

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

|                                      |   |            |
|--------------------------------------|---|------------|
| ELECTRONIC APPLICATION OF BARKLEY    | ) | CASE NO.   |
| LAKE WATER DISTRICT FOR A RATE       | ) | 2026-00315 |
| ADJUSTMENT PURSUANT TO 807 KAR 5:076 | ) |            |

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION  
TO BARKLEY LAKE WATER DISTRICT

Barkley Lake Water District (Barkley Lake 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 27, 2026. The Commission directs Barkley Lake District to the Commission's July 22, 2021 Order in Case No. 2020-00085<sup>1</sup> 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

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<sup>1</sup> 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.

Barkley Lake District shall make timely amendment to any prior response if Barkley Lake 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 Barkley Lake District fails or refuses to furnish all or part of the requested information, Barkley Lake 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, Barkley Lake District shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

Provide copies of each of the following and, when appropriate, provide in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected.

1. Financial (provide in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible for each item):
  - a. General ledger for 2025.
  - b. Trial balance for 2025.

c. Itemization of Miscellaneous/Other Water Revenues and state whether each of the components is expected to recur.

d. Reconciliation of the Test Year Schedule of Adjusted Operations by each revenue and expense category to the trial balance by account numbers and amounts.

e. Current billing analysis including support for all adjustments to calculations.

f. Proposed billing analysis including support for all adjustments to calculations.

2. Pro Forma Adjustments (provide in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible for each item):

a. All calculations that support each pro forma adjustment.

b. All information that supports each pro forma adjustment.

3. Fringe Benefits:

a. Provide a detailed description of each fringe benefit offered to employees and state whether there were any significant changes after the test year.

b. Provide copies of the most recent invoice for each benefit.

c. State the amount that the employee is required to contribute to each benefit based on coverage classification (employee only, employee and spouse, family, etc.).

4. Tariff:

a. Provide updated cost sheets for each nonrecurring charge that is included in the current tariff.

b. Provide cost sheets and justification for each proposed new nonrecurring charge.

c. Provide the frequency of each nonrecurring charge for test year 2025.

d. New Tap Installations:

(1) Provide the number of new tap installations during the test year.

(2) Provide the total labor and total materials costs separately for the installations above.

(3) State whether the labor and material costs were capitalized.

5. Governance:

a. Provide minutes of all board of commissioners' meetings for 2024, 2025, and year to date continuing through issuance of the final Order for the current year.

b. Designate each employee compensation authorization that is included in the minutes provided.

c. Provide a list of current commissioners by name and include appointment date, term, and expiration date.

d. State, individually and in total, the amount of wages and each benefit (i.e., health insurance premiums, life insurance premiums, FICA taxes, etc.) paid to, or on behalf of, each commissioner for 2025.

e. Provide fiscal court minutes appointing and compensation authorization for each commissioner.

f. Provide all training records for each commissioner for their year appointed, 2024, 2025, and year to date.

g. Provide copies of all written personnel policies that pertain to compensation and benefits.

h. State the frequency in which the board of commissioners prepares and updates the capital plan inclusive of financing plans.

i. State the frequency in which the board of commissioners' projects future rates and for what periods they project.

6. Rate Case Expense:

a. Provide copies of all contracts executed with any consultant utilized for the rate application. State whether the contract amounts are fixed or the extent to which they may vary, either up or down, from the quoted amount.

b. State whether the expected rate of case expense will be paid by Barkley Lake District or a third party (i.e., grant funds).

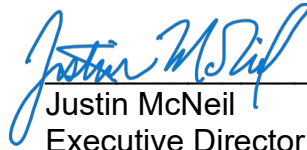
c. Provide any additional invoices through date of Barkley Lake District's response to Staff's Report. This is an ongoing request.

d. Provide a calculation of rate case amortization expense and the basis for the amortization period (e.g., number of years and reasoning).

7. Fixed Assets/Depreciation:

a. Provide a detailed list of fixed assets in Excel that reconciles to the test-year fixed asset balance and depreciation expense that was reported in the annual report that is filed with the Commission.

- b. Reconcile gross fixed assets, accumulated depreciation, and net fixed assets to the reported fixed asset balances.
- c. Provide the calculation to adjust depreciation to the 1979 National Association of Regulatory Utility Commissioners (NARUC) publication *Depreciation for Small Utilities*.
- d. List any significant fixed asset items that were placed in service after the test year and provide the calculated depreciation based on the 1979 NARUC publication *Depreciation for Small Utilities*.
- e. Provide detailed justification for any deviations from the 1979 NARUC publication *Depreciation for Small Utilities* recommended midpoint lives for individual assets or classes of assets.

  
Justin McNeil  
Executive Director  
Public Service Commission  
211 Sower Blvd.  
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DATED OCT 29 2026

cc: Parties of Record

## Service List for Case 2026-00315

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Cadiz, KY 42211

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