

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTH	)	CASE NO.
LOGAN WATER DISTRICT FOR A RATE	)	2021-00286
ADJUSTMENT PURSUANT TO 807 KAR 5:076	)	

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION  
TO NORTH LOGAN WATER DISTRICT #1

North Logan Water District #1 (North Logan District #1), 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 10, 2021. The Commission directs North Logan District #1 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.

---

<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).

North Logan District #1 shall make timely amendment to any prior response if North Logan District #1 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 North Logan District #1 fails or refuses to furnish all or part of the requested information, North Logan District #1 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, North Logan District #1 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 and trial balance for the calendar years 2020 and 2021 to date; and the trial balance for the calendar years 2020, and 2021 to date.

b. The schedule of notes and bonds payable on December 31, 2019; December 31, 2020; and the current period.

c. All debt agreements/bond ordinances and amortization schedules, including related party debt.

- d. Insurance policies for 2019, 2020, and the current period, if available.
  - e. Hours worked by each employee for the calendar years 2019, 2020, and the current period.
  - f. A document listing the names, job titles, job description, and pay rates for each employee on December 31, 2019, December 31, 2020, and for those currently employed.
  - g. 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.
  - h. Minutes from North Logan District #1's commissioner meetings for the calendar years 2019, 2020, and the current period.
  - i. 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.).
  - j. Fiscal Court minutes approving each commissioner's appointment and compensation.
2. Provide a copy of the Adjusted Trial Balance showing unaudited account balances, audit adjustments, and audited balances for the calendar year ended 2019 in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible.
  3. Provide a breakdown for the number of board meetings each commissioner attended during the test year.

4. Provide a monthly breakdown, in both gallons and dollar amount, of water purchased during the test year, identifying all vendors from whom North Logan District #1 purchased water.

5. Provide 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 the cost justification for all nonrecurring charges listed in North Logan District #1's tariff.

8. Provide an overview of any actions planned or taken by North Logan District #1 to reduce its water loss, including any water loss reduction plan.

9. Identify the number of new water connections that North Logan District #1 installed in calendar year 2020.

10. Provide the accounting methodology and amount of labor and materials recorded for each new water connection used during calendar year 2020.

11. a. Provide the date when North Logan District #1 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 North Logan District #1's system has occurred that would cause a new COSS to be prepared since the date of North Logan District #1's most recent COSS.

c. If there have been no material changes to North Logan District #1's system, explain when North Logan District #1 anticipates completing a new COSS.

d. Provide a copy of the most recent COSS performed for North Logan District #1's system in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible.

12. Refer to North Logan District #1's Application, Attachment 3, Current & Proposed Rates. North Logan District #1 proposed to raise its monthly water rates by an across-the-board percentage amount.

a. Provide an explanation of how the across the board percentage increase method to increase monthly water rates was chosen.

b. Provide a list of alternative methods to increase its monthly water rates North Logan District #1 considered and an explanation why each alternative was not chosen.



\_\_\_\_\_  
Linda C. Bridwell, PE  
Executive Director  
Public Service Commission  
P.O. Box 615  
Frankfort, KY 40602

DATED AUG 26 2021

cc: Parties of Record

\*Alan Vilines  
Kentucky Rural Water Association  
Post Office Box 1424  
1151 Old Porter Pike  
Bowling Green, KENTUCKY 42102-1424

\*North Logan Water District #1  
3118 Lewisburg Road  
Russellville, KY 42276

\*Stewart C. Smotherman  
Chairman  
North Logan Water District #1  
3118 Lewisburg Road  
Russellville, KY 42276