

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF EAST CLARK	)	
COUNTY WATER DISTRICT FOR AN	)	CASE NO.
ALTERNATIVE RATE FILING ADJUSTMENT	)	2026-00205
PURSUANT TO 807 KAR 5:076	)	

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION
TO EAST CLARK COUNTY WATER DISTRICT

East Clark County Water District (East Clark 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 October 28, 2026. The Commission directs East Clark 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 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.

East Clark District shall make timely amendment to any prior response if East Clark 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 East Clark District fails or refuses to furnish all or part of the requested information, East Clark 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, East Clark 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 East Clark District's response to Staff's First Request for Information (Staff's First Request), Item 6(a), Analysis of Purchase Expense to Gallons Purchased, also refer to the general ledger account 5400, Purchased Water and Winchester Municipal Utilities Commission's (WMUC) tariff applicable to East Clark District. East Clark District reported 144,559,000 gallons purchased from WMUC during the test year. Applying WMUC's wholesale water rate of \$1.72 per 100 cubic feet and

Kentucky River Authority Withdrawal Fee of \$0.320 per 100 cubic feet appears to result in a calculated test-year WMUC purchased-water expense of approximately \$394,227.

a. Confirm that \$394,227 represents WMUC test-year purchased-water expense. If unable to confirm explain.

b. Explain and reconcile the difference between WMUC purchased-water expense amount of \$394,227 calculated above and the \$378,880 reported purchased-water expense.

2. Refer to East Clark District's response to Staff's First Request, Item 1a, General Ledger 2025, for the accounts listed below. Refer also to the chart below.

5330 - Materials and Supplies - Supplies			
Date	Name	Amount	
2/28/2025	Neptune Equipment	\$	4,056
9/1/2025	BADGER METER		3,002
12/11/2025	Bunch Brothers Auctioneers, In		3,120
6740 - Contractual Services			
	Travel & Meals Expense		1,555

a. For each item listed in the chart above, provide a copy of each receipt, reimbursement request, or other payment support relevant to the item.

b. For each item listed in the chart above, describe the purchase and state whether each item should have been capitalized.

c. For each item listed in the chart above, if a purchase should have been capitalized, provide the appropriate NARUC useful life, as well as its asset-register entry and placed-in-service date for depreciation purposes.

d. For each item in the chart above, which East Clark District believes its classification as an expense is proper, explain the reasoning.

3. Refer to East Clark District's response to Staff's First Request Item 1(c). East Clark District's response does not appear to include reconciliations for revenues or taxes other than income and depreciation. Provide a reconciliation of each of these Statement of Adjusted Operations (SAO) amounts to the corresponding general ledger account(s), identifying each general ledger account number, description and amount comprising the respective SAO balance, and explain any differences between the general ledger and SAO amounts.

4. Refer to East Clark District's response to Staff's First Request, Item 4. East Clark District did not appear to provide all of the requested information. Provide copies of the invoices for 2025 and 2026 for HSA, Dental, Life and Short-term disability benefits.

5. Refer to East Clark District's response to Staff's First Request, Item 12(a), and General Ledger Account No. 4090, Miscellaneous Income. For each of the following transactions, explain the nature of the transaction, why the amount was recorded as Miscellaneous Income, and provide any supporting documentation.

Date	Description	Amount
8/8/25	WC Insurance - Miscellaneous income	\$ 1,147.26
12/11/25	KACO - Miscellaneous income	316.82
12/31/25	Write off immaterial, unknown balance from prior audited year(s).	622.08
12/31/25	Adjust refundable deposits to Ampstun schedule	1,810.99

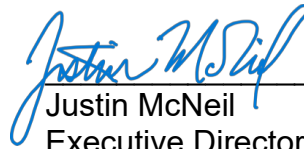
6. Refer to Application, SAO, Revenue Requirement Calculation, which reflects \$77,780 of Non-utility Income as a deduction from the Total Revenue Requirement. Provide a detailed breakdown of the revenues comprising the \$77,780,

including a description of each revenue source, the corresponding amount, and the General Ledger account in which each amount was recorded.

7. Refer to the Application, Attachment_12_ECCWD_Rate_Study.xlsx, Tab ExBA, Cells G8 and J8. Explain the \$(2,659) adjustment and provide the “Adjustments report” referenced.

8. Refer to the Application, Attachment_12_ECCWD_Rate_Study.xlsx, Tab ExBA, Cell G10. Refer also to East Clark District’s 2025 Annual Report filed with the Commission. Reconcile this retail sales amount with the amount reported in East Clark District’s 2025 Annual Report.

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

DATED OCT 09 2026

cc: Parties of Record

Service List for Case 2026-00205

* Anita Castle

East Clark County Water District
118 Hopkins Lane
P. O. Box 112
Winchester, KY 40391

* Sam Reid

312 N. Jackson Street
Perryville, KY 40468

* William Ballard

General Manager
East Clark County Water District
118 Hopkins Lane
P. O. Box 112
Winchester, KY 40391

* East Clark County Water District

118 Hopkins Lane
P. O. Box 112
Winchester, KY 40391