

R746 Public Service Commission
Sub-Section R746-700-50
Provisions for Complete Filing of General Rate Case
Legacy Sweetwater, Inc. Docket No. 25-2280-03

Reference ID	Explanation	Filing Status	Status
R746-700-50	An applicant shall be in compliance with the reporting requirements of R746-400 prior to submitting an application for a general rate case. If the applicant is not in compliance with that rule, the applicant shall first submit any missing reports prior to submitting an application for a general rate case. An applicant submitting a general rate case application shall provide the following information with the application:	Legacy Sweetwater, Inc. filed its Annual Report with the Commission for the years 2015, 2019, 2020, 2021, 2022, and 2024. Neither missing nor corrected reports have been filed. The Annual Report for 2025 has not been filed yet. The Water Annual Report deadline is April 15, 2026. - Recommend submission of all missing reports as well as 2025 annual report.	Incomplete

R746-700-50.A	General Information:	Comments	
R746-700-50.A.1	Most recent Division of Drinking Water Certification/report.	Provided	Complete
R746-700-50.A.2	Certificate of Public Convenience and Necessity Number granted by the Commission and its date.	20070 - 7/21/1999	Complete
R746-700-50.A.3	Date the utility started operation.	9/26/2006	Complete
R746-700-50.A.4	The number of connections approved and current area.	Not Included - Recommend submission of required information as listed in the rule	Incomplete
R746-700-50.A.5	Ownership and officers.	iMoney Tools LLC	Complete
R746-700-50.A.6	Associated companies (if any).	Not Included in Attachment 1 or specified as associated - Recommend submission of required information as listed in the rule	Incomplete
R746-700-50.A.7	A copy of its current tariff.	Provided	Complete

R746-700-50.B	Engineering Information:		
R746-700-50.B.1	Source of water supply.	Oscar Anderson Ditch (water rights) - well water	Complete
R746-700-50.B.2	Information for all Wells.	Active - Well #2 5M gallons/year	Complete
R746-700-50.B.3	Mains and meters information.	1" Mains and Meters (63 m, 48000' PVC mains) - depth too shallow	Complete
R746-700-50.B.4	Reservoirs information.	2 20,000-gallon buried holding tanks	Complete
R746-700-50.B.5	Storage capacity.	40,000 gallons	Complete
R746-700-50.B.6	Service deficiencies and remedies.	Pump went out - replaced; Booster pump went out - replaced; Break in lines fixed - Recommend submission of additional detail on dates of initial deficiency, date of fix, and general details, requesting a site/system map with lines, wells, connections, and other infrastructure annotated.	Incomplete
R746-700-50.B.7	Service quality.	PRV's serviced and cleaned out annually; Pump & well houses cleaned and painted annually; Water test monthly; Continuous finding and fixing breaks in lines.	Complete
R746-700-50.B.8	Additions or improvements in the last five years.	New booster pump in well house #2; New well pump; New meters, gauges, check valves across the mountain.	Complete
R746-700-50.B.9	Any anticipated additions or improvements.	Not provided comprehensively - Recommend submission of details regarding future projects, locations, and anticipated costs. A site/system map with improvement locations annotated is recommended.	Incomplete
R746-700-50.B.10	Efforts to encourage conservation.	Don't allow water to be used for landscaping on the mountain	Complete

R746-700-50.C	Customer Connection Information:	N/A	
R746-700-50.C.1	Each connection identified by unique lot number or address.	Not required	N/A
R746-700-50.C.2	The date first put into service.	Not required	N/A
R746-700-50.C.3	Whether metered or unmetered.	Not required	N/A
R746-700-50.C.4	Whether classified as residential or commercial.	Not required	N/A
R746-700-50.C.5	The water usage per month or billing cycle, showing minimum and overage gallons used.	Not required	N/A
R746-700-50.C.6	The amount billed per month or billing cycle.	Not required	N/A

R746-700-50.C.7	The anticipated growth, showing minimum and overage gallons used.	Not required	N/A
R746-700-50.C.8	Water usage and billings projected for the next three years.	Not required	N/A
R746-700-50.C.9	Information on any secondary/irrigation water system (the same information as C. 1, 2, 5, 6, 7 and 8 above).	Not required	N/A
R746-700-50.C.10	Identification whether secondary water is distributed through the culinary system.	Not required	N/A

R746-700-50.D Accounting and Financial Data, which shall include the prior two complete years and current up to the date of general			
R746-700-50.D.1	Identification (contact information) for any accountant used by the utility.	No accountant used or specified.	Complete
R746-700-50.D.2	Copies of the General Ledger.	Provided: 2024. Not provided: 2025, 2026 YTD - Recommend submission of 2025 and 2026 information	Incomplete
R746-700-50.D.3	Copies of the Balance Sheet.	Provided	Complete
R746-700-50.D.4	Copies of the Income Statement.	Provided	Complete
R746-700-50.D.5	Pro Forma Income Statements, categorized by the National Association of Regulatory Utility Commissions, NARUC, System of Accounts, to include:		
R746-700-50.D.5.a	the prior two years of revenues and expenses.	Provided	Complete
R746-700-50.D.5.b	the projected revenues and expenses for the next three years, to include the Company's anticipated growth rate and requested rate increase.	2026 income statement only, which does not include the added pro forma increase of \$92,000 for the anticipated large loan. - Recommend submission of details regarding the increase of \$92,000	Incomplete
R746-700-50.D.6	A copy of or the utility's check register.	Included	Complete
R746-700-50.D.7	Billing documentation/reports, tied back to the tariff rates.	Included	Complete
R746-700-50.D.8	Information on the utility plant, including, but not limited to:		
R746-700-50.D.8.a	Acquisition date.	Insufficient detail - Recommend submission of information for individual pumps, pipelines, equipment, instead of aggregate data	Incomplete
R746-700-50.D.8.b	Acquisition price or cost.	Included	Complete
R746-700-50.D.8.c	Salvage value.	Included	Complete
R746-700-50.D.8.d	Expected useful life.	Included	Complete
R746-700-50.D.8.e	Annual depreciation amount per asset.	Included	Complete
R746-700-50.D.8.f	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 provide detailed explanations for any needed adjustments).	Included	Complete
R746-700-50.D.8.g	If an asset was donated, the amount applied to Contribution in Aid of Construction per asset	Insufficient detail - Recommend submission of listed required information	Incomplete
R746-700-50.D.8.h	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 provide detailed explanations for any needed adjustments).	Insufficient detail - Recommend submission of additional information and detail	Incomplete
R746-700-50.D.8.i	Projected future asset purchases for the next three years, providing the estimated acquisition date and price.	A form was submitted showing expected future acquisitions at zero. This is inconsistent with the testimony indicating bids were submitted for system upgrades and new equipment. - Recommend submission of additional details regarding future projects, purchase, and acquisitions.	Incomplete
R746-700-50.D.9	Copies of tax returns for the prior two complete years.	No tax returns submitted (s/b Forms 1120 for Legacy Sweetwater, Inc.) - Recommend submission of required information as listed in the rule	Incomplete
R746-700-50.D.10	Information on all Notes Payable, Loans, and other Obligations, This will include all outstanding and those retired within the past two years, including:		

R746-700-50.D.10.a	Interest rate.	Insufficient detail - Recommend submission of information or documentation to substantiate whether the \$800k subsidized by owner represents a loan or not, and the expected \$2.3 million large loan should be included in forward pro forma financial statements	Incomplete
R746-700-50.D.10.b	Beginning date.	See R746-700-50.D.10.a response above.	Incomplete
R746-700-50.D.10.c	Date of last scheduled payment (the Loan pay-off date).	See R746-700-50.D.10.a response above.	Incomplete
R746-700-50.D.10.d	Amount of payment.	See R746-700-50.D.10.a response above.	Incomplete

R746-700-50.E Customer Notice Information			
R746-700-50.E.1	A copy of any notice sent to customers notifying them that the utility is seeking a rate increase.	Sent by email 8/1/2025 (Exhibit 14)	Complete