

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF GRAYSON	)	CASE NO.
COUNTY WATER DISTRICT FOR A RATE	)	2021-00191
ADJUSTMENT PURSUANT TO 807 KAR 5:076	)	

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

Grayson County Water District (Grayson 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 August 24, 2021. The Commission directs Grayson District to the Commission's July 22, 2021 Order in Case No. 2020-00085<sup>1</sup> 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 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 response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

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<sup>1</sup> 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).

Grayson District shall make timely amendment to any prior response if Grayson 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 Grayson District fails or refuses to furnish all or part of the requested information, Grayson 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, Grayson 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 2020 and 2021 to date and the trial balance for the calendar years 2020 and 2021 to date;
- b. Insurance policies for 2019, 2020, and the current period, if available;
- c. Hours worked by each employee for the calendar years 2019, 2020, and the current period;

d. 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;

e. Minutes from Grayson District Commissioner meetings for the calendar years 2019, 2020, and the current period;

f. 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.); and

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

2. For each commissioner, provide the number of board meetings attended during the test year.

3. By month, provide the gallons and dollar amounts of water purchased during the test year.

4. Provide a list and amounts from vendors from whom Grayson District purchases water.

5. Provide the total amount collected and the number of occurrences for which late fees were assessed during the test year.

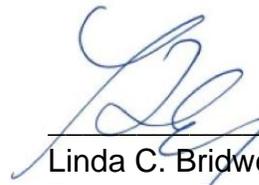
6. Provide the total amount collected for each nonrecurring charge and the number of occurrences for each nonrecurring charge that was assessed during the test year.

7. Provide cost justification for all nonrecurring charges.

8.
  - a. State when the last time Grayson District 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 Grayson District's system would cause a new COSS to be prepared since the last time it has completed one.
  - c. If there have been no material changes to Grayson District's system, explain when Grayson District anticipates completing a new COSS.
  - d. Provide a copy of the most recent COSS performed for Grayson District's system in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible.
9. Confirm whether that all costs related to Water Tap installations have been recorded as depreciable assets or expenses.
10. Refer to the Application, Exhibit C, Schedule of Adjusted Operations. Provide a detailed breakdown of individual category amounts included in Miscellaneous Service Revenues of \$57,490.00.
11. Refer to the Application, Exhibit E-2, billing analysis, Revenue from Current Rates. The table shows that the rates from the final Order in Case No. 2020-00152<sup>2</sup> were in effect from August 1, 2020, through December 31, 2020. However, the final Order states that the rates were to go into effect on the date that the final Order was issued, June 16, 2020. Explain why the billing analysis does not reflect the rates being in effect as of the date of the final Order.

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<sup>2</sup> Case No. 2020-00152, *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 Approving a Change in Rates and Authorizing the Issuance of Securities Pursuant to KRS 278.023*, (Ky. PSC June 16, 2020) final Order, Appendix.

 for \_\_\_\_\_  
Linda C. Bridwell, PE  
Executive Director  
Public Service Commission  
P.O. Box 615  
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DATED AUG 02 2021

cc: Parties of Record

Case No. 2021-00191

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