

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC TARIFF FILING OF THE CITY OF)	
FALMOUTH TO INCREASE THE WHOLESALE)	CASE NO.
WATER RATES CHARGED TO EAST)	2024-00244
PENDLETON WATER DISTRICT AND)	
PENDLETON COUNTY WATER DISTRICT)	

INITIAL REQUEST FOR INFORMATION TO THE CITY OF FALMOUTH
OF PENDLETON COUNTY WATER DISTRICT
AND EAST PENDLETON WATER DISTRICT

Comes Pendleton County Water District and East Pendleton Water District (collectively referred to as “Districts”) and submits these Data Requests to the city of Falmouth (“Falmouth”), to be answered by September 27, 2024, in accordance with the Procedural Schedule appended to the Kentucky Public Service Commission (“Commission”) Order dated August 12, 2024, and in accordance with the following:

1. In each case where a request seeks data already filed with the Commission, reference to the appropriate cite in the Commission’s records will be deemed a satisfactory response.
2. 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. Upon request, the Districts can provide Falmouth’s counsel with an electronic version of these questions in native format.
3. 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 response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

4. If Falmouth finds any request to be confusing, requests for clarification should be directed to Counsel of the Districts.

5. These requests shall be deemed continuing and require further and supplemental responses if Falmouth discovers additional information within the scope of these requests between the time of the response and the time of any hearing conducted hereon. Information which Falmouth later becomes aware of, or has access to, and which is responsive to any request is to be made available to the Districts. Any studies or other subject matter not yet completed that will be relied upon during the course of this case should be so identified and provided as soon as they become complete. Falmouth is obliged to change, supplement and correct all answers to interrogatories to conform to available information, including such information as it first becomes available to Falmouth after the answers hereto are served.

6. Falmouth shall make timely amendment to any prior response if Falmouth obtains information that indicates the response was incorrect or incomplete when made or, though correct or complete when made, is now incorrect or incomplete in any material respect.

7. To the extent that a specific document, workpaper or information as requested does not exist, but a similar document, workpaper or information does exist, Falmouth shall provide the similar document, workpaper, or information.

8. To the extent that any request may be answered by way of a computer printout, identify each variable contained in the printout which would not be self-evident to a person not familiar with the printout.

9. As used herein, the words "document" or "documents" are to be construed broadly and shall mean the original of the same (and all non-identical copies or drafts thereof) and if the original is not available, the best copy available. These terms shall include all information recorded in any written, graphic or other tangible form and shall include, without limiting the generality of the foregoing, all reports; memoranda; books or notebooks; written or recorded statements, interviews, affidavits and depositions; all letters or correspondence; telegrams, cables and telex messages; contracts, leases, insurance policies or other agreements; warnings and caution/hazard notices or labels; mechanical and electronic recordings and all information so stored, or transcripts of such recordings; calendars, appointment books, schedules, agendas and diary entries; notes or memoranda of conversations (telephonic or otherwise), meetings or conferences; legal pleadings and transcripts of legal proceedings; maps, models, charts, diagrams, graphs and other demonstrative materials; financial statements, annual reports, balance sheets and other accounting records; quotations or offers; bulletins, newsletters, pamphlets, brochures and all other similar publications; summaries or compilations of data; deeds, titles, or other instruments of ownership; blueprints and specifications; manuals, guidelines, regulations, procedures, policies and instructional materials of any type; photographs or pictures, film, microfilm and microfiche; videotapes; articles; announcements and notices of any type; surveys, studies, evaluations, tests and all research and development (R&D) materials; newspaper clippings and press releases; time cards, employee schedules or rosters, and other

payroll records; cancelled checks, invoices, bills and receipts; and writings of any kind and all other tangible things upon which any handwriting, typing, printing, drawings, representations, graphic matter, magnetic or electrical impulses, or other forms of communication are recorded or produced, including audio and video recordings, computer stored information (whether or not in printout form), computer-readable media or other electronically maintained or transmitted information regardless of the media or format in which they are stored, and all other rough drafts, revised drafts (including all handwritten notes or other marks on the same) and copies of documents as hereinbefore defined by whatever means made.

10. For any request to which Falmouth fails or refuses to furnish all or part of the requested information, Falmouth shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

11. For any document withheld on the basis of privilege, state the following: date; author; addressee; indicated or blind copies; all persons to whom distributed, shown, or explained; and, the nature and legal basis for the privilege asserted.

12. In the event any document called for has been destroyed or transferred beyond the control of Falmouth, state: the identity of the person by whom it was destroyed or transferred, and the person authorizing the destruction or transfer; the time, place, and method of destruction or transfer; and, the reason(s) for its destruction or transfer. If destroyed or disposed of by operation of a retention policy, state the retention policy. (13) Provide written responses, together with any and all exhibits pertaining thereto, in one or more bound electronic volumes, separately indexed and tabbed by each response, in compliance with Kentucky Public Service Commission Regulations and Orders.

13. Abbreviations, definitions and instructions: a. "And" and "or" should be considered to be both conjunctive and disjunctive, unless specifically stated otherwise. b. "Each" and "any" should be considered to be both singular and plural, unless specifically stated otherwise.

Respectfully submitted,

/s/ Joseph P. Cottingham

Joseph P. Cottingham, Esq.

Counsel for Districts

KY Bar #89620

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4034 Alexandria Pike

Cold Spring KY 41076

(859) 547-4455

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was served by electronic mail this 13th day of September 2024, to the parties of record listed below.

/s/ Joseph P. Cottingham
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1. Provide in written verified form the direct testimony of each witness that Falmouth intends to rely on in this matter.
2. Provide Falmouth's chart of accounts.
3. Refer to Commission Staff's ("Staff") report filed on May 11, 2007, in Case No. 2006-00403, Page 1, Summary of Review. Here, Staff states that "Each of Falmouth's operating divisions is accounted for in two separate funds: the general fund and the utility fund. The operating divisions accounted for in the general fund are Falmouth's police department, fire department, and city council while the utility fund includes accounting for Falmouth's electricity operations, water operations, sewer operations, garbage services and the city clerk's office."
 - a. Confirm that Falmouth's current Operating Divisions continue to be organized, structured and accounted for as they were in 2007.
 - b. If Falmouth's accounting structure has changed, provide a detailed description of the changes and state the date each change occurred.
4. Provide the independent auditor's reports for Falmouth for the fiscal years ending in 2019, 2020, 2021, 2022, and 2023.
5. Provide the adjusted trial balances showing separately unaudited account balances, audit adjustments (including explanations) and audited balances for all accounts for the fiscal years ending in 2019, 2020, 2021, 2022 and 2023 for Falmouth's Utility Fund.
 - a. Indicate the accounts that are associated with only the water operations.

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b. Indicate the accounts that are shared by Utility Fund's Operating Units and describe and demonstrate how costs reported to those accounts are ultimately allocated or assigned to each operating unit.

6. a. For the fiscal years ending 2023 and 2024, provide Falmouth's general ledgers. These general ledgers shall include all check registers and spreadsheets used to record and track financial transactions. Indicate the accounts associated with Falmouth's Water Division. If available, provide a copy of the requested general ledgers in Excel spreadsheet format with all rows and columns unprotected and accessible.

b. If not shown separately in the revenue accounts included in the general ledgers provided in response to item a. above, provide the monthly water revenues reported in 2023 and 2024 separating retail sales from wholesale sales.

7. For each outstanding bond issuance related to Falmouth's water operations, provide:

- a. the bond ordinance or resolution authorizing its issuance;
- b. an amortization schedule;
- c. a detailed explanation of why the debt was incurred; and
- d. a complete copy of long-term debt workpapers prepared by the independent auditor that completed Falmouth's audit report for the fiscal year ended June 30, 2023.

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8. Refer to the 2007 Staff Report, Page 10, where the number of customers served by Falmouth was presented as shown in the table below. Provide an updated table demonstrating the number of customers served by Falmouth as of June 30, 2023.

Utility Fund Operating Unit		
Water	1,042	25.10%
Sewer	1,012	24.37%
Electric	1,111	26.76%
Garbage	987	23.77%
Total	<u>4,152</u>	<u>100.00%</u>

9. a. State the number of Falmouth sewer customers who do not receive Falmouth water service.

b. State the number of Falmouth water customers who do not receive Falmouth sewer service.

10. a. State each meter size (5/8", 3/4", 1", etc.) Falmouth currently has in service to provide water service to retail customers and state the number of meters in service for each meter size.

b. State the number of meters in service by meter size as of July 1, 2022.

c. State the number of gallons delivered by meter size on an annual and monthly basis, for years 2019, 2020, 2021, 2022, and 2023.

d. Describe in detail Falmouth's retail water meter testing program.

e. Refer to the 2007 Staff Report, Page 31, where the table below is presented that reflects Falmouth's meter upgrade project. State if these meters remain in service or if they've been removed from service.

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Date	Vendor	Amount	Cost Less 10% Salvage	Life	Annual Recovery	Percent Allocate to Water	Allocated to Water
10/03	National Waterworks	\$ 11,790	\$ 10,611	40	\$ 265	100.00%	\$ 265
2/04	National Waterworks	11,552	10,397	40	260	100.00%	260
12/06	Dyer Meter Service	11,700	10,530	40	263	100.00%	263
12/06	Dyer Meter Service	3,700	3,330	40	83	50.73%	42
6/04	Neptune, 3/4 & 1 inch	23,676	21,308	40	533	50.73%	270
7/04	Neptune, 3/4 & 1 inch	20,115	18,104	40	453	50.73%	230
8/04	Neptune, 3/4 & 1 inch	2,615	2,354	40	59	50.73%	30
		\$ 85,148					\$ 1,360

11. a. State the amount of Falmouth’s current retail tap-fee for each meter size Falmouth offers for retail water service.

b. State the amount of total tap-fees Falmouth collected during the fiscal year ended June 30, 2023.

c. State the number of new water service taps (meter sets) Falmouth installed during the fiscal year ended June 30, 2023 and state whether the construction was performed by Falmouth employees or outside contractors. If outside contractors, provide the contractor’s name(s).

d. State the total cost of tap installations identified in Item c., above.

12. Refer to the 2007 Staff Report, Page 5, where the table below allocates late payment penalties and other miscellaneous service revenues to each of the Utility Fund’s Operating Units.

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Operating Unit	Test Year Service Revenue	Percentage	Allocated Penalties and Other
Electric	\$ 1,013,124	50%	\$ 20,559
Water	642,371	31%	13,035
Sewer	215,235	11%	4,368
Garbage	175,170	9%	3,555
Total	\$ 2,045,900	100%	\$ 41,516

a. State the amount of late payment penalties and other miscellaneous service revenue recognized by the Utility Fund for the fiscal year ended June 30, 2023.

b. Provide separately the amount of Service Revenue recognized by each Utility Fund Operating Unit during the fiscal year ended June 30, 2023.

c. Update the table above to show the allocation of June 30, 2023 Penalty and Other Revenue based on June 30, 2023 Service Revenues.

13. List all persons on Falmouth's payroll during fiscal year ended 2023. For each employee, state their job title and job duties, total wages paid during the fiscal year, current salary or wage rate, the number of regular and overtime hours work during the year, and the percentage of work hours spent performing duties for each city division during the fiscal year. For each employee performing duties on behalf of the water operations, state the amount of time dedicated to water treatment plant operations separate from the time dedicated to water transmission and distribution operations. If Falmouth's records do not permit the allocation of an

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employee's work hours among city divisions, provide an estimate for each employee and explain how Falmouth derived the estimate.

14. a. Describe Falmouth's billing cycle for retail customers including the frequency of billings (i.e. monthly, bi-monthly, quarterly, etc.)

b. Identify the employees listed in response to Item 13, above, who read meters and state the number of hours per month each employee dedicates to meter reading duties.

c. Identify the employees listed in response to Item 13, above, who prepare and process customer utility billing including accepting and recording customer payments and state the number of hours per month each employee dedicates to these duties.

d. State whether charges for electric, water, sewer and garbage services are issued to customers collectively on a single bill and state whether all Utility Fund Operating Units share a common customer service computer hardware and software platform.

15. For each employee listed in Item 13, above:

a. Provide a list of benefits provided during the fiscal year ended June 30, 2023 to each employee. Include all retirement benefits, health insurance, life insurance, dental insurance, vision insurance, employee uniforms and any other fringe benefit offered by Falmouth.

b. Identify the monthly and annual cost of each benefit identified in response to Item 15.a., above, and provide a vendor invoice to support the cost identified.

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c. State the portion of the costs paid by the employee compared to the portion of the costs paid by Falmouth.

d. Describe how Falmouth allocates the cost of the employee benefits identified above to each Utility Fund Operating Unit. This response shall include a detailed explanation of all allocation procedures.

16. a. List all joint or shared costs that Falmouth incurred during the fiscal year ended 2023. For each cost, list the vendor, total expense amount, amounts allocated per division, and the basis for allocation.

b. Describe the procedures to allocate joint and shared costs among divisions for the fiscal year ended June 30, 2023.

c. Provide all internal memorandums, policy statements, correspondence, and documents related to the allocation of joint and shared costs.

17. On the General Ledgers for the fiscal years ended June 30, 2023 and 2024 provided in response to Item 6.a., above:

a. Identify each account used to record repairs and maintenance expenses. State the Utility Fund Operating Unit(s) that required the purchase of each item recorded in each account identified. For each purchase either solely or partially attributed to water operations, indicate whether the purchased item was used to operate the water treatment plant or the water transmission and distribution system. Provide a copy of each vendor invoice with a cost of \$500

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or more. Also, provide copies of all invoices from vendors submitting more than 10 invoices to incurred for water operations in either year.

b. Identify each account used to record materials and supplies expenses necessary to support Utility Fund field operations. State the Utility Fund Operating Unit(s) that required the purchase of each item recorded in each account identified. For each purchase either solely or partially attributed to the water operations, indicate whether the purchased item was used to operate the water treatment plant or the water transmission and distribution system. Provide a copy of each vendor invoice with a total cost of \$500 or more. Also, provide copies of all invoices from vendors submitting more than 10 invoices to the water operations in either year.

c. Identify each account used to record materials and supplies expenses necessary to support Utility Fund office and administrative operations. Identify each expense item recorded in these accounts that are related to customer billing and collection expenses. Also, identify each expense item incurred for general and administrative office use. Provide a copy of each vendor invoice with a total cost of \$200 or more. Also, provide copies of all invoices from vendors submitting more than 10 invoices to the water operations in either year.

18. Provide all chemical vendor invoices with product shipping dates between January 1, 2022, and December 31, 2023. On each invoice, indicate which chemicals were necessary to: 1) convert raw water to potable water at the water treatment plant; 2) test water at the water treatment plant laboratory; or 3) treat wastewater at Falmouth's sewer treatment facility.

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19. Provide all documentation (policy terms, billing statements, audit billing adjustments, etc.) related to Falmouth's Utility Fund insurance coverage for property, general liability, and vehicles in place during fiscal year ended June 30, 2023.

20. Provide Falmouth's Utility Fund depreciation schedules with the water assets shown separately and indicate the assets that are commonly used by multiple Operating Units of the Utility Fund specifying each Operating Unit that utilizes each common asset.

21. Provide the "Enterprise Funds Uniform Financial Information Report" that Falmouth submitted to the Kentucky Department of Local Government for the fiscal years ending in 2019, 2020, 2021, 2022, and 2023.

22. a. Identify all persons or entities to which Falmouth provides wholesale water service.

b. For each customer listed above, provide for each of the previous 24 months its monthly water usage and the amount that Falmouth charged it for service.

23. a. Provide the maximum capacity of Falmouth's water treatment plant.

b. For each of the customers listed in response to Item 12(a), state:

(1) The amount of Falmouth's total water treatment plant capacity currently reserved for that customer; and

(2) The minimum and maximum quantity of water (in gallons) that the customer may purchase in a month under the terms of its present water purchase contract with Falmouth.

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c. Describe the changes, if any, that Falmouth expects within the next three years in the level of water treatment capacity reserved for each of the customers listed in Item 12(a), and state the reason(s) for Falmouth's expectations.

24. a. Provide who owns the master meter(s) through which Falmouth provides water to the customers listed in Item 22(a).

b. Provide the number of master meters that Falmouth uses to provide water service to each of the customers listed in Item 22(a).

c. Provide who is responsible for maintaining these master meters.

d. State the frequency that wholesale master meters are tested and state the date that each meter was last tested. State the frequency of calibration of such master meters.

e. Describe the manner of testing and calibration of the master meters and the results of the tests for years 2019, 2020, 2021, 2022, and 2023.

25. a. Provide a system map showing all Falmouth water facilities that are used to serve the customers listed in Item 22(a). This map shall show, at a minimum, all master meters, pumping stations, storage tanks, water transmission mains, and water distribution mains used to serve the customers listed in Item 22(a). The size of all mains shall be clearly indicated on this map.

b. On the system map provided in response to 25.a., above, indicate the location of each electric meter and natural gas meter used to measure electric and natural gas

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services provided to Falmouth’s water operations and provide copies of all electric and gas vendor invoices for each meter that states the service address of the meter. For each meter, state the need for the electric or gas service, e.g. heating, cooling, power for pumping, lighting, etc.

26. Provide the portion, if any, of Falmouth's water main(s) that serve the customers listed in Item 22(a) and are gravity fed.

27. a. List Falmouth's water sales (in gallons) for each month of the previous 36 months for each of its wholesale customers and for its retail customers.

b. List the total amount billed by Falmouth for water service for each month of the previous 36 months to each of its wholesale customers and to its retail customers.

28. Provide Falmouth's current rate schedule for its retail water customers and each of its wholesale customers.

29. Falmouth last proposed to increase the wholesale rates charged to Pendleton County Water District and East Pendleton Water District in the year 2006. Provide a schedule of Falmouth’s retail water rates, electric rates, garbage rates and sewer rates that shows each rate adjustment made between the years 2006 and 2024.

30. Complete the table below:

Falmouth	Gallons of Water											
	July 2022	Aug. 2022	Sept. 2022	Oct. 2022	Nov. 2022	Dec. 2022	Jan. 2023	Feb. 2023	March 2023	April 2023	May 2023	June 2023
Plant Use												
Line Loss												
Main Flushing												
Sold to Retail												
Sold to Pendleton District												
Sold to East Pendleton												
Total Water Produced												

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31. Provide copies of Falmouth's daily water plant statistic reports for the fiscal year ended 2023 that show metered gallons of raw water entering the water treatment plant and metered gallons of finished water exiting the water treatment plant. Provide the frequency of testing and calibration of such meters used to tabulate daily water production. Provide all reports for the calibration and testing of such meters.

32. a. Provide Falmouth's monthly water loss reports for years 2019, 2020, 2021, 2022, 2023, and 2024.

b. Provide the calculations for the monthly water loss reports for the requested years and months.

c. State Falmouth's acceptable water loss percentage for a monthly water loss of the system.

d. Provide the actions and repairs taken during any monthly water loss cycle where action was taken to reduce the water loss for the month to achieve Falmouth's acceptable water loss percentage.

33. a. State whether Falmouth provides unmetered water service to any entities (e.g., service to municipal buildings, fire departments or protection services).

b. For each unmetered service, estimate the number of gallons provided to each entity separately for the fiscal year ended 2023 and explain the basis for the estimates.

34. a. State whether Falmouth provides unbilled water service to any entities (e.g., service to municipal buildings, fire departments or protection services).

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b. List each unbilled water service account and provide the amount of revenue lost in each month of the fiscal year ended 2023 separately.

35. a. State whether cash collected from water sales is comingled with cash accounts used by other Falmouth operating divisions or is this cash deposited directly into bank accounts designated as water funds only.

b. If cash from water sales is not comingled with other accounts and kept separate from other Falmouth cash accounts, provide a list of each cash transfer from the water cash accounts to other Falmouth operating divisions that occurred in the fiscal years ended 2019, 2020, 2021, 2022, 2023, and 2024.

c. State whether Falmouth has ever used cash collected from water sales to pay for any cost that was not related to providing water service. If yes, provide the amounts paid and describe the item(s) purchased.

d. Provide the dates and amounts of all cash transfers made from Falmouth's Utility Fund to Falmouth's General Fund occurring since January 1, 2007.

36. Provide a cash receipts and disbursements ledger for Falmouth's water and sewer operations for the fiscal years ending 2019, 2020, 2021, 2022, 2023, and 2024.

37. Provide the ordinance or resolution of the city council or similar governing body in which the proposed wholesale water rate adjustment was approved.

38. Provide the minutes of each city council meeting in 2023 and 2024 in which a proposed rate adjustment to Falmouth's retail and wholesale water customers was discussed.

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39. Provide a copy of all correspondence, electronic mail messages, or other written communications between Falmouth and its wholesale customers since January 1, 2022, regarding revisions to Falmouth's wholesale rate.

40. Provide all contracts, if any, for water service between Falmouth and its wholesale customers that have not been filed with the Commission.

41. a. State the annual effect of the proposed rate adjustment on Falmouth's revenues from wholesale water service to each of its wholesale water service customers.

b. Show all calculations made and state all assumptions used to derive the response to Item 29(a). Provide this in Excel format with all rows and columns accessible and formulas unhidden.

42. Refer to the 2007 Staff Report, Page 34, where the interest income recognized by the Utility Fund is allocated to the separate Utility Operating Units as follows:

Operating Unit	Service Revenue	Percentage	Allocated Interest
Electric	\$ 1,013,124	50%	\$ 3,718
Water	642,371	31%	2,357
Sewer	215,235	11%	790
Garbage	175,170	9%	643
Total	\$ 2,045,900	100%	\$ 7,508

a. State the amount of interest income recognized by the Utility Fund for the fiscal year ended June 30, 2024.

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b. Provide separately the amount of Service Revenue recognized by each Utility Fund Operating Unit during the fiscal year ended June 30, 2023.

c. Update the table above to show the allocation of June 30, 2023 Interest Income to each Operating Unit based on June 30, 2023 Service Revenues.

43. Provide a list of vehicles used by the Utility Fund.

a. Identify each vehicle that is dedicated solely to the use of a single Utility Fund Operating Unit and state the Operating Unit to which each vehicle is dedicated.

b. For each vehicle dedicated solely to water operations, state the total miles driven during the fiscal year ended June 30, 2023, and show the miles driven for water treatment plant operations separate from the miles driven for water transmission and distribution operations. For the miles driven for water transmission and distribution operations, state the number of miles driven for meter reading.

c. Identify each vehicle that is commonly shared by multiple Utility Fund Operating Units. Specify each vehicle that is used for water or electric meter reading.

d. For each shared vehicle, state the total number of miles driven during the fiscal year ended June 30, 2024, and provide a detailed explanation of the methods used to allocate or assign the cost of operating the vehicle to each Utility Fund Operating Unit. Also, provide the calculations showing the allocation of the vehicle's cost to each Utility Fund Operating Unit.

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JOINT INITIAL REQUESTS FOR INFORMATION OF THE DISTRICTS TO FALMOUTH

44. Identify and describe any changes that have occurred since January 1, 2007, to Falmouth's water treatment plant or transmission and distribution system that had a material effect on Falmouth's provision of water service to its retail customers or wholesale customers. These changes may include: 1) major plant additions or major plant retirements; 2) the addition or loss of large commercial or industrial customers; and 3) changes in the water use and demand characteristics of its existing customer base.

45. Provide Falmouth's long-term water facility and capital improvement plan and provide any engineering studies or other studies performed in-house or by outside contractors that support the long-term plan.