

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:

ALTERNATIVE RATE ADJUSTMENT FILING OF	)	CASE NO.
WESTERN PULASKI COUNTY WATER DISTRICT	)	2021-00445

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RESPONSE OF WESTERN PULASKI COUNTY WATER DISTRICT  
TO THE COMMISSION STAFF'S SECOND REQUEST FOR  
INFORMATION DATED JANUARY 27, 2022



**Western Pulaski County Water District**  
**Case No. 2021-00445**  
**Commission Staff's First Request for Information**

**Witness:** Tammy Vaught

1. Refer to Sheet 6 of the tariff currently on file with the Commission for Western Pulaski District. Provide updated cost justification sheets for each nonrecurring charge on this page to support each of the charges.

**Response:** See file WP 2.1 – Cost Justifications

2. Refer to Western Pulaski District's Application, Attachment 5, Current Billing Analysis. Provide support for the (\$16,470) in billing adjustments that were made during the test year.

**Response:** See file WP 2.2 – Billing Adjustments

3. Refer to the 2020 general ledger provided in response to Commission Staff's First Request for Information, Item 1.a.

a. Provide an explanation and supporting invoice for the entry to general ledger Reference 5689, that occurred on July 16, 2021, to Itron, Inc. in the amount of \$3,688.49.

**Response:** See file WP 2.3a – Itron Invoice 561613

b. Provide an explanation and any supporting documentation for the transactions labeled "Bank Charges" that are listed in Account #67506, Admin & General – Misc.

**Response:** From bank statements each month – Revenue Fund. See file WP 2.3b – Bank Statements

c. Provide an explanation and any supporting documentation for the transactions in Account #67508, Refunds that total \$1,335.01 in expense. State whether these amounts were included in the test period and where on the pro forma income statement they are located.

**Response:** This amount is included in the test year as a deduction from Misc. Service Revenues. After the adjustments in the Schedule of Adjusted Operations it was included with Other Water Revenues. See file WP 2.3c – Refunds.

d. Provide an explanation and any supporting documentation for the transactions in Account #750, Service CHGS – Returned Cks that total \$1,525.00 in income recognized. State whether these amounts were included in the test period and where on the pro forma income statement they are located.

**Response:** This amount is included in the test year with Misc. Service Revenues. After the adjustments in the Schedule of Adjusted Operations it was included with Other Water Revenues. See file WP 2.3d – Returned Checks.