

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC JOINT APPLICATION OF)	
GRAYSON COUNTY WATER DISTRICT AND)	
EDMONSON COUNTY WATER DISTRICT FOR)	
AN ORDER APPROVING THE TRANSFER OF)	
OWNERSHIP OF EDMONSON COUNTY WATER)	CASE NO.
DISTRICT'S GRAYSON COUNTY DISTRIBUTION)	2025-00330
SYSTEM AND AN ORDER AUTHORIZING THE)	
ISSUANCE OF SECURITIES BY GRAYSON)	
COUNTY WATER DISTRICT PURSUANT TO THE)	
PROVISIONS OF KRS 278.020, KRS 278.300,)	
AND 807 KAR 5:001)	

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

Grayson County Water District (Grayson 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 March 20, 2026. The Commission directs Grayson 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

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).

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

Grayson District shall make timely amendment to any prior response if Grayson 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 Grayson District fails or refuses to furnish all or part of the requested information, Grayson 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, Grayson 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 the Joint Application, Exhibit 6, Asset Purchase Agreement, pages 3–6 of 27, paragraph 2, Assets Being Transferred, items A–K (hereinafter, Assets).

a. Provide the fair market value (FMV) for each of the listed assets proposed to be transferred. State whether an independent appraisal was performed.

b. If so, provide a copy of the appraisal and identify the methodology used. If no independent appraisal was performed, explain how the purchase price was determined and provide any documentation used in reaching the appraised value.

2. Refer to the Joint Application, Exhibit 6, Asset Purchase Agreement, pages 3-6 of 27, Assets Being Transferred, items A-K. Provide the net book value of each of the listed Assets proposed to be transferred, as of the most recent practicable date prior to closing. If FMV or appraised value differs from net book value, explain how Grayson District proposes to account for the difference for accounting and ratemaking purposes.

3. Refer to the Joint Application, pages 3-4, paragraph 23, which states that Grayson District will pay 48 percent of the outstanding principal balance of Edmonson County Water District's debt obligations.

a. Provide a detailed explanation of how the 48 percent allocation was calculated.

b. Identify all assumptions used in determining this percentage.

c. State whether the percentage is based on customer counts, asset allocation, revenue allocation, geographic service area, depreciated cost allocation, or another methodology.

d. Provide all supporting workpapers, including any Excel spreadsheets with cells unlocked.

4. Refer to Grayson District's Response to Staff's First Request for Information, Item 5.

a. Provide calculations in Excel spreadsheet format with all formulas, rows, and columns fully unprotected and fully accessible showing the Revenues, Expenses, and Non-operating Expenses reported in Item 5.

b. Describe how Grayson District reached the total for each of the items within Revenues, Expenses, and Non-operating Expenses.


Linda C. Bridwell, PE
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Public Service Commission
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DATED **MAR 04 2026** _____

cc: Parties of Record

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