

LAKE VILLAGE WATER ASSOCIATION, INC. CASE NO. 2026-00057
SUPPLEMENTAL RESPONSE TO COMMISSION STAFF'S SECOND
REQUEST FOR INFORMATION

21. Refer to Lake Village Water's Response to Staff's First Request, Item 3, General Ledger 2024 and Item 11, 11_a_LVWA_2024_Water_Purchased_Data. The reconciliation provided for purchased water expense reflects a total purchased water expense of \$640,461. However, the general ledger and SAO reflect test year purchased water expense of \$630,041. Reconcile the difference and provide supporting calculations and identify any amount excluded, reclassified or adjusted from the reconciliation schedule to arrive at the test year expense reflected in the SAO.

Response:

The Lake Village Water Association discovered an error in the 2024 Water Purchased Data that resulted in a revision to the January 2024 City of Harrodsburg water costs. The total charge was revised from \$25,207.85 to \$22,416 as found in the General Ledger.

**See the attached file titled,
11_a_LVWA_2024_Water_Purchased_Data_Revised.xlsx**

The \$7,627.51 Audit Adjustment made to the 2024 Water Costs was necessary to account for Account Payable from 2023 that were paid and 2024 and Account Payable 2024 that were paid in 2025.

**See the attached file titled,
21_a_LVWA_Audit_Adjustment_Detail_Water_Costs_2024.xlsx**

Witness: Mike D. Sanford, MPA