26, 2024**

**Filed: December 13, 2024**

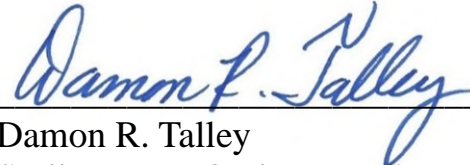
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<b>OF RATES FOR WATER SERVICE )</b>	

**RESPONSE OF WARREN COUNTY WATER DISTRICT TO  
COMMISSION STAFF’S FOURTH REQUEST FOR INFORMATION**

Warren County Water District (the “District”) submits its Response to  
Commission Staff’s Fourth Request for Information.



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*Counsel for Warren County Water District*

## **CERTIFICATE OF SERVICE**

In accordance with 807 KAR 5:001, Section 8, and the Public Service Commission's Order of July 22, 2021 in Case No. 2020-00085, I certify that this document was transmitted to the Public Service Commission on December 13, 2024 and that there are currently no parties that the Public Service Commission has excused from participation by electronic means in this proceeding



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*Counsel for Warren County Water District*

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

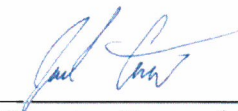
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<b>OF RATES FOR WATER SERVICE</b>	<b>)</b>	

**CERTIFICATION OF RESPONSE OF  
WARREN COUNTY WATER DISTRICT  
TO COMMISSION STAFF'S  
FOURTH REQUEST FOR INFORMATION**


This is to certify that I have supervised the preparation of Warren County Water District's Response to Commission Staff's Fourth Request for Information as required by 807 KAR 5:001, Section 4(12)(d)(2)(b). The Response submitted on behalf of Warren County Water District is true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.

Date: December 13, 2024


  
\_\_\_\_\_  
Jacob Cuarta, General Manager  
Warren County Water District



COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF WARREN )

  
\_\_\_\_\_  
Jacob Cuarta  
General Manager  
Warren County Water District


A circular notary seal for Alyssa Michelle Freeman. The outer ring contains the text "ALYSSA MICHELLE FREEMAN" at the top and "STATE AT LARGE, KENTUCKY" at the bottom. The inner circle contains the text "MY COMM. EXPIRES 11/29/2027" at the top and "NOTARY PUBLIC ID # KYNP83115" at the bottom.

  
Notary Public

My Commission Expires: 11/29/2027

Notary ID: K4NP83115

**COMMONWEALTH OF KENTUCKY            )**  
**) SS:**  
**COUNTY OF WARREN                      )**

  
\_\_\_\_\_  
Jeff Peeples  
Manager of Finance and Administration  
Warren County Water District

A circular notary seal for Alyssa Michelle Freeman, a Notary Public in the State of Kentucky. The seal features her name around the top edge, "NOTARY PUBLIC" in the center, and "STATE AT LARGE, KENTUCKY" around the bottom edge. The commission expiration date "11/29/2027" and the ID number "ID # KYNP83115" are also included within the seal's border.

Notary ID: K4NP83115

**WARREN COUNTY WATER DISTRICT**

**Case No. 2024-00200**

**Response to Commission Staff's Fourth Request for Information**

**Question No. 4-1**

**Responding Witness: Jeff Peeples, Manager of Finance and Administration**

**Q 4-1. Refer to the Application, Exhibit 8, Statement of Adjusted Operations and Revenue Requirement calculation.**

- a. Explain why Miscellaneous Non-Utility Income was included as part of Total Operating and Maintenance Expenses.**
- b. Explain why Unrealized (Gain)/Loss on Investments was included as part of Total Operating and Maintenance Expenses.**
- c. Explain why Rate Case Expense was not included as part of Total Operation and Maintenance Expenses.**

**A 4-1.**

**4-1a.** On Warren District's monthly financial statements, Miscellaneous Non-Utility Income is included in Other Expenses. Likewise, Warren District's audit report filed with the Commission includes Miscellaneous Non-Utility Income in Non-Operating Expense, and Warren District's annual report filed with the Commission includes Miscellaneous Non-Utility Income in Other Income & Deductions.

In the Application Exhibit 8, Statement of Adjusted Operations ("SAO"), Warren District's rate consultant included Non-Utility Income

of \$(11,001) in the Operation and Maintenance Expense test year which is not consistent with Warren District's monthly financial statements. However, the Non-Utility Income amount of \$(11,001) was adjusted from Operation & Maintenance Expense and added to the Revenue Requirements section in the SAO for same amount.

- 4-1b.** On Warren District's monthly financial statements, Unrealized (Gain)/Loss on Investments is included in Other Expenses. Likewise, Warren District's audit report and annual report filed with the Commission include Unrealized (Gain)/Loss on Investments in Non-Operating Expenses and Other Income & Deductions, respectively.

In the Application Exhibit 8, SAO, Warren District's rate consultant included Unrealized (Gain)/Loss on Investments of \$3,996 in the Operation and Maintenance Expense test year which is not consistent with Warren District's monthly financial statements.

- 4-1c.** In the application Exhibit 8, SAO, Warren District did not include Rate Case Expense as part of Total Operation and Maintenance Expense since no rate case expenses were incurred in the test year. Instead, the estimated legal, engineering, and publication costs of \$64,495 were reported separately in the Revenue Requirements section of the SAO under Reference M. An analysis of rate case costs incurred through

November 27, 2024, was filed with the Commission on November 27, 2024, as Warren District's Third Supplemental Response to Staff's First Request for Information.

**WARREN COUNTY WATER DISTRICT**

**Case No. 2024-00200**

**Response to Commission Staff's Fourth Request for Information**

**Question No. 4-2**

**Responding Witness: Jeff Peeples**

**Q 4-2. Refer to the Application, Exhibit 12, Reference E, at pages 3 and 4. Confirm that all projects under the development of hydrants or mains have been completed. If not, explain the current status of each project.**

A 4-2. All projects included in Exhibit 12 for Developments – Hydrants (Reference E) and Developments - Mains (Reference E) were completed and placed into service between August 2023 and May 2024.

**WARREN COUNTY WATER DISTRICT**

**Case No. 2024-00200**

**Response to Commission Staff's Fourth Request for Information**

**Question No. 4-3**

**Responding Witness: Jacob Cuarta, General Manager**

**Q 4-3. Refer to Warren District's response to Commission Staff's Second Request for Information, Item 2, 03\_Exhibit\_2-2\_Known\_and\_Measureables.xlsx:**

- a. Transpark 2 Tank Tab, cell A3. Confirm the tank is now in service, if not, provide the projected in service date for the tank.**
- b. SCADA Completion Date Tab. Confirm the completion status of the SCADA upgrade project. If not, provide the expected date.**
- c. CIS Infinity Upgrade Tab. Confirm the completion status of the Billing software upgrade. If not, provide the expected completion date.**

**A 4-3.**

**4-3a.** Confirmed. The Transpark 2 Tank is now in service.

**4-3b.** As of December 4, 2024, the Water Division portion of the SCADA Project is **80 percent** complete. Warren District will commence depreciating **\$1,506,153** (Total Cost of \$1,882,691 x 80% = \$1,506,153) as of January 1, 2025. Because the remainder of the Project is very labor intensive, the expected

completion date of the remaining portion of the Project is December 31, 2025.

- 4-3c.** On February 29, 2024, Warren District signed an agreement with Advanced Utility Systems to upgrade its billing system, CIS Infinity, to Version 5. Because of delays on the part of Advanced Utility Systems, the implementation has been delayed and is now scheduled to begin in February 2025 with completion in February 2026. The projected depreciation expense associated with the CIS Infinity upgrade should be removed from Warren District's Revenue Requirement.



**WARREN COUNTY WATER DISTRICT**

**Case No. 2024-00200**

**Response to Commission Staff's Fourth Request for Information**

**Question No. 4-4**

**Responding Witness: Jeff Peeples**

**Q 4-4. Refer to Warren District's response to Commission Staff's First Request for Information (Staff's First Request), Item 1, Attachment 1-1C at 79. Confirm that the scholarship fund is not included in the revenue requirement. If it is, explain why it was included.**

A 4-4. The scholarship fund of \$2,000 was included in the revenue requirement and reported in line-item Contractual Services – Other on the Statement of Adjusted Operations by error.<sup>1</sup> Warren District is **not** seeking to recover the amount spent on the scholarship fund in its rates for water service.

The scholarship program has been in place for 10 years and any high school senior whose parent or guardian is a customer of Warren District may apply. Scholarship applications are evaluated each year by the College Heights Foundation at Western Kentucky University (the "Foundation") and the Foundation selects one recipient based on its criteria. The annual amount of the scholarship is \$1,000 and it is renewable for up to four years as long as the student meets the requirements established by the Foundation. The

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<sup>1</sup> The total amount reported in line-item Contractual Services – Other in the Statement of Adjusted Operations was \$772,869. The \$2,000 scholarship fund should be removed from this total.

amount Warren District spends on the scholarship fluctuates as students participating in the program graduate from college and new students apply. In 2023, Warren District spent \$2,000 to fund the scholarship program. Warren District awards this scholarship to demonstrate its commitment to the future of the community in which it operates, but it is **not** seeking to recover the cost in its rates to customers based upon Commission precedent.

**WARREN COUNTY WATER DISTRICT**

**Case No. 2024-00200**

**Response to Commission Staff's Fourth Request for Information**

**Question No. 4-5**

**Responding Witness: Jacob Cuarta**

**Q 4-5. Refer to Warren District's response to Staff's First Request, Item 1, Attachment 1-1C at 20. Provide a copy of any updated Employee Policy Manual(s).**

**A 4-5. The 2023 Warren County Water District Employee Policy Manual is filed with this Response as Exhibit 4-5.**

**WARREN COUNTY WATER DISTRICT**

**Case No. 2024-00200**

**Response to Commission Staff's Fourth Request for Information**

**Question No. 4-6**

**Responding Witness: Jacob Cuarta**

**Q 4-6. Refer to Warren District's response to Staff's First Request, Item 1, Attachment 1-1C at 42. Explain what the error was for the lawsuit served on Mr. Cuarta.**

A 4-6. Warren District's February 21, 2023 Board of Commissioners Meeting Minutes contained the following update: "Mr. Moore reported that Mr. Cuarta was served with a lawsuit from the Kentucky Transportation Cabinet for a condemnation action on a right of way easement on Russellville Road. This was an error."

The referenced lawsuit is Warren Circuit Court Case No. 23-CI-00033. In that case, the Commonwealth of Kentucky, Transportation Cabinet, Department of Highways ("Transportation Cabinet") filed a petition to condemn a portion of land situated in Warren County and named as respondents all parties with a possible interest in or to the property to be condemned. Warren District was named as a respondent in the lawsuit, and subsequently served a summons, because Warren District has held an

easement upon the property which the Transportation Cabinet sought to condemn since 1993.

However, Warren District was dismissed from the condemnation action by an Agreed Order entered by the Warren Circuit Court Judge on June 2, 2023, because Warren District determined that its easement was not affected by the Transportation Cabinet's condemnation action, Warren District had no interest in the Transportation Cabinet's proposed condemnation, and Warren District did not seek to receive any part of the compensation to be paid as a result of the condemnation action. As such, the Transportation Cabinet and Warren District agreed to dismiss Warren District from the case.

**WARREN COUNTY WATER DISTRICT**

**Case No. 2024-00200**

**Response to Commission Staff's Fourth Request for Information**

**Question No. 4-7**

**Responding Witness: Jacob Cuarta**

**Q 4-7. Refer to Warren District's response to Staff's First Request, Item 1, Attachment 1-1C at 27.**

- a. Provide a copy of any contracts or agreements that Warren District has with Charter Communications involving fiber installation.**
- b. State whether the fiber optic lines are being installed on the outside of water lines or within the water lines.**
- c. State whether Warren District employees working online locates for fiber optics are being paid by Warren District or by Charter Communications through an agreement.**
- d. Provide a list of any expenses that Warren District has incurred related to the installation of fiber optics.**

**A 4-7.**

**4-7a.** There are **no** contracts or agreements between Warren District and Charter Communication involving fiber installation. It appears there may be a misunderstanding about the relationship between Warren District and Charter Communications, which Warren District will attempt to clarify with this Response.

In 2023, Charter Communications (Spectrum) initiated a large-scale project to install fiber-optic lines throughout Warren, Simpson, and Butler Counties using American Rescue Plan Act funding. This project **did not** involve installing fiber-optic lines in or on Warren District's water lines. However, during this process, Charter Communications' contractors frequently caused operational challenges for Warren County Water District. Specifically, Charter Communications activities impacted Warren District's ability to manage infrastructure effectively and protect water services for the District's customers. Below is a detailed account of the situation and the actions taken by the District to mitigate potential issues:

### **Issue Overview**

#### **1. Frequent Water Line Damage**

- Contractors employed by Charter Communications often struck Warren District's water lines and mains during fiber installation activities, posing risks of service disruption to water customers.

#### **2. Excessive and Uncoordinated Locate Requests**

- Charter Communications' contractors frequently called in excessive locate requests, at times covering up to 20,000 linear feet daily.
- These locate requests included areas where no immediate work was planned, unnecessarily taxing Warren District's staff and resources.

### **Resolution Actions**

Recognizing the need for improved coordination, General Manager, Jacob Cuarta, reached out to Charter Communications' Regional Manager to address the situation. A meeting was promptly arranged, during which the following measures were discussed and implemented:

#### **1. Improved Communication and Coordination**

- Charter Communications provided Warren District with a clear strategy detailing when and where fiber installation activities were scheduled to occur.
- This allowed Warren District's staff to focus on locating infrastructure only in areas where work was imminent, reducing unnecessary duplication of efforts.



## **2. Efficient Use of Resources**

- Locate requests were limited to areas where installation activities were actively planned.
- This prevented scenarios where previously marked areas had to be relocated due to time lapses between requests and actual work commencement.

## **3. Risk Mitigation**

- By aligning locate efforts with actual installation schedules, the likelihood of water line strikes was significantly reduced.
- No water lines were damaged following the implementation of this strategy, ensuring uninterrupted service to Warren District's customers.

## **Key Assurances**

Warren District emphasizes the following points regarding its involvement with Charter Communications' fiber installation project:

- **No Agreements or Partnerships**

- The District did not enter into any formal agreements, contracts, or partnerships with Charter Communications or its contractors.

- **No Financial Implications**

- The District incurred no expenses related to the fiber installation project beyond standard operational costs for staff conducting infrastructure locates as required by the Kentucky Underground Facilities Protection Act of 1994.<sup>2</sup>

- **Protection of District Infrastructure**

- No fiber was installed within or through District infrastructure.
- The adopted coordination measures successfully protected Warren District's infrastructure and customers from potential service interruptions or damages.

### **Outcome**

The collaborative approach between Warren District and Charter Communications significantly minimized operational disruptions while ensuring the safety and integrity of Warren District's water system. This proactive coordination allowed both parties to achieve their respective goals without compromising service quality.

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<sup>2</sup> KRS 367.4901-KRS 367.4917.

**4-7b.** See Response to 4-7a above. No fiber-optic lines were installed inside or attached in any way to water lines.

**4-7c.** See Response to 4-7a above. Warren District employees respond to all line locate requests as required by provisions of the Kentucky Underground Facilities Damage Prevention Act of 1994.<sup>3</sup> This is within the scope of employment with Warren District and Warren District, like all operators of underground utilities, bears the expense of performing line locates in response to excavator requests.

**4-7d.** Warren District has not experienced any costs related to the installation of fiber-optics other than the operational expense of locating its facilities in response to line locate requests and repairing its lines when the lines were damaged in excavation.

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<sup>3</sup> KRS 367.4909(5)–(12).

**WARREN COUNTY WATER DISTRICT**

**Case No. 2024-00200**

**Response to Commission Staff's Fourth Request for Information**

**Question No. 4-8**

**Responding Witness: Jeff Peeples**

**Q 4-8. Refer to Warren District's response to Staff's First Request, Item 1, Attachment 1-1C at 73 and Application, Exhibit 15, Depreciation Schedule.**

- a. Explain what types of surplus items were disposed of from inventory. Provide a list of surplus items that reached the end of their useful life and were disposed of if not included in the capital asset or depreciation schedule.**
- b. Provide the total of all surplus items that were disposed of from inventory during the test year.**
- c. Explain what the current procedures are, including monetary thresholds, related to Warren District's purchase and disposal of surplus items.**

**A 4-8.**

**4-8a.** The surplus items referred to in Warren District's Response to Staff's First Request, Item 1, Attachment 1-1c at 73 are 400 Badger HRE electronic registers. The details of the sale appear in the chart on the following page.

Disposal Date	Type of Surplus	Amount
2/29/24	Sale of Badger HRE electronic registers to City of Hardinsburg. These registers are integrated with Badger 5/8" meters that Warren District no longer installs in its distribution system. Quantity 400.	\$22,000.00

**4-8b.** There were no sales of surplus inventory in the test year, 2023.

**4-8c.** The purchase and disposal of surplus items are presented to the Board of Commissioners for approval. There are no established monetary thresholds.

**WARREN COUNTY WATER DISTRICT**

**Case No. 2024-00200**

**Response to Commission Staff's Fourth Request for Information**

**Question No. 4-9**

**Responding Witnesses: Jacob Cuarta**

- Q 4-9. Refer to Warren District's response to Staff's First Request, Item 1, Attachment 1-1C at 79, regarding partial reimbursement of damages.**
- a. Explain whether payment by Warren District for this type of damage is supported by its tariff.**
  - b. Reconcile this reimbursement with Tariff Sheet PSC Ky. No. 12, Sheet No. 2 (issued September 12, 2013), effective October 17, 2013, that stated any maintenance and repair of facilities beyond Warren District's delivery point is the responsibility of the customer.**

**A 4-9.**

- 4-9a.** This payment did not relate to the rates Warren District charges for its water services, the conditions under which water service is provided, or the reasonableness, adequacy, or efficiency of that service, but rather it related to Warren District's liability for property damage caused by the failure of its facilities and equipment. Warren District's tariff **does not** include a general "hold harmless" provision in relation to claims for injury or damage to persons or property occasioned by Warren District's facilities and equipment. Therefore, Warren District maintains that paying for a

portion of the repairs for damage caused by the incident, which is recorded in Warren District's Minutes of the April 24, 2024 Board of Commissioners meeting, was proper and not in violation of any tariff provision. Warren District maintains its tariff does not address the occurrences related to this incident at all. In the following paragraphs Warren District provides additional detail concerning this incident at issue.

In January 2024, Warren County Water District experienced an incident involving the failure of an elevated tank's pressure transducer system during an extremely cold night. The pressure transducers, which control the float mechanism responsible for activating the pumps, malfunctioned. This failure caused the tank to overflow, resulting in water overflow that caused significant damage to a nearby homeowner's property, specifically flooding the basement of their home.

Upon learning of the incident, Warren District promptly filed a claim with its insurance provider to cover the cost of repairing the damage incurred by the homeowner. The insurance agency conducted an investigation and ultimately determined that the event was an "act of God," declining to cover the cost of repair under

Warren District's policy. This decision was deeply unsatisfactory to Warren District's management team. Warren District's management believed the homeowner should not bear the financial burden of repairing damage caused by this incident. This is because Warren District's management likened this situation to other situations that could result in Warren District unintentionally causing or contributing to property damage that *would* result in Warren District's insurance covering the cost of repair. The management team desired the same result for this homeowner. For instance, if Warren District had experienced sudden brake failure on one of its District-owned service vehicles and subsequently collided with another vehicle, building, or item of personal property, Warren District would have expected to be liable for the damage caused by its service vehicle and would have expected its insurance policy to provide coverage for the cost of the repair.

Warren District's management team became concerned that litigation could result between the homeowner and Warren District. Recognizing the gravity of the situation and wanting to avoid the time and expense of possible litigation, General Manager, Jacob Cuarta, presented the matter to the District's Board of



Commissioners at the next regularly scheduled board meeting. Mr. Cuarta recommended that the District cover the cost of repair directly, as it was the ethical course of action. The Board of Commissioners reviewed the circumstances and, after thoughtful consideration, unanimously agreed with the recommendation to pay for the homeowner's repairs.

With the guidance of Warren District's legal counsel, the District engaged in discussions with the homeowner to assess and negotiate a fair and reasonable cost for the repairs. Once an agreement was reached, the District compensated the homeowner \$4,000 directly for the damage caused by the overflow. This decision was made not only to resolve the issue without engaging in potentially costly litigation but also to uphold Warren District's commitment to accountability and community trust. To clarify, this payment was not made during the test year, nor is it expected to be a recurring expense.

While the District disagreed with the insurance adjuster's assessment, the decision to independently pay for the damages demonstrated Warren District's dedication to doing what is right for those Warren District serves. Warren District believes this resolution

appropriately addressed the situation and reflected its commitment to maintaining strong relationships with its community members.

- 4-9b.** Sheet No. 12, of Warren District's tariff on file with the Commission relates to the Application for Service and the tap-on fee. It does not contain any language concerning responsibility for maintenance and repair of facilities beyond the Point of Delivery. Also, Warren District did not pay for the maintenance or repair of facilities past the Point of Delivery. The repairs were to the homeowner's basement, not any water service facilities.

Sheet No. 9 of Warren District's tariff on file with the Commission includes Paragraph 6, Service Investigation Charge. It states that "[a]ny maintenance and repair of facilities beyond the District's delivery point is the responsibility of the customer." No water service facilities beyond Warren District's delivery point at the property in question were repaired as a result of this incident. The repairs were to the homeowner's basement following damage done as a result of water overflowing from a storage tank.

Original Sheet No. 15 of Warren District's tariff for water service includes Paragraph 6, Interruption of Service. This provision states that Warren District "shall not be liable for breach

of contract in the event of, or for loss, injury, or damage to persons or property resulting from interruptions of service, excessive or inadequate water pressure, or otherwise unsatisfactory service.” As stated above in the Response to Item 4-9a, Warren District does not view this situation as relating to its provision of water service to the homeowner, rather it was brought on by a failure of Warren District’s equipment, which resulted in water flowing outside of Warren District’s facilities and resulting in property damage. This equipment malfunction is not an instance of unsatisfactory water service, because it does not relate to the quality of service delivered at all; it relates to water leaving the confines of the District’s facilities and causing property damage. Such equipment failures are rare, but they do occur, and Warren District simply desired to avoid imposing the burden of repairing the damage done to the homeowner’s property as a result of this malfunction completely on the homeowner.

**WARREN COUNTY WATER DISTRICT**

**Case No. 2024-00200**

**Response to Commission Staff's Fourth Request for Information**

**Question No. 4-10**

**Responding Witness: Jacob Cuarta**

**Q 4-10. Refer to Warren District's response to Staff's First Request, Item 1, Attachment 1-1C at 75.**

**a. Explain what project Warren District is referring to and whether or not a Certificate of Public Convenience and Necessity (CPCN) was sought.**

**(1) If so, provide the Case Number.**

**(2) If not, explain why a CPCN was not required.**

**b. Provide the total project cost.**

**c. Explain the funding shortfall and what actions have been taken to cure the shortfall.**

**A 4-10.**

**4-10a(1).** At the Warren County Water District Board meeting held on March 27, 2024, the board discussed the North Warren County Water and Sewer Projects, a critical initiative aimed at addressing the urgent need for expanded water and sewer services in this rapidly growing area. There are two projects, a water project and a sewer project. The total estimated cost for both projects is \$66 million, which has been provided by direct appropriations from the Kentucky General Assembly.

A Certificate of Public Convenience and Necessity (“CPCN”) was not sought for either the water portion of the project or the sewer portion of the project. However, on June 11, 2024, Warren District filed two notices of intent to file applications for declaratory orders related to the projects. The Commission established Case Nos. 2024-00186 and 2024-00187. The applications for declaratory orders have been drafted but have not yet been filed because Warren District has **not** yet received approval letters from the Kentucky Division of Water (“DOW”) for the projects. The applications for declaratory orders will be filed once DOW has approved the plans for the projects.

**4-10a(2).** Concerning the water project, Warren District maintains that no CPCN is required for two (2) reasons: the project is a waterline extension or improvement project, undertaken by a water district, and therefore it falls within the statutory exception found in KRS 278.020(1)(a)(3); and the project is an ordinary extension of an existing system in the usual course of business. Warren District also maintains that the sewer portion of the project is an ordinary extension of an existing system in the usual course of business.

The water portion of the project, which involves the construction of approximately 60,000 linear feet of 24-inch ductile iron water

transmission main and a duplex booster pump station with a daily pumping capacity of six million gallons of water, is funded through direct appropriations from the Kentucky General Assembly to the Intermodal Transportation Authority (“ITA”) in Bowling Green, and no debt is being incurred by the Warren County Water District. Warren District’s analysis of why the CPCN requirement does not apply to the water project is set forth below:

KRS 278.020(1)(a)(3) states:

No person, partnership, public or private corporation, or combination thereof shall commence providing utility service to or for the public or begin the construction of any plant, equipment, property, or facility for furnishing to the public any of the services enumerated in KRS 278.010, **except:**

...

3. A water district created under KRS Chapter 74 or a water association formed under KRS Chapter 273 that undertakes a waterline extension or improvement project if the water district or water association is a Class A or B utility as defined in the uniform system of accounts established by the commission according to KRS 278.220 and:
  - a. The water line extension or improvement project will not cost more than five hundred thousand dollars (\$500,000); or
  - b. The water district or water association will not, as a result of the water line extension or

improvement project, incur obligations requiring commission approval as required by KRS 278.300.

In either case, the water district or water association shall not, as a result of the water line extension or improvement project, increase rates to its customers . . . .

The water project portion of the North Warren County Water and Sewer Project qualifies for the exemption set forth in KRS 278.020(1)(a)(3) and does not require a CPCN because:

(1) The project involves the extension of 60,000 linear feet of 24-inch ductile iron water transmission main from the Bowling Green Municipal Utility's water treatment plant to the Transpark industrial park<sup>4</sup> and is intended to enhance the available supply of water to the Transpark industrial park, to serve underserved and unserved areas of northeast Warren County, and to improve water pressures in those areas and increase the availability of fire protection service, therefore, **the project is a water main extension and improvement project.**

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<sup>4</sup> Approximately \$2.8 million of the total project amount (or approximately 7.65 percent of total project cost) will be used to construct a duplex booster pump station with a daily pumping capacity of six million gallons of water. While the proposed booster station is not strictly a water main extension, it is an integral and necessary part of the extension and, therefore, qualifies as part of the water main extension. *See, e.g., Breathitt County Water District*, Case No. 2023-00417 (Ky. PSC Mar. 13, 2024) (holding that water main extension project that included the construction of a duplex pumping station, which constituted approximately fourteen percent of the total project cost, was a water main extension and subject to the exemption set forth in KRS 278.020(1)(a)(3)).

(2) **Warren District is a Class A water district.** The Commission's Uniform System of Accounts defines a Class A water utility as a utility "having annual water operating revenues of \$750,000 or more."<sup>5</sup> The average of Warren District's annual operating revenues for the last three years for which an annual report has been filed with the Kentucky Public Service Commission is \$15,551,447.

(3) **Warren District will not incur any obligations requiring Commission approval.** All funds for the proposed facility are being provided by the Kentucky General Assembly directly to ITA.

(4) **Warren District will not as a result of the Project increase its water service rates to its customers.** As noted above, Warren District will not incur any debt to finance the water project. There will be no need to increase rates to address any additional debt service.

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<sup>5</sup> Uniform System of Accounts for Class A and B Water Districts and Associations at 14 (2002) (found at <http://psc.ky.gov/agencies/psc/forms/uso/0700ab02.pdf>).



Because it satisfies all elements required by KRS 278.020(1)(a)(3), the water project portion of the North Warren County Water and Sewer Project does not require a CPCN.

The water and sewer project portions of the North Warren County Water and Sewer Project are also ordinary extensions of an existing system in the usual course of business, and therefore do not require a CPCN. The projects are located within Warren District's current service area. Warren District's analysis concerning why the water and sewer portions of the North Warren County Water and Sewer Project are ordinary extensions and do not require a CPCN is set forth below:

The legal standard for determining whether a proposed facility is "an ordinary extension in the usual course of business" is set forth in KRS 278.020(1)(a) and 807 KAR 5:001, Section 15(3).<sup>6</sup>

KRS 278.020(1)(a) states:

No person, partnership, public or private corporation, or combination thereof shall commence providing utility service to or for the public or begin the construction of any plant, equipment, property, or facility for furnishing to

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<sup>6</sup> *Northern Kentucky Water District*, Case No. 2000-481 (Ky. PSC Aug. 30, 2001) at 4 ("When viewed together, KRS 278.020(1) and Administrative Regulation 807 KAR 5:001, Section 9(3) clearly identify those facilities for which a Certificate of Public Convenience and Necessity is not required.") (referring to §15(3) prior to revisions in 807 KAR 5:001 that resulted in renumbering).

the public any of the services enumerated in KRS 278.010, **except:**

...

**2. Ordinary extensions of existing systems in the usual course of business;**

...

until that person has obtained from the Public Service Commission a certificate that public convenience and necessity require the service or construction [emphasis added].

807 KAR 5:001, Section 15(3), provides:

Extensions in the ordinary course of business. No certificate of public convenience and necessity will be required for extensions that do not create wasteful duplication of plant, equipment, property or facilities, or conflict with the existing certificates or service of other utilities operating in the same area and under the jurisdiction of the commission that are in the general area in which the utility renders service or contiguous thereto, and that do not involve sufficient capital outlay to materially affect the existing financial condition of the utility involved, or will not result in increased charges to its customers.

Distilling this statute and this regulation to their essentials, the Commission has declared that a CPCN is not necessary “for facilities that do not result in the wasteful duplication of utility plant, do not compete with the facilities of existing public

utilities, and do not involve a sufficient capital outlay to materially affect the existing financial condition of the utility involved or to require an increase in utility rates.”<sup>7</sup>

“Wasteful duplication” is defined as an “excess of capacity over need” and “an excessive investment in relation to productivity or efficiency.”<sup>8</sup> A proposed facility does not constitute wasteful duplication unless an “existing facility is reasonably available for the present and future needs of those who will be served by it.”<sup>9</sup>

The proposed water distribution and sewer conveyance facilities will not result in wasteful duplication. They are needed to meet an increased demand for water and sewer services in Warren District’s service area for many reasons, including the construction of two buildings, which will house the Envision AESC battery plant. Construction on the battery plant buildings began in 2023 and the buildings are projected to be completed in 2026. The District’s current facilities are marginal to serve the peak demand for the first battery plant building. The second

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<sup>7</sup> *Id.*

<sup>8</sup> *Kentucky Utilities Co. v. Pub. Serv. Comm'n*, 252 S.W.2d. 885, 890 (Ky. 1952).

<sup>9</sup> *Covington v. Board of Commissioners*, 371 S.W.2d 20, 23 (Ky. 1963).

battery plant building's demand will exceed the capability of the District's existing facilities. The proposed facilities are also necessary to address and facilitate increased development in northeast Warren County due to population growth and the expected construction of new residential and commercial units to address the existing shortage of such units. Northeast Warren County currently lacks fire protection service. The proposed facilities will permit the District to provide fire protection service to an area lacking such service. The proposed facilities will not compete with the facilities of any other water or sewer utility in the area. Warren District is the only water or sewer utility serving the area.

The Commission has consistently held that a capital outlay does not materially affect a utility's existing financial condition or result in increased charges if the source of the capital does not require the utility to issue securities or evidences of indebtedness or create any other legal obligation on the utility's part to repay or reimburse the source of that capital. In Case No. 2014-00368,<sup>10</sup> a small gas utility proposed to construct a \$200,000

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<sup>10</sup> *Valley Gas, Inc.*, Case No. 2014-00368 (Ky. PSC Oct. 28, 2014).

pipeline to serve an industrial customer. Despite the relative size of the capital expenditure involved – the proposed project was equivalent to approximately 55 percent of the utility’s total gas plant in service and “represented a significant increase in the monetary value of [the utility’s] . . . system,” the project was held to be in the ordinary course because it did not involve sufficient capital to materially affect the utility’s financial condition.<sup>11</sup> The critical factor was the industrial customer’s assumption of the entire cost of the project and the lack of any financial impact on the rates of the utility’s existing customers or the utility’s financial condition.<sup>12</sup>

In Case No. 2017-00195,<sup>13</sup> an electric and gas utility applied for a certificate to relocate and construct a 6,000 foot, 138-kilovolt electric transmission line on a landfill’s property.

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<sup>11</sup> *Id.* at 4-5.

<sup>12</sup> *See Natural Energy Utility Corporation*, Case No. 2018-00164 (Ky. PSC Sept. 6, 2018). In this case, a different gas utility’s construction of a pipeline intended to serve a single industrial customer and financed entirely by that customer was also deemed in the ordinary course. Interpreting the “capital outlay” in terms of expenditures from the utility’s funds and emphasized the ratemaking implications of using non-utility funds, the Commission found that “the proposed project will not materially affect the utility’s existing financial condition and will not require an adjustment of its rates.” *Id.* at 5.

<sup>13</sup> *Louisville Gas and Electric Company*, Case No. 2017-00195 (Ky. PSC Aug. 31, 2017).

The landfill's owner had requested the relocation to permit the landfill's expansion. To accommodate the owner, the utility also planned to relocate a gas transmission line but did not request a certificate for the relocation. The landfill owner would fund the total cost of \$3,865,000 of the gas transmission line relocation, with the exception of \$520,000 which the utility would incur to increase the diameter of the relocated line. The Commission found the relocation of the gas transmission pipeline was properly classified as an ordinary extension of an existing system in the usual course of business because the landfill owner was bearing most of the cost of the relocation.<sup>14</sup>

In Cases No. 2019-00067<sup>15</sup> and No. 2020-00344,<sup>16</sup> a water district incurred large and significant capital outlays, totaling over \$16 million,<sup>17</sup> to upgrade and improve the water treatment and distribution systems at the Fort Knox Military Installation.

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<sup>14</sup> *Id.* at 6 (“Waste Management will fund all but \$500,000 of the relocation and construction costs. Therefore, the total capital investment in this project will not materially affect the financial condition of LG&E or result in increased charges to customers.”).

<sup>15</sup> *Hardin County Water District No. 1*, Case No. 2019-00067 (Ky. PSC May 30, 2019).

<sup>16</sup> *Hardin County Water District No. 1*, Case No. 2020-00344 (Ky. PSC Dec. 3, 2020).

<sup>17</sup> The cost of the proposed improvements was roughly equal to approximately 30.5 percent of Hardin County Water District No. 1's net water utility plant.

The water district was serving the military installation under a special contract that provided for a surcharge to finance the proposed improvements. No funds other than those already provided by the Federal Government under the special contract were to be used for the capital improvements. The Commission in each case found that the construction did not require a certificate, holding that the proposed construction was consistent with its prior holdings that “extensions necessary to serve a large, sophisticated customer and **wholly funded by that customer** pursuant to an agreement with that customer do not require a CPCN [certificate of public convenience and necessity], in part, because **they will not affect the financial condition of the utility** and will not result in an increase in charges to other customers.”<sup>18</sup>

In Case No. 2022-00284, a water district proposed constructing wastewater system improvements, which cost approximately \$1.75 million and represented a 14.6 percent increase in its net utility plant, to meet the increased demands for wastewater collection and treatment services resulting from a

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<sup>18</sup> Case No. 2020-00344, Order of Dec. 3, 2020 at 9 (emphasis added).

new manufacturing facility. The water district proposed to finance the entire cost of the proposed improvements with grants from the Economic Development Administration and the Appalachian Regional Commission. The Commission found that “the proposed project will not require incurring debt, because the grants will pay for the project at issue herein in full, and therefore, **it will have no material effect on the financial condition of the utility.**”<sup>19</sup>

The capital outlay for the proposed facilities will not affect Warren District’s financial condition. None of Warren District’s funds will finance this capital outlay. Grant funds cover the entire project cost. Warren District will incur no debt or have any obligation to repay the grant monies. Construction of the proposed facilities will not result in increased charges to Warren District’s customers. To the contrary, by enabling the AESC manufacturing facility to locate at the Transpark industrial park, the construction of the proposed facilities will result in significantly greater water and sewer sales and greater revenues

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<sup>19</sup> *McCreary County Water District*, Case No. 2022-00284 (Ky. PSC Oct. 12, 2022) at 9 (emphasis added).



for Warren District. It will definitely foster job development and stimulate economic growth in Warren District's territory.

Warren District maintains that the construction of the proposed water and sewer facilities meets the definition of an extension in the ordinary course of business as set forth in 807 KAR 5:001, Section 15(3). It will not result in the wasteful duplication of utility plant, will not result in the construction of facilities competing with the facilities of existing public utilities, and does not involve a sufficient capital outlay to materially affect Warren District's existing financial condition or to require an increase in Warren District's rates. Warren District will file its applications for declaratory orders in this matter as soon as it receives DOW approval of the project plans.

**4-10b.** The total estimated cost to fund both the water and sewer projects is \$66 million. The cost to construct each portion of the project is roughly half of the total estimated cost.

**4-10c.** There is no longer a shortfall of funds.

In 2022, the Kentucky General Assembly appropriated \$46 million to the ITA specifically for this project.<sup>20</sup> However, due to rising costs and the scale of the required infrastructure, the Guaranteed Maximum Price (“GMP”) for the project was determined to be \$66 million. This resulted in a \$20 million funding shortfall. Recognizing the importance of this project to the region, an additional \$20 million was appropriated by the General Assembly during the 2024 session to fully fund the project.<sup>21</sup>

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<sup>20</sup> 2022 Kentucky Acts Ch. 199, Part IB1(9).

<sup>21</sup> 2024 Kentucky Acts Ch 173, Section 1(173) and 2024 Kentucky Acts Ch. 223, Section 25 (173).

**WARREN COUNTY WATER DISTRICT****Case No. 2024-00200****Response to Commission Staff's Fourth Request for Information****Question No. 4-11****Responding Witnesses: Jeff Peeples and Jacob Cuarta**

**Q 4-11. Refer to Warren District's response to Staff's First Request, Item 4, 2023 General Ledger, Account 620-6002-2, Matl & Supply – T & D (Maint).**

- a. Provide copies of each invoice listed below Item 11(d).**
- b. Refer to the chart listed below Item 11(d). Describe each purchase and state whether each item should have been capitalized.**
- c. Refer to the chart listed below Item 11(d). If Warren District believes its classification as an expense is proper, explain the reasoning.**
- d. Refer to the chart listed below Item 11(d). If an item should have been capitalized, provide the appropriate NARUC depreciation life for it.**

<b>Date</b>	<b>Description</b>	<b>Amount</b>
6/20/2023	CORE & MAIN LP /IN: S895712	\$ 7,948.44
6/30/2023	FORTILINE INC /IN: 6104284A	5,069.00
7/31/2023	FORTILINE INC /IN: 6106310	3,245.00
9/25/2023	TRACER ELECTRONICS LLC. /IN: 140005	3,604.45
12/31/2023	CORE & MAIN LP /IN: U085188	4,020.32

A 4-11.

**4-11a.** The requested invoices are attached to this Response as  
**Attachment 4-11a.**

**4-11b.** The information requested is contained in the table below:

Date	Invoice	Amount	Description	Classification	Justification
6/20/2023	Core & Main #S895712	\$7,948.44	Pipe bell restraints	Expense	Restores main line back into service, holds pipe joints together after leak repair
6/30/2023	Fortiline Inc. #6104284A	\$5,069.00	Gate valve risers	Expense	Restores access to gate valves, lifts sunken gate valve box back to ground level
7/31/2023	Fortiline Inc. #6106310	\$3,245.00	Check valves	Expense	Replacement of failed check valves at Drake's Creek pump station
9/25/2023	Tracer Elec. #140005	\$3,604.45	Line locator kits	Expense	Locates pipe and cable for repair crew and inspectors
12/31/2023	Core & Main #U085188	\$4,020.32	Fire Hydrant repair kits	Expense	Repair inoperable fire hydrants

None of the items in the Core & Main and Fortiline Inc. invoices should have been capitalized as these items are components used in repairs. These items don't qualify as capital assets under Generally Accepted Accounting Principles ("GAAP") and must

be “expensed” rather than capitalized. This is because these items are used to repair or restore capital assets, but do not extend the expected useful life of the larger asset nor do they create a new asset. The items in the Tracer Electric invoice are devices used to locate pipe. Because they are used daily, the devices will wear out within a short time and they may not last the NARUC period of 12.5 years for tools and equipment.

**4-11c.** See Response to Item 4-11b. The items were included as expenses because they did not extend the useful life of the facilities they were used to repair, or they are used daily and are very likely to wear out before the NARUC period of 12.5 years for tools and equipment has elapsed.

**4-11d.** This is not applicable because none of these items should have been capitalized.

# **Attachment 4-11a**

## **Invoices Materials & Supplies**



# INVOICE

Invoice # S895712  
Invoice Date 6/05/23  
Account # 016515  
Sales Rep HARLEY SHAFF  
Phone # 270-783-8721  
Branch # 113 Bowling Green, KY  
Total Amount Due \$7,948.44

1830 Craig Park Court  
St. Louis, MO 63146

Remit To:  
CORE & MAIN LP  
PO BOX 28330  
ST. LOUIS, MO 63146

681 1 MB 0.531 E0213X I0312 D11157878890 S2 P9726078 0001:0001



Shipped to:  
523 US31W BYPASS  
BOWLING GREEN, KY

WARREN COUNTY WATER DISTRICT  
PO BOX 10180  
BOWLING GREEN KY 42102-4780

## CUSTOMER JOB- STOCK

Thank you for the opportunity to serve you! We appreciate your prompt payment.

Date Ordered	Date Shipped	Customer PO #	Job Name	Job #	Bill of Lading	Shipped Via	Invoice #
5/19/23	5/31/23	9026 PER TIM	STOCK			CORE & MAIN LP	S895712

Product Code	Description	Quantity		B/O	Price	UM	Extended Price
		Ordered	Shipped				
21AMF8301130HD	30 BELL RESTRAINT EBAA 1130HD	3	3		2649.48000	EA	7,948.44

*Handwritten signature: Hankins*

Date Rec'd 6-20-23 Date Comp 6-19-23  
W.O. 603 Cost Code 603 Dist. 2N  
Pur. Agt. Dept. Mgr. Gen. Mgr.

Visit [coreandmain.com](http://coreandmain.com)  
for a current W-9 form



Online  
ADVANTAGE

- Pay Online
- Paperless Billing
- Invoice Reprints
- Signed Delivery Receipts

Remit payment to the address shown on this invoice or access your account in Online Advantage to pay online.

Freight	Delivery	Handling	Restock	Misc.
---------	----------	----------	---------	-------

Subtotal:	7,948.44
Other:	0.00
Tax:	0.00
Invoice Total:	\$7,948.44

Terms: NET 30  
Ordered By: TIM MINNICKS

This transaction is governed by and subject to CORE & MAIN's standard terms and conditions, which are incorporated by reference and accepted.  
To review these terms and conditions, please visit: <http://tandc.coreandmain.com/>.



SOLD BY  
BOWLING GREEN KY  
Branch - 113  
3352 Industrial Dr  
Bowling Green KY 42101 0000  
PHONE # 270 783 8721



PROMISED: 5/19/23  
FILLED BY: SA  
CHECKED BY: CD  
REVIEWED BY: \_\_\_\_\_  
ENTERED BY: HARLEY(CASEY) SHAFF - 113

05/26/2023 10:22 AM PAGE 1  
016515

PICK TICKET S895712  
\*\*\* SHIP COMPLETE \*\*\*

SOLD TO WARREN COUNTY WATER DISTRICT STOCK-BOWLING GREEN-113 PO BOX 10180 BOWLING GREEN KY 42102-4780 Cus Ph# 270 842 0052				SHIP TO WARREN COUNTY WATER DISTRICT 523 US31W BYPASS BOWLING GREEN KY 42102				SPECIAL INSTRUCTIONS/COMMENTS:  WARNING-HEAVY ITEM-LIFT ASSISTANCE REQ'D			
BRANCH NO.	DATE ORDERED	DATE SHIPPED	PURCHASE ORDER NO.	JOB NAME	JOB NUMBER	DELIVERY METHOD		BILL OF LADING NO.	SHIPPED VIA	SALESMAN	
113	5/19/23	5/31/23	9026 PER TIM	STOCK		OUR TRUCK	CUSTOMER PICK UP	DIRECT	SHIPPED		
						X				CORE & MAIN LP L64	
BN LOCATION	PRODUCT CODE	DESCRIPTION				QTY ORDERED	QTY SHIPPED	BACK ORDERED	UNIT PRICE	PER	AMOUNT
	Ordered by: 21AMF8301130HD	TIM MINNICKS 30 BELL RESTRAINT EBAA 1130HD WEIGHT: 492.2000 lb TOTAL WEIGHT: 1476.60				3	3		2,119.58	EA	6,358.74
MERCHANDISE SUBTOTAL		TAX	TAX AMOUNT	FREIGHT	DELIVERY	HANDLING	RESTOCKING	MISCELLANEOUS		TOTAL SALE	
6,358.74		6.000	.00	.00	.00	.00	.00	.00		6,358.74	

This transaction is governed by and subject to Core & Main's standard terms and conditions, which are incorporated by reference and accepted. To review these terms and conditions, please visit <http://tandc.coreandmain.com/>.



S895712016515

RECEIVED BY SIGNATURE: \_\_\_\_\_  
PRINT NAME HERE: \_\_\_\_\_



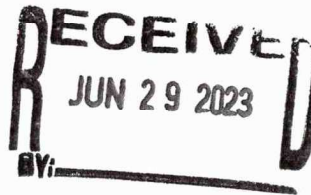


a MORSCO company

# INVOICE

INVOICE NUMBER: 6104284-A  
BILL OF LADING:  
INVOICE DATE: 6/22/23  
DUE DATE: 7/21/23

7025 Northwinds Dr. NW  
Concord, NC 28027  
Payment Inquiries 704-788-9800



Please Remit Payment To:

Fortiline, Inc.  
PO Box 744053  
Atlanta, GA 30384-4053  
Federal Tax ID# 57-0819190

Warehouse:

FORTILINE FRANKLIN  
335 TROTTERS LANE  
FRANKLIN, KY 42134  
Telephone: 270-228-0801

SOLD TO  
3021 1 AB 0.507 E0232X I0386 D11297289625 S2 P9749559 0001:0001

SHIP TO



WARREN COUNTY WATER DISTRICT  
PO BOX 10180  
BOWLING GREEN KY 42102-4780

WARREN COUNTY WATER DISTRICT  
523 U.S. HWY 31-W BYPASS  
BOWLING GREEN, KY 42101

BRANCH NO	FROM CONTRACT	ORDER NO	SHIPPING METHOD	CUSTOMER NO	TERMS		
064		6104284	Our Truck	217222	NET 30 DAYS		
PO NO	JOB NAME	JOB NO	SLS	DUE DATE	SHIP DATE		
9065			PAH	7/21/23	6/20/23		
PRODUCT NO	DESCRIPTION	UOM	ORDERED	SHIPPED	BACK ORDERED	UNIT PRICE	EXTENDED PRICE
82IP313905	8X2 IP 313 SD 1.7.69-9.05 BID LINE # 00010	EA	4	4	0	51.1600	204.6
2206AB	2" THD BRASS GATE VLV 206AB NO LEAD BID LINE # 00080	EA	10	10	0	55.2600	552.6
2VBR	2" VLV BOX RISER BID LINE # 00100	EA	50	50	0	21.2700	1,063.5
4VBR	4" VLV BOX RISER BID LINE # 00110	EA	50	50	0	35.3600	1,768.0
6VBR	6" VLV BOX RISER BID LINE # 00120	EA	50	50	0	44.7500	2,237.5

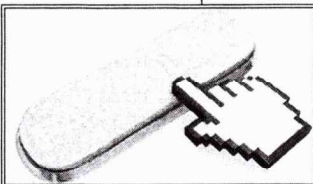
g-v maint  
620-603-2N

Rec'd  
7-28-23  
Fur. Agt.

State Comp.  
7-3-23  
Cost Code  
6679  
Dist.  
2N  
Gen. Mgr.

JE

Rec'd 7-3-23  
Cost 285  
Pur. Agt. Dept. Mgr. Gen. Mgr.



FORTILINE offers online payments and access to invoice copies for your convenience at <http://Fortiline.Billtrust.com>.

REGISTER TO ACCESS YOUR ONLINE ACCOUNT AT <http://FORTILINE.BILLTRUST.COM>

Online Payments, View, and Download Invoices and Statements.

NO RETURNS ACCEPTED WITHOUT PRIOR AUTHORIZATION. AUTHORIZED RETURNS ARE SUBJECT TO RESTOCKING FEES.  
SPECIAL ORDER ITEMS ARE NOT RETURNABLE. ALL CLAIMS MUST BE FILED WITH THE CARRIER.

For TERMS and CONDITIONS of sale, please visit <http://www.fortiline.com>

AMOUNT DUE	\$5,826.2
TAX	\$0.0
FREIGHT	\$0.0
OTHER	\$0.0
TOTAL DUE	\$5,826.2



**SHIP COMPLETE**

<b>REMIT TO:</b>		<b>WAREHOUSE: 064</b>	<b>PAYMENT: CHARGE</b>
FORTILINE FRANKLIN FORTILINE, INC. P.O. Box 841499 DALLAS, TX 75284-1499		FORTILINE FRANKLIN 335 TROTTERS LANE FRANKLIN, KY 42134  Phone #270 228 0801	
<b>SOLD TO: 217222</b>		<b>SHIP TO:</b>	<b>SPECIAL INSTRUCTIONS:</b>
WARREN COUNTY WATER DISTRICT PO BOX 10180 BOWLING GREEN, KY 42102		WARREN COUNTY WATER DISTRICT 523 U.S. HWY 31-W BYPASS BOWLING GREEN, KY 42101	FROM BID# 6344310 FROM C/O 0000000

CUSTOMER PO	JOB NAME	JOB #	CSR SLS ORDER DATE	SHIPPING METHOD
9065			PAH PAH 6/06/23	OUR TRUCK

LINE	ITEM/DESCRIPTION	UOM	ORDER	SHIPPED	B/O	UNIT PRICE	DISCOUNT	NET PRICE
001	82IP313905 TMP WHS	8X2 IP 313 SDL	7.69-9.05	EA	4	4	0	4 EA .0
002	2206AB TMP WHS	2" THD BRASS GATE VLV	206AB	EA	10	10	0	10 EA .0
003	2VBR Y04 001	NO LEAD 2" VLV BOX RISER		EA	50	50	0	50 EA .0
004	4VBR Y04 001	4" VLV BOX RISER		EA	50	50	0	50 EA .0
005	6VBR Y04 001	6" VLV BOX RISER		EA	50	50	0	50 EA .0

NO. CTNS	WEIGHT	SHIPPED VIA	SHIP DATE	PICKED BY	FILLED BY
			6/20/23	BK	
PACKED BY	CHECKED BY	RECEIVED BY	DATE RECEIVED		





a MORSCO company

# INVOICE

INVOICE NUMBER: 6106310  
BILL OF LADING: 91802  
INVOICE DATE: 7/14/23  
DUE DATE: 8/12/23

Please Remit Payment To:

Fortiline, Inc.  
PO Box 744053  
Atlanta, GA 30384-4053  
Federal Tax ID# 57-0819190

Warehouse:

FORTILINE FRANKLIN  
335 TROTTERS LANE  
FRANKLIN, KY 42134  
Telephone: 270-228-0801

7025 Northwinds Dr. NW  
Concord, NC 28027  
Payment Inquiries 704-788-9800



SOLD TO

6347 1 AB 0.507 E0257X I0417 D11492022749 S2 P9790353 0001:0001

SHIP TO



WARREN COUNTY WATER DISTRICT  
PO BOX 10180  
BOWLING GREEN KY 42102-4780

WARREN COUNTY WATER DISTRICT  
523 U.S. HWY 31-W BYPASS  
BOWLING GREEN, KY 42101

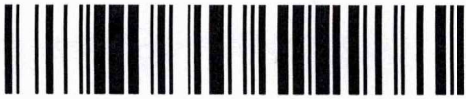

BRANCH NO	FROM CONTRACT	ORDER NO	SHIPPING METHOD		CUSTOMER NO		TERMS	
064		6106310	Direct		217222		NET 30 DAYS	
PO NO	JOB NAME		JOB NO		SLS	DUE DATE		SHIP DATE
9082					PAH	8/12/23		7/06/23
PRODUCT NO	DESCRIPTION		UOM	ORDERED	SHIPPED	BACK ORDERED	UNIT PRICE	EXTENDED PRICE
/09605556749	10" CSC FLG GLOBE CHECK VALVE CSC-600A,ANSI 150# FLANGED, DI BODY,SS PLUG, SS METAL SEAT		EA	2	2	0	1622.5000	3,245.00
<div><div></div><div><p><b>FORTILINE offers online payments and access to invoice copies for your convenience at <a href="http://Fortiline.Billtrust.com">http://Fortiline.Billtrust.com</a>.</b></p><p><b>REGISTER TO ACCESS YOUR ONLINE ACCOUNT AT <a href="http://FORTILINE.BILLTRUST.COM">http://FORTILINE.BILLTRUST.COM</a></b></p><p><i>Online Payments, View, and Download Invoices and Statements.</i></p></div></div>								

Date Rec'd 7.21.23  
W.O. 620 Cost Code 101 Dist 2N  
Pur. Agent 40 Dept. Mgr. Gen. Mgr. SC

NO RETURNS ACCEPTED WITHOUT PRIOR AUTHORIZATION. AUTHORIZED RETURNS ARE SUBJECT TO RESTOCKING FEES.  
SPECIAL ORDER ITEMS ARE NOT RETURNABLE. ALL CLAIMS MUST BE FILED WITH THE CARRIER.

For TERMS and CONDITIONS of sale, please visit <http://www.fortiline.com>

AMOUNT DUE	\$3,245.00
TAX	\$0.00
FREIGHT	\$0.00
OTHER	\$0.00
TOTAL DUE	\$3,245.00

<b>R&amp;L CARRIERS</b>		FREIGHT BILL NO. <b>1566798436</b>		DATE <b>06/27/2023</b>   PAGE <b>1/1</b>							
REMIT TO: P.O. BOX 271 WILMINGTON, OH 45177-0271		R+L Carriers 800-543-5589 R+L Global 888-706-3589 R+L Truckload 877-510-9133		One Call-One Carrier® <a href="http://RLCarriers.com">RLCarriers.com</a>							
SERVICES BELOW MAY REQUIRE ADDITIONAL CHARGES: <input checked="" type="checkbox"/> CHECK BOX & INITIAL ###				ORIGINATING TERMINAL <b>WLR/AREA 115</b>				DESTINATION TERMINAL <b>LVE/AREA 325</b>		LOADED ON <b>LVE OA1548</b>	
<input type="checkbox"/> LIFTGATE <input type="checkbox"/> INSIDE DELIVERY <input type="checkbox"/> LIMITED ACCESS(RESIDENTIAL)		<input type="checkbox"/> DETENTION <input type="checkbox"/> SORT/SEGREGATE (   TIME IN   TIME OUT )		B/L NO: <b>NONE</b>		PICK-UP <b>OF0808</b>					
BILL TO <b>MA7113</b> <b>FORTILINE/AFS LOGISTICS</b> <b>PO BOX 18170</b> <b>SHREVEPORT, LA 71138</b>		SHIPPER <b>DEZ430</b> <b>DEZURIK RAPID FULFILLMENT CTR</b> <b>4300 WINDFERN RD STE 100</b> <b>HOUSTON, TX 77041</b>		CONSIGNEE <b>WCWD52, Tel) 270 792-1513</b> <b>WARREN CO WATER DISTRICT</b> <b>523 US 31 W BYP</b> <b>BOWLING GREEN, KY 42101</b>							
NO. PCS	PKG. TYPE	H/M	DESCRIPTION OF ARTICLES			WEIGHT / LB	RATE	PREPAID	COLLECT		
1			<b>VALVES</b> DISCOUNTED TO MINIMUM FUEL SURCHARGE SID# : 572329 CONTACT: TIM MINNICKS CUSTOMER PHONE # 270 842 0052 1 PC FOR URGENT SHIPMENTS, OUR EXPEDITED SERVICE WILL FIT YOUR INDIVIDUAL NEEDS <div style="text-align: center; font-size: 2em; opacity: 0.5; margin-top: 10px;">             CUSTOMER COPY           </div>			328	121.72		399.24		
							298.59		-298.59		
							.1800		18.12		
1	TOTAL PCS.		06/29/23 07:23 AM			TOTAL WEIGHT		328	CHARGES		118.77
R+L GLOBAL LOGISTICS IS YOUR INTERNATIONAL AND SUPPLY CHAIN SOLUTION! DRIVERS NAME (PRINT) <b>LVE65</b>											 Collect This Amount
3 R&L TRANSFER, INC. • GATOR FREIGHTWAYS, INC. • GREENWOOD MOTOR LINES, INC. • PARAMOUNT TRANSPORTATION SYSTEMS, INC. <b>R&amp;L CARRIERS</b> CUSTOMER COPY											



4300 Windfern Rd., Suite 100 832-582-5455 p  
Houston TX 77041 USA

PACKING SLIP

DeZURIK, Inc.  
4300 Windfern Rd  
Houston, TX 77041

Sales Order  
572329

Original

RAWDON MYERS  
300 MILFORD PARKWAY  
MILFORD, OH  
45150

Delivery Address  
WARREN COUNTY WATER DISTRICT  
ATTN: TIM MINNICKS  
523 US HWY 31-W BYPASS  
BOWLING GREEN, KY  
42101

Customer : 106239 Customer P.O. No. : 00249984 Order Date : 06-08-2023  
CARRIER : See Below\* Terms of Delivery : COL Page : 1

DeZurik Position No.	Customer Position No.	Quantity	Item	Revision	Delivered Qty	Back Order
-------------------------	--------------------------	----------	------	----------	---------------	------------

TAS

IF PRODUCTS LISTED BELOW REQUIRE MATERIAL SAFETY  
DATA SHEETS IN ACCORDANCE WITH OSHA (1910.1200  
(B) (5) IV, (C) ) THEY WILL ACCOMPANY PRODUCT  
SHIPMENT.

ACK: KOLEW@RAWDONMYERS.COM

Shipping Text : CUSTOMER ACCOUNT FOR FORWARDING AGENT IS SEE BELOW  
SHIP COLLECT VIA R & L CARRIERS

1	1	2.00	9697783	002	2.00
Description : APCO - CSC,10,600A,F1,DI,S2-M*					

*T. Sump 6-29-23*  
CRAFTED BY :

Packing Slip Number : 550093

ATTN:RECEIVING DEPT:NOTE SHORTAGES OR DAMAGE ON DELIVERY RECEIPT

NO CLAIMS ALLOWED UNLESS MADE WITHIN 10 DAYS AFTER RECEIPT OF GOODS.NO MERCHANDISE CAN BE RETURNED WITHOUT FIRST SECURING  
PERMISSION FROM THE COMPANY. "WE HEREBY CERTIFY THAT WE HAVE COMPLIED WITH ALL THE REQUIREMENTS OF THE FAIR LABOR STANDARDS  
ACT OF 1938, AS AMENDED."



**TRACER ELECTRONICS, LLC**6981 EASTGATE BLVD  
LEBANON, TN 37090

Voice: 615-285-3952

Fax: 615-285-3970

**INVOICE**

Invoice Number: 140005

Invoice Date: Sep 15, 2023

Page: 1

Duplicate

**Bill To:**WARREN COUNTY WATER DISTRICT  
523 US 31W BYPASS  
BOWLING GREEN, KY 42101**Ship to:**WARREN COUNTY WATER DISTRICT  
523 US 31W BYPASS  
CLINT HARBISON  
BOWLING GREEN, KY 42101

Customer ID	Customer PO	Payment Terms	
WARREN COUNTY	9333	Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
MYERS	UPS Ground	9/15/23	10/15/23

Quantity	Item	Description	Unit Price	Amount
4.00	550-G001-I	VM 550 KIT S/N: RX - 21501180529, 21501180551, 21501180546, 21501180532 TX - 21510180529, 21510180551, 21510180546, 21510180532	1,385.00	5,540.00
Subtotal				5,540.00
Sales Tax				
Freight				83.16
Total Invoice Amount				5,623.16
Payment/Credit Applied				
<b>TOTAL</b>				<b>5,623.16</b>

Date Rec'd \_\_\_\_\_ Date Comp. \_\_\_\_\_  
W.O. 620 Cost Code 603 Dist. aee  
Pur. Agent TP Dept. Mgr. CRH Gen. Mgr. \_\_\_\_\_  
RAH

Check/Credit Memo No:

**TRACER ELECTRONICS, LLC**6981 EASTGATE BLVD  
LEBANON, TN 37090**PACKING SLIP**Invoice Number: 140005  
Invoice Date: Sep 15, 2023  
Page: 1Voice: 615-285-3952  
Fax: 615-285-3970

Sales Order Number: 101701

**Bill To:**WARREN COUNTY WATER DISTRICT  
523 US 31W BYPASS  
BOWLING GREEN, KY 42101**Ship to:**WARREN COUNTY WATER DISTRICT  
523 US 31W BYPASS  
CLINT HARBISON  
BOWLING GREEN, KY 42101

Customer ID	Customer PO	Payment Terms	
WARREN COUNTY	9333	Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
MYERS	UPS Ground	9/15/23	10/15/23

Order Qty	Item	Description	Shipped Prior	This Shipment	Corrections
4.00	550-G001-I	VM 550 KIT S/N: RX - 21501180529, 21501180551, 21501180546, 21501180532 TX - 21510180529, 21510180551, 21510180546, 21510180532		4.00	

✓ m/c#  
rec'd  
9-18-23

PO# 9333

LABOR# 620

COST # 603

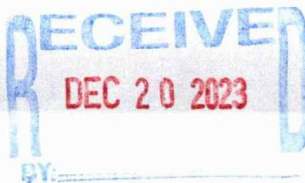
DISTRICTS: ALL

\* HOLD PROCESSING UNTIL  
SHIPMENT IS RECEIVED.  
(SHOULD BE MID-WEEK - 9/20)  
CPH



# INVOICE

1830 Craig Park Court  
St. Louis, MO 63146



Invoice # U085188  
Invoice Date 12/12/23  
Account # 016515  
Sales Rep HARLEY SHAFF  
Phone # 513-942-1395  
Branch # 506 Fairfield, OH  
Total Amount Due \$4,020.32

Remit To:  
CORE & MAIN LP  
PO BOX 28330  
ST LOUIS, MO 63146

599 1 MB 0.561 E0130X I0200 D12193086448 S2 P10044080 0001:0001



WARREN COUNTY WATER DISTRICT  
PO BOX 10180  
BOWLING GREEN KY 42102-4780

Shipped to:  
3352 Industrial Drive  
BOWLING GREEN, KY

Thank you for the opportunity to serve you! We appreciate your prompt payment.

Date Ordered	Date Shipped	Customer PO #	Job Name	Job #	Bill of Lading	Shipped Via	Invoice #
12/11/23	12/11/23	9544				UPS	U085188

Product Code	Description	Quantity			Price	UM	Extended Price
		Ordered	Shipped	B/O			
61MUA301	MUELLER HYD REP KIT A301 5-1/4	10	10		390.11000	EA	3,901.10

Date Rec'd \_\_\_\_\_ Date Comp. 12-27-23  
V.O. 620 Cost Code 6000 Dist. 2N  
Pur. Agent \_\_\_\_\_ Dept. Mgr. \_\_\_\_\_ Gen. Mgr. \_\_\_\_\_

## Online ADVANTAGE™

- Manage billing online
- Reprint invoices
- Retrieve proof of deliveries

Be suspicious of emails requesting wire transfers or payments to Core & Main using updated remittance information. For tips about how to identify bad actors, visit [coreandmain.com/identifying-fraud](http://coreandmain.com/identifying-fraud).

Freight Delivery Handling Restock Misc.  
\$119.22

Terms: NET 30  
Ordered By: TRAVIS

Subtotal: 3,901.10  
Other: 119.22  
Tax: 0.00  
Invoice Total: \$4,020.32

This transaction is governed by and subject to CORE & MAIN's standard terms and conditions, which are incorporated by reference and accepted.  
To review these terms and conditions, please visit: <http://tandc.coreandmain.com/>.



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CINCINNATI-N OH  
Branch - 506  
3165 Production Dr  
Fairfield OH 45014  
PHONE # 513 942 1395



Local Knowledge  
Local Experience  
Local Service, Nationwide®

PROMISED: 12/11/23

FILLED BY: \_\_\_\_\_

CHECKED BY: \_\_\_\_\_

REVIEWED BY: \_\_\_\_\_

ENTERED BY: CHRISTOPHER ROWE - 113

016515 12/11/2023 11:02 AM PAGE 1

PICK TICKET

U085188

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WARREN COUNTY WATER DISTRICT  
STOCK-BOWLING GREEN-113  
PO BOX 10180  
BOWLING GREEN KY 42102-4780

CUS PH# 270 842 0052

S  
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WARREN COUNTY WATER DISTRICT  
3352 Industrial Drive  
BOWLING GREEN KY 42101

SPECIAL INSTRUCTIONS/COMMENTS:  
PLEASE SHIP UPS XX6132

BRANCH NO.	DATE ORDERED	DATE SHIPPED	PURCHASE ORDER NO.	JOB NAME	JOB NUMBER	DELIVERY METHOD				BILL OF LADING NO.	SHIPPED VIA	SALESMAN
506	12/11/23	12-14	9544			OUR TRUCK	CUSTOMER PICK UP	DIRECT	SHIPPED		UPS	L64
BIN LOCATION		PRODUCT CODE		DESCRIPTION		QTY ORDERED	QTY SHIPPED	BACK ORDERED		UNIT PRICE	PER	AMOUNT
W6 S12 002		61MUA301		TRAVIS MUELLER HYD REP KIT A301 5-1/4 WEIGHT: 15.0000 LB TOTAL WEIGHT: 150.00		10	10			390.11	EA	3,901.10
END OF ORDER												
MERCHANDISE SUBTOTAL		TAX		TAX AMOUNT		FREIGHT		DELIVERY		HANDLING		RESTOCKING
3,901.10		6.000		.00		.00		.00		.00		.00
TOTAL SALE 3,901.10												

This transaction is governed by and subject to Core & Main's standard terms and conditions, which are incorporated by reference and accepted. To review these terms and conditions, please visit <http://tandc.coreandmain.com/>.



U085188016515

RECEIVED BY  
SIGNATURE: *Rusty Cook*PRINT NAME  
HERE: \_\_\_\_\_

**WARREN COUNTY WATER DISTRICT****Case No. 2024-00200****Response to Commission Staff's Fourth Request for Information****Question No. 4-12****Responding Witnesses: Jeff Peeples and Jacob Cuarta**

**Q 4-12. Refer to Warren District's response to Staff's First Request, Item 4, 2023 General Ledger, Account 635-6002-2, Contract Other – T & D (Maint).**

- a. Provide copies of each invoice listed below Item 12(d).**
- b. Refer to the chart listed below Item 12(d). Describe each purchase and state whether each item should have been capitalized.**
- c. Refer to the chart listed below Item 12(d). If Warren District believes its classification as an expense is proper, explain the reasoning.**
- d. Refer to the chart listed below Item 12(d). If an item should have been capitalized, provide the appropriate NARUC depreciation life for it.**

<b>Date</b>	<b>Description</b>	<b>Amount</b>
11/30/2023	NEAT BROTHERS BORING LLC /IN: 11/22/23 DUG METERS	\$ 9,100.00
11/30/2023	NEAT BROTHERS BORING LLC /IN: 11/30/23 DUG METERS	11,960.00
12/12/2023	NEAT BROTHERS BORING LLC /IN: 12/08/2023 SHEET 10	6,240.00
12/12/2023	NEAT BROTHERS BORING LLC /IN: 12/08/2023 SHEET 11	6,500.00
12/12/2023	NEAT BROTHERS BORING LLC /IN: 12/08/2023 SHEET 9	6,500.00

A 4-12.

**4-12a.** The requested invoices are attached to this Response as **Attachment 4-12a.**

**4-12b.** All of the invoices in the chart provided by Staff in Item 4-12d are for the services of Neat Brothers boring, LLC (“Neat Brothers”). Warren District utilized the service of Neat Brothers in conducting its “Lead and Copper Service Line Inventory,” which is a federal requirement intended to reduce the levels of lead in public drinking water. Like every public water system in the United States, Warren District was required by the United States Environmental Protection Agency (“EPA”) to prepare and maintain an inventory of service line materials by October 16, 2024. This required Warren District to provide the EPA information on whether it has service lines in its system made of lead or copper and if so, how many. Warren District, and all other public water systems, are also required to notify customers if the service line delivering water to the customer’s premises is made of lead or copper.

Warren District was able to use construction records to determine the service line materials in a significant portion of its

system, but there were some areas of the system in which exposing the service line to check for lead or copper piping was necessary. Neat Brothers hand dug at the meter and exposed the service line for inspection by Warren District employees. These expenses could not have been capitalized because the work being done did not add any water lines to Warren District's water distribution system nor did it extend the useful life of any component of the system. Therefore, these expenses do not qualify as capital assets under Generally Accepted Accounting Principles ("GAAP") and must be "expensed" rather than capitalized because these are clearly operational and maintenance expenses. The work was a necessary operational expense to comply with a federal regulation.

- 4-12c.** The cost of performing this work was expensed and not capitalized because the work did not add any water lines to Warren District's water distribution system, nor did it extend the useful life of any component of the system. The work was a necessary operational expense to comply with a federal reporting regulation.

- 4-12d.** As stated above, the cost of this work should not have been capitalized as it was not related to extending the system or in increasing the useful life of any component of the system.

# **Attachment 4-12a**

## **Invoices**

**Neat Brothers Boring, LLC**



Neat Brothers  
156 Westpark Drive  
Columbia, Ky. 42728  
270-634-0396 Cell #

## INVOICE

### Customer

Name Warren County Water District  
Address PO Box 10180  
City Bowling Green Ky ZIP 42102-4780  
Phone

### Misc

Date 11/22/2023  
PO No. Bowling Green  
Rep  
FOB

Qty	Description	Unit Price	TOTAL
35	Hand dug meters	\$ 260.00	\$ 9,100.00

Meter investigation for lead or copper

SubTotal \$ 9,100.00  
Shipping

Payment Select One...

Tax Rate(s)

Comments  
Name  
CC #  
Expires

TOTAL \$ 9,100.00

Office Use Only

Thank you!

Date Rec'd Date Comp 11.30.23  
W.O. 13428 Cost Code 607 Dist. 21  
Pur. Agent Dept. Mgr. Gen. Mgr.

16

5

Map #	Address or Near Address	Area of yard	Type of material (customer )	Type of material (wcwd)
1314-136	429 Massey Rd	right of drive	Galvanized	Blue PE
1314-115	2103 Detour Rd.	middle of yard		
1415-160	324 Timber Lane	middle of yard	Galvanized	Copper
1415-164	164 Timber Lane	right corner of house	Copper / ?	Copper
1415-73	2063 Moorman Lane	right corner of property	PVC	Blue-PE
1415-45	1674 Moorman Lane	right of drive	<del>Galvanized</del> PVC	Blue-PE
1315-29	2890 Plum Springs rd.	left of property	Galvanized	Blue-PE
1315-26	239 Olive Springs Rd.	right of drive	Blue-PE	Blue-PE
1315-42	2954 Plum Springs Rd.	left corner of house	Shrubs	
1315-97	3224 Plum Springs Rd.	right of drive	PVC	Blue-PE
1515-87	144 Tanglewood Trail	right of drive	PVC	Blue-PE
1515-228	979 Plum Springs Rd.	left of drive	PVC	Blue-PE
1515-134	362 Proctor Trail	left of property	PVC	Blue-PE
1515-2	309 Tower Drive	left of property		
1515-45	707 North Graham St.	left of property	Copper	Copper
1615-20	586 North Graham St.	middle of property		
1515-246	591 Commerce St.	60' past entrance	Galvanized	
1615-158	100 North Graham St	right of drive	PVC	Brass
1615-103	3158 Louisville Rd.	left corner of pharmacy by louisville rd.		
1715-89	281 New Porter Pike	right of drive	PVC	Blue-PE
1715-264	759 Hennessy Way	right of drive	D.O 4 inch	Brass

Operations will locate the meter from the above map # and place a white flag on that meter.

Operations will also place a white arrow on the rd. for the locate of the meter.

Operations will locate all WCWD utilities around the meter.

orange means we need a grade and seed done  
yellow means wcwd need to dig



Map #	Address or Near Address	Area of yard	Type of material (customer)	Type of material (wcwd)
2218-20	7293 Cemetary Rd.	right of drive and hydrant	Blue PE	Blk PE
2318-66	8266 Cemetary Rd.	right of drive	White PVC	Blk PE
2318-86	736 Greenhill Rd.	left corner of home	HOE-	
2419-9	801 South Hewitt Ln.	right of drive	White PVC	Blk PE
2319-10	9006 Cemetary Rd.	200' right of drive	PVC	Blue PE
2620-13	6669 Old Greenhill Rd.	right of drive	PVC	Blk PE
2620-1	6769 Old Greenhill Rd.	left of drive	IDLE	Blk PE
2920-23	3008 Claypool Boyce Rd.	left corner of home	PVC	Blk PE
2920-6	2685 Claypool Boyce Rd.	interesection of claypool boyce and new cut rd.	PVC	Blue PE
2919-20	3324 New Cut Rd.	left of drive	PVC	Blk PE
2918-12	2304 New Cut Rd.	right of drive	PVC	Blk PE
3018-27	829 Old Mt. Pleasant School Rd	left corner of garage	PVC	Blk-PE
3019-44	1367 Claypool Boyce Rd.	right corner of house	PVC	Blk PE
3019-38	1594 Claypool Boyce Rd.	right of drive	Blk-PE	Blk PE
3019-74	1860 Claypool Boyce Rd.	left of drive	Blue-PE	Blue PE
3217-16	395 Kirby Poe Rd.	left corner of house	TREE-	
3117-45	964 Leayou Rd.	middle of yard	TREE-	
3117-36	738 Leayou Rd.	middle of yard	PVC	Blk PE
3117-54	311 Trammel Bend	left of drive	TRAVIS- PVC	PE Blue
3017-7	281 Leayou Rd.	middle of yard	TREE-	
3017-12	across the rd. from 10970 Alvaton Rd.	directly across from drive	fallen TREE-	
2918-32	1206 New Cut Rd.	middle of yard	PVC	Blk-PE
2817-31	180 Saddlebrook Dr. way	right corner of yard	pvc	Blk-PE
2816-47	5733 Old Scottsville Rd.	middle of yard	Galvanized	Blue-PE
2816-6	9055 Twin Bridges Rd.	left of drive	Blk-PE	Blk-PE

Operations will locate the meter from the above map # and place a white flag on that meter.

Operations will also place a white arrow on the rd. for the locate of the meter.

Operations will locate all WCWD utilities around the meter.

orange means we need a grade and seed done  
yellow means wcwd need to dig

Neat Brothers  
156 Westpark Drive  
Columbia, Ky. 42728  
270-634-0396 Cell #

## INVOICE

### Customer

Name Warren County Water District  
Address PO Box 10180  
City Bowling Green Ky ZIP 42102-4780  
Phone

### Misc

Date 11/30/2023  
PO No. Bowling Green  
Rep  
FOB

Qty	Description	Unit Price	TOTAL
46	Hand dug meters	\$ 260.00	\$ 11,960.00

Meter investigation for lead or copper

### Payment

Select One...

Comments  
Name  
CC #  
Expires

Tax Rate(s)

SubTotal \$ 11,960.00  
Shipping

TOTAL \$ 11,960.00

Office Use Only

Thank you!

Date Rec'd 12-11-23  
W O 83428 Cost Code 607 Dist. 2S  
Pur. Agent VP Dept. Mgr. 77 Gen. Mgr.

Map #	Address or Near Address	Area of yard	Type of material (customer )	Type of material (wcwd)
3816-1	intersection of Mayhew Rd. and Pope Trammel rd.	left of Mayhew Rd.	✓	
3717-15	intersection of Howell Rd. and Trammel Rd.	right of Howell Rd	✓	
3617-1	755 Trammel Boyce Rd.	left of Drive	✓	
3416-5	1822 Antioch Church Rd.	left of drive	✓	
3215-48	9540 Woodburn Allen Springs Rd.	right of drive	✓	
3215-51	255 Antioch Church Rd.	left of drive	✓	
3316-7	11865 Woodburn Allen Springs Rd.	left of drive	✓	
3317-1	12625 Woodburn Allens Springs Rd.	right corner of home	✓	
3216-13	2516 Boyce Fairview Rd.	right of drive	✓	
3215-57	246 Whitlock Rd.	left of drive	✓	
3115-36	777 Whitlock Rd.	right of drive	✓	
3115-61	1216 Cooper Dearing Rd	right of drive	✓	
2916-7	1768 Mount Lebanon Rd.	right of drive	✓	
2916-86	914 Mount Lebanon Church Rd. (its on Trammel Creek)	left of drive HOF		
2916-23	451 Brawner Rd.	right of drive	✓	
2614-102	635 Dye Ford Rd.	right of drive	✓	
2714-171	627 Collett Ln.	right of drive	✓	
2714-8	237 Phelps Ct.	left of drive	✓	
2814-87	1847 Dye Ford Rd. HOF	right of drive (in woods) HOF		
2814-94	337 Heritage Ave.	left of drive	✓	
2814-184	420 Larmon Mill Rd.	right of yard	✓	
2915-7	1971 Larmon Mill Rd.	left of drive	✓	
2914-6	280 Sugar Mill Rd.	right of drive	✓	
3013-22	4760 Dye Ford Rd.	middle of circle drive	✓	
3213-13	right of drive at 6209 Plano rd.	back of yard for 197 hr whitlock rd.	✓	
3414-28	8055 Plano Rd.	left corner of house	✓	
5719-2	229 Hayner Rd.	left of drive	✓	
5719-15	intersection of old drake temperance and temperance rd.	right of old drake temperance	✓	
3513-6	across the street fro 650 Old Drake Temperance Rd.	fence row	✓	

orange means we need a grade and seed done  
yellow means wcwd need to dig

27 Total



Full  
DC  
T-hoe  
D.A.

PA 5  
1. N 12

ADAM 4

Chris 12

19 Total

Neat Brothers  
156 Westpark Drive  
Columbia, Ky. 42728  
270-634-0396 Cell #

## INVOICE

### Customer

Name Warren County Water District  
Address PO Box 10180  
City Bowling Green Ky ZIP 42102-4780  
Phone

### Misc

Date 12/8/2023  
PO No. Bowling Green  
Rep  
FOB

Qty	Description	Unit Price	TOTAL
25	Hand dug meters Sheet 9	\$ 260.00	\$ 6,500.00

Meter investigation for lead or copper

SubTotal \$ 6,500.00  
Shipping

### Payment

Select One...

Tax Rate(s)

Comments

Name

CC #

Expires

**TOTAL \$ 6,500.00**

Office Use Only

**Thank you!**

Date Rec'd \_\_\_\_\_ Date Comp. 12-11-23  
W.O. 83428 Cost Code 607 Dist. 25  
Pur. Agent \_\_\_\_\_ Dept. Mgr. \_\_\_\_\_ Gen. Mgr. \_\_\_\_\_

Map #	Address or Near Address	Area of yard	Type of material (customer )	Type of material (wcwd)
2313-207	455 Three Springs Rd. Apt. 15		✓	
2313-658	3259 SPRING HOLLOW AVE APT B		✓	
2313-473	3243 SPRING HOLLOW AVE APT A		HOE	
2313-744	3205 SPRING HOLLOW AVE APT B		HOE	
2313-1033	1284 KENILWOOD WAY APT D	RIGHT SIDE OF BUILDING	HOE	
2313-417	3204 BARNWOOD AVE APT D		✓	
2313-947	1325 KENILWOOD WAY APT 3		✓	
2313-550	3218 SILVERCREEK AVE APT C		✓	
2313-544	1348 BLUE LAKE WAY APT A		✓	
2313-435	3231 CAVE SPRINGS AVE APT C		✓	
2212-85	1604 CAVE MILL RD		✓	
2312-546	1403 MCTAVISH WAY		✓	
2312-642	3314 SMALLHOUSE RD		✓	
2312-356	3328 SMALLHOUSE RD		✓	
2312-263	3422 SMALLHOUSE RD	RELOCATE		
2413-128	169 SUE LANE CT		✓	
2413-139	158 SILVER SPRINGS AVE		✓	
2612-297	255 MATLOCK RD		✓	
2511-255	218 NEAL HOWELL RD		✓	
2412-51	3042 ELROD RD		✓	
2410-233	599 SHETLAND AVE		✓	
2310-21	406 Elrod rd.	wku expo/ right of drive	✓	
2311-3	1054 BENNETT LN		✓	
2709-18	150 HALSELL ST		✓	
2911-5	3394 RICH POND RD		✓	
3211-26	2448 OLD UNION CHURCH RD		✓	
3312-30	469 LEWIS RD		✓	
3312-13	3000 MATLOCK OLD UNION RD		✓	
3411-4	across the street from	1261 WOODY ATKINSON RD	✓	

orange means we need a grade and seed done  
yellow means wcwd need to dig

25



Neat Brothers  
156 Westpark Drive  
Columbia, Ky. 42728  
270-634-0396 Cell #

## INVOICE

**Customer**

Name Warren County Water District  
Address PO Box 10180  
City Bowling Green Ky ZIP 42102-4780  
Phone

**Misc**

Date 12/8/2023  
PO No. Bowling Green  
Rep  
FOB

**Qty****Description****Unit Price****TOTAL**

25 Hand dug meters  
Sheet 11

\$ 260.00 \$ 6,500.00

Meter investigation for lead or copper

SubTotal \$ 6,500.00  
Shipping

**Payment**

Select One...

Tax Rate(s)

**Comments**

Name

CC #

Expires

**TOTAL \$ 6,500.00**

Office Use Only

**Thank you!**

Date Rec'd \_\_\_\_\_ Date Comp. 12-11-23  
W.O. 83428 Cost Code 607 Dist. 25  
Pur. Agt. VP Dept. Mgr. J3 Gen. Mgr. \_\_\_\_\_

Map #	Address or Near Address	Area of yard	Type of material (customer )	Type of material (wcwd)
2208-37	154 W WINDSOR CIR		/	
2208-76	407 HILLWOOD DR		/	
2307-49	349 BROWNING RD		/	
2206-13	1338 FUQUA RD		/	
2107-44	2245 BLUE LEVEL PROVIDENCE RD		/	
2106-5	2245 FUQUA RD		/	
2106-14	2724 FUQUA RD		/	
2105-1	3108 FUQUA RD		/	
2306-21	344 VAN METER RD		/	
2406-5	868 ROCKFIELD BROWNING RD		/	
2205-11	3479 BROWNING RD	HOE X	/	
2304-14	175 WIMPEE SMITH RD		/	
2203-6	5375 BROWNING RD		/	
2002-14	1704 BROWNING RD		/	
2002-19	255 HALEY PRICE RD		/	
1602-5	6049 GALLOWAYS MILL RD		/	
1705-6	1871 COX THOMAS RD		/	
1605-43	3680 HAMMETT HILL RD		/	
1605-15	3269 HAMMETT HILL RD		/	
1605-27	3029 HAMMETT HILL RD		/	
1706-30	2901 HAMMETT HILL RD		X RElocate	
1706-17	1615 HAMMETT HILL RD		/	
1606-17	1166 CLARENCE O'DELL RD		/	
1605-34	1731 CLARENCE O'DELL RD		/	
1403-27	JACKSON BRIDGE RD	????	/	
1004-16	1950 HADLEY LOOP RD	HOE		
1004-10	13725 MORGANTOWN RD	HOE		
1406-25	9037 MORGANTOWN RD		/	
2009-32	701 KITCHENS SOUTH RD		/	

END  
Mon.  
13

Tues.

Tues.  
13

orange means we need a grade and seed done

yellow means wcwd need to dig

25



Neat Brothers  
156 Westpark Drive  
Columbia, Ky. 42728  
270-634-0396 Cell #

## INVOICE

**Customer**

Name Warren County Water District  
Address PO Box 10180  
City Bowling Green Ky ZIP 42102-4780  
Phone

**Misc**

Date 12/8/2023  
PO No. Bowling Green  
Rep  
FOB

Qty	Description	Unit Price	TOTAL
24	Hand dug meters Sheet 10	\$ 260.00	\$ 6,240.00

Meter investigation for lead or copper

**Payment**

Select One...

Comments  
Name  
CC #  
Expires

Tax Rate(s)

SubTotal \$ 6,240.00  
Shipping

**TOTAL \$ 6,240.00**

Office Use Only

**Thank you!**

Date Rec'd Date Comp. 12-11-23  
W.O. 83428 Cost Code 607 Dist 25  
Pur. Agt. VP Dept. Mgr. JJ Gen. Mgr.

Map #	Address or Near Address	Area of yard	Type of material (customer)	Type of material (wcwd)
3309-18	2425 WOODBURN ALLEN SPR RD	left yard by F.H ✓		
5614-5	154 EVANS RD	right drive ✓		
5514-1	CEDAR BLUFF RD	across from 2239 cedar bluff ✓		
3309-5	2247 WOODBURN ALLEN SPR RD	left property ✓		
3309-2	2685 WOODBURN ALLEN SPR RD	right circle dr ✓		
3209-4	1340 WOODBURN ALLEN SPR RD	left drive ✓	full of water	
3108-19	890 WOODBURN ALLEN SPR RD	left drive by roses ✓		
3208-11	311 CLARK ST	Pit	Pit	
3208-84	390 S ROBINSON ST across church	across 176 Fletcher st ✓		
3009-10	7857 THREE SPRINGS RD	right drive ✓		
3008-3	10884 NASHVILLE RD	✓		
3107-10	4733 PETROS RD	162 old springfield ✓		
2605-34	528 W BOGLE RD	across from 627 ✓		
2506-1	233 CAMBRIDGE CIR ←	276 left yard ✓		
2606-71	1153 RICHPOND ROCKFIELD RD	left drive ✓	HOE	
2606-22	309 VANCE LN	right yard ✓		
2608-20	3143 RICHPOND ROCKFIELD RD	left yard ✓		
2509-71	166 BOWIE AVE	right yard behind tree ✓		
2509-40	212 GRASSLAND CT	left corner house ✓		
2508-79	537 CLEVELAND DR	group of trees ✓		
2408-116	1098 MOREHEAD RD	by telephone pole ✓		
2408-202	184 PINWOOD CT	left drive ✓		
2408-171	956 MOREHEAD RD	left yard ✓		
2110-2	4201 Diddle Drive	right yard ✓		
2209-75	232 HILLTOPPER DR	right drive ✓	✓ <del>water</del> capter	BLK-PE
2209-49	4409 MAPLE LN	middle yard ✓		
2209-23	742 PARKLAND WAY leak	right yard ✓	water/leak	
2210-105	209 JASON DR	middle yard ✓		

orange means we need a grade and seed done  
yellow means wcwd need to dig

24

**WARREN COUNTY WATER DISTRICT****Case No. 2024-00200****Response to Commission Staff's Fourth Request for Information****Question No. 4-13****Responding Witnesses: Jeff Peebles and Jacob Cuarta**

**Q 4-13. Refer to Warren District's response to Staff's First Request, Item 4, 2023 General Ledger, Account 635-8001-2, Contract Other – Admin & Genl.**

- a. Explain the business purposes for the restaurant and hotel expenses reported in the account.**
- b. Explain the business purpose for each item listed in the chart below.**

<b>Date</b>	<b>Description</b>	<b>Amount</b>
1/10/2023	BOWLING GREEN ROTARY CLUB INC. /IN: 01/01/2023	\$ 225.00
1/11/2023	UNITED WAY OF SOUTHERN KY INC /IN: 3498	500.00
1/17/2023	BA OF SOUTH CENTRAL KY /IN: MD8170	455.00
1/25/2023	BOWLING GREEN PARKS AND RECREATION /IN: 01/25/2023	347.40
1/31/2023	NRECA CAREER CENTER /IN: OM 3998501	275.00
2/28/2023	AMERICAN RED CROSS /IN: OM O-0014168359	576.00
2/28/2023	AMERICAN RED CROSS /IN: OM O-0014168390	936.00
3/31/2023	GLORY BABY MINISTRY INC. /IN: OM 40314	360.02

4/18/2023	BOWLING GREEN ROTARY CLUB INC. /IN: 04/01/2023	225.00
4/30/2023	NRECA CAREER CENTER /IN: OM 4048746	275.00
5/16/2023	COLLEGE HEIGHTS FOUNDATION /IN: 05/09/2023	2,000.00
5/31/2023	YOURMEMBERSHIP-CAREERS /IN: OM R63178944	299.00
6/30/2023	BA OF SOUTH CENTRAL KY /IN: MI388	2,663.40
6/30/2023	YOURMEMBERSHIP-CAREERS /IN: OM R63496872	255.76
6/30/2023	ACTS NOW INC. /IN: OM QTNH8SNJNCM	250.00
7/12/2023	BOWLING GREEN ROTARY CLUB INC. /IN: 07/01/2023	225.00
7/31/2023	DOWN SYNDROME OF SOUTH CENTRAL KY /IN: OM 34752G	500.00
10/12/2023	BOWLING GREEN ROTARY CLUB INC. /IN: 10/01/2023	225.00

**4-13a.** Like many employers, Warren District pays for its employees to attend trainings and conferences which will enhance their ability to effectively carry out their job duties. Sometimes attendance at these events involves travel and the need for overnight accommodation, which Warren District provides. Warren District also provides its employees' meals while traveling to attend these events. Likewise, if meetings are scheduled during lunch and employees are expected to attend and participate, Warren District provides lunch for its

employees. The chart beginning on the following page provides the requested information.

WARREN COUNTY WATER DISTRICT  
**General Ledger Account 635-8001-2 Contract Other - Admin & General**  
 Restaurant & Hotel Expenses

Posting Date	Invoice Date	Description	Amount	Payment Description	Business Purpose
1/31/2023	1/10/2023	JIMMY JOHN'S /IN: OM 87	43.86	Working Lunch	Discuss Transpark III Request for Proposals
1/31/2023	1/12/2023	PENN STATION EAST COAST SUBS /IN: OM 39	32.92	Working Lunch	Discuss Transpark III Consultant Interviews
1/31/2023	1/20/2023	EL MAZATLAN /IN: OM 119	66.97	Working lunch with construction inspectors	Discuss status of current and upcoming construction projects.
1/31/2023	1/20/2023	JIMMY JOHN'S /IN: OM 328	11.93	Food	Appreciation Lunch for HR Manager
2/28/2023	1/24/2023	NOVO DOLCE 2.0 /IN: OM 80079G	35.54	Lunch	Warren, Simpson, and Butler joint operations meeting.
2/28/2023	1/25/2023	BURGER BOWL /IN: OM 257293	134.45	Working Lunch	Lunch during monthly Board of Commissioner meeting.
2/28/2023	1/27/2023	GRIFF'S DELI /IN: OM 44466G	72.98	Working Lunch	Discuss Transpark III Scoping

2/28/2023	2/21/2023	EL MAZATLAN /IN: OM 161565	76.06	Working Lunch	Lunch during monthly Board of Commissioner meeting.
3/31/2023	3/21/2023	RILEY'S BAKERY /IN: OM 74317G	16.10	Food	Quarterly meeting with BGMU and WCWD staff.
3/31/2023	3/22/2023	LOCAL TACO /IN: OM 73319G	59.58	Working Lunch	Lunch during monthly Board of Commissioner meeting.
4/30/2023	4/13/2023	PANERA BREAD /IN: OM 896083339	81.34	Working Lunch	Construction & financial strategy meeting.
4/30/2023	4/13/2023	DAIRY QUEEN GRILL & CHILL /IN: OM 43558G	27.44	Food	Customer service group - employee appreciation.
4/21/2023	4/21/2023	RSF YOUR BLUEGRASS KITCHEN 0000076003	1076.88	Lunch for employees	Employee appreciation for earning international award from Frost & Sullivan - Excellence in Resourcefulness
5/31/2023	4/26/2023	JIMMY JOHN'S /IN: OM 208428	104.31	Working Lunch	Lunch during monthly Board of Commissioner meeting.
5/31/2023	5/4/2023	GREAT AMERICAN DONUT #2 /IN: OM 90535G	20.06	Working breakfast	Monthly operations staff meeting.
5/31/2023	5/8/2023	EL MAZATLAN /IN: OM 181668	89.42	Working Lunch	Discuss meter vault design for customer: OI Glass - Engineering

5/31/2023	5/10/2023	CHICK-FIL-A /IN: OM 2856996	176.14	Breakfast for customer service staff.	Employee appreciation during Drinking Water Week.
6/30/2023	5/24/2023	BURGER & BOWL /IN: OM 291621	119.08	Working Lunch	Lunch during monthly Board of Commissioner meeting.
6/30/2023	5/25/2023	LISA'S FIFTH STREET DINER /IN: OM 387324605	41.91	Working breakfast for construction inspectors	Discuss status of current and upcoming construction projects.
6/30/2023	5/31/2023	LOCAL TACO /IN: OM 32720G	\$100.63	Working lunch with Accounting Staff.	Discuss Butler & Simpson County PSC data request.
7/31/2023	6/27/2023	EMBASSY SUITES /IN: OM 968452A	127.68	Locator Conference	Attend training - Locator position.
7/31/2023	6/28/2023	SPEEZA RESTAURANT /IN: OM 84507G	103.88	Working Lunch	Lunch during monthly Board of Commissioner meeting.
7/31/2023	6/30/2023	DONATOS PIZZA /IN: OM 602274	47.59	Working Lunch	Short-staffed during lunch due to vacations - customer service group.
7/31/2023	6/30/2023	MR. B'S PIZZA & WINGS /IN: OM 270542	133.02	Working Lunch	Short-staffed during lunch due to vacations - customer service group.
7/31/2023	7/7/2023	CHICK-FIL-A /IN: OM 2967509	59.90	Working Lunch	Short-staffed during lunch due to vacations - customer service group.



7/31/2023	7/11/2023	GERARDS TAVERN /IN: OM 94522	34.72	Working Lunch	Appreciation Lunch for Administrative Assistant
7/31/2023	7/17/2023	SLIM CHICKENS /IN: OM 19778375619575808	276.74	Working Lunch	Lunch with representatives from BGMU, Highway Department, AT&T, Atmos, Charter Communications, and City of Bowling Green to discuss local construction projects.
8/31/2023	7/26/2023	HONEYBAKED HAM COMPANY #2203 /IN: OM 128752	89.47	Working Lunch	Lunch during monthly Board of Commissioner meeting.
8/31/2023	7/30/2023	WESTY'S /IN: OM 250367656	88.93	AWWA KY/TN Utility Conference	Attend training and technical sessions - Manager of Engineering
8/31/2023	7/31/2023	CROWNE PLAZA /IN: OM 42211G	23.90	AWWA KY/TN Utility Conference	Attend training and technical sessions - Manager of IT & GIS
8/31/2023	8/1/2023	SHERATON MEMPHIS DOWNTOWN /IN: OM 72221G	31.63	AWWA KY/TN Utility Conference	Attend training and technical sessions - Manager of Operations
8/31/2023	8/1/2023	THE RENDEZVOUS /IN: OM 94851G	28.89	AWWA KY/TN Utility Conference	Attend training and technical sessions - Manager of IT & GIS
8/31/2023	8/1/2023	THE RENDEZVOUS /IN: OM 01021G	19.60	AWWA KY/TN Utility Conference	Attend training and technical sessions - General Manager
8/31/2023	8/1/2023	CHICK-FIL-A /IN: OM 93505G	23.24	AWWA KY/TN Utility Conference	Attend training and technical sessions - Manager of Engineering

8/31/2023	8/1/2023	CROWNE PLAZA /IN: OM 407036	403.70	AWWA KY/TN Utility Conference	Attend training and technical sessions - Manager of Engineering
8/31/2023	8/2/2023	CROWNE PLAZA /IN: OM 407192	630.45	AWWA KY/TN Utility Conference	Attend training and technical sessions - Manager of Operations
8/31/2023	8/2/2023	SHERATON MEMPHIS DOWNTOWN /IN: OM 33520G	30.63	AWWA KY/TN Utility Conference	Attend training and technical sessions - Manager of IT & GIS
8/31/2023	8/2/2023	CROWNE PLAZA /IN: OM 407188	605.55	AWWA KY/TN Utility Conference	Attend training and technical sessions - Manager of IT & GIS
8/31/2023	8/2/2023	CROWNE PLAZA /IN: OM 407159	510.83	AWWA KY/TN Utility Conference	Attend training and technical sessions - General Manager
8/31/2023	8/4/2023	MR. B'S PIZZA & WINGS /IN: OM 84948G	26.77	Working Lunch	Discuss Veterans Administration fire meter installation.
8/31/2023	8/11/2023	DAIRY QUEEN GRILL & CHILL /IN: OM 81751G	38.21	Food	Customer service group - employee appreciation.
8/31/2023	8/11/2023	HAMPTON INN /IN: OM 104349	782.32	Training & certification	Distribution license - Construction Foreman
8/31/2023	8/11/2023	HAMPTON INN /IN: OM 104348	787.06	Training & certification	Distribution license - Construction Foreman

8/31/2023	8/23/2023	BIKE RACK BISTRO /IN: OM 73279	77.20	Working Lunch	Lunch during monthly Board of Commissioner meeting.
9/30/2023	8/28/2023	SCHNEIDER HOTELS LLC DBA GALT HOUSE HOTEL & SUITES /IN: OM 90663G	44.22	KRWA Conference	Attend training and technical sessions - Manager of Operations
9/30/2023	8/28/2023	SCHNEIDER HOTELS LLC DBA GALT HOUSE HOTEL & SUITES /IN: OM 842469	12.10	KRWA Conference	Attend training and technical sessions - General Manager
9/30/2023	8/28/2023	POTBELLY SANDWICH SHOP /IN: OM 35862G	16.48	KRWA Conference	Attend training and technical sessions - Manager of Finance
9/30/2023	8/29/2023	SCHNEIDER HOTELS LLC DBA GALT HOUSE HOTEL & SUITES /IN: OM 3139213432	6.89	KRWA Conference	Attend training and technical sessions - Manager of Operations
9/30/2023	8/29/2023	QDOBA MEXICAN EATS /IN: OM 31924G	26.71	KRWA Conference	Attend training and technical sessions - Manager of Operations
9/30/2023	8/30/2023	SCHNEIDER HOTELS LLC DBA GALT HOUSE HOTEL & SUITES /IN: OM 3139299441	6.89	KRWA Conference	Attend training and technical sessions - Manager of Operations
9/30/2023	8/30/2023	SCHNEIDER HOTELS LLC DBA GALT HOUSE HOTEL & SUITES /IN: OM 567454	251.02	KRWA Conference	Attend training and technical sessions - Manager of Operations

9/30/2023	8/30/2023	PANDA EXPRESS /IN: OM 33539G	37.30	KRWA Conference	Attend training and technical sessions - Manager of Operations
9/30/2023	8/30/2023	SCHNEIDER HOTELS LLC DBA GALT HOUSE HOTEL & SUITES /IN: OM 567525	1046.96	KRWA Conference	Attend training and technical sessions - General Manager
9/30/2023	8/30/2023	HEINE BROTHERS COFFEE /IN: OM 02351G	7.14	KRWA Conference	Attend training and technical sessions - Manager of Finance
9/30/2023	8/30/2023	SCHNEIDER HOTELS LLC DBA GALT HOUSE HOTEL & SUITES /IN: OM 567459	421.86	KRWA Conference	Attend training and technical sessions - Manager of Finance
9/30/2023	8/30/2023	SCHNEIDER HOTELS LLC DBA GALT HOUSE HOTEL & SUITES /IN: OM 567610	377.22	KRWA Conference	Attend training and technical sessions - Manager of Finance
9/30/2023	8/30/2023	SCHNEIDER HOTELS LLC DBA GALT HOUSE HOTEL & SUITES /IN: OM 56774	406.97	KRWA Conference	Attend training and technical sessions - Manager of Engineering
9/30/2023	9/1/2023	NOVO DOLCE 2.0 /IN: OM 73641G	45.36	Business Lunch	Lunch with Bowling Green Municipal Utilities General Manager - General Manager.
9/30/2023	9/21/2023	TERESA'S RESTAURANT /IN: OM 04538G	79.27	Working Breakfast	Appreciation Breakfast for Construction Department

9/30/2023	9/22/2023	GERARDS TAVERN /IN: OM 650601427	49.41	Working Lunch	Lunch with WCWD Manager of Finance and Previous WCWD GM
10/31/2023	9/27/2023	JIMMY JOHN'S /IN: OM 21442460477849600	51.26	Working Lunch	Lunch during monthly Board of Commissioner meeting.
10/31/2023	10/13/2023	NOVO DOLCE 2.0 /IN: OM 07862G	33.09	Working Lunch	Working Lunch with Exiting WCWD Engineering Manager
11/30/2023	10/25/2023	BIKE RACK BISTRO /IN: OM 03217G	93.59	Working Lunch	Lunch during monthly Board of Commissioner meeting.
11/30/2023	10/31/2023	GAYLORD HOTELS /IN: OM 10/31/23 ME	155.60	Advanced Utility Systems Conference	CIS Infinity billing system users conference - Billing Administrator
11/30/2023	10/31/2023	GAYLORD HOTELS /IN: OM 10/31/23 PJ	155.60	Advanced Utility Systems Conference	CIS Infinity billing system users conference - Database Administrator
11/30/2023	11/13/2023	CHEDDARS /IN: OM 06517G	93.31	Lunch	Manager of engineering last day - employee appreciation.
11/30/2023	11/15/2023	GERARDS TAVERN /IN: OM 102280	63.13	Working Lunch	Lunch with Board Members to Discuss New Engineering Manager
11/30/2023	11/21/2023	BURGER & BOWL /IN: OM 342141	76.40	Working Lunch	Lunch during monthly staff meeting - management staff

12/31/2023	11/29/2023	PANERA BREAD /IN: OM 1016353726	108.57	Working Lunch	Lunch during monthly Board of Commissioner meeting.
12/31/2023	11/30/2023	TERESA'S RESTAURANT /IN: OM 00769G	72.72	Breakfast	Metering & leak detection personnel - employee appreciation.
12/31/2023	12/19/2023	BURGER & BOWL /IN: OM 349225	26.97	Working Lunch	Discuss Transpark III Scoping - Engineering
12/31/2023	12/19/2023	DUNKIN DONUTS /IN: OM 03179G	54.33	Breakfast for employees	Employee appreciation - Christmas
12/20/2023	12/20/2023	CAMBRIDGE MARKET & CAFE INC. /IN: 90551	975.00	Breakfast for employees	Employee appreciation - Christmas
12/31/2023	12/20/2023	NOVO DOLCE 2.0 /IN: OM C5102249	164.24	Working Lunch	Lunch during monthly Board of Commissioner meeting.

**4-13b.** The chart beginning on the following page provides information on each requested invoice, including a description of each invoice, an evaluation of whether the expense satisfies a business purpose, and a description of the business purposes served by the relevant invoices.

WARREN COUNTY WATER DISTRICT  
**General Ledger Account 635-8001-2 Contract Other - Admin & General**  
Business Purposes – PSC 4-13b

Date	Description	Amount	Payment Description	Explanation of Purpose
1/10/2023	BOWLING GREEN ROTARY CLUB INC. /IN: 01/01/2023	\$225.00	Quarterly Membership	Promote Warren District policies with local leaders and officials.
1/11/2023	UNITED WAY OF SOUTHERN KY INC /IN: 3498	500.00	Awards Dinner	Citizenship in the community.
1/17/2023	BA OF SOUTH CENTRAL KY /IN: MD8170	455.00	Annual Builder's Association Membership	Promote Warren District policies with housing industry builders and developers.
1/25/2023	BOWLING GREEN PARKS AND RECREATION /IN: 01/25/2023	347.40	Registration	Employee basketball league - promote employee relations.
1/31/2023	NRECA CAREER CENTER /IN: OM 3998501	275.00	Job posting	Solicit candidates for CMMS Administrator position.
2/28/2023	AMERICAN RED CROSS /IN: OM O-0014168359	576.00	Enrollment fees	Annual Employee CPR & First Aid certification
2/28/2023	AMERICAN RED CROSS /IN: OM O-0014168390	936.00	Enrollment fees	Annual Employee CPR & First Aid certification
3/31/2023	GLORY BABY MINISTRY INC. /IN: OM 40314	360.02	Professional photography.	Management staff photographs for website.
4/18/2023	BOWLING GREEN ROTARY CLUB INC. /IN: 04/01/2023	225.00	Quarterly Membership	Promote Warren District policies with local leaders and officials.
4/30/2023	NRECA CAREER CENTER /IN: OM 4048746	275.00	Job posting	Solicit candidates for Engineer position



5/16/2023	COLLEGE HEIGHTS FOUNDATION /IN: 05/09/2023	2000.00	Scholarship - Western Kentucky University	Promote future professionals.
5/31/2023	YOURMEMBERSHIP- CAREERS /IN: OM R63178944	299.00	Job posting	Solicit candidates for Engineer position
6/30/2023	BA OF SOUTH CENTRAL KY /IN: MI388	2663.40	Annual Builder's Association Cornerstone Membership	Promote Warren District policies with housing industry builders and developers.
6/30/2023	YOURMEMBERSHIP- CAREERS /IN: OM R63496872	255.76	Job posting	Solicit candidates for Engineer position
6/30/2023	ACTS NOW INC. /IN: OM QTNH8SNJNCM	250.00	Utility conference registration	Employee training for line locating.
7/12/2023	BOWLING GREEN ROTARY CLUB INC. /IN: 07/01/2023	225.00	Quarterly Membership	Promote Warren District policies with local leaders and officials.
7/31/2023	DOWN SYNDROME OF SOUTH CENTRAL KY /IN: OM 34752G	500.00	Non-profit sponsor	Citizenship in the community.
10/12/2023	BOWLING GREEN ROTARY CLUB INC. /IN: 10/01/2023	225.00	Quarterly Membership	Promote Warren District policies with local leaders and officials.

While Warren District views all of the above expenses as legitimate, prudently incurred business expenses, it is not seeking to recover the cost of all of these expenses in its rates. The following are expenses Warren District **is** seeking to recover in rates:

- The January 10, 2023; April 18, 2023; July 12, 2023; and October 12, 2023 payments to the Bowling Green Rotary Club were payment of quarterly dues. Membership in the Rotary Club provides Warren District the opportunity to regularly meet with other community leaders and to stay informed about what is happening in the rapidly growing and changing Bowling Green, Kentucky area. The Rotary Club promotes ethical standards and professional growth. Rotary Clubs are well-established, having begun in 1905, and wide-spread, having 33,000 clubs across 200 nations. Rotary has a proven track-record of being an effective, affordable, and reliable avenue for businesses, such as Warren District, to stay connected to all of the important events and happenings in the community. Rotary membership also enables Warren District to stay abreast of the various challenges facing other businesses, families, and the community at-large. Rotary membership is a valuable tool that Warren District uses to ensure it is informed about new and expanding business and development in the area.

- The January 17, 2023 payment to the Builders' Association of South Central Kentucky for Warren District's annual membership in this important organization provides Warren District a "seat at the

table” with those individuals and firms that are planning and developing the communities in which Warren District provides water service. This is important because Warren County’s population is growing rapidly. New businesses are locating in the region and some existing businesses are expanding. New residential developments are being built to accommodate the increased population. With the quick pace that development is occurring, it is very important that Warren District participates in the builders’ association. Membership in the builders association enables Warren District to effectively disseminate the information concerning its engineering and construction specifications to those that need it most. Maintaining these relationships also allows Warren District to plan the expansion of its distribution system to meet the needs of those within its service area.

- The January 31, 2023 and April 30, 2023 payments to NRECA Career Center, and the May 31, 23 and June 30, 2023 payments to YourMembership Careers were to pay for job posting notices for positions Warren District had available for an engineer and a computerized maintenance management system administrator. Both of these positions are professional in nature and require a high degree of skill and training. Warren District placed the job postings where they

were likely to be seen by individuals who were qualified for the positions.

- The February 28, 2023 payments to the American Red Cross were enrollment fees paid to permit Warren District's employees to complete CPR and First Aid certification as required by Warren District's safety program and Commission Regulation 807 KAR 5:006, Section 25.
- The March 31, 2023 payment to Glory Baby Ministries was for professional photography services. Warren District had photographs taken of its management staff for publication on Warren District's website. Warren District had the photographs taken professionally to provide a uniform appearance to its website. Warren District believes a well-developed, properly maintained, and frequently updated website is a valuable tool to communicate with its customers. The opportunity to "introduce" the management team to customers and the community at-large through publication of photos and brief biographical information was something Warren District believed to be beneficial, as it enables customers and prospective customers to educate themselves about the management of Warren District before initiating any personal contact if they desire to do so.

- The June 30, 2023 payment to Acts Now, Inc was made to register employees for a Summit Damage Prevention Utility Conference. The employees received valuable training in line locating at the conference and had the opportunity to discuss the challenges of protecting Warren District's underground infrastructure with knowledgeable, experienced leaders in the utility and excavation industries.

Warren District is **not** seeking to recover certain business expenses in its rates. Each expense below was incurred because Warren District believes it has a responsibility to be seen promoting certain worthwhile community endeavors and doing so benefits Warren District's relationship with the community and its customers. This provides Warren District with the business benefit of good-will with its customers and the community at-large. However, Warren District is aware of Commission precedent that precludes the recovery of these expenses in rates, and is therefore **not seeking** recovery of these expenses:

- The January 11, 2023 payment to the United Way of Southern Kentucky, Inc was made to purchase a table at the Annual United Way Awards Dinner. Warren District was nominated for the "Live United

Award” in recognition of its employee’s strong commitment to United Way. Warren District employees show support for the various charities that serve southern Kentucky under the United Way umbrella by making voluntary monetary contributions during the United Way Campaign and by volunteering their time in a variety of charitable endeavors. Warren District was honored to win this award in 2023 in recognition of its employees’ dedication and generosity.

- The January 25, 2023 payment to Bowling Green Parks and Recreation was to secure registration for a team from Warren District to participate in a local basketball league. Although Warren District finds this beneficial in maintaining employee morale and in promoting health activity and community involvement amongst its employees, Warren District accepts that the Commission has not historically allowed recovery of such expenses.
- The May 16, 2023 payment to College Heights Foundation was to fund the 2023 scholarships discussed in greater detail in the response to item 4 above.
- The June 30, 2023 payment to the Builders’ Association of Central Kentucky was to pay for Warren District’s annual “Cornerstone Membership” in the local builders’ association. Having a Cornerstone

Membership provides many advantages to Warren District such as advertisements in the *Parade of Homes* quarterly publication and the *Home Expo* publication, recognition on the signage in the builders' association's lobby, and inclusion in "Cornerstone Appreciation" advertisements in other builders' association publications.

Two of the most valuable aspects of the Cornerstone Membership are that it (1) provides Warren Water with a seat on the Board of Directors of the association, and (2) it enables Warren District to host the October monthly meeting at which Warren District's General Manager delivers a presentation to the association's membership. This platform provides Warren District with a once-a-year opportunity to impart whatever information it believes to be important for the building community to understand about Warren District and its services. Warren District is not aware of any other means of obtaining this level of input and influence with those who are responsible for building the homes and businesses in its service area. Warren District believes this expense has been prudently incurred for a legitimate business purpose but recognizes that Commission precedent suggests the Commission may not agree with Warren District's analysis. Therefore, Warren District is **not seeking** to recover the cost of its Cornerstone

Membership in the Builders' Association of South Central Kentucky in its rates.

- The July 31, 2023 payment to Down's Syndrome of South Central Kentucky was to sponsor "Step Up for Down's Syndrome" an event to celebrate individuals with Down's Syndrome and serve as a fund-raising event for this local worthwhile organization that provides educational classes, support resources, and various services designed to assist those with Down's Syndrome and their families in every phase of life from birth through senior adulthood. Warren District supports meaningful community initiatives such as this one because it promotes good citizenship by setting an example of care and concern for others.



**WARREN COUNTY WATER DISTRICT**

**Case No. 2024-00200**

**Response to Commission Staff's Fourth Request for Information**

**Question No. 4-14**

**Responding Witness: Jacob Cuarta**

**Q 4-14. Refer to Warren District's motion to proceed without a hearing. State whether Warren District continues to waive its right to a formal hearing in this matter.**

A 4-14. As of now, Warren District still continues to waive its right to a formal Hearing in this matter. The only thing which might cause Warren District to withdraw its waiver is if Commission Staff raises some new issues which have not already been addressed in the four (4) Requests for Information in the Water Division rate case and the five (5) Requests for Information in the Sewer Division rate case.