

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF BRONSTON	)	CASE NO.
WATER ASSOCIATION, INC. FOR A RATE	)	2026-00018
ADJUSTMENT PURSUANT TO 807 KAR 5:076	)	

ORDER

On January 30, 2026,<sup>1</sup> Bronston Water Association, Inc. (Bronston Water) filed its application with the Commission requesting an adjustment to its water rates pursuant to 807 KAR 5:076.

The Commission finds that a procedural schedule<sup>2</sup> should be established to ensure the orderly review of Bronston Water's application. The procedural schedule is attached as Appendix A to this Order.

In addition, Bronston Water shall file, on or before the date set forth in the procedural schedule, its responses to the Commission Staff's (Staff) request for information, attached to this Order as Appendix B, and shall respond to any future requests for information propounded by Staff by the date or dates set forth on any such requests.

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<sup>1</sup> Bronston Water tendered its application on January 30, 2026. By letter dated January 30, 2026, the Commission found no filing deficiencies, and the application is deemed filed on January 30, 2026.

<sup>2</sup> No action is necessary to suspend the effective date of Bronston Water's proposed rates for service. Pursuant to 807 KAR 5:076, Section 7(1), an applicant who applies for a rate adjustment pursuant to the procedures set for in 807 KAR 5:076 may not place its proposed rates into effect until the Commission approves those rates or six months from the date of the filing of its application.

IT IS THEREFORE ORDERED that:

1. The procedural schedule set forth in Appendix A to this Order shall be followed.
2. On or before the date set forth in the procedural schedule, Bronston Water shall file its responses to the Staff's request for information, attached to this Order as Appendix B.
3. Bronston Water shall respond to any additional requests for information propounded by Commission Staff as provided in those requests.
4. No later than the date set forth in the procedural schedule, Staff shall file with the Commission and serve upon all parties of record a written report (Staff Report) containing its recommendations regarding Bronston Water's requested rate adjustment.
5. No later than 14 days after the date of service of the Staff Report, each party of record shall file with the Commission:
  - a. Its written comments on and any objections to the findings contained in the Commission Staff Report; and
  - b. Any additional evidence for the Commission to consider.
6. If Staff recommends that Bronston Water's financial condition supports a higher rate than Bronston Water proposes or the assessment of an additional rate or charge not proposed in Bronston Water's application, Bronston Water in its response to the Staff Report shall also state its position in writing on whether the Commission should authorize the assessment of the higher rate or the additional rate or charge.
7. If Staff recommends that changes should be made to the manner in which Bronston Water accounts for the depreciation of Bronston Water's assets, Bronston

Water in its response to the Staff Report shall also state its position in writing on whether the Commission should require Bronston Water to implement the proposed change for accounting purposes.

8. A party's failure to file written objections to a recommendation contained in the Staff Report within 14 days after the date of the filing of the Staff Report shall be deemed a waiver of all objections to that finding.

9. If a party requests a hearing or informal conference, then the party shall make the request in its written comments and state the reason a hearing or informal conference is necessary.

10. A party's failure to request a hearing or informal conference in the party's written response shall be deemed a waiver of all rights to a hearing on the application and a request that the case stand submitted for decision.

11. A party's failure to file a written response within 14 days after the date of service of the Staff Report shall be deemed a waiver of all rights to a hearing on the application.

12. As set forth in 807 KAR 5:001, Section 4(11), a person requesting permissive intervention in a Commission proceeding is required to demonstrate either (1) a special interest in the proceeding that is not adequately represented in the case, or (2) that intervention is likely to present issues or develop facts that will assist the Commission in fully considering the matter without unduly complicating or disrupting the proceedings. Therefore, any person requesting to intervene in a Commission proceeding must state with specificity the person's special interest that is not otherwise adequately represented or the issues and facts the person will present that will assist the Commission in fully

considering the matter. A mere recitation of the quantity of the utility consumed by the movant or a general statement regarding a potential impact of possible modification of rates will not be deemed sufficient to establish a special interest.

13. Any motion to intervene filed after the date established in the procedural schedule attached as Appendix A to this Order shall also show good cause for being untimely. If the untimely motion is granted, the movant shall accept and abide by the existing procedural schedule.

14. The Commission directs the parties to the Commission's July 22, 2021 Order in Case No. 2020-00085<sup>3</sup> regarding filings with the Commission.

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<sup>3</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).

PUBLIC SERVICE COMMISSION

  
\_\_\_\_\_  
Chairman

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

ATTEST:

  
\_\_\_\_\_  
Executive Director RP



APPENDIX A

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE  
COMMISSION IN CASE NO. 2026-00018 DATED FEB 19 2026

Requests for intervention shall be filed no later than ..... 02/26/2026

All requests for information to Bronston Water  
shall be filed no later than ..... 03/05/2026

Bronston Water shall file responses to requests  
for information no later than ..... 03/26/2026

All supplemental requests for information to  
Bronston Water shall be filed no later than..... 04/16/2026

Bronston Water shall file responses to supplemental  
requests for information no later than ..... 04/30/2026

Commission Staff's Report shall be filed no later than..... 06/11/2026

## APPENDIX B

### APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE COMMISSION IN CASE NO. 2026-00018 DATED FEB 19 2026

#### COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION TO BRONSTON WATER ASSOCIATION, INC.

Bronston Water Association, Inc. (Bronston 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 26, 2026. The Commission directs Bronston Water 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 response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Bronston Water shall make timely amendment to any prior response if Bronston Water obtains information that indicates the response was incorrect or incomplete when

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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).

made or, though correct or complete when made, is now incorrect or incomplete in any material respect.

For any request to which Bronston Water fails or refuses to furnish all or part of the requested information, Bronston Water 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, Bronston 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. Provide the following information related to each of the billing software and the general ledger software Bronston Water used during the test period:
  - a. State whether Bronston Water uses an integrated software program for billing and its general ledger.
  - b. Brand or common name for each software.
  - c. State whether each 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 each system is still serviced by the manufacturer and whether the utility maintains a service contract.

2. 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 the year ended December 31, 2025.

b. The trial balance in Excel spreadsheet format for the year ended December 31, 2025.

3. Provide certificates of insurance and most recent invoices for general liability, workers' compensation, automobiles, property and casualty, and any other coverage for 2024 and 2025.

4. Provide the minutes from Bronston Water's Board of Directors meetings for calendar years 2024, 2025, and year-to-date 2026. Consider this a continuing request through the date of issuance of Commission Staff's Report.

a. Designate each action that authorizes hiring.

b. Designate each action that authorizes adjustments to wage rates, any other compensation (including bonuses), or fringe benefit actions.

c. Provide any document authorizing Annual Incentive Pay as referenced in Statement of Adjusted Operations (SAO), Adjustment J and provide written personnel policies or compensation plans explaining how the amount was determined, including applicable eligibility criteria and approval authority.

5. Provide a document that lists the name of each Board member during any portion of calendar year 2024 and 2025, their term (beginning and ending), and current authorized annual compensation.

a. State, individually, 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 Board member for each year.

b. Provide the authoritative governing documents that authorize the appointment and compensation of each Board member.

c. Provide training records for each Board member for calendar year 2024, 2025, and year-to-date 2026 inclusive of any training for which they have registered but not yet attended in 2026 or provide a statement that the individual has not attended training.

6. Refer to Bronston Water's Tariff, PSC Ky. No. 2, Original Sheet No. 11, Rules and Regulations (Billing, Meter Readings, and Related Information).

a. Provide the date that Bronston Water's billing cycle begins (meter read date).

b. 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.

7. State the last time Bronston Water performed a cost of service study (COSS) to review the appropriateness of its current rates and rate design.

a. Explain whether Bronston Water considered filing a COSS with the current rate application and the reasoning for not filing one.

b. Explain whether any material changes to Bronston Water system would cause a new COSS to be prepared since the last time it completed one.

c. If there have been no material changes to Bronston Water system, state when Bronston Water anticipates completing a new COSS.

d. Provide a copy of the most recent COSS that has been performed for Bronston Water system in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected.

8. Provide updated cost justification sheets to support each nonrecurring charge listed in Bronston Water's tariff.

9. Provide updated cost justification sheets to support each Meter Connection/Tap-on Charge listed in Bronston Water's tariff.

10. Refer to the Application, Exhibit 3, page 3, Revenue from Non-Recurring Charges.

a. State whether Bronston Water's tariff currently includes a Non-Recurring Charge for Reimbursements for Property Damage (Locks).

b. If not, state whether Bronston Water is proposing to include Reimbursements for Property Damage (Locks) as a Non-Recurring Charge in its tariff.

c. If confirmed, provide cost justification sheets to support this charge.

11. Refer to Bronston Water's Tariff, PSC Ky. No. 1, Third Revised Sheet No. 7. Also, refer to the Application, Exhibit 3, page 3, Revenue from Non-Recurring Charges. State whether Bronston Water had any occurrences of Meter Testing in the test year.

12. Refer to Application, SAO, Adjustment K, Employee Benefits.

a. State whether Bronston Water's employees contribute to any of the employee benefits offered. If yes, provide explanations for how the amount was determined.

b. Provide a copy of invoice for 2024 for Bronston Water's health insurance and short-term disability and supplemental health insurance.

c. Provide a copy of the most recent invoice for Bronston Water's health insurance and short-term disability and supplemental health insurance.

13. Refer to the Application, SAO, Adjustment O. Provide the following information regarding the proposed rate case amortization expense.

a. State whether the estimated cost for this case is a fixed amount or indicate whether the quoted amount may increase or decrease.

b. Provide a copy of the quote for the preparation of the rate case.

c. Confirm that the anticipated rate case expense will be paid by Bronston Water and not paid by a third party, i.e. grant funding. If not confirmed, provide the source of funding, describe the agreement or arrangement facilitating the third-party funding and provide any preliminary and final written agreements reflecting the third-party funding.

14. Refer to Application, References, Reference M, explain how the estimated Useful Lives of Water Heater and Seal Parking Lot were determined.

15. Refer to Bronston Water's 2024\_General\_Ledger, Office Meals Account, starting on row 6144, reflecting various restaurant expenditures.

a. Explain whether such expenditures were incurred through company issued credit cards or through direct vendor invoicing.

b. Provide an explanation of the business purpose of each restaurant's expenditure.

c. Provide any written policies or procedures when Bronston Water employees would be provided with meals using company funds.

16. Refer to Bronston Water's 2024\_General\_Ledger, "Maintenance Labor" charges recorded to Miscellaneous Expense Account to JC Cain. Explain the nature of these charges and justify their classification as Miscellaneous Expense, including identification of the labor source and confirmation of whether any portion should be capitalized.

17. Refer to Bronston Water's 2024\_General\_Ledger, "Advertising Expense and Miscellaneous Expense – Sewer Expenses" recorded to Miscellaneous Expense Account. Provide an explanation for the amounts of \$484.09 and \$7,897.50 respectively.

18. Provide the Audited Financial Statements for the Calendar year ended December 31, 2023.

\*Bronston Water Association, Inc.  
2013 Highway 90  
P. O. Box 243  
Bronston, KY 42518

\*Jennifer Tucker  
Bronston Water Association, Inc.  
P. O. Box 243  
Bronston, KY 42518

\*Jack Scott Lawless  
17111 Mallet Hill Drive  
Louisville, KY 40245