

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF CALDWELL)	CASE NO.
COUNTY WATER DISTRICT FOR AN)	2021-00423
ALTERNATIVE RATE ADJUSTMENT)	

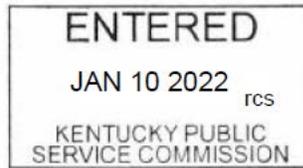
ORDER

The Commission, on its own motion, amends the procedural schedule established on November 30, 2021. Given the amount of information requested by Commission Staff in the first data request, the Commission finds that Caldwell County Water District (Caldwell District) should be afforded more time to prepare and file its response than allowed for in the existing procedural schedule.

IT IS THEREFORE ORDERED that:

1. The procedural deadlines established in the November 30, 2021 procedural schedule, with the exception of the deadline for requests to intervene, should be stricken and replaced with the procedural schedule attached to this Order as Appendix A.
2. Caldwell District should file on or before the date set forth in the amended procedural schedule its responses to the Commission Staff's First Request for Information, attached to this Order as Appendix B.
3. All other provisions of the November 30, 2021 Order not in conflict with this Order shall remain in full force and effect.

By the Commission



ATTEST:


Executive Director

APPENDIX A

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 2021-00423 DATED JAN 10 2022

All requests for information to Caldwell District
shall be filed no later than01/10/2022

Caldwell District shall file responses to requests
for information no later than01/31/2022

All supplemental requests for information to
Caldwell District shall be filed no later than02/14/2022

Caldwell District shall file responses to supplemental
requests for information no later than02/28/2022

Commission Staff Report shall be filed no later than03/21/2022

APPENDIX B

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE COMMISSION IN CASE NO. 2021-00423 DATED JAN 10 2022

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

Caldwell County Water District (Caldwell 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 January 31, 2022. The Commission directs Caldwell 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 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. 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.

Caldwell District shall make timely amendment to any prior response if Caldwell 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 Caldwell District fails or refuses to furnish all or part of the requested information,

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).

Caldwell 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, Caldwell 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. Adjusted Trial Balance showing unaudited account balances, audit adjustments, and audited balances for the calendar years 2020 and 2021 to date.

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

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

e. Insurance policies for 2020 and the current period, if available.

f. Hours worked by each employee for the calendar years 2019, 2020, and the current period.

g. A document listing the names, job titles, job description, and pay rates for each employee on December 31, 2020 and for those currently employed.

h. 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.

i. Minutes from Caldwell District's commissioner meetings for the calendar years 2019, 2020, and the current period.

j. 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.).

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

2. Provide a breakdown for the number of board meetings each commissioner attended during the test year.

3. Provide a monthly breakdown, in both gallons and dollar amount, of water purchased during the test year, identifying all vendors from whom Caldwell District purchased water.

4. Confirm the current rate charged by each vendor Caldwell District purchased water from.

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 Caldwell District's tariff.
8. Refer to the depreciation schedule, explain what the handwritten red numbers represent.
9. Provide an overview of any actions planned or taken by Caldwell District to reduce its water loss, including any water loss reduction plan.
10. Refer to the Statement of Adjusted Operations, confirm that Caldwell District's Taxes Other Than Income expense is supposed to be \$0.
11. Identify the number of new water connections that Caldwell District installed in calendar year 2020.
12. Provide the amount of labor and materials recorded for each new water connection used during calendar year 2020.
13. Refer to the application, Outstanding_Debt_Instruments.pdf.
 - a. Provide a list and amortization schedule for all outstanding debts.
 - b. For each outstanding debt issuance still active, provide the case number in which Caldwell District was authorized to issue the debt.
14.
 - a. Provide the date when Caldwell 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 Caldwell District's system has occurred that would cause a new COSS to be prepared since the date of Caldwell District's most recent COSS.
 - c. If there have been no material changes to Caldwell District's system, explain when Caldwell District anticipates completing a new COSS.
15. Refer to Caldwell District's Application, Billing Analysis.

a. Provide the billing analysis where the usage information separated in the same manner as that of Caldwell District's usage blocks shown in its tariff.

b. Provide the source of the 2020 usage data presented in the Billing Analysis, and state whether any adjustments were made to the data.

c. Provide a list of any adjustments made to the data and include an explanation of each adjustment.

d. Provide monthly billing registers for water customers in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible for the calendar year 2020.

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

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