

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHEAST)	
WOODFORD COUNTY WATER DISTRICT)	Case. No.
FOR A RATE ADJUSTMENT PURSUANT TO)	2025-00347
807 KAR 5:076)	

RESPONSE OF NORTHEAST WOODFORD COUNTY WATER
DISTRICT TO THE COMMISSION STAFF'S FIRST REQUEST
FOR INFORMATION DATED NOVEMBER 21, 2025

NORTHEAST WOODFORD COUNTY WATER DISTRICT
CASE NO. 2025-00347
COMMISSION STAFF'S FIRST REQUEST FOR
INFORMATION DATED NOVEMBER 21, 2025

Witness: Mary Shryock

1. Provide the following information related to billing software:

a. Brand or common name for software.

Response: Brand – United System - Alliance

b. State whether the software is locally installed on a utility-owned computer or is a subscription service that is internet based.

Response: Internet Based

c. If locally installed, state the installation date.

Response: N/A

d. State whether the system is still serviced by the manufacturer and whether the utility maintains a service contract.

Response: System is still in service and we maintain a service contract with United System.

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2. Provide the following information related to general ledger software:

a. State if the billing software and general ledger software are integrated.

Response: They are not integrated

b. Brand or common name for software.

Response: We do not have software for the general Ledger

c. State whether the software is locally installed on a utility-owned computer or is a subscription service that is internet based.

Response: We use Excel

d. If locally installed, state the installation date.

Response: N/A

e. State whether the system is still serviced by the manufacturer and whether the utility maintains a service contract.

Response: N/A

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Witness: Mary Shryock and Mark Frost

3. Provide copies of each of the following, and when appropriate, provide in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected. Employee names should be redacted from all documents.

a. The general ledger in Excel spreadsheet format with all transactions for each of the years ended December 31, 2023, and December 31, 2024, and year-to-date 2025.

Response: See files: 3a_NWCWD_2023_General_Ledger_Recap
3a_NWCWD_2024_General_Ledger_Recap

The General Ledger for 2025 will not be completed until Northeast Woodford District's Auditor has finished the 2025 Auditor.

b. The trial balance in Excel spreadsheet format for the years ended December 31, 2023, and December 31, 2024, and year-to-date 2025.

Response: See files: 3b_NWCWD_Trail_Balance_2023
3b_NWCWD_Trail_Balance_2024

The Trial Balance for 2025 will not be completed until Northeast Woodford District's Auditor has finished the 2025 Auditor.

c. Provide a cross reference that matches each test year general ledger account to each revenue and expense line that is reported in the Schedule of Adjusted Operations (SAO) and reconcile each amount that does not match.

Response: See file: 3c_NWCWD_TB_Annual Report Reconciliation

d. Attachment 8, 8_Depreciation.pdf, The Depreciation Expense breakdown in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected.

Response: See Files: 4_NWCWD_Rate Model; Tab: N & O – Depreciation.
3d_NWCWD_Depreciation_Schedule_2024

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Witness: Mark Frost

4. Refer to the Application, SAO, Revenue Requirements Calculation, SAO Adjustment References. Provide all schedules used to support each proposed adjustment in Excel format. Component details of a schedules should tie to the general ledger accounts that comprise the SAO line item including any adjustment for unreconciled amounts.

Response: See file: 4_NWCWD_Rate Model

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Witness: Mark Frost

5. Refer to the Application, 4_SAO_-With_Attachments.pdf, Current Billing Analysis 2024 Usage and Existing Rates and Proposed Billing Analysis 2024 Usage and Proposed Rates.

a. Provide each billing analysis in Excel Spreadsheet format with all formulas, rows, and columns unprotected and fully accessible.

Response: See files: 4_NWCWD_Rate Model; Tabs: ExBA and ProbBA
5a_Billing_Analysis_Existing_Rates
5a_Billing_Analysis_Proposed_Rates

b. Describe each adjustment to the billing analysis and its justification and supporting documentation.

Response: Northeast Woodford District did not make any adjustments to its billing analysis.

c. Provide an analysis of the proposed pro forma adjustment to metered revenues.

Response: The billing analysis using the existing rates produces \$166 or approximately 0.02% less than the amount that was reported in the 2024 Annual Report.

Total BA Adjustment	166
FROM PSC ANNUAL REPORT	<u>784,507</u>
% Adjustment	<u>0.02%</u>

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6. Refer to the Application, Schedule of Adjusted Operations. Provide an itemization of the Other Water Revenues of \$25,814 and state whether each component will recur.

Response: See file: 3c_NWCWD_TB_Annual Report Reconciliation

4011.00	Late Fees	16,401.00
4100.00	Miscellaneous Income	9,413.00
474.00	Other Water Revenues	25,814.00

Miscellaneous Income:

Nonrecurring Charges - Reconnection	\$	2,100.00
Fire Hydrants - Merry Meadow		<u>7,313.00</u>
Total Miscellaneous Income	\$	<u><u>9,413.00</u></u>

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Witness: Mary Shryock

7. Provide certificates of insurance for general liability for 2023, 2024 and 2025. Also provide the most recent invoice for General liability insurance.

Response: See files: 7_Certificate_of_Insurance_23-24
7_Certificate_of_Insurance_24-25
7_Certificate_of_Insurance_25-26

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8. Provide gallons purchased and cost, by month for the entire year, for each supplier for 2024 and 2025 to date.

Response: See file: 8_Purchased_Water_Data

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Witness: Mary Shryock

9. Reconcile reported gallons purchased in the test year annual report water statistics and the purchased water expense reported in the test year.

Response: See file: 8_Purchased_Water_Data; Tab: 2024

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Witness: Mary Shryock

10. Provide the minutes from Northeast Woodford District's Board of Commissioner meetings for the calendar years 2023, 2024, and 2025 to date. Consider this a continuing request through the date of issuance of Commission Staff's Report.

Response: See files: 10_2023_Board_Minutes
10_2024_Board_Minutes
10_2025_Board_Minutes

- a. Designate each action that authorizes hiring.

Response: Hiring is made by the County Judge Executive's office. However, Northeast Woodford District does not have any employees.

- b. Designate each action that authorizes adjustments to wage rates and any other compensation or fringe benefit actions.

Response: Since Northeast Woodford District does not have any employees this question is N/A.

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Witness: Mary Shryock

11. Provide a document that lists, for each commissioner, for 2024 and 2025.
- a. State, individually, the amount of wages and each benefit (i.e., health insurance premiums, life insurance premiums, FICA taxes, etc.) paid to, or on the behalf of, each commissioner for each year.

Response: Northeast Woodford District pays its Chairman and Secretary monthly fees of \$500 (\$6,000 Annually) and the Treasurer a monthly fee of approximately \$517 (\$6,200 Annually). The members of the Board are not provided health insurance or life insurance. The employer portion of the FICA taxes are paid by Northeast Woodford District as required by the IRS.

- b. Provide documentation from the Woodford County Fiscal Court that authorizes each commissioner's appointment and compensation.

Response: See files: 11b_Commissioner_Appointments
11b_Fiscal_Court_Minutes_Commissioner_Compensation

- c. Provide training records for each commissioner for 2023, 2024, and 2025 or a statement that the individual has not attended training.

Response: See file: 11c_Traing_Certificates

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Witness: Mary Shryock

12. Refer to Northeast Woodford District's Tariff, PSC Ky. No. 1, Original Sheet No. 13, Billing Procedure.

a. Provide the date that Northeast Woodford District's billing cycle begins (meter read date).

Response: The water meters are read between the 7-15th of each month. The meter readings are brought into the office and loaded onto the computers. The bills are mailed to the customers around the 26th.we load it to the system and then we send the bills out around the 26th of the month.

b. State whether the date that the billing cycle begins is the date that would be best stated as the effective date of any order the Commission issues concerning rates in this case.

Response: We request that the rate effective date be the 7th.

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Witness: Mary Shryock

13. State the last time Northeast Woodford District performed a cost-of-service study (COSS) to review the appropriateness of its current rates and rate design.

a. Explain whether Northeast Woodford District considered filing a COSS with the current rate application and the reasoning for not filing one.

Response: Northeast Woodford District did not consider filing a COSS with the current rate application because there have not been any material changes to the system that would cause a new COSS to be prepared.

b. Explain whether any material changes to Northeast Woodford District's system would cause a new COSS to be prepared since the last time it completed one.

Response: Yes, material changes to Northeast Woodford District's system would cause a new COSS to be prepared.

c. If there have been no material changes to Northeast Woodford District's system, explain when Northeast Woodford District anticipates completing a new COSS.

Response: Northeast Woodford District anticipates completing a new COSS after material changes to the system.

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

Response: Northeast Woodford District was unable to locate a copy of the most recent COSS

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Witness: Mark Frost

14. Refer to the Application, Current Billing Analysis 2024 Usage and Existing Rates and Proposed Billing Analysis 2024 Usage and Proposed Rates.

a. Provide the billing analysis in Excel Spreadsheet format with all formulas, rows, and columns unprotected and fully accessible.

Response: See files: 4_NWCWD_Rate Model; Tabs: ExBA and ProbBA
5a_Billing_Analysis_Existing_Rates
5a_Billing_Analysis_Proposed_Rates

b. Describe adjustments to the billing analysis and their justification.

Response: Northeast Woodford District did not make any adjustments to its billing analysis

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Witness: Mary Shryock

15. Provide the number of occurrences and dollar amounts for late fees that were recorded during the calendar years 2023, 2024, and 2025 year to date.

Response: See file: 15_NRC_Penalties_2023_2024_2025

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Witness: Mary Shryock

16. Provide a schedule listing the number of occurrences for each nonrecurring charge that was recorded during the test year and the total amount recorded for each nonrecurring charge. If the revenue for any nonrecurring charge was zero, include that charge and indicate that no revenue was recorded. Include the general ledger account numbers where each nonrecurring charge is recorded.

Response:

	Tariffed Fee	Number Of Occurrences	Total Collected
Reconnection Fee/Service Charge per Water Meter Connected	\$ 69.00	30	\$ 2,070.00
Returned Check Charge per Returned Check	\$ 5.00		\$ -
Meter Deposit per Service Address	\$ 26.62		\$ -

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Witness: Mary Shryock

17. Provide updated cost justification sheets to support each nonrecurring charge listed in Northeast Woodford District's tariff.

Response: In Case No. 2022-00124 Northeast Woodford District provided updated cost justification sheets for its nonrecurring charges. The Commission eliminated the recovery of Northeast Woodford District's labor costs from the nonrecurring charges in Case No. 2022-00124. Northeast Woodford District states that there have been no significant changes in the costs that the Commission allowed Northeast Woodford District to recover in its nonrecurring charges. Therefore, revised cost justification sheets have not been provided. Refer to the attached file 17_NCWD_NRC_Costt_Justification to review the cost justification sheets that were filed in Case No. 2022-00124.

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Witness: Mary Shryock

18. Provide updated cost justification sheets to support each Meter Connection/Tap-on Charge listed in Northeast Woodford District's tariff.

Response: In Case No. 2022-00221 Northeast Woodford District's meter connection/tap-on charges were updated. There have been no significant changes to the meter installation costs and, therefore, revised cost justification sheets have not been provided. Refer to the attached file 18_NWCWD_Meter_Connection_Fee_Justification to review the cost justification sheets that were filed in Case No. 2022-00124.

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Witness: Mary Shryock

19. Provide the following information regarding the proposed rate case expense.

a. Provide a copy of the quote or invoice for the preparation of the rate case.

Response: See file: 11_Rate_Study_Proposal

b. State whether the amount in the SAO is a fixed amount or what would cause the stated amount to increase or decrease, respectively.

Response: The rate proposal has an estimated total cost of \$9,335 and an amount not to exceed of \$11,200.

c. State the date the quoted amount is payable by Northeast Woodford District.

Response: According to the rate proposal the billing for the rate study will occur quarterly.

d. Explain whether the anticipated rate case expense will be paid for by Northeast Woodford District and not paid for by a third party, i.e., grant funding.

Response: Northeast Woodford District is responsible for paying Kentucky Rural Water Association rate case expense.

e. Consider this an ongoing request. Provide all invoices related to actual rate case expensed.

Response: Kentucky Rural Water Association (KRWA) uses quarterly billing for its rate case assistance. As of the filing of Northeast Woodford District's responses to Commission Staff's First Request for Information it has not received the first invoice. Northeast Woodford will update this response when it receives its KRWA invoices.

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Witness: Mark Frost

20. Refer to Northeast Woodford District's response to the Commission Deficiency Notification, NWCWD_Board_Resolution.pdf, at 3, Current and Proposed Rates, which reflects a 1-inch meter but does not reflect a 2-inch meter. Also refer to Northeast Woodford District's tariff, Sheet 1, 2nd Revision, Classification of Services, Monthly Water Rates, which only reflects a 2-inch meter. State whether the application document has a typo or if Northeast Woodford District actually has customers with 1-inch meters and not 2-inch meters. If 1-inch meters exist also, provide a revised comparison that shows the 1-inch and 2-inch meters separately

Response: The referenced 1-Inch meter is a typographical error. Northeast Woodford District does not currently have a customer that uses a 1-Inch meter, and its tariff does not list rates for a meter of that size.

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