

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ALTERNATIVE RATE ADJUSTMENT FILING OF) CASE NO.
KNOX COUNTY UTILITY COMMISSION) 2020-00020

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION
TO KNOX COUNTY UTILITY COMMISSION

Knox County Utility Commission (Knox County Commission), pursuant to 807 KAR 5:001, is to file with the Commission the following information within 14 days of the date of this request. Pursuant to the Commission's Orders in Case No. 2020-00085,¹ issued March 16, 2020, and March 24, 2020, Knox County Commission SHALL NOT FILE the original paper copy of all requested information at this time, but rather shall file original paper copies within 30 days of the lifting of the current state of emergency.² All responses in paper medium shall be appropriately bound, tabbed, and indexed.

Each response shall include the name of the witness responsible for responding to the questions related to the information provided. Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity

¹ Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC Mar. 16, 2020), Order at 5–6. Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC Mar. 24, 2020), Order at 1–3.

² Any electronic email filed in this matter should be sent to PSCED@ky.gov, and each message should include the case number in the subject line of the message and a read receipt to ensure the Commission received the message and documents.

that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Knox County Commission shall make timely amendment to any prior response if Knox County Commission obtains information which indicates that the response was incorrect when made or, though correct when made, is now incorrect in any material respect. For any request to which Knox County Commission fails or refuses to furnish all or part of the requested information, Knox County Commission shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations. When filing a paper containing personal information, Knox County Commission shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Provide copies of each of the following:
 - a. General ledger and trial balance for the calendar year 2018, 2019, and 2020 to date.
 - b. Canceled checks, bank statements, and bank reconciliations for all bank accounts for 2018.
 - c. Schedule of notes and bonds payable at December 31, 2018, December 31, 2019, and current period.

- d. All debt agreements/bond ordinances and amortization schedules, including related party debt.
 - e. Monthly billing registers for the calendar year 2018 and to current period.
 - f. Insurance policies for 2018 and 2019 and current period, if available.
 - g. Vendor statements and invoices for 2018.
 - h. Payroll and related tax information for the calendar year 2018 and supporting time records.
 - i. A document listing the names, job titles, job description and pay rates for each employee at December 31, 2015, December 31, 2016, December 31, 2017, December 31, 2018, December 31, 2019, and currently employed.
 - j. List and describe all employee benefits, other than salaries and wages, paid to, or on behalf of, each employee for each of the previous five years.
 - k. Minutes from Knox County Commission Commissioner meetings for the calendar year 2018, 2019, and current period.
 - l. A document listing the name of all Commissioners for each of the five previous years, and state, individually, the total amount of each benefit paid to, or on the behalf of, each Commissioner during each year (i.e., wages, health insurance premiums, life insurance premiums, FICA taxes, etc.).
 - m. Fiscal Court minutes approving each Commissioner's compensation.
2. Provide copies of each of the following:
- a. Adjusted trial balance showing unaudited account balances, audit adjustments, and audited balances for the calendar year ended 2018.

- b. Audit adjustments with detailed explanations for each adjustment.
 - c. Audit workpapers for long-term debts.
 - d. Audit workpapers for accounts receivable, allowance for doubtful accounts, and bad debt expense.
 - e. Schedule of utility plant in service and related depreciation in the most detailed format available.
3. Refer to Attachment 5 and Attachment 6 of the application.
- a. Provide a detailed breakdown of the items that are included in the Net Billing Adjustments amount of the Summary.
 - b. Provide a copy of all worksheets used to create the billing analysis for existing rates and the billing analysis for proposed rates.



Kent A. Chandler
Executive Director
Public Service Commission
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DATED MAY 22 2020

cc: Parties of Record

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