

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

| | | |
|---------------------------------------|---|------------|
| ALTERNATIVE RATE ADJUSTMENT FILING OF |) | CASE NO. |
| EASY CASEY COUNTY WATER DISTRICT |) | 2023-00220 |

SUPPLEMENTAL RESPONSE OF EAST CASEY COUNTY WATER DISTRICT
TO THE COMMISSION STAFF'S FIRST REQUEST FOR
INFORMATION DATED OCTOBER 17, 2023

**East Casey County Water District
Case No. 2023-00220
Commission Staff's Second Request for Information
Supplemental Filing**

2. Refer to East Casey District's Audited Financial Statements in general for the year ended December 31, 2022. Also refer to "Response Worksheet" in East Casey District's responses to Commission Staff's First Request for Information (Staff's First Request).

c. Designate the Excel row number and dollar amount of each expenditure to CONPIP that was charged to general ledger account number 71002, Water Parts and Supplies, but was ultimately capitalized in 2022.

Response: See file: ECCWD_2C_Additions

d. State the dollar amount of CONPIP expenditures that were capitalized for each applicable addition to fixed assets during 2022.

Response: See response to 2.c.

3. Refer to East Casey District's response to Staff's First Request, Item 1, General Ledger for the year ended December 31, 2022. Provide the information below for each of the following

| Date | Ref1 | Ref2 | Supplier | DR |
|-----------|--------------|-------|----------|-----------|
| 8/17/2022 | 68572 | 31206 | WASCON | 9,062.99 |
| 8/17/2022 | 081700007820 | 31209 | WESDOZ | 7,871.48 |
| 9/21/2022 | 341 | 31467 | WORWAT | 12,500.00 |

c. Confirm whether the amount was expensed or capitalized through a subsequent adjustment, and if capitalized, provide the subsequent journal reference.

Response: The amount was capitalized. The adjustment is #15 on the Adjusting Journal Entries. See file: ECCWD_3c_Adjusting_Journal_Entries

d. For items that are confirmed as expense, confirm that the classification as expense is correct.

Response: See response to 3.c.