

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

In the Matter of:

ALTERNATIVE RATE ADJUSTMENT FILING OF	)	CASE NO.
EAST LAUREL WATER DISTRICT	)	2023-00130

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RESPONSE OF EAST LAUREL WATER DISTRICT  
TO THE COMMISSION STAFF'S SECOND REQUEST FOR  
INFORMATION DATED JULY 13, 2023



**East Laurel Water District  
Case No. 2023-00130  
Commission Staff's Second Request for Information**

**Witness:**        Dewayne Lewis

1.        Refer to East Laurel District's response to Commission Staff's First Request for Information (Staff's First Request), Item 7. Provide training records for Bobby Anders for the years 2021, 2022, and for Doug Day for the year 2021. If training was not attended by these Board members, verify their annual salary for the years in which requested training records are not provided.

**Response: Training records are not available for Bobby Anders for the years 2021 and 2022. Annual salary for each year was \$6,000.**

**Training records are not available for Doug Day for the year 2021. Annual salary for 2021 was \$6,000.**

2.        Refer to East Laurel District's 2020 through 2022 Annual Reports. Explain why the customer count has not changed from 5,547 from 2020 to 2022 while tap fees have been assessed the past three years.

**Response: The customer count at 12-31-20 was 5,773 total: 5,531 residential, 242 commercial.**

**The customer count at 12-31-21 was 5,826 total: 5,588 residential, 238 commercial.**

**The customer count at 12-31-22 was 5,866 total: 5,624 residential, 242 commercial.**

3.        Refer to East Laurel District's response to Staff's First Request, Item 2, 2021 General Ledger, account number 00620-0070 Customer Acct Exp-Materials & Supplies, which reflects a balance of \$216,107.20.

a.        Provide invoice copies from Wood Creek Water District for each entry.

**Response:     See file     3a\_Invoice\_Copies**

b.        Provide a schedule that lists individual expense items that make up each monthly posting amount in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected.

**Response:     See file     3b\_Account\_Detail**

c.        Provide copies and back up support for journal entries aje12 and aje13 along with description of purpose of entry.

**Response:     Aje 12 was made to reverse the amount payable to Wood**

**Creek at December 31, 2020 in the amount of \$17,893.20.  
Debit: Accounts Payable to Wood Creek \$17,893.20.  
Credit: Customer Accounts Expense \$17,893.20.**

**Aje 13 was made to record the amount payable to Wood Creek at December 31, 2021 in the amount of \$18,042.00.  
Debit: Customer Accounts Expense \$18,042.00  
Credit: Accounts Payable to Wood Creek \$18,042.00**

**Copies of the support is included in response to Item 3.a.**

d. For any individual expenditure that is greater than \$2,500 provide a description of the expenditure and confirm whether the expenditure should have been capitalized.

**Response: None of the expenditures should be capitalized, they are payments for services rendered by Wood Creek.**