

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTH)	CASE NO.
MANCHESTER WATER ASSOCIATION, INC. FOR)	2023-00183
AN ALTERNATIVE RATE ADJUSTMENT)	

ORDER

The Commission, on its own motion, finds that North Manchester Water Association (North Manchester Water) should make the following persons and records available during the November 8, 2023 field visit. The field visit will be held to develop the record that Commission Staff utilizes for its Commission Staff Report and that the Commission evaluates in reaching a final determination. To promote the efficiency and productivity of the field visit, the Commission concludes that utility officers, agents, and employees who sponsored data request responses and filed certain records should be made available to discuss those data request responses and records. The Commission further concludes that identifying with specificity records that are necessary to develop a robust record and should be made available during the field visit will promote the efficiency and productivity of the field visit.

The Commission directs North Manchester Water to make the following persons available during the November 8, 2023 field visit:

- Ted Woods, CPA
- Rose Lewis, North Manchester Water Office Manager
- Bill Gray, North Manchester Field Manager

- Mike Maggard, Sisler-Maggard Engineering, PLLC

The Commission further finds that, within seven days of service of this Order, North Manchester Water should file notice with the Commission of any other officers, agents, and employees who will be made available during the November 8, 2023 field visit to discuss records filed in this proceeding.

Pursuant to KRS 278.230¹ and 807 KAR 5:006, Section 24,² the Commission directs North Manchester Water to make the below records available during the November 8, 2023 field visit:

- All original invoices, underlying purchase authorizations, and receipt documents, if applicable, for expenditures (both expense and capital) made during the test year; assumption is that these are either ordered by calendar period or supplier.
- All payments to governmental agencies for unemployment taxes, withholding taxes, FICA match and any other obligated amounts.
- Authorizing documents for all employees hired during the test year.
- Complete copy of billing records file for the test year.
- Separate copy of all billing records with billing codes for amounts designated as billing adjustment that total \$192,942.31 as stated in the response to Commission Staff's First Request for Information, Item 18, Exhibit 18, in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible, including customer name/number/address (common reference item), date, and amount.
- Originating document request that establishes reason and supports each billing adjustment transaction for amounts requested above.

¹ KRS 278.230(1) states that employees of the Commission may, during all reasonable hours, enter upon the premises of any utility subject to its jurisdiction for the purpose of examining any books or records and for exercising any power provided for in KRS Chapter 278. KRS 278.230(2) states that the books, accounts, papers, and records of the utility shall be available to the Commission for inspection and examination.


² 807 KAR 5:006, Section 24 states that all records required by 807 KAR Chapter 5 shall be kept in the office of the utility and shall be made available to representatives, agents, or Staff of the Commission upon reasonable notice at all reasonable hours.

- Authorization document for each billing adjustment transaction above.
- List of all amounts and supporting documentation for any payments made to past or present board members for compensation as board member or reimbursement of expenses including any purchases on behalf of association.
- List of capital expenditures for the test year including authorizing documents.
- Copies of engagement letter for audit of financial statements for the year ended December 31, 2022. Record of payments for the 2022 audit. Any correspondence of the status of the audit.
- Executed copy of vehicle purchase/financing documents.
- Copies of all operating policies.
- Copies of all personnel policies.
- Copies of all benefit policies.
- Copies of all bank statements and supporting documentation for each deposit transaction during the test year.
- Copies of minutes that authorize employer/employee contribution percent for each beneficiary class classification (single, family, parent plus, etc.).

IT IS THEREFORE ORDERED that:

1. North Manchester Water shall make Ted Woods, Rose Lewis, Bill Gray, and Mike Maggard available to Commission Staff during the November 8, 2023 field visit.
2. Within seven days of the date of service of this Order, North Manchester Water shall file a list of any other North Manchester officers, agents, and employees who North Manchester Water will make available to Commission Staff during the November 8, 2023 field visit.
3. North Manchester Water shall make the records identified in this Order available to Commission Staff during the November 8, 2023 field visit.

PUBLIC SERVICE COMMISSION


Chairman


Vice Chairman


Commissioner

ENTERED
OCT 09 2023
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KENTUCKY PUBLIC
SERVICE COMMISSION

ATTEST:


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