

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF CHRISTIAN)	CASE NO.
COUNTY WATER DISTRICT FOR A RATE)	2021-00369
ADJUSTMENT PURSUANT TO 807 KAR 5:076)	

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

Christian County Water District (Christian 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 November 12, 2021. The Commission directs Christian 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 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.

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).

Christian District shall make timely amendment to any prior response if Christian 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 Christian District fails or refuses to furnish all or part of the requested information, Christian 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, Christian 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 the total amount collected for each nonrecurring charge and the number of occurrences for each nonrecurring charge that was assessed during the test year.
2. Provide the cost justification for all nonrecurring charges listed in Christian District's tariff.
3. Provide an overview of any actions planned or taken by Christian District to reduce its water loss, including any water loss reduction plan.
4. a. Provide the date when Christian 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 Christian District's system has occurred that would cause a new COSS to be prepared since the date of Christian District's most recent COSS.

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

5. Provide a copy of Christian District's general ledgers for calendar year 2020 and the current period. The general ledgers shall include all check registers and spreadsheets used to record and track financial transactions. If available, provide a copy of the requested general ledgers in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

6. a. Provide a copy of the Adjusted Trial Balance showing unaudited account balances, audit adjustments, and audited balances for the calendar year ended 2020. The trial balances shall be traced and referenced directly to the calendar year 2020 general ledger requested in Item 5.

b. Provide a schedule tracing the unadjusted account balances in trial balance directly to the calendar year 2020 general ledger requested in Item 5.

c. Provide a schedule tracing the adjusted account balances in trial balance directly to the actual test-year reported in the Application, Attachment 4, Schedule of Adjusted Operations.

d. Provide copies of the responses to Item 6.a, Item 6.b., and Item 6.c in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

7. a. Provide copies of Christian District's General Liability Insurance, Workers' Compensation Insurance and Automobile Insurance policies for 2019, 2020, and 2021.

b. Provide copies of the invoices (bills) received in 2019, 2020, and 2021 for the insurance policies identified in Item 7.a.

8. Provide the minutes from Christian District commissioner meetings for the calendar year 2020, and the current period.

9. Provide a document listing the name of all commissioners for each of the five previous calendar 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.).

10. Provide the fiscal Court minutes approving each commissioner's appointment and compensation.

11. Refer to the Application, Attachment 4, Schedule of Adjusted Operations. Provide the workpapers that support the pro forma adjustments described in the References page of the Attachment in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

12. Using a table format, provide the following information for each employee identified by employee number and job title: job description, date hired, date terminated (if applicable), and pay rates for each employee on December 31 for calendar years 2016 through 2020 and the pay rates as of July 1, 2021. Provide the requested tables in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

13. Using a table format, provide the regular hours and overtime hours for each employee identified in Christian District's response to Item 12 for the calendar years 2016 through 2020. Provide the requested table in an Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

14. Using a table format, provide the following actual full-year salary information for each employee listed in Item 12 above, identified by employee number and job title, for the calendar years 2016 through 2020 (in gross dollars—not hourly or monthly rates). The employee salary information for each year shall be provided in a separate table. Provide the requested tables in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

- a. Regular salary or pay.
- b. Overtime pay.
- c. Vacation payout.
- d. Standby/Dispatch pay.
- e. Bonus pay.
- f. Other amounts paid and reported on the employees' W-2 (specify).

15. Using a table format, provide the following actual full-year benefit information for each employee listed in Item 12 above, identified by employee number and job title, for the calendar years 2016 through 2020. The employee's benefit information for each year shall be provided in a separate table. Provide the requested tables in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

- a. Health care benefit cost for each employee.

- (1) Amount paid by Christian District.
 - (2) Amount paid by each employee.
- b. Dental benefits cost for each employee.
 - (1) Amount paid by Christian District.
 - (2) Amount paid by each employee.
- c. Vision benefits cost for each employee.
 - (1) Amount paid by Christian District.
 - (2) Amount paid by each employee.
- d. Life insurance cost for each employee.
 - (1) Amount paid by Christian District.
 - (2) Amount paid by each employee.
- e. Accidental death and disability benefits for each employee.
 - (1) Amount paid by Christian District.
 - (2) Amount paid by each employee.
- f. Defined Contribution - 401(k) or similar plan cost for each employee.

Provide the amount paid by Christian District.

- g. Defined Benefit Retirement cost for each employee.
 - (1) Amount paid by Christian District.
 - (2) Amount paid by each employee.
- h. Cost of any other benefit available to an employee (specify).

16. Provide a listing of all health care plan categories available to Christian District's employees, i.e., single, married no dependents, single parent with dependents,

family, etc. For each employee listed in Item 12 above, identify the type of health insurance coverage each employee was provided.

17. a. Identify the number of new connections (meters) that Christian District installed in calendar year 2019, 2020, and to date in 2021.

b. Identify the amount of tap-on fees Christian District collected in calendar years 2019, 2020, and to date in 2021.

c. Identify the account where Christian District recorded its tap-on fees.

18. Identify the cost of the meters and services that Christian District capitalized in calendar year 2020 and to date in 2021. Also, identify the calendar year 2020 adjusting journal entry where the cost of the meters and services were transferred from the expense to the capital accounts.

19. Identify the labor Christian District capitalized associated with its meter installations in calendar year 2020 and to date in 2021. Explain in detail how the capitalized labor costs were capitalized.

20. Refer to the Application, Attachment 4, Schedule of Adjusted Operations, References C. Explain if Christian District adjusted its operating revenues and expenses to annualize the usages for the customers added during the test-year, calendar year 2020.

21. Provide a detailed explanation of any cost containment actions that Christian District has implemented in calendar years 2016 through 2020. Quantify the financial impact that each cost containment action had on Christian District's financial condition.

22. Refer to the Application, Attachment 7, 2020 Depreciation Schedule. Provide a copy of Christian District's 2020 Depreciation Schedule in an Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

23. Refer to the Application, Attachment 8, Bond Resolutions and Debt Agreements. For each debt issuance that is still active; provide the case number in which Christian District was authorized to issue the debt.



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Public Service Commission
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DATED OCT 25 2021

cc: Parties of Record

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