

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:

**ELECTRONIC APPLICATION OF THE GRAYSON )  
COUNTY WATER DISTRICT FOR A CERTIFICATE )  
OF PUBLIC CONVENIENCE AND )  
NECESSITY TO CONSTRUCT A SYSTEM )  
IMPROVEMENTS PROJECT AND AN ORDER ) Case No. 2020-00152  
APPROVING A CHANGE IN RATES AND )  
AUTHORIZING THE ISSUANCE OF SECURITIES )  
PURSUANT TO KRS 278.023 )**

**Response to Commission Staff's First Request for Information**

The Grayson County Water District ("Grayson District"), by Counsel, hereby files its Response to the Commission Staff's First Request for Information, dated June 5, 2020, as follows:

**REQUEST 1.** Commission Regulation 807 KAR 5:069, Section 2(6)(c), provides that the proposed rates, if any, shall produce the total revenue requirements recommended in the engineering reports. Provide a copy of the Billing Analysis in Excel spreadsheet format, with all formulas intact and unprotected, and all rows and columns fully accessible, showing revenue at current rates and at proposed rates based on actual and forecasted water usage for the existing system for 12 months as contained in the Kentucky Guide 7 Summary Addendum that was provided to the United States Department of Agriculture Rural Development (RD).

**WITNESS:** Kevin Shaw, Manager, Grayson County Water District

**RESPONSE 1:** The requested Billing Analysis in Excel spreadsheet format is being filed with this Response.

**REQUEST 2:** Provide Grayson District's depreciation schedule for all of its assets for the period ending December 31, 2019.

**WITNESS:** Kevin Shaw, District Manager, Grayson County Water District

**RESPONSE 2:** the requested depreciation schedule is being filed with this Response.

**REQUEST 3:** Provide a copy of a current amortization schedule for each of Grayson District's outstanding bond issuances, promissory notes, and debt instruments.

**WITNESS:** Kevin Shaw, District Manager, Grayson County Water District

**RESPONSE 3:** the requested amortization schedules are being filed with this Response.

**REQUEST 4:** Provide a copy of Grayson District's general ledger for the calendar year ended December 31, 2019.

**WITNESS:** Kevin Shaw, District Manager, Grayson County Water District

**RESPONSE 4:** the requested General Ledger is being filed with this Response.

**REQUEST 5:** Provide Grayson District's adjusted trial balance showing unaudited account balances, audit adjustments, and audited balances for the calendar year ended December 31, 2019.

**WITNESS:** Kevin Shaw, District Manager, Grayson County Water District

**RESPONSE 5:** the requested adjusted trial balance is being filed with this Response.

**REQUEST 6:** Provide the source of the 2018 usage data presented in the Billing Analysis.

**WITNESS:** Kevin Shaw, District Manager, Grayson County Water District

**RESPONSE 6:** Grayson District provided the 2018 usage data to the Engineers in order for them to prepare the Summary Addendum.

(a) State whether any adjustments were made to this data.

**RESPONSE 6(a):** No adjustments were made to the data provided by Grayson District.

(b) Provide a detailed list and description of the adjustments.

**RESPONSE 6(b):** the Engineers revised the user rates; the amount of the RD loan and grant; and the project budget to reflect the current project after the bids were received and the additional funding was obtained from RD. The Billing Analysis filed with this Request contains the adjusted items.

**Certification of Responses to Commission Staff's First Request for Information**


I hereby certify that I have provided the responses to the Commission Staff's First Request for Information. This information provided is the Responses is true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



Kevin Shaw, District Manager  
Grayson County Water District


The undersigned has prepared this Response as Counsel to and on behalf of the Grayson County Water District, a governmental agency, and hereby certifies that this Response is true and accurate to the best of the undersign's knowledge, information and belief formed after a reasonable inquiry.

Respectfully Submitted:  
Rubin & Hays

By   
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**CERTIFICATE OF SERVICE**

The undersigned, in accordance with 807 KAR 5:001, Section 8, hereby certifies that Grayson County Water District's electronic filing of the foregoing Response is a true and accurate copy of the same document being filed in paper medium; that the electronic filing was transmitted to the Kentucky Public Service Commission on June 10, 2020; that there are currently no parties that the Kentucky Public Service Commission has excused from participation by electronic means in this proceeding; and that this Response in paper medium will be delivered to the offices of the Kentucky Public Service Commission in Frankfort, Kentucky in accordance with the mandates set forth in the Commission's March 16, 2020 and March 24, 2020 Orders in Case No. 2020-00085.

  
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