COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTH LOGAN WATER DISTRICT # 1 FOR AN ALTERNATIVE RATE FILING ADJUSTMENT PURSUANT TO 807 KAR 5:076	))))	CASE NO. 2026-00195

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION TO NORTH LOGAN WATER DISTRICT # 1

North Logan Water District #1 (North Logan District #1), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due on November 16, 2026. The Commission directs North Logan District #1 to the Commission's July 22, 2021 Order in Case No. 2020-00085[1] 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

[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).

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

North Logan District #1 shall make timely amendment to any prior response if North Logan District #1 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 North Logan District #1 fails or refuses to furnish all or part of the requested information, North Logan District #1 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, North Logan District #1 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 North Logan District #1's response to Commission Staff's First Request for Information (Staff's First Request), Item 3c.

a. Explain why North Logan District #1 did not provide a response to the request.

b. Provide a cross reference that matches each test year general ledger account to each revenue and expense line that is reported in the Schedule of Adjusted Operations (SAO) and reconcile amounts that do not match the respective SAO line item.

2. Refer to North Logan District #1's response to Staff's First Request, Item 4, NLWD_DR1_4_Depreciation.xlsx. Also refer to the Application, Attachment 7, Depreciation Expense. North Logan District #1 only provided pages 1 and 3 of the breakdown of depreciation expenses. Provide page 2 of the 2025 Depreciation Extract.

3. Refer to North Logan District #1's response to Staff's First Request, Item 12a and 12e, NLWD_DR1_12.pdf. In response to Item 12a, one of the Class II Operators is stated as receiving a $500 quarterly performance bonus for meeting specific goals. However, in the attachment for the response to Item 12e, North Logan District #1 does not reference these bonuses and did not provide any written policies for the measurement determinators for bonuses. Provide a corrected response to Items 12a or 12e, as necessary, and provide the written personnel policies including a description of the measurement determinates that qualify the employee for a bonus.

4. Refer to North Logan District #1's response to Staff's First Request, Item 12a and 12e, NLWD_DR1_12.pdf. On page 17 of the response North Logan District #1 identified the test year salaries of the employee to be $51,408.96, however on page 19 of the response, North Logan District #1 reported paying the employee an adjusted gross salary of $84,222.25. Reconcile and explain why the employee was paid significantly more than his reported salary.

5. Refer to North Logan District #1's response to Staff's First Request, Item 17, NLWD_DR1_17.pdf. North Logan District #1 provided Fiscal Court minutes to support

the appointment of the commissioners; however, it did not supply Fiscal Court minutes supporting the authorization of compensation for the commissioners. Provide Fiscal Court minutes that authorize each Board member's compensation. If unable to provide the requested minutes, explain why.

6. Refer to North Logan District #1's response to Staff's First Request, Item 17, NLWD_DR1_17.pdf. On page 1, North Logan District #1 stated that [redacted]

a. Provide the fiscal court authorization for Tim Barr to receive the benefit.

b. Confirm whether Tim Barr is responsible for the premium and whether North Logan District #1 does not contribute to the supplement premium.

7. Provide proof of publication of the customer notice pursuant to 807 KAR 5:076, Section 5(3).

8. Refer to North Logan District #1's response to Staff's First Request, Item 23. North Logan District #1 indicated it was waiting for the data from the city of Russellville's water department. Provide the number of occurrences and dollar amounts for the late fees that were recorded in the test year.

9. Refer to North Logan District #1's Response to Staff's First Request, Item 25. North Logan District #1 did not provide the attachment. Provide the missing attachment NLWD_DR1_25.

10. Refer to North Logan District #1's Response to Staff's First Request, Item 3a, and Item 24. The general ledger from the test year lists a total of $1,946.28 for Service Charge Revenue. The items listed in Item 24 of the response add up to a different

total of $1,550, not including the Customer Deposit amount. Reconcile the two amounts and explain where the difference occurred.

11. Refer to North Logan District #1's response to Staff's First Request, Item 3a, and Item 23. Explain whether the amount in the general ledger for Penalty Income of $9,597.28 is the test year late fee revenue. If not, explain.

Justin McNeil
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601-8294

DATED NOV 02 2026

cc: Parties of Record

Service List for Case 2026-00195

* David P. Foster
Rural Community Assistance Partnership
101 Burch Court
Frankfort, KY 40601

* North Logan Water District #1
3221 Lewisburg Road
Russellville, KY 42276

* Tim Barr
North Logan Water District #1
3221 Lewisburg Road
Russellville, KY 42276

* Denotes served by Email