

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF SOUTH	)	CASE NO.
HOPKINS WATER DISTRICT FOR A RATE	)	2026-00193
ADJUSTMENT PURSUANT TO 807 KAR 5:076	)	

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION
TO SOUTH HOPKINS WATER DISTRICT

South Hopkins Water District (South Hopkins 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 November 3, 2026. The Commission directs South Hopkins 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.

South Hopkins District shall make timely amendment to any prior response if South Hopkins 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 South Hopkins District fails or refuses to furnish all or part of the requested information, South Hopkins 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, South Hopkins 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. Provide the outstanding balance South Hopkins District owed to Dawson Springs Water at the end of each month starting with December 31, 2025. Consider this an ongoing request through the issuance of the Staff Report that should be updated at the end of each month.

2. Provide the balance of any note payable outstanding that South Hopkins District owed at the end of each month starting with December 31, 2025, for the purpose

of capital construction. Consider this an ongoing request through the issuance of the Staff Report that should be updated at the end of each month.

3. Other than the city of Dawson Springs, provide the outstanding balance South Hopkins District owes to any other vendor with outstanding balances greater than 45 days at the end of each month starting with September 30, 2026. Consider this an ongoing request through the issuance of the Staff Report that should be updated at the end of each month.

4. Refer to South Hopkins District's response to Commission Staff's First Request for Information (Staff's First Request), Item 3b. South Hopkin District provided the unadjusted Trial Balance. Provide each of the following, and when appropriate, provide in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected.

a. The year-end closing entries/adjustments.

b. The adjusted trial balance including all year-end adjustments.

5. Refer to South Hopkins District's response to Staff's First Request, Item 10. Also refer to South Hopkin District's response to Staff's First Request, Item 3c and Attachment 1-3. In Item 10, South Hopkins District stated that the \$8,639 of Miscellaneous Revenues include reconnect fees, credit card service fees, and existing deposit amounts applied to old account balances. According to the partial copy of the Adjusted Trial Balance in Attachment 1-3, the ending balance for account 471.3 Misc. serv revenue: reconnect fees is \$4,693, Account 471.1 Misc. serv revenue: credit cards is \$1,311.31, and 471.3 Misc. serv revenue: old bills is \$1,210.72 for a total of \$7,215.03.

Reconcile and explain the apparent discrepancy between the amounts listed in Item 10 and those listed in the Adjusted Trial Balance Attachment 1-3.

6. Refer to South Hopkin District's response to Staff's First Request, Item 3c. South Hopkins District provided a partial copy of the Adjusted Trial Balance, and a copy of the Operation Expense pages from the Annual Report. South Hopkins District did not provide any reconciliation for the Revenue accounts. Provide the reconciliation between the Adjusted Trial Balance accounts and the Revenue accounts.

7. Refer to South Hopkin District's response to Staff's First Request, Item 11f.

a. Confirm that South Hopkins District provided a response to the request and provide a citation to said response. If unable to confirm, provide a response.

b. For any bonuses, provide written personnel policies including a description of the measurement determinants authorizing the bonus.

8. Refer to South Hopkins District's response to Staff's First Request, Items 12a and 12c. South Hopkins District stated the invoices were included in attachments; however, the attachments could not be located. Confirm that the invoices were included in attachments and provide a citation to each invoice's location. If unable to confirm, provide the appropriate attachments.

9. Refer to South Hopkin District's response to Staff's First Request, Item 5, Copy_of_SHWD_TY2025_Workpapers_Copy.xlsx, SAO Tab, which reflects Forfeited Discounts of \$30,682. Also refer to South Hopkin District's response to Staff's First Request, Item 21, which states that \$34,035.38 in late fees was collected during the test year. Explain why these two amounts differ.

10. Refer to South Hopkin District's response to Staff's First Request, Item 10.

Provide dollar amounts for each item that comprises Miscellaneous Service Revenues.



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

DATED OCT 20 2026

cc: Parties of Record

Service List for Case 2026-00193

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

* South Hopkins Water District
129 South Main Street
P. O. Box 487
Dawson Springs, KY 42408

* Kayla Goodaker
Office Manager
South Hopkins Water District
129 South Main Street
P. O. Box 487
Dawson Springs, KY 42408

* Tina C. Frederick
STOLL KEENON OGDEN PLLC
300 West Vine Street
Suite 2100
Lexington, KY 40507-1801