Information Needed for the filing of a Water Rate Case

- Annual Reports

1. Ensure that all Annual Report filings are up to date
2. Ensure that all Gross Revenue Reports and remittances are up to date
3. Most recent Division of Drinking Water certification/report
4. Documentation demonstrating that all customer complaints are being addressed or have been resolved

- General Information

1. Name of utility, address, phone and e-mail
2. Utility contact person

- History

1. CPCN No. and date
2. Date started operation
3. Area, rate and number of connections approved
4. Area served (service area maps)
5. Ownership and officers
6. Associated companies (if any)
7. Copy of current tariff

- Rate Case Information

1. Reason for rate increase
2. Current and proposed rate structure
3. Additional fees or charges as well as changes in existing fees or charges
4. Additions to or changes to tariff language
5. Any company adjustments or additional revenue requirements
6. Proposed effective date of rate increase

- Engineering Data

1. Source of water supply
2. Well(s) information
3. Mains and meters information
4. Reservoirs information
5. Storage capacity
6. Service deficiencies and remedies
7. Service quality
8. Additions or improvements in last 5 years
9. Any anticipated additions or improvements
10. Efforts to encourage conservation

The review process will be more timely and efficient if the following requested electronic copies are provided in their originating electronic native format, i.e. QuickBooks or a QuickBooks backup and in Excel if available. The time required to make a recommendation regarding your proposed rate increase will be much shorter if we have the ability to review formulas, sort the data, perform analysis and create reports with the data provided in a usable format.

- Customers/Connection information

Please provide the following information for the period of ______________ through ____________for **each** connection:

1. Each connection identified by unique lot number or address
2. Date first put into service
3. Metered or unmetered
4. Residential or commercial
5. Water usage per month or billing cycle, showing minimum and overage gallons used
6. Amount billed per month or billing cycle
7. Anticipated growth showing minimum and overage gallons used
8. Water usage and billings projected for the next three (3) years
9. Secondary/irrigation water (same information as 1, 2, 5, 6, 7 and 8)
10. Is your secondary water distributed through your culinary system?
11. Current and proposed tier structure

Note(s):

- *The Division will develop forms to assist in providing this information.*
- *The amounts for the period January 1, 20XX through December 31, 20XX should be the same as those amounts reported on your 2008 Annual Reports.*

- Accounting and Financial Data

All accounting data must include the **prior two (2) complete years** and current **up to the date of rate case request**, unless specified otherwise:

1. Accountant Contact Info
2. General Ledger
3. Balance Sheet
4. Income Statement
5. Proforma Income Statement, to include:

   To be categorized by the **NARUC System of Accounts** (the same as your Annual Reports)

   - Your prior two (2) years revenues and expenses and
   - Your projected revenues and expenses for the next three years to including your anticipated growth rate and your requested rate increase.

Note(s):

- *The Division will develop forms to assist in providing this information.*

6. Check register
7. Billing documentation/reports to be tied back to the tariff rates
8. Utility Plant in service (Assets) to include, but not limited to:
   - Acquisition date
   - Acquisition Price
   - Salvage Value
   - Useful Life
   - Annual Depreciation amount per asset

- Accumulated depreciation per asset and reconciled to the total accumulated depreciation amount to the most recent Annual Report. (If these amounts do not match the most recent Annual Report please provide detailed explanations for any needed adjustments)
- If donated, the amount applied to Contribution in Aid of Construction per asset
- If donated, the accumulated amortization of the Contribution in Aid of Construction per asset and reconciled to the total accumulated amortization amount to the most recent Annual Report. (If these amounts do not match the most recent Annual Report please provide detailed explanations for any needed adjustments).
- Projected Future Assets Purchases over the next three (3) years providing the estimated acquisition date and price. Please provide any estimates already obtained.

Note(s):

- *The Division will develop forms to assist in providing this information.*

9. Tax Returns for the prior two (2) complete years

10. Notes Payable/Loans/Obligations (Includes all outstanding and those retired within the past two (2) years)
    - Interest Rates
    - Beginning date
    - Date of last scheduled payment (Loan pay-off date)
    - Amount of payment

- Customer Notice

1. A copy of the notice sent to your customers notifying them that you are seeking a rate increase.

This requested data is critical and required in order for us to complete the rate case recommendation. Failure in obtaining accurate, complete and timely information is the main reasons for delays in submitting our recommendation regarding your rate increase request. We understand that it can be very time consuming gathering the data, but it is required in order to complete our rate case analysis.
