

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHEAST)	
WOODFORD COUNTY WATER DISTRICT FOR A)	CASE NO.
RATE ADJUSTMENT PURSUANT TO 807 KAR)	2025-00347
5:076)	

COMMISSION STAFF'S THIRD REQUEST FOR INFORMATION
TO NORTHEAST WOODFORD COUNTY WATER DISTRICT

Northeast Woodford County Water District (Northeast Woodford District), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due on February 16, 2026. The Commission directs Northeast Woodford 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

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).

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.

Northeast Woodford District shall make timely amendment to any prior response if Northeast Woodford District obtains information that indicates the response was incorrect or incomplete when made or, though correct or complete when made, is now incorrect or incomplete in any material respect.

For any request to which Northeast Woodford District fails or refuses to furnish all or part of the requested information, Northeast Woodford 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 and scanned 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, Northeast Woodford 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. Refer to the Application, Attachment 4, 4_SAO_-With_Attachments.pdf, Schedule of Adjusted Operations (SAO), Adjustment E. The Master Agreement with United Systems Software, Inc. was signed on June 20, 2024, and the billing system was installed in May 2025. Identify when the contract was placed into effect and when Northeast Woodford District began paying the \$1,724 monthly Contract Fee.

2. Refer to Northeast Woodford District's response to Commission Staff's Second Request for Information (Staff's Second Request), Item 3, 3_NWCWD_Rate_Model.xlsx, ExBa tab, row 26. Also refer to Northeast Woodford District's 2024 Annual Report, page 49. In the Annual Report, Northeast Woodford District has one commercial customer, with the remaining classified as residential customers.

a. In the billing analysis, Northeast Woodford District has 132² customers using 119,980,000 gallons annually, provide an explanation why these 132 customers have an approximate average of 75,745 gallons a month.³ Explain whether the usage is business related rather than residential usage.

b. Identify if any of the 5/8- x 3/4-inch meter customers should be classified as a commercial, industrial, or Multiple Family Dwelling.

3. Refer to Northeast Woodford District's response to Commission Staff's First Request for Information (Staff's First Request), Item 3b, 3b_NWCWD_TB_Trial_Balance_2024.xlsx, Row 118, Account 4200 Tap Fees.

a. Confirm Northeast Woodford District is charging the tariff amount of \$1,367 for installation of 5/8- x 3/4-Inch Meter and \$1,668 for installation of 1-Inch Meter. If not, provide the amount charged to install the different meter sizes.

b. Provide a breakdown of the charges that makes up the \$11,056 test year amount.

² 1,588 annual bills / 12 months = 132 customers.

³ 119,980,000 annual gallons / 12 months = 9,998,333 monthly usage / 132 customers = 75,745

4. Refer to Northeast Woodford District's response to Staff's Second Request, Item 3, 3_NWCWD_Rate_Model.xlsx, Meter Installations tab, Cost Justification Sheets-Case 2021-00221. Also refer to the Dep Adj – Full Year tab, Row 61. In the cost justification table, the total material cost for the new meters installed during the test year is \$16,937.⁴ Explain whether Northeast Woodford District capitalized the full amount, if it capitalized \$6,386 shown in the Depreciation table or capitalized another amount.

5. Refer to the Application, Attachment 4, 4_SAO_-With_Attachments.pdf, SAO, Adjustment D.

a. Confirm Northeast Woodford District has already removed the \$6,386 material from the Materials and Supplies expense. If not confirmed, explain the response.

b. Confirm Gatewood Water Service is the contractor who performs the installations of new meters. If not, identify the contractor.

c. Confirm whether the contractor performs the installations as part of an existing contract or if they charge per installation. If not confirmed, explain what labor is performed by the contractor.

6. Refer to Northeast Woodford District's 2024 Annual Report, page 49. Also refer to Northeast Woodford District's response to Staff's Second Request for Information (Staff's Second Request), Item 3, 3_NWCWDI_Rate_Model.xlsx, PropBA tab Billing Analysis – 2024 Usage table, Cell F10. In the annual report Northeast Woodford District reported 1,025 customers. In the Billing Analysis, Northeast Woodford District reported

⁴ \$768 5/8-Inch x 3/4-Inch Meter Material Expense x 12 new meters plus \$1,103 1-Inch Meter Material Expense x 7 new meters = \$16,937.

914 customers.⁵ Reconcile the difference in customer count between the Annual Report and the Billing Analysis and confirm the correct customer count.

7. Refer to Northeast Woodford District's Response to Staff's First Request for Information, Item 3b, 3b_NWCWD_TB_Trial_Balance_2024.xlsx, Row 138, Account 5024 Gatewood Water. Provide a complete copy of the current agreement or contract between Northeast Woodford District and Gatewood Water, including any appendices, exhibits, and documents incorporated by reference.

8. Refer to Northeast Woodford District's response to Staff's First Request, Item 3b, 3b_NWCWD_TB_Trial_Balance_2024.xlsx, Row 141, Account 2026 Bookkeeping. Provide a complete copy of the Utility Process Management Master Agreement that was in effect during the test year prior to the contract dated June 20, 2024. Including any appendices, exhibits, and documents incorporated by reference. .

9. Refer to Northeast Woodford District's response to Staff's Second Request, Item 3, 3_NWCWD_Rate_Model.xlsx. Explain the difference in gallons sold between the existing billing analysis and the proposed billing analysis. Provide support for any adjustment that is required for the number of gallons sold.

10. Refer to Northeast Woodford District's response to Staff's Second Request, Item 4. Northeast Woodford District listed Fire Hydrants – Merry Meadows as a recurring revenue within Other Water Revenues. However, Fire Hydrants are not listed in Northeast Woodford District's tariff as a charge. Explain whether Fire Hydrants – Merry Meadows is meant to be a recurring revenue within Other Water Revenues or whether it should be reported as Water Sales.

⁵ 10,967 bills issued during the test year / 12 months = 914 customers.

11. Refer to Northeast Woodford District's response to Staff's First Request, Item 10a. Also Refer to Northeast Woodford District's response to Staff's Second Request, Item 6. Northeast Woodford District confirmed that it has no employees, and Dale Gatewood of Gatewood Water Service performs all operations and maintenance on the distribution system. Explain whether Dale Gatewood of Gatewood Water Service also performs the labor related to nonrecurring charges including Turn-On Charge and Returned Check charge.



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DATED **FEB 09 2026**

cc: Parties of Record

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