EAST LOGAN WATER DISTRICT

Case No. 2026-00228

Response to Commission Staff's First Request for Information

1. Provide the following information related to billing software:

a. Brand or common name for software.

b. State whether the software is locally installed on a utility-owned computer or is a subscription service that is internet based.

c. If locally installed, state the installation date.

d. State whether the system is still serviced by the manufacturer and whether the utility maintains a service contract.

1a. United Systems is the billing software the District uses for billing.

1b. United Systems is a subscription service that is internet based.

1c. See response to 1b.

1d. United Systems is still serviced by the manufacturer and the District maintains a contract.

2. Provide the following information related to general ledger software:

a. State if the billing software and general ledger software are integrated.

b. Brand or common name for software.

c. State whether the software is locally installed on a utility-owned computer or is a subscription service that is internet based.

d. If locally installed, state the installation date.

e. State whether the system is still serviced by the manufacturer and whether the utility maintains a service contract.

2a. The billing and general ledger software are not integrated.

2b. QuickBooks is the software the District uses for its general ledger.

2c. QuickBooks is locally installed on a District-owned computer.

2d. QuickBooks was installed in 2022.

2e. QuickBooks is still serviced by the manufacturer, and they maintain a service contract that is paid monthly.

3. 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. Employee names should be redacted from all documents.

a. The general ledger in Excel spreadsheet format with all transactions for each of the years ended December 31, 2025, and 2026 year to date.

b. The trial balance in Excel spreadsheet format for the years ended December 31, 2025, and 2026 year to date.

c. Provide a cross reference that matches each test year general ledger account to each revenue and expense line that is reported in the Schedule of Adjusted Operations and reconcile each amount that does not match.

3a. See files: ELWD_3a_GL_2025

ELWD_3a_GL_2026

3b. East Logan's accountant informed the District that their version of QuickBooks is unable to produce a trial balance report. They stated that balance sheet and P&L reports would supply the same information. Those

files are attached. See files: ELWD_3b_Balance_Sheet_2025

ELWD_3b_Balance_Sheet_2026

ELWD_3b_P&L_2025

ELWD_3b_P&L_2026

3c. See file: EAST_LOGAN_ARF_COSS_(TY2025)

4. Refer to the Schedule of Adjusted Operations (SAO), Revenue Requirements Calculation, SAO Adjustment References. Provide all schedules used to support each proposed adjustment in Excel format. Component details of a schedule should tie to the general ledger accounts that comprise the SAO line item including any adjustment for unreconciled amounts.

a. Using a table format, provide an Excel spreadsheet with all formulas, rows, and columns fully accessible and unprotected that lists each position (Position 1, Position 2, etc.), job titles, pay rates, and match cost for each employee for the year ended December 31, 2025. Include the date the employee was hired and, if applicable, the employee's termination date. If a position is recently vacated but the intent is to fill it, note the vacancy and the amount of time that it has been vacant. Employee names should be redacted from all documents. Provide calculations by employee that support pro forma wages of $410,298. This may be provided as a separate table or

combined with the table above. If a position is recently vacated but the intent is to fill it, note the vacancy and the amount of time that it has been vacant.

b. Provide a summary of overtime hours worked and costs that were due to vacant positions and thus will be eliminated when the vacant positions are filled.

c. For any part-time employees, state how many weekly hours a part-time employee is expected to work.

4a. See files: EAST_LOGAN_ARF_COSS_(TY2025)

ELWD_4_DR

4b. There have been no overtime hours due to recent vacant position.

4c. 30 hours per week.

5. Provide a complete description of each employee benefit, paid to or on behalf of each employee for the calendar year 2025. Supplemental coverage for which the employee pays 100 percent of the cost should also be included. Employee names should be redacted from all documents.

a. Provide a copy of one invoice for 2025 for each employee benefit described above.

b. Provide a copy of the most recent invoice for each employee benefit described above.

5a. The district provides a 401k, health insurance coverage, vacation days, and sick time. Employees pay for dental and vision coverage.

See files: ELWD_5a_25-06_KLC_Invoice

5b. See file: ELWD_5b_26-08_KLC_Invoice

6. Provide certificates of insurance and the most recent invoices for general liability, workers' compensation, automobile, property, and casualty.

6. See files: ELWD - KLC Liability 26-27

ELWD - KLC Property 26-27

ELWD - KLC Workers Comp 26-27

7. Provide the current per gallon price paid for water purchased from the Logan/Todd Regional Water Commission.

7. $.00336 per gallon.

8. Refer to the Application, Attachment 7, Depreciation Schedule. Provide the depreciation expense in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected.

8. See file: EAST_LOGAN_ARF_COSS_(TY2025)

9. Provide the minutes from East Logan District's Board of

Commissioner meetings for the calendar years 2024, 2025, and 2026 year to date. Consider this a continuing request through the date of issuance of Commission Staff's Report.

See files: ELWD_9_2025_Board_Minutes

ELWD_9_2026_Board_Minutes

ELWD_9_2024_Board_Minutes

a. Designate each action that authorizes hiring.

b. Designate each action that authorizes adjustments to wage rates and any other compensation or fringe benefit actions.

9a. The board authorizes hiring.

9b. The board authorizes wage and other compensation decisions.

10. Provide a document listing the name of each commissioner for each of the calendar years 2024, 2025, 2026 year to date, their term (beginning and ending), and current authorized annual compensation.

See file: ELWD_10_Commissioners_Details_2026

a. State, individually, the amount of wages and each benefit (i.e., wages, health insurance premiums, life insurance premiums, FICA taxes, etc.), paid to, or on the behalf of, each director during each year

b. Provide documentation from the Fiscal Court that authorizes each commissioner's appointment and compensation.

c. Provide training records for each commissioner for 2024, 2025, and 2026 or a statement that the individual has not attended training.

10a. No benefits beyond annual salary of $3,600.

10b. See file: ELWD_10b_Fiscal_Court

10c. See file: ELWD_10c_Board_Training

11. Refer to the Application, Attachment 8. For each outstanding debt issuance, provide the Commission case number in which East Logan District was authorized to issue the debt.

11. Case No. 2008-00201

12. Provide the following information regarding the rate case expense.

a. State whether East Logan District plans to incur any expense related to the preparation of this rate case.

b. If so, provide a quote or invoice for the amount projected or incurred.

c. State whether the amount projected is a fixed amount or describe what factors would cause the stated amount to increase or

decrease.

d. State whether the expected rate case expense will be paid for by East Logan District or a third party (i.e. grant funds).

12a,b,c,d. East Logan will not incur rate case expense.

13. Provide the following with respect to new tap installations.

a. Number of installations during the test year.

b. State whether labor costs were capitalized and, if so, provide the total amount and designate the line in the fixed assets listing that reflects the capitalization.

c. State whether material costs were capitalized and, if so, provide the total amount and designate the line in the fixed assets listing that reflects the capitalization.

13a. 60 taps during the test year.

13b. East Logan's accountant stated, "Labor costs were expensed with other payroll expenses and the material costs would have been included in the Group: 101-334 Meters & Installation from the asset listing (see attached).

See file: ELWD_13b&c

13c. See response to 13b.

14. Provide the date that East Logan District's billing cycle begins meter read date).

14. Response: Meter reads begin on the last day of the previous month and the first day of the current month.

15. State whether the date that the billing cycle begins is the date that would be best stated as the effective date of any order the Commission issues concerning rates in this case.

15. Response: Yes

16. Refer to the Application, Attachment 10, COSS document. Identify the business, organization or person(s) that performed East Logan District's most recent cost-of-service study (COSS) in the review of the appropriateness of its current rates and rate design.

Response: Rural Community Assistance Partnership

a. Explain whether any material changes to East Logan District's system caused a new COSS to be prepared since the last time it completed one.

b. Provide a copy of the most recent COSS that has been performed for East Logan District's system in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected.

16a. The COSS was performed to comply with the PSC's order in Case No. 2025-00265.

16b. See file: EAST_LOGAN_ARF_COSS_(TY2025)

17. Refer to the Application, Attachment 6, Billing Analysis.

a. Provide the billing analysis in Excel Spreadsheet format with all formulas, rows, and columns unprotected and fully accessible.

b. Describe adjustments to the billing analysis and each respective justification.

c. Provide an analysis of the proposed pro forma adjustment to metered revenues.

17a. See file: EAST_LOGAN_ARF_COSS_(TY2025)

17b. See file: EAST_LOGAN_ARF_COSS_(TY2025)

17c. See file: EAST_LOGAN_ARF_COSS_(TY2025)

18. Refer to the Application, SAO, provide an itemization of the Miscellaneous Service Revenues of $40,529.

18. Response: Late Charges - $24,289

Re-connects, Inspections, and Others - $15,400

Misc. Income - $840

19. Provide the number of occurrences and dollar amounts for late fees recorded during the test year.

19. Response: Number of Occurrences – 5,069

Dollar Amounts - $24,289.26

20. Provide a schedule of listing the number of occurrences for each non-recurring charge recorded during the test year and the total amount recorded for each non-recurring charge. If the revenue for any non-recurring charge was zero, include that charge and indicate that no revenue was recorded. Include the general ledger account numbers where each non-recurring charge is recorded.

20. Response: See file: ELWD_20_Non_Recurring

21. Provide updated cost justification sheets to support each nonrecurring

charge listed in East Logan District's tariff.

21. See files: ELWD_Meter_Test_Charge

ELWD_Service_Call_Charges

ELWD_Return_Check_Charge

ELWD_Non_Recurring_Charges

ELWD_Non_Recurring_Charges_After_Hours

22. Provide updated cost justification sheets to support each Meter Connection/Tap-on Charge listed in East Logan District's tariff.

22. See file: ELWD_New_Tap_Connection

23. Confirm whether East Logan District is incorporated under Kentucky law. If East Logan District is incorporated, explain why "N/A" was selected on ARF FORM-1(4)(a).

23. This was just an error on the form. The "No" box should have been checked.