

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF CARROLL)	
COUNTY WATER DISTRICT #1 FOR AN)	CASE NO.
ADJUSTMENT OF RATES PURSUANT TO 807)	2021-00475
KAR 5:076)	

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION
TO CARROLL COUNTY WATER DISTRICT #1

Carroll County Water District #1 (Carroll District #1), pursuant to 807 KAR 5:001, is to file with the Commission an electronic version of the following information. The information requested is due on February 24, 2022. The Commission directs Carroll District #1 to the Commission's July 22, 2021 Order in Case No. 2020-00085¹ regarding filings with the Commission. Electronic documents shall be in portable document format (PDF), shall be searchable, and shall be appropriately bookmarked.

Each response shall include the question to which the response is made, and 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 that the

¹ Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC July 22, 2021), Order (in which the Commission ordered that for case filings made on and after March 16, 2020, filers are NOT required to file the original physical copies of the filings required by 807 KAR 5:001, Section 8).

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

Carroll District #1 shall make timely amendment to any prior response if Carroll District #1 obtains information that indicates the response was incorrect when made or, though correct when made, is now incorrect in any material respect. For any request to which Carroll District #1 fails or refuses to furnish all or part of the requested information, Carroll District #1 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, Carroll District #1 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, and when appropriate, provide in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible:

a. The general ledger for the calendar years 2020 and 2021 to date; and the trial balance for the calendar years 2020, and 2021 to date.

b. Adjusted Trial Balance showing unaudited account balances, audit adjustments, and audited balances for the calendar years 2020 and 2021 to date.

- c. The schedule of notes and bonds payable on December 31, 2020; December 31, 2021; and the current period.
 - d. All debt agreements/bond ordinances and amortization schedules, including related party debt.
 - e. Insurance policies for 2020 and the current period, if available.
 - f. Hours worked by each employee for the calendar years 2020, 2021, and the current period.
 - g. A document listing the names, job titles, job description, and pay rates for each employee on December 31, 2021, and for those currently employed.
 - h. A list that describes all employee benefits, other than salaries and wages, paid to, or on behalf of, each employee for each of the previous five years.
 - i. Minutes from Carroll District #1's commissioner meetings for the calendar years 2020, 2021, and the current period.
 - j. 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.).
 - k. Fiscal Court minutes approving each commissioner's appointment and compensation.
- 2. Provide a breakdown for the number of board meetings each commissioner attended during the test year.
 - 3. Provide the number of occurrences for which late fees were assessed during the test year.

4. Provide the total amount collected for each nonrecurring charge and the number of occurrences for each nonrecurring charge that was assessed during the test year. If the revenue for any nonrecurring charge was zero, include that charge and indicate that zero revenue was received.

5. Provide the cost justification for all nonrecurring charges listed in Carroll District #1's tariff.

6. Provide the rate for each nonrecurring charge collected in the test year and the rate for all nonrecurring charges contained in Carroll District #1's tariff.

7. Provide an overview of any actions planned or taken by Carroll District #1 to reduce its water loss, including any water loss reduction plan.

8. Identify the number of new water connections that Carroll District #1 installed in calendar year 2020.

9. Provide the amount of labor and materials recorded for each new water connection used during calendar year 2020.

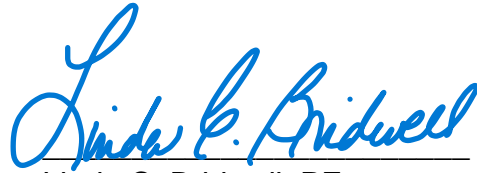
10. a. Provide the date when Carroll District #1 last performed a cost of service study (COSS) to review the appropriateness of its current rates and rate design.

b. Explain whether any material changes to Carroll District #1's system has occurred that would cause a new COSS to be prepared since the date of Carroll District #1's most recent COSS.

c. If there have been no material changes to Carroll District #1's system, explain when Carroll District #1 anticipates completing a new COSS.

11. Refer to Carroll District #1's Application, Billing Analysis. Provide a list of any adjustments made to the data and include an explanation of each adjustment.

12. Refer to the Annual Report for 2020, page 46. Provide information as to the debts owed to both Carrollton Utilities and Kentucky Infrastructure Authority including the basis for the debt and expected pay-off of the debt.



Linda C. Bridwell, PE
Executive Director
Public Service Commission
P.O. Box 615
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DATED JAN 27 2022

cc: Parties of Record

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