

NEVADA MASTER DATA REQUEST
SIMPLIFIED FOR WATER AND WASTEWATER UTILITIES
PER DOCKET. NO. 09-09003

General Standards

The general standards apply to the extent available in the format requested.

All computer files should be in or executable in Excel or Microsoft Word. Image files should be avoided. Nominally numeric data fields, such as account numbers or negative values, should contain numeric data and not literal data. All computer files performing calculations should operate so that a changed input causes a change in output.

Data request responses with voluminous data should be provided in computer files.

All Utilities

1. Electronic Media. Provide electronic copies of all testimony, schedules and work papers contained in the filing.
2. Work papers and Exhibits. Provide a complete, fully indexed and cross-referenced set of work papers supporting the testimony and exhibits of each company-sponsored witness.
3. Data Requests. Provide to the BCP and Staff copies of data requests and responses provided to any interveners, both formal and informal, including on-site requests.
4. Organization Chart. Provide a structural organization chart of the company, its affiliates, its subsidiaries, its parent or holding company and all parent or holding company affiliates. Include partnerships, LLCs or other legal entities.
5. Organization Chart of Applicant. Provide an organization chart showing the departments within the company and, within each department, job titles and positions from the lowest to highest level of management.
6. Federal or State Action. State any major change in federal or state legislation, regulation or court decision since the last general rate case or three years, whichever is less, which has a significant impact on the level of revenue requirement in the test period. Provide a copy of the relevant legislation, regulation or court decision.
7. Board of Director Meeting Minutes. Provide access to the company's minutes of Board of Directors meetings and any Board related Committee meetings for the test period and the certification period.
8. State Regulatory Agency. If at any time since the immediately preceding test period, or three years, whichever is less, the regulated company was a party to and was affected by an order issued by any state commission, provide a list of such orders with descriptions.

NEVADA MASTER DATA REQUEST
SIMPLIFIED FOR WATER AND WASTEWATER UTILITIES
PER DOCKET. NO. 09-09003

9. Accounting Manuals and Policies. Provide a complete set of the company's accounting manuals, policies and procedures.
10. Chart of Accounts. Provide a detailed description of the company's accounts and sub accounts. Descriptions must clearly and fully describe what is included in each account or sub account.
11. Trial Balance. Provide, in a computer file or files the company's detailed trial balance for each month of the test period.
12. General Ledger. Provide, in a computer file or files the company's general ledger for each month of the test period. At a minimum, provide for each and every account the beginning balance for the month, total debits, total credits, and the ending balance for the month.
13. Financial Books and Records. Provide access to the company's books and records for the test period, the year prior to the test period, the certification period and any succeeding periods as they become available, including but not limited to, journal entries, voucher registers, payroll registers, check registers, paid vouchers and employee expense reports.
14. Monthly Operating and Financial Reports. Provide the company's monthly operating and financial reports for each month of the test period and the certification period. These reports should be in the most detailed format possible.
15. Fiscal Year-End Adjusting Entries. Provide fiscal year-end adjusting entries. Provide the dollar amount, account, and any supporting calculations. For companies with Nevada jurisdictional gross operating revenue that is: (a) less than \$100 million dollars, the response may be limited to occurrences at the transaction level of \$50,000 dollars and higher; or (b) greater than \$100 million dollars, the response may be limited to occurrences at the transaction level of \$100,000 dollars and higher.
16. Outside Auditor Journal Entries.
 - a. Provide copies of all proposed outside auditor journal entries for the latest fiscal year ending within the test period, or certification period and for the immediately preceding fiscal year-end.
 - b. Identify separately those outside auditor entries that were accepted from those that were not accepted.
 - c. Provide an explanation for all entries proposed but not accepted.
17. Capitalized Expenditures. Provide the calculation for all capitalization percentages applied to any expenditure for the test period and the two immediately preceding fiscal years. Include a narrative description of the method of calculation.

NEVADA MASTER DATA REQUEST
SIMPLIFIED FOR WATER AND WASTEWATER UTILITIES
PER DOCKET. NO. 09-09003

18. **Affiliated Companies.** “Affiliated companies” includes all affiliates of the company, including its subsidiaries, its parent or holding company and all parent or holding company affiliates. It includes partnerships, LLCs or other types of legal entities.
 - a. Identify and explain any transactions with affiliated companies that affect jurisdictional operations, rate base and/or cost of capital. For each affiliate, provide a schedule of transactions for each month of the test period. Indicate if the transactions are governed by a contract or other written agreement with the affiliate. If the transaction is not governed by a written contract or agreement, explain the basis for determining the charges.
19. **Expense allocation from affiliates to applicant.** To the extent allocated expenses from affiliates are included in the requested revenue requirement, provide in a computer file or files by account and month for the test period:
 - a. Each allocation source.
 - b. The dollar amount subject to allocation.
 - c. An identification of the allocation factor or factors used.
 - d. The value of the allocation factor or factors.
 - e. The dollar amount after allocation.
20. **Vendor Listing.** Provide in a computer file or files the company's vendor listing for the test period. The list should include amounts for all persons and entities that received payments of any kind from the applicant during the test period. If this information is included on a document with additional information not requested here, provide access to the document that includes the excess information.
21. **Operating Leases, Rents and Rights-of-Way.** Provide a list, preferably in a computer file or files, of all leases, rental agreements or rights-of way. For companies with Nevada jurisdictional gross operating revenue that is: (a) less than \$100 million dollars, the response may be limited to transactions where actual or annualized expense equals or exceeds \$50,000; or (b) greater than \$100 million dollars, the response may be limited to transactions where actual or annualized expense equals or exceeds \$100,000 dollars. Provide:
 - a. All the parties in the transaction.
 - b. A description or explanation of the transaction.
 - c. The location of the property.
 - d. The amount included in the test period expense by account number.
 - e. The beginning and ending date of each lease.
22. **Rental and Lease revenues.** Provide, by month and sub-account for the test period, revenue from rents, leases, and rights-of way and reconcile the total amount to the filing.
23. **Unbilled Revenue.** State how the company determines the amount of unbilled revenue on a monthly basis for the test period.

NEVADA MASTER DATA REQUEST
SIMPLIFIED FOR WATER AND WASTEWATER UTILITIES
PER DOCKET. NO. 09-09003

24. Late Payments. Provide a copy of any and all company policies and procedures concerning the imposition of late charges on customers. Provide a monthly schedule for the test period showing the dollar amount of revenue booked and the account(s) affected.
25. Uncollectibles. Explain the method used by the company to compute uncollectibles for the test period and explain all assumptions used.
26. Utility Claims. Provide, preferably in a computer file or files, a list of all pending utility claims against other persons for damage to utility property. Include the incident date, circumstances surrounding the incident, a description of the damaged property, the amount of the damage, the amount of the claim and the amount of any recovery. For companies with Nevada jurisdictional gross operating revenue that is: (a) less than \$100 million dollars, the response may be limited to occurrences at the transaction level of \$50,000 dollars and higher; or (b) greater than \$100 million dollars, the response may be limited to occurrences at the transaction level of \$100,000 dollars and higher.
27. Injuries and Damages. Claims against utility. Provide, preferably in a computer file or files, a list of all property damages and personal injuries recorded during the test period. Indicate claim number, claim type (property damage, personal injuries, etc.), incident date, location and description, status (open/closed), and settlement amount. Include the account number(s) and amount used for recording each claim and provide a reconciliation to any dollar amounts included in the company's requested revenue requirement. For companies with Nevada jurisdictional gross operating revenue that is: (a) less than \$100 million dollars, the response may be limited to occurrences at the transaction level of \$50,000 dollars and higher; or (b) greater than \$100 million dollars, the response may be limited to occurrences at the transaction level of \$100,000 dollars and higher.
28. Legal. Itemize the outside legal services expenses included in the test period for regulatory related work. For each distinct item state: payee, amount, account, purpose, docket, case, or proceeding reference, and describe briefly the nature of the case or legal service provided.
29. Legal. Itemize the amount of non-rate case outside legal expense for the test period. Show payee, amount, account, and indicate the services that were provided and the subject matter. For companies with Nevada jurisdictional gross operating revenue that is: (a) less than \$100 million dollars, the response may be limited to occurrences of \$50,000 dollars and higher when aggregated; or (b) greater than \$100 million dollars, the response may be limited to occurrences of \$100,000 dollars and higher when aggregated.
30. Customer Deposits. Provide a copy of any and all company policies and procedures concerning the payment of interest on customer deposits, when such interest is paid, and at what rate.
31. Employee Benefits. Severance Agreements.

NEVADA MASTER DATA REQUEST
SIMPLIFIED FOR WATER AND WASTEWATER UTILITIES
PER DOCKET. NO. 09-09003

- a. Provide, for the test period, the account and dollar amount recorded.
 - b. If, during the test period, the company deviated from its written plan, provide an explanation and authority for the deviation and quantify the dollar impact on the test period.
 - c. Provide the total amount capitalized and the total amount expensed during the test period.
32. Employee Relocation. Provide a copy of the company policy on employee relocation, including reimbursement, and a list of expenses and accounts affected for the test period.
33. Pension Plans. Defined Contribution.
- a. Provide a Summary Plan Description for any defined contribution plan in effect during the test period for which the company is requesting recovery of funds.
 - b. Provide the total cash contribution made by the company to the plan during the test period.
 - c. If, during the test period the company deviated from its written plan, provide an explanation and authority for the deviation and quantify the dollar impact on the test period.
34. Pension Plans. Defined Benefit.
- a. Provide a Summary Plan Description for any defined benefit plan in effect during the test period for which the company is requesting recovery of funds.
 - b. Provide a copy of the latest actuarial report prepared for, or by the company that supports its pension benefit obligations and plan assets, and amounts recognized in the balance sheet and income statement.
 - c. Provide a reconciliation of any difference between the actuarially determined expense level and the amount of pension expense requested for recovery in rates. Also, reconcile the prepaid/accrued benefit cost per the actuarial report with the amount, if any, included in rate base.
 - d. Provide the total company cash contribution made to the plan during the test period.
 - e. If, during the test period, the company deviated from its written plan, provide an explanation and authority for the deviation and quantify the dollar impact on the test period.
35. Bonus and/or Incentive Plans exceeding \$5,000. For any long-term incentive arrangement or any one-time bonus plan for special projects, provide:
- a. A complete list of titles that are eligible to receive bonuses or incentive pay under such plan(s).
 - b. Base salary for each eligible participant in the plan(s) since the last rate case or the past three years, whichever is less, through the test period.

NEVADA MASTER DATA REQUEST
SIMPLIFIED FOR WATER AND WASTEWATER UTILITIES
PER DOCKET. NO. 09-09003

- c. The amount awarded to each position listed in subpart (b) in the plan(s) since the last rate case or the past three years, whichever is less, through the test period. Provide a payment schedule showing the date(s) and dollar amount(s) paid and the account(s) to which it was booked.
 - d. Information on how an individual becomes eligible for the plan(s).
 - e. A copy of the plan(s).
 - f. Any information the company believes establishes a causal relationship between the existence of the plan(s) and corporate performance.
 - g. In reference to f. above, information on any instances where awards were reduced because of poor performance, including dates, amount of reduction and circumstances of the reduction.
 - h. If, during the test period, the company deviated from its written plan, provide an explanation and authority for the deviation and quantify the dollar impact on the test period.
36. Consultants. Provide detailed supporting information on all consulting contracts, including the consultant's hourly rate, overhead and other chargeable expenses. Explain the rationale for the use of each outside consulting service reported. Provide, by month and account, the dollar amount of expenditures made during the test period. For companies with Nevada jurisdictional gross operating revenue that is: (a) less than \$100 million dollars, the response may be limited to contracts equal to or exceeding \$50,000 dollars; or (b) greater than \$100 million dollars, the response may be limited to contracts equal to or exceeding \$100,000 dollars.
37. Utility facility location services. Provide for the test period and the immediately preceding year a list of costs exceeding \$5,000 dollars or more per event, incurred for damages to utility facilities which resulted from mislocated or inadequately located facilities. Include a description of each event and sufficient identifying information so that all related material can be readily located.
38. Systems Map. Provide a general description and map or maps of the distribution, transmission and storage systems.
39. System Leaks. Provide the recorded number of leaks in the distribution, transmission and storage systems categorized by type and size of pipe for the past five years preceding the first month of the test period.
40. Bill Frequency Analysis. Provide, in a computer file or files, a bill frequency analysis for each month in the test period for each present rate schedule and for each proposed rate schedule.

NEVADA MASTER DATA REQUEST
SIMPLIFIED FOR WATER AND WASTEWATER UTILITIES
PER DOCKET. NO. 09-09003

Water Only

41. Provide copies of all invoices for water quality testing in the test period.
42. Provide, preferably in a computer file or files, all vehicle and equipment logs. The logs should list the vehicle or equipment, the project or activity, and the mileage or operating hours.
43. Provide, preferably in a computer file or files, time logs or time sheets, which record the projects or activities for each employee for the test period.
44. Provide copies of all electric bills, which are included in the revenue requirement for the test period.
45. Provide, preferably in a computer file or files, all pumping records by month for the test period.
46. Provide a list, preferably in a computer file or file, of all work orders closed to plant since the end of the immediately preceding test period. At a minimum, include the work order number, the date closed to plant, the expenditure amount, the AFUDC/IDC amount, any CIAC amounts, the number of customers to be served or served and a brief description of the project. For projects, which can be measured by length, provide the dollars per foot of installed cost by type of plant. Include sufficient identifying data so that all supporting documentation and any related reports can be readily located.
47. Provide a list, preferably in a computer file or files, of all line extension agreements entered into since the end of the immediately preceding test period through the end of the test period and certification period. At a minimum, provide the number of customers by rate schedule for each extension, dates and dollar amounts received under the extension, and the related work orders. Include sufficient identifying data so that all supporting documentation and any related reports can be readily located.
48. Permits. Provide, preferably in a computer file or files, a list of all health-related permits held by the utility.
49. Remedial Actions. Provide, preferably in a computer file or files, a list of all health-related remedial actions under taken by the utility since the end of the immediately previous test period through the end of the test period and certification period.