

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHEAST)	
WOODFORD COUNTY WATER DISTRICT FOR A)	CASE NO.
RATE ADJUSTMENT PURSUANT TO 807 KAR)	2022-00221
5:076)	

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION
TO NORTHEAST WOODFORD COUNTY WATER DISTRICT

Northeast Woodford County Water District (Northeast Woodford District), 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 September 9, 2022. The Commission directs Northeast Woodford District 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.

Northeast Woodford District shall make timely amendment to any prior response if Northeast Woodford District 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 Northeast Woodford District fails or refuses to furnish all or part of the requested information, Northeast Woodford District 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, Northeast Woodford District 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 2021 and 2022 to date; and the trial balance for the calendar years 2021 and 2022 to date.

b. Adjusted Trial Balance showing unaudited account balances, audit adjustments, and audited balances for the calendar years 2021 and 2022 to date.

c. Minutes from Northeast Woodford District's commissioner meetings for the calendar years 2020, 2021, and the current period.

d. 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.).

e. Fiscal Court minutes approving each commissioner's appointment and compensation.

f. Refer to the Application, Attachment 4, References. Provide all workpapers used to generate the proposed adjustments A-E.

2. Provide a list of the number of occurrences and annual dollar amounts of late fees assessed for the calendar years ended December 31, 2017, 2018, 2019, 2020, and 2021.

3. 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.

4. Provide updated cost justification information for all nonrecurring charges listed in Northeast Woodford District's tariff.

5. Provide the number of new water connections separately stated by meter size that Northeast Woodford District installed during the test year.

6. a. Confirm Northeast Woodford District does not currently employ any employees.

b. If confirmed, explain how the duties and responsibilities of Northeast Woodford District are completed.

7. Provide a breakdown for the number of board meetings each commissioner attended during the test year.

8. Provide a monthly breakdown in both gallons and dollar amount, of water purchased during the test year by vendor, identifying all vendors from whom Northeast Woodford District purchased water.

9. Provide the current rate charged by each vendor from whom Northeast Woodford District purchases water.

10. Provide an overview of any actions planned or taken by Northeast Woodford District to reduce its water loss, including any water loss reduction plan.

11. Refer to the Application, Attachment 4, Table B, Debt Service Schedule. Confirm the Interest Expense calculation of \$13,582 is the 5-year average for calendar years 2022 thru 2026.

12. Refer to the Application, Attachment 4, Schedule of Adjusted Operations, and the *Annual Report of Northeast Woodford District to the Public Service Commission for the Calendar Year Ended December 31, 2021* (2021 Annual Report) at 20.

a. Confirm whether Depreciation expense for test year is \$66,135 or \$66,676.

b. Confirm whether Taxes other than Income for the test year is \$2,723 or \$2,738.

13. Refer to the Application, Attachment 4, Schedule of Adjusted Operations, and the 2021 Annual Report at 49. Provide a detailed breakdown of Total Other Water Revenues in the amount of \$13,375.

14. Refer to the Application, Attachment 4, Revenue Requirements Using Operating Ratio Method table; and Northeast Woodford District's 2021 Annual Report at 20. Confirm whether Interest income for the test year is \$3,104 or \$2,204.

15. Refer to Application, Attachment 4, Table B Debt Service Schedule. For each outstanding debt issuance still active; provide the case number in which Northeast Woodford District was authorized to issue the debt.

16. Provide the date when Northeast Woodford District 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 Northeast Woodford District's system has occurred that would cause a new COSS to be prepared since the date of Northeast Woodford District's most recent COSS.

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

17. Refer to the Application, Attachment 4, Revenue Requirements Using Debt Service Coverage Method. Provide explanations for Adjustment F and G.

18. Refer to Northeast Woodford District's Application, Attachment 5, Current Billing Analysis.

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

b. Provide the source of the 2021 usage data presented in the Billing Analysis and state whether any adjustments were made to the data.

c. Provide a list of any adjustments made to the data and include an explanation of each adjustment.

d. Provide monthly billing registers for water customers in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible for the calendar year 2021.

e. Provide a detailed breakdown of the Adjustments totaling \$29,865.

19. Provide the number of occurrences in the test year that Northeast Woodford District adjusted a customer's bill due to a leak and provide the dollar amount customer's bills were adjusted due to a leak for the test year.

20. Provide the number of occurrences of billing errors and the dollar amount of each adjustment.



Linda C. Bridwell, PE
Executive Director
Public Service Commission
P.O. Box 615
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DATED AUG 16 2022

cc: Parties of Record

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