

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION FOR A FORMAL	)	CASE NO.
MOTION FINDING THAT NO MODIFICATION OF	)	2026-00210
PRESENT RATES IS NECESSARY	)	

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

Christian County Water District (Christian 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 9, 2026. The Commission directs Christian 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.

Christian District shall make timely amendment to any prior response if Christian 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 Christian District fails or refuses to furnish all or part of the requested information, Christian 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, Christian 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 Christian District's response to Commission Staff's First Request for Information (Staff's First Request), Item 7, Rate_Study_Christian_Cty_test_year_2025_revised.xls (Item 7, Rate Study), BA Input tab, Cell I37. Provide gallon amounts transported, by month, to the city of Crofton (Crofton) during the 2025 test year.

2. Refer to Christian District's response to Staff's First Request, Item 7, Rate Study, ExBA tab, Cell E12. Refer also to Christian District's 2025 Annual Report.² Reconcile the gallons sold amount reported in Billing Analysis with the gallons sold amount reported in the 2025 Annual Report.

3. Provide Christian District's billing ledger for the 2025 test year.

4. Refer to Christian District's response to Staff's First Request Item 7, Rate Study and the 2025 Trial Balance.

a. Refer to the Wages Tab, Cell I42, which reflects a test-year pension contribution of \$147,033. Identify the 2025 Trial Balance account number(s) and amount(s) comprising the \$147,033 and identify where the \$147,033 is reflected in the test-year Statement of Adjusted Operations (SAO). If different, provide a reconciliation of the amount.

b. Refer to the 2025 Trial Balance, Account 00604-0010, Retirement/Employer, \$82,736.94, and Account 00604-0020, OPEB Expense-Employer, \$(91,124). Provide a description of each amount and provide any supporting calculations and documentation in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible.

5. Refer to Christian District's response to Staff's First Request, Item 7, Rate Study and the 2025 Trial Balance.

a. Refer to the Wages Tab, Payroll Taxes calculation, Cell I36 which reflects a test-year payroll tax contribution of \$60,463. Identify the Trial Balance account

² *Annual Report of Christian District to the Public Service Commission for the Year Ending December 31, 2025* (2025 Annual Report) at 58.

number(s) and amount(s) comprising the test year payroll taxes used in calculating the Payroll Tax adjustment and identify where those amounts are reflected in the test year SAO. If different provide a reconciliation of the amounts.

b. Refer to the SAO Tab, Payroll taxes and fringe benefits of \$60,463 and Taxes Other than Income of \$74,436. Provide a description of the amounts in each category and identify the associated Trial Balance account number(s) for each line item respectively.

6. Refer to Christian District's response to Staff's First Request, Item 7, Rate Study and the 2025 Trial Balance. Refer to the Medical Tab, Cells C19 and C20 that reflect a combined total of \$114,095 in medical and dental insurance expenses during the test year. State where these costs are reported in the Trial Balance and where they were included in the SAO. If the Trial Balance account in which these costs are reported and the amount includes items other than medical or dental insurance payments, identify all other expenses included in that category.

7. Refer to Christian District's response to Staff's First Request, Item 7, Rate Study, ExBA Tab and 2c, File titled Response_2_b_c. Confirm if 51,079,409 gallons of water transported to Crofton is included in the total gallons purchased during the test year of 534,779,200 and should be removed. If not confirmed, explain the response.


Justin McNeil
Executive Director
Public Service Commission
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DATED SEP 23 2026

cc: Parties of Record

Service List for Case 2026-00210

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