

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF ELKHORN	)	CASE NO.
WATER DISTRICT FOR A RATE ADJUSTMENT	)	2022-00124
PURSUANT TO 807 KAR 5:076	)	

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION  
TO ELKHORN WATER DISTRICT

Elkhorn Water District (Elkhorn 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 June 27, 2022. The Commission directs Elkhorn 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 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

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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).

response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Elkhorn District shall make timely amendment to any prior response if Elkhorn 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 Elkhorn District fails or refuses to furnish all or part of the requested information, Elkhorn 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, Elkhorn 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, 2021, and 2022 to date; and the trial balance for the calendar years 2020, 2021, and 2022 to date.

b. Adjusted Trial Balance showing unaudited account balances, audit adjustments, and audited balances for the calendar years 2020, 2021, and 2022 to date.

c. Minutes from Elkhorn District's commissioner meetings for the calendar years 2020 and 2021, and 2022 year to date

d. 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.).

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

f. Refer to the Application, Attachment 4, References. Provide all workpapers used to generate the proposed adjustments A–G.

2. a. Confirm that Elkhorn District does not currently employ any employees.

b. If confirmed, explain how the duties and responsibilities of Elkhorn District are completed.

3. Provide the number of times that late fees were collected and revenues collected for late fees assessed 2017, 2018, 2019, and during the test year.

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

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

6. Provide the current rate charged by each vendor from whom Elkhorn District purchases water.

7. 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. If the revenue for any nonrecurring charge was zero, include that charge and indicate that zero revenue was received.

8. Provide the current cost justification forms for all nonrecurring charges listed in Elkhorn District's tariff.

9. Provide an overview of any actions planned or taken by Elkhorn District to reduce its water loss, including any water loss reduction plan.

10. Identify the number of new water connections that Elkhorn District installed in calendar year 2020.

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

12. Refer to Application, Attachment 8. For each outstanding debt issuance still active; provide the case number in which Elkhorn District was authorized to issue the debt.

13. a. Provide the date when Elkhorn 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 Elkhorn District's system has occurred that would cause a new COSS to be prepared since the date of Elkhorn District's most recent COSS.

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



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

DATED     MAY 19 2022    

cc: Parties of Record

Case No. 2022-00124

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

\*Elkhorn Water District  
7165 US 127 North  
P. O. Box 67  
Frankfort, KY 40602

\*Nancy Sherrow  
Elkhorn Water District  
P. O. Box 67  
Frankfort, KY 40602