

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF GARRARD)	CASE NO.
COUNTY WATER ASSOCIATION FOR A RATE)	2025-00396
ADJUSTMENT PURSUANT TO 807 KAR 5:076)	

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION
TO GARRARD COUNTY WATER ASSOCIATION, INC.

Garrard County Water Association, Inc. (Garrard County Water), 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 12, 2026. The Commission directs Garrard County Water 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.

Garrard County Water shall make timely amendment to any prior response if Garrard County Water 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 Garrard County Water fails or refuses to furnish all or part of the requested information, Garrard County Water shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention should 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, Garrard County Water 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 Garrard County Water's response to Commission Staff's First Request for Information (Staff's First Request), Item 22, Attachment 22_Tap_Fee_Cost_justification_Forms.pdf. The response is unresponsive. Provide updated meter connection expense cost justification forms with all sections completed.

2. Refer to Garrard County Water’s response to Staff’s First Request, Item 14(c). The response is unresponsive as Garrard County Water did not provide all the information requested.

a. Provide training records for Board of Commissioners (Board) member Sean Smith for the years 2023, 2024 and 2025, or a statement that the individual has not attended training.

b. Provide training records for Board member Bill Doolin for the year 2025, or a statement that the individual has not attended training.

3. Refer to Garrard County Water’s response to Staff’s First Request, Item 16(a). Provide a breakdown of the 82 new tap installations during the test year by meter size, including 5/8 x 3/4 and 1-inch meters.

4. Refer to Garrard County Water’s response to Staff’s First Request, Item 2(a), 2024_General_Ledger for the account listed below. Refer also to the chart listed below

Repair of System-Outside Supply				
Date	Num	Name	Amount	
2/29/2024	39982	Core & Main	\$	3,533.64
6/28/2024	40139	Core & Main		2,747.80

a. For each item listed in the chart above, provide a copy of each invoice 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 in the chart above, if Garrard County Water believes its classification as an expense is proper, explain the reasoning.

d. For each item listed in the chart, if a purchase should have been capitalized, provide the appropriate National Association of Regulatory Commission (NARUC) useful life for depreciation purposes.

5. Refer to Garrard County Water's response to Staff's First Request, Item 11. Garrard County Water did not provide all the information requested. Provide the most recent invoice for workers' compensation coverage.

6. Refer to Garrard County Water's response to Staff's First Request, Item 2(a), 2024_General_Ledger for the Miscellaneous account. Refer also to the chart listed below

Miscellaneous Date	Num	Name	Amount
12/10/2024	40370	Back Porch Clubhouse	\$ 1,195.15
12/26/2024	40384	Elan Financial	1,000.00

a. For each item listed in the chart above, provide a copy of each invoice relevant to the item.

b. Provide an explanation of the business purpose of each item.

7. Refer to the Application, Revenue_Requirement_Calculation, Schedule of Adjusted Operations (SAO). Also refers to Garrard County Water's response to Staff's First Request, Item 23. Explain and reconcile the difference in Interest Income reflected in the Pro Forma, Revenue Requirement Calculation and in the response to Item 23.

8. Refer to the Application, SAO. Also refers to Garrard County Water's response to Staff's First Request, Item 2(a), 2024_General_Ledger for Taxes Other Than Income for the test year. The SAO reflects Taxes Other Than Income of \$40,792, while the General Ledger reflects total test year amounts of \$34,637. Explain the reason for

this difference and identify the specific items or adjustments included in the SAO that are not reflected in the General Ledger.

9. Refer to Garrard County Water's response to Staff's First Request, Item 6(c).

a. Provide the amount paid per meter read to each part time employee, by employee for each year for the years ending December 31, 2024, and 2025.

b. Provide the number of meters read by each part time employee, by employee, during the years ending December 31, 2024, and 2025, by year.

10. Refer to Garrard County Water's Tariff, Ky. PSC No. 2, Sheet No. 2. State whether Garrard County Water had any occurrences of Delinquent Account field collection charges in the test year. If so, provide the number of occurrences and the revenue amount that was recorded.

11. Refer to Garrard County Water's response to Staff's First Request, Item 15. Provide a copy of the most recent invoice for Rate Case Expense.



Linda C. Bridwell, PE
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Public Service Commission
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DATED **FEB 25 2026**

cc: Parties of Record

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