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**PUBLIC SERVICE
COMMISSION**

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

**ELECTRONIC APPLICATION OF)
KENTUCKY RURAL WATER)
ASSOCIATION FOR ACCREDITATION)
APPROVAL OF CONTINUING)
EDUCATION)
TRAINING FOR WATER DISTRICT)
COMMISSIONERS)**

CASE NO. 2026-00203

NOTICE OF FILING AND COMPLIANCE

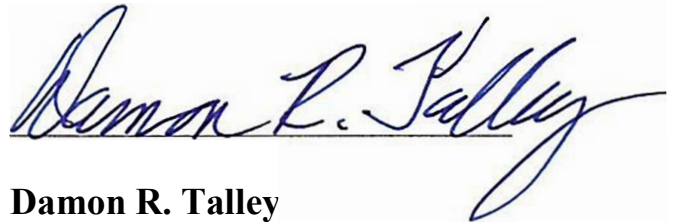
Pursuant to the Kentucky Public Service Commission's (the "Commission") Order dated August 10, 2026, in the above-referenced case, Kentucky Rural Water Association gives notice of its compliance with the provisions of said Order and the filing of the following documents:

1. A sworn statement attesting that the accredited instruction was performed, including a statement that the materials regarding each session were distributed as required by the Commission (Exhibit 1).
2. A description of any changes in the presenters or the proposed curriculum that occurred after the submission of the application for accreditation (Exhibit 2).
3. The name of each attending water district commissioner, his or her water district, and the number of hours that he or she attended (Exhibit 3).

4. Copies of written materials given to water district commissioners attending the sessions that were not previously provided to the Commission (Exhibit 4).

Dated: September 3, 2026

Respectfully submitted,

A handwritten signature in blue ink, reading "Damon R. Talley". The signature is fluid and cursive, with a long horizontal line extending from the end of the name.

Damon R. Talley

Stoll Keenon Ogden PLLC

300 West Vine Street, Suite 2100

Lexington, Kentucky 40507-1801

Counsel for Kentucky Rural Water

Association

EXHIBIT 1

COMMONWEALTH OF KENTUCKY)

) SS

COUNTY OF LARUE

)

Affidavit

Damon R. Talley, being first duly sworn, states that:

1. He is General Counsel for Kentucky Rural Water Association in this matter and served as an organizer and program coordinator of the water training program entitled “Water Commissioner Training.”
2. The “Water Commissioner Training” was held August 24, 2026, at the Central Bank Center in Lexington, Kentucky as part of Kentucky Rural Water Association’s 47th Annual Conference & Exhibition.
3. The presentations listed in the proposed program agenda submitted to the Kentucky Public Service Commission were conducted for the length of time specified and by the listed presenters.
4. Each attendee was provided the program agenda and the written materials attached as Exhibit 4, and had access to the PowerPoint presentations associated with the accredited sessions.

Damon R. Talley

Damon R. Talley

Stoll Keenon Ogden PLLC

300 West Vine Street, Suite 2100

Lexington, Kentucky 40507-1801

Counsel for Kentucky Rural Water
Association

Subscribed and sworn to before me by Damon R. Talley, on this 4 day of
September, 2026.

KYNP Angel Lyons

Notary Public

KYNP 113853

Notary No.

My Commission expires: may 01, 2030



EXHIBIT 2

EXHIBIT 2
CHANGES TO PROPOSED AGENDA AND PRESENTATIONS

There were no changes to the presenters or proposed curriculum after submission of the application for accreditation. The Water Commissioner Training was conducted on August 24, 2026, at the Central Bank Center in Lexington, Kentucky, as part of Kentucky Rural Water Association's 47th Annual Conference & Exhibition.

EXHIBIT 3

EXHIBIT 3
Water District Commissioners Attending Training Program held
August 24, 2026

First Name	Last Name	Water District	Hours Attended
Timothy	Penick	Allen Co. Water District	6
David	Ingram	Breathitt Co. Water District	6
Cheryl	Spicer-Campbell	Breathitt Co. Water District	6
Stanley	Conn	Daviess Co. Water District	6
Christina	O'Bryan	Daviess Co. Water District	4
Harry	Fiefhaus	East Clark Co. Water District	6
Rhonda	Morphew	East Clark Co. Water District	6
Kenny	Segress	East Clark Co. Water District	6
Craig	Vaughn	East Clark Co. Water District	6
Deverle	Humfleet	East Laurel Water District	6
Dennis	Minton	East Laurel Water District	6
Joe	Prewitt	East Laurel Water District	6
Harris	Dockins	East Logan Water District	6
Tim	Taylor	East Logan Water District	6
Darren	Dennison	Edmonson Co. Water District	3
Daniel Blain	Click	Estill Co. Water District #1	6
Robert	Johnson	Estill Co. Water District #1	6
Jack	Stickney	Estill Co. Water District #1	6
Bill	Oliver	Garrard Co. Water Association	2
Keith	Brooks	Grayson Co. Water District	6
Nancy	Cain	Grayson Co. Water District	6
Mike	Kipper	Grayson Co. Water District	5
Kenneth	Sharp	Grayson Co. Water District	6
John	Bunnell	Green River Valley Water District	4
Debbie	Fowler	Green River Valley Water District	6

First Name	Last Name	Water District	Hours Attended
Leland	Glass	Green River Valley Water District	6
Thomas	Beall	Jessamine-South Elkhorn Water District	5
Clay	Corman	Jessamine-South Elkhorn Water District	5
Lawrence	Riley	Jessamine-South Elkhorn Water District	5
Cody	Rakes	Marion Co. Water District	3
Silas	Cleaver	Nicholas Co. Water District	6
Kenton	Holbrook	Nicholas Co. Water District	6
Justin	Massey	Nicholas Co. Water District	3
Phillip	McDonald	Nicholas Co. Water District	6
David	Tincher	Nicholas Co. Water District	6
Tim	Baker	South Anderson Water District	6
Ronnie	Hume	South Anderson Water District	6
Ollie	Neat	South Anderson Water District	6
Mike	Easley	South Hopkins Water District	5
Joe	Crawford	Southeastern Water Association	2
Dennis	Faulkner	Southeastern Water Association	2
Monty	Turner	West Laurel Water Association	4
Jerry	Fields	Western Mason Co. Water District	6

EXHIBIT 4

EXHIBIT 4

WRITTEN MATERIALS GIVEN TO PROGRAM ATTENDEES NOT PREVIOUSLY PROVIDED TO THE COMMISSION

The following written materials were distributed to program attendees during the accredited training sessions:

- Handout 1 - ARF DR Template Revised 2026 - District
- Handout 2 - ARF DR Template Revised 2026 - Water Association

HANDOUT 1 - Page 1

Water Districts – below is DR content only, note opening language that will remain until regs are changed. This is written in template format for the benefit of Angela.

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 format for each item)
 - a. General ledger for {TEST YEAR}.
 - b. Trial balance for {TEST YEAR}.
 - 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 format for each item)
 - a. All calculations and supporting 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 subsequent to 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 non-recurring charge that is included in the current tariff.
 - b. Provide cost sheets and justification for each proposed new non-recurring charge.

HANDOUT 1 - Page 2

- c. Provide the frequency of each non-recurring charge for test year {TEST YEAR}.
 - d. New Tap Installations
 - i. Provide the number of new tap installations during the test year.
 - ii. Provide the total labor and total materials costs separately for the installations above.
 - iii. State whether the labor and material costs were capitalized.
 - e. Provide the date that the last cost-of-service study (COSS) was performed.
 - f. If changes are proposed to the current rate design, state whether they are based on a COSS. If the proposed changes are not based on a COSS, describe how the changes were determined.
 - g. Provide the date that the billing cycle begins (meter read date) and state whether the stated date is the most appropriate effective date of any order the Commission issues concerning rates in this case.
5. Governance
- a. Provide minutes of all board of commissioner meetings for {TEST YEAR}, {TEST YEAR -1}, and year to date continuing through FO for 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 {TEST YEAR}.
 - e. Provide fiscal court minutes appointing and compensation authorization for each commissioner.
 - f. Provide all training records for each Commissioner for {TEST YEAR -1}, {TEST YEAR}, and the current year to date.
 - g. Provide copies of all written personnel policies that pertain to compensation and benefits.
 - h. State the frequency of which commissioners prepare and update the capital plan inclusive of financing plans.
 - i. State the frequency of which commissioners project future rates and for what periods that they project.

HANDOUT 1 - Page 3

6. Water (Treated Sewer, if applicable) Purchases (provide in Excel format for each item)
 - a. Water –Purchases in gallons and dollars for each supplier for the test year. Provide grand totals for all suppliers and reconcile this amount to purchased water expense and water statistics purchases in the annual report that is filed with the PSC.
 - b. (If applicable) Sewer –Purchases in units and dollars for each supplier for the test year. Provide grand totals for all suppliers
7. 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 case expense will be paid for by the utility or a third party (i.e. grant funds).
 - c. Provide any additional invoices through date of the utility'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).
8. 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 subsequent to 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.

Water Associations – this is content only, note opening language that will remain until regs are changed. This is written in template format for the benefit of Angela.

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 format for each item)
 - a. General ledger for {TEST YEAR}.
 - b. Trial balance for {TEST YEAR}.
 - 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 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 format for each item)
 - a. All calculations and supporting 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 subsequent to 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 non-recurring charge that is included in the current tariff.
 - b. Provide cost sheets and justification for each proposed new non-recurring charge.

HANDOUT 2 - Page 2

- c. Provide the frequency of each non-recurring charge for test year {TEST YEAR}.
 - d. New Tap Installations
 - i. Provide the number of new tap installations during the test year.
 - ii. Provide the total labor and total materials costs separately for the installations above.
 - iii. State whether the labor and material costs were capitalized.
 - e. Provide the date that the last cost-of-service study (COSS) was performed.
 - f. If changes are proposed to the current rate design, state whether they are based on a COSS. If the proposed changes are not based on a COSS, describe how the changes were determined.
 - g. Provide the date that the billing cycle begins (meter read date) and state whether the stated date is the most appropriate effective date of any order the Commission issues concerning rates in this case.
5. Governance
- a. Provide minutes of all board of directors meetings for {TEST YEAR -1}, {TEST YEAR}, and the current year to date.
 - b. Designate each employee compensation authorization that is included in the minutes provided.
 - c. Provide a list of current directors by name and include appointment or election date, term, and expiration date.
 - d. 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 director for {TEST YEAR}.
 - e. Provide copies of all written personnel policies that pertain to compensation and benefits.
 - f. State the frequency of which directors prepare and update the capital plan inclusive of financing plans.
 - g. State the frequency of which directors project future rates and for what periods that they project.
6. Water (Treated Sewer, if applicable) Purchases (provide in Excel format for each item)
- a. Water – Purchases in gallons and dollars for each supplier for the test year. Provide grand totals for all suppliers and reconcile this amount to purchased

HANDOUT 2 - Page 3

water expense and water statistics purchases in the annual report that is filed with the PSC.

- b. (If applicable) Sewer – Purchases in units and dollars for each supplier for the test year. Provide grand totals for all suppliers

7. 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.
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- 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 subsequent to 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.