

WESTERN LEWIS RECTORVILLE WATER AND GAS DISTRICT
8044 KY 3160
Maysville, KY 41056

RECEIVED

May 22, 2017

MAY 26 2017

Public Service Commission
Attn: Talina R Mathews, Executive Director
211 Sower Blvd.
PO Box 615
Frankfort, KY 40602-0615

Public Service
Commission

RE: Western Lewis-Rectorville Water and Gas District
Case No. 2017-00074 – Response to order dated April 28, 2017

- 1) The 39,017 Mcf is the most accurate number to represent gas that was used by customers from January 1, 2015 – December 31, 2015.
- 2) a) The \$384,661 is the most accurate number to represent actual operating revenues from sales of gas to customers.

b) Correct, the \$6,464 is not included in operating revenues.

c) Correct, the \$2,306 is not included in operating revenues.
- 3) \$11,269 is the amount of late charges
- 4) The amount of the increase that Western Lewis is seeking is \$332,012.86 (\$521,826.38 - \$189,813.52).
- 5) In discussion with Chad Clark, General Manager, Western Lewis would prefer to use the current proposed rates. The way the billing system is set up, they know the current proposed rates would be easily integrated into the system. However, if changing to a monthly customer charge and one volumetric rate for all Mcf sold is the only way the rate increase will be approved, they would be willing to consider.
- 6) a) Confirmed with auditor Gregory Caudill of Caudill and Associates, CPA, PLLC, the trial balance provided in Attachment 13 of the first response was used to generate the amounts stated in the Water Operating Revenue and Statement of Income for the Year pages.

b) Confirmed with auditor Gregory Caudill of Caudill and Associates, CPA, PLLC, they used the audit report to assist with the filing of the Water and Gas PSC Reports. The audit reports had the consolidated financials in the front and then the individual water and gas profit and loss reports in the back as the supplemental financial. The auditors utilized the supplemental profit and loss for as much of the PSC reports as they could and then items that were not broken down between water and gas in the audit report were allocated 65% and 35%, respectively, based on total revenue compared to revenue for water and revenue for gas. Gas, water, and miscellaneous services revenues were all allocated 35% to gas and 65% to water.

For future years, actual revenues will be used for water and gas revenues, however, miscellaneous service revenues will still be broken down based on a percentage of water and gas revenues. According to Pauline Bickley, Sr. Office Clerk, the late charges and other miscellaneous charges are not able to be broken down on the billing journal between water and gas.

c) Per Pauline Bickley, Sr. Office Clerk, a billing journal for 2015 was ran with actual billed revenues for water totaling \$848,929.98 and gas totaling \$384,660.64. She said that a billing register that was water or gas only does not break down the late charge amounts into water or gas. See Attachment A, which is the billing journal referenced above.

- 7) a) The \$13,528 difference is due to a GASB 68 adjustment regarding pension liability. The audit report matches the annual reports filed, as the \$13,528 journal entry was made.

b)

Account Number	Account Title	Balance as of Dec. 31, 2015	Direct/Allocated
601	Advertising	\$ 501	Allocated:35% Gas and 65% Water
602	Automobile Expense	1,744	Allocated:50% Gas and 50% Water
603	Bank Service Charges	600	Allocated:35% Gas and 65% Water
604	Bond Certificate	3,385	Allocated:35% Gas and 65% Water
605	Chemicals	2,470	Allocated:35% Gas and 65% Water
606	Continued Educations	2,313	Allocated:35% Gas and 65% Water
607	credit refnd	250	Allocated:35% Gas and 65% Water
608	Depreciation Expense	316,777	Directly Assigned to Water and Gas
609	deposit interest	189	Allocated:35% Gas and 65% Water
610	Dues and Subscriptions	218	Allocated:35% Gas and 65% Water
611	Independent Contractor	30,847	Allocated:35% Gas and 65% Water
612	Insurance	382	Allocated:35% Gas and 65% Water
613	Insurance: Insurance -Health, Vision, Etc.	36,747	Allocated:35% Gas and 65% Water
614	Insurance: Liability Insurance	51,128	Allocated:35% Gas and 65% Water
618	Maintenance:Maintenance Fuel	13,971	Allocated:50% Gas and 50% Water
619	Maintenance:Maintenance Water	56,262	Directly Assigned to Water
620	Materials and Supplies	7,833	Directly Assigned to Gas
621	Materials and Supplies:Gas	(845)	Directly Assigned to Gas
622	Materians and Supplies: Water	14,228	Directly Assigned to Water
623	Mileage	2,164	Allocated:35% Gas and 65% Water
624	Miscellaneous	(3)	Allocated:35% Gas and 65% Water
625	Office Expense	4,418	Allocated:35% Gas and 65% Water
626	Office Supplies	2,900	Allocated:35% Gas and 65% Water
627	Payroll Expenses	257,990	Allocated:35% Gas and 65% Water
628	Payroll Expenses: Commissioner's Salaries	20,000	Allocated:35% Gas and 65% Water
629	Payroll Tax Expenses	23,775	Allocated:35% Gas and 65% Water
630	Postage and Delivery	10,435	Allocated:35% Gas and 65% Water
631	Postage and Delivery:Postage Gas	482	Allocated:35% Gas and 65% Water
632	Professional Fees: Accounting	10,300	Allocated:35% Gas and 65% Water
633	Professional Fees: Consulting'	15,601	Allocated:35% Gas and 65% Water
634	Program Expense	12,473	Allocated:35% Gas and 65% Water
637	Rent	1,775	Allocated:35% Gas and 65% Water
638	Repairs	852	Directly Assigned to Water
639	Repairs: Computer Repairs	1,780	Directly Assigned to Water
640	Repairs: Equipment Repairs	90	Directly Assigned to Water
641	Reapirs: Gas Meters	253	Directly Assigned to Gas
642	Retirement Expense	31,407	Allocated:35% Gas and 65% Water
657	Teleophone	4,779	Allocated:35% Gas and 65% Water
658	Trash Pickup	227	Allocated:35% Gas and 65% Water
659	Utilities: Electirc (Water)	53,120	Allocated:35% Gas and 65% Water
660	Utilities: Gas	174,037	Directly Assigned to Gas
661	Utilities: Water	78,639	Directly Assigned to Water
662	Water Testing	7,213	Allocated:35% Gas and 65% Water
663	Repairs: Building Repairs	1,934	Directly Assigned to Water
		\$ 1,255,641	

c) The accounts allocated 35% gas and 65% water were done so based on operating revenues. We feel this is the most appropriate method to allocate since the account is used for both types of service. There are two accounts which were allocated 50% gas and 50% water, these are the vehicles and fuel for said vehicles.

8) a) Revenue collected for meter taps for water was removed from test-year revenues and included on the retained earnings statement on the 2015 Annual Report. The District does not receive sewer taps.

b) There were 3 gas taps and 19 water taps during the year ended December 31, 2015.

c) \$2,810 was collected for gas taps and \$21,375 was collected for water taps for the year ended December 31, 2015.

d) \$21,375 of Materials and Supplies: Water expense related to water taps were removed from test-year expenses and capitalized on Western Lewis' depreciation schedule, as they were over the \$5,000 capitalization threshold. The gas taps were removed from income and included as Contributions In Aid – Customer Taps, however, they were not removed from Materials and Supplies: Gas expenses in the amount of \$2,810.

9) a) The depreciation expenses for the test year should have been \$7,853. An adjustment has been made to the Schedule of Adjustments Operations – Gas Utility to reflect the correct amount. See Attachment B.

b) See Attachment C, which is a revised depreciation schedule for the test year. At the bottom of the schedule the regulator station and line extension have been added. The regulator station depreciating over 15 years and the line extension over 40 years. The adjustment has been made in the appropriate column of the Schedule of Adjust Operations – Gas Utility (Attachment B).

10) a1) The expenses are one-time expenses.

a2) The line extension will be capitalized and depreciated. See Attachment B referred to in 9b.

a3) The regulator station will be capitalized and depreciated. See Attachment B referred to in 9b.

b) The total cost of the line extension was \$53,670 and the regulator station was \$31,164. Therefore, the total cost was \$84,834. See Attachment D, which is the invoice for the new line extension.

11) a) \$12,675 of the \$15,601 are expenses related to the gas consultant. See Attachment E.

b) Updated the Schedule of Adjustments Operations – Gas Utility to reflect an adjustment of \$6,500 for additional expenses related to the gas consultant for the test year. This would then cover the annual cost of the gas consultant. See Attachment B.

12) As provided by Pauline Bickley, Sr. Office Clerk, Western Lewis' current number of water customers is 2,323, average number of water customers in 2016 was 2,275, and the number of water customers at December 31, 2016 was 2,271.

13)

Invoice Date	Meter Reader 1	Sr. Office Clerk	Office Clerk	Asst. Clerk	Plant Operator	General Manager	Meter Reader 2	Maintenance 1	Maintenance 2	Total
12/13/12	617.17	782.94	N/A	507.35	384.17	617.17	799.23	384.17	N/A	4,092.20
01/15/13	617.17	782.94	N/A	507.35	384.17	617.17	799.23	384.17	N/A	4,092.20
02/13/13	617.17	782.94	N/A	507.35	384.17	617.17	799.23	384.17	N/A	4,092.20
03/14/13	617.17	782.94	N/A	507.35	384.17	617.17	799.23	384.17	N/A	4,092.20
04/15/13	617.17	782.94	N/A	507.35	384.17	617.17	799.23	384.17	N/A	4,092.20
05/16/13	617.17	782.94	N/A	507.35	384.17	617.17	799.23	384.17	N/A	4,092.20
06/13/13	617.17	782.94	N/A	507.35	384.17	617.17	799.23	384.17	N/A	4,092.20
07/16/13	617.17	782.94	N/A	507.35	384.17	617.17	799.23	384.17	N/A	4,092.20
08/10/13	617.17	782.94	N/A	507.35	384.17	617.17	799.23	384.17	N/A	4,092.20
09/13/13	617.17	782.94	N/A	507.35	384.17	617.17	799.23	384.17	N/A	4,092.20
10/16/13	939.59	920.44	N/A	596.45	451.62	725.55	939.59	451.62	N/A	5,024.86
11/12/13	939.59	920.44	N/A	596.45	451.62	725.55	939.59	451.62	N/A	5,024.86
12/13/13	939.59	920.44	N/A	596.45	451.62	725.55	939.59	451.62	N/A	5,024.86
01/15/14	939.59	920.44	N/A	596.45	451.62	N/A	939.59	451.62	N/A	4,299.31
02/12/14	939.59	920.44	N/A	596.45	451.62	N/A	939.59	451.62	N/A	4,299.31
03/13/14	939.59	920.44	N/A	596.45	451.62	N/A	939.59	451.62	N/A	4,299.31
04/15/14	939.59	920.44	N/A	596.45	451.62	N/A	N/A	451.62	N/A	3,359.72
05/12/14	939.59	920.44	N/A	596.45	451.62	N/A	N/A	451.62	280.80	3,640.52
06/14/14	939.59	920.44	N/A	596.45	451.62	N/A	N/A	451.62	280.80	3,640.52
07/15/14	939.59	920.44	N/A	596.45	451.62	N/A	N/A	451.62	280.80	3,640.52
08/14/14	N/A	920.44	N/A	596.45	451.62	N/A	N/A	451.62	280.80	2,700.93
09/15/14	N/A	920.44	N/A	596.45	451.62	N/A	N/A	451.62	280.80	2,700.93
10/17/14	N/A	1,060.67	N/A	707.12	474.16	N/A	N/A	474.16	294.80	3,010.91
11/13/14	N/A	1,060.67	N/A	707.12	474.16	N/A	N/A	474.16	294.80	3,010.91
12/15/14	N/A	1,060.67	N/A	707.12	474.16	N/A	N/A	474.16	294.80	3,010.91
01/14/15	N/A	1,060.67	657.12	707.12	474.16	N/A	N/A	474.16	294.80	3,668.03
02/12/15	N/A	1,060.67	N/A	707.12	474.16	N/A	N/A	474.16	294.80	3,010.91
03/16/15	N/A	1,060.67	N/A	707.12	474.16	N/A	N/A	474.16	294.80	3,010.91
04/15/15	N/A	1,060.67	N/A	707.12	474.16	N/A	N/A	474.16	294.80	3,010.91
05/12/15	N/A	1,060.67	N/A	707.12	474.16	N/A	N/A	474.16	294.80	3,010.91
06/15/15	N/A	1,060.67	N/A	707.12	474.16	N/A	N/A	474.16	294.80	3,010.91
07/16/15	N/A	1,060.67	N/A	707.12	474.16	N/A	N/A	474.16	294.80	3,010.91
08/13/15	N/A	1,060.67	N/A	707.12	474.16	N/A	N/A	474.16	294.80	3,010.91
09/15/15	N/A	1,060.67	N/A	707.12	474.16	N/A	N/A	474.16	294.80	3,010.91
10/15/15	N/A	1,092.24	N/A	728.17	488.28	N/A	N/A	488.28	303.58	3,100.55
11/11/15	N/A	1,092.24	N/A	728.17	488.28	N/A	N/A	488.28	303.58	3,100.55
12/15/15	N/A	1,092.24	N/A	728.17	488.28	N/A	N/A	488.28	303.58	3,100.55
01/14/16	N/A	1,092.24	N/A	728.17	488.28	N/A	N/A	488.28	303.58	3,100.55
02/12/16	N/A	1,092.24	N/A	728.17	488.28	N/A	N/A	488.28	303.58	3,100.55
03/17/16	N/A	1,092.24	N/A	728.17	488.28	N/A	N/A	488.28	303.58	3,100.55
04/15/16	N/A	1,092.24	N/A	728.17	488.28	N/A	N/A	488.28	303.58	3,100.55
05/14/16	N/A	1,092.24	N/A	728.17	488.28	N/A	N/A	488.28	303.58	3,100.55
06/15/16	N/A	1,092.24	N/A	728.17	488.28	N/A	N/A	488.28	303.58	3,100.55
07/13/16	N/A	1,092.24	N/A	728.17	488.28	N/A	N/A	488.28	303.58	3,100.55
09/16/16	N/A	1,092.24	N/A	728.17	488.28	N/A	N/A	488.28	303.58	3,100.55
10/13/16	N/A	1,091.86	N/A	727.90	488.10	N/A	N/A	600.57	303.47	3,211.90
11/11/16	N/A	1,091.86	N/A	727.90	488.10	N/A	N/A	600.57	303.47	3,211.90
12/14/16	N/A	1,091.86	N/A	727.90	488.10	N/A	N/A	600.57	303.47	3,211.90
01/13/17	N/A	1,091.86	N/A	727.90	488.10	N/A	N/A	600.57	303.47	3,211.90
02/13/17	N/A	1,091.86	N/A	727.90	488.10	N/A	N/A	600.57	303.47	3,211.90
03/14/17	N/A	1,091.86	N/A	727.90	488.10	N/A	N/A	600.57	303.47	3,211.90

14) a) Chad Clark is the licensed contract operator for Buffalo Trail Water Association. Mr. Clark's contract rate at Buffalo Trail is \$1,750.00 per month. Mr. Clark estimates that he works approximately 8 hours per week for Buffalo Trail Water Association.

b) Chad Clark is the licensed contract operator for Western Mason Sanitation District. Mr. Clark's contract rate is \$2,100 per month. Mr. Clark estimates he works approximately 10 hours per week for Western Mason Sanitation District.

In support of the above answers, Mr. Clark states that he works on these systems on an as needed basis and the hours he works varies depending on situations that may arise within each system.

15) Mr. Clark is not required by the district to complete a timecard, therefore, there is no hard copy documentation to support the weekly hours worked by Mr. Clark. He is however, in the office and/or with employees at various job sites on a regular, usually daily, basis.

16) As a benefit to its employees, the District does not require the employees to pay part of the cost of their single health insurance premium.

This information was provided by Chad Clark, General Manager, Pauline Bickley, Sr. Office Clerk and, Lyn Rhonemus, CPA. The information provided is true and accurate to the best of our knowledge, information and belief formed after a reasonable inquiry.

Chad Clark

Chad Clark, General Manager

05/23/2017

Date

Pauline Bickley

Pauline Bickley, Sr. Office Clerk

5/23/2017

Date

Lyn Rhonemus CPA

Lyn Rhonemus, CPA

05/23/17

Date

05/09/2017

Billing Journal for Date Range

WHERE (SH.EntryDate BETWEEN '1/1/2015' AND '12/31/2015 11:59:59 PM')

Account Charge	Route Name Amount Usage	Service Address	Status	Total
Totals By Charge				
Charge				
Amount				
card processing				
CPFee	4,689.87			
Total:	4,689.87			
Water				
Wat01	766,390.19	Wat02	82,539.79	
Total:	848,929.98			
Gas				
Gas01	342,948.94	Gas02	41,711.70	
Total:	384,660.64			
Cust Gas Charge				
CCG01	5,907.00	CCG2	577.00	
Total:	6,484.00			
Sewar				
Sew01	198,489.02	Sew02	19,328.60	
Total:	217,817.62			
Bud Adj.				
Bud01	2,318.71			
Total:	2,318.71			
SCHL TAX				
SCH01	1,763.08	SCH02	1,617.37	SCH03 13,867.10 SCH04 16,193.95
Total:	33,441.50			
MISC.				
NSF	30.00			
Total:	30.00			
SALES TAX				
TAX02	8,813.93			
Total:	8,813.93			
L/C				
L/C01	32,853.33	L/C02	2,823.42	
Total:	35,676.75			
Credit				
CRE01	40.28	LVCAP	-1,502.92	
Total:	-1,462.64			
Grand Total:	1,541,400.36			

SCHEDULE OF ADJUSTED OPERATIONS - GAS UTILITY

TYE 12/31/2015

	Test Year	Adjustment	Ref.	Pro Forma
Operating Revenues				
Sales of Gas				
Residential	342,949.00	128,345.00	A	471,294.00
Commercial & Industrial	41,712.00	15,223.00	A	56,935.00
Interdepartmental				0.00
Sales for Resale				0.00
Total Sales of Gas	384,661.00	143,568.00		528,229.00
Other Operating Revenues				
Forfeited Discounts				0.00
Miscellaneous Service Revenues	15,560.00			15,560.00
Rent from Gas Property				0.00
Other Gas Revenues				0.00
Total Operating Revenues	400,221.00	143,568.00		543,789.00
Operating Expenses				
Operation and Maintenance Expenses				
Manufactured Gas Production Expenses				0.00
Natural Gas Production Expenses				0.00
Exploration and Development Expenses				0.00
Storage Expenses				0.00
Other Gas Supply Expenses	174,148.00			174,148.00
Transmission Expenses	9,145.00			9,145.00
Distribution Expenses				0.00
Customer Accounts Expenses				0.00
Customer Service and Informational Expenses				0.00
Administrative and General Expenses	237,261.00	6,750.00	C	244,011.00
Total Operation and Maintenance Expenses	420,554.00	6,750.00		427,304.00
Depreciation Expense	7,853.00	3,420.00	B	11,273.00
Amortization Expense				0.00
Taxes Other Than Income	9,510.00			9,510.00
Income Tax Expense				0.00
Total Operating Expenses	437,917.00	10,170.00		448,087.00
Utility Operating Income	-37,696.00	133,398.00		95,702.00

References

A - Residential: $36,418 \text{ Mcf (actual 2015 usage)} * (\$10.00 + \$2.76) = \$464,693.68 - \$342,949 + \$6,600$ (monthly customer charge included in Test Year that will also be received with proposed adjustment) = \$128,345 adjustment
Commercial: $4,462 \text{ Mcf (actual 2015 usage)} * (\$10.00 + \$2.76) = \$ 56,945.12 - \$ 41,712 = \$ 15,223$ adjustment

B - Gas line extension \$53,670/Rebuilding regulator station \$31,164

C - One time cost to file ARF - \$5,000 amortized over 20 years.

Gas Consultant - \$18,750 annually ** (\$12,250 included in test year expenses + \$6,500 additional annual expense)

**The company contracted with will provide the required training and keep the District up to date on current laws and regulations relating to gas services.

WESTERN LEWIS RERCTORVILLE WATER DISTRICT
GAS DIVISION
PLANT AND DEPRECIATION SCHEDULE
December 31, 2015

	DATE ACQUIRED	USE- FUL LIFE	ORIGINAL COST	2015 PROVISIONS	ACCUM 12/31/15	NET BALANCE 12/31/15
GENERAL & DISTRIBUTION PLANT						
GENERAL PLANT	01/01/63	25	\$ 148,544		\$148,544	\$0.00
GENERAL PLANT	01/01/71	25	2,796		\$2,796	-
GENERAL PLANT	01/01/72	25	184		\$184	-
DISTRIBUTION PLANT	01/01/72	25	3,990		\$3,990	-
GENERAL PLANT	01/01/73	25	1,882		\$1,882	-
DISTRIBUTION PLANT	01/01/73	25	1,036		\$1,036	-
DISTRIBUTION PLANT	01/01/74	25	1,762		\$1,762	-
DISTRIBUTION PLANT	01/01/75	25	1,927		1,927	-
DISTRIBUTION PLANT	01/01/76	25	2,678		2,678	-
GENERAL PLANT	01/01/77	25	323		323	-
DISTRIBUTION PLANT	01/01/77	25	5,677		5,677	-
DISTRIBUTION PLANT	01/01/78	25	6,064		6,064	-
Office Building	10/31/10	30	200,285	6,676	40,057	160,228
GENERAL & DISTR. PLANT SUBTOTAL			377,148	6,676	216,920	160,228
374 LAND AND LAND RIGHTS						
	01/01/80		50			50
374 SUBTOTAL			50			50
378 MEAS AND REGUL STATION EQUIP						
	01/01/80	15	161		161	-
	01/01/81	15	2,706		2,706	-
	01/01/82	15	409		409	-
	01/01/83	15	81		81	-
	01/01/85	15	328		328	-
Cathodic Protection	09/01/91	15	19,437		19,437	0
378 SUBTOTAL			23,122		23,122	0
376 MAINS						
	01/01/80	40	3,966	99	3,626	340
	01/01/81	15	668		668	-
	01/01/82	40	1,963	49	1,669	294
	10/23/86	40	532	13	387	145
	06/06/86	40	340	9	253	87
Lute Plumbing (Coupling Pipe)	04/17/90	40	462	12	295	168
Lute Plumbing (Pipe)	12/17/90	40	350	9	211	138
376 SUBTOTAL			8,280	190	7,108	1,172
380 SERVICES						
	01/01/79	15	1,986		1,986	-
	01/01/80	15	2,297		2,297	-
	01/01/81	15	4,508		4,508	-
	01/01/82	15	11,076		11,076	-
	01/01/83	15	5,568		5,568	-
	01/01/84	15	1,119		1,119	-
	01/01/85	15	1,301		1,301	-
	12/01/86	15	205		205	-
	05/08/86	15	125		125	-
380 SUBTOTAL			28,185	-	28,185	-

WESTERN LEWIS RERCTORVILLE WATER DISTRICT
GAS DIVISION
PLANT AND DEPRECIATION SCHEDULE
December 31, 2015

	DATE ACQUIRED	USE- FUL LIFE	ORIGINAL COST	2015 PROVISIONS	ACCUM 12/31/15	NET BALANCE 12/31/15
381 METERS						
T. Pugh	08/20/05	15	300	20	210	90
6 gas taps	08/20/07	15	2,160	144	1,296	864
3 Gas Taps	10/22/08	15	1,080	72	576	504
2 Gas Taps	11/17/09	15	720	48	336	384
Willis Turner	04/13/90	15	750		750	-
381 SUBTOTAL			5,010	284	3,168	1,842
382 METER INSTALLATIONS						
	01/01/92	15	2,250		2,250	-
	01/01/93	15	1,800		1,800	-
	01/01/94	15	1,800		1,800	-
	01/01/95	15	1,350		1,350	-
	01/01/96	15	1,125	0	1,125	-
	12/31/98	15	5,400	0	5,400	-
	12/31/99	15	6,500	433	6,017	483
1	12/31/06	15	300	20	200	100
(8) x \$300	12/31/00	15	2,400	160	2,400	-
(3) x \$300	12/31/01	15	900	60	870	30
382 SUBTOTAL			23,825	673	23,212	613
383 HOUSE REGULATORS						
	01/01/81	15	78		78	-
	01/01/82	15	72		72	-
	01/01/85	15	490		490	-
Consolidated Pipe (Regulator)	03/28/90	15	394		394	(0)
Tri-State (Regulators)	09/19/90	15	444	30	386	58
383 SUBTOTAL			1,477	30	1,420	58
384 HOUSE REGULATOR INSTALLATIONS						
384 SUBTOTAL	01/01/80	15	55		55	-
			55		55	-
391 OFFICE FURNITURE AND EQUIPMENT						
	01/01/79	5	78		78	-
	01/01/83	5	251		251	-
	01/01/85	5	587		587	-
	06/30/87	5	500		500	(0)
391 SUBTOTAL			1,416		1,416	(0)
394 TOOLS, SHOP AND GARAGE EQUIPMENT						
	01/01/85	10	3,309		3,309	-
	06/30/89	10	68		68	0
2011 1500 Chevrolet Truck	10/22/10	5	16,685	0	16,685	-
394 SUBTOTAL			20,062	-	20,062	0
397 COMMUNICATION EQUIPMENT						
	01/16/86	5	111		111	0
	02/20/86	5	150		150	-
	03/20/86	5	63		63	-
	01/10/86	5	536		536	0
	01/10/86	5	241		241	-
	06/30/88	5	28		28	-
397 SUBTOTAL			1,129		1,129	-
TOTALS -- GAS DIVISION			\$ 489,759	\$ 7,853	\$ 325,797	\$ 163,964
Regulator Station		15	31164	2,077.60		
Line Extension		40	53670	1,341.75		
Total after Adjustments				11,272.74		

10 00

Tilton Excavating, LLC
 828 Tilton Lane
 Mount Olivet, KY 41064

Attachment D
Invoice

Date	Invoice #
10/27/2016	2016004

Bill To
Western Lewis Rectorville

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
4,770	4" Gas Main Installed along AA Highway	11.00	52,470.00
1	4770' Gas Main @ \$11 per ft. Tie in & ball valve at existing main.	1,200.00	1,200.00
		Total	\$53,670.00

pd. ck# 13493
11-2-16



2371 Irvine Road, Richmond, KY 40475
 (TEL.) 859-623-0112 (FAX.) 859-626-0822
 A MEASURE OF EXCELLENCE IN UTILITY PROFESSIONAL SERVICES

Invoice # 1543

12-Jun-15

Western Lewis Rectorville Water & Gas District
 8044 KY 3161
 Maysville, KY 41056

ATTENTION: Chad Clark

900-15

DESCRIPTION			
May-15			
Continuing Services Contract	LS		\$1,750.00

TOTAL \$1,750.00

pd. ck # 12481

7-3-15



2371 Irvine Road, Richmond, KY 40475
 (TEL.) 859-623-0112 (FAX.) 859-626-0822
 A MEASURE OF EXCELLENCE IN UTILITY PROFESSIONAL SERVICES

Invoice # 1544

BILL TO:
 Western Lewis Rectorville Water & Gas District
 8044 KY 3161
 Maysville, KY 41056

 ATTENTION: Chad Clark

DATE
7-Jul-15

Job Number
900-15

DESCRIPTION	QTY	RATE	TOTAL
Jun-15			
Continueing Services Contract	LS		\$1,750.00

*pd. ck # 12508
 7-16-15*

TOTAL \$1,750.00



2371 Irvine Road, Richmond, KY 40475
 (TEL.) 859-623-0112 (FAX.) 859-626-0822
 A MEASURE OF EXCELLENCE IN UTILITY PROFESSIONAL SERVICES

Invoice # 1546

13-Jul-15

Western Lewis Rectorville Water & Gas District 8044 KY 3161 Maysville, KY 41056

ATTENTION: Chad Clark

900-15

	QTY	UNIT PRICE	TOTAL
July, 2015			
Continuing Services Contract	LS		\$1,750.00

TOTAL	\$1,750.00
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*pd. ck # 12509
7-16-15*



2371 Irvine Road, Richmond, KY 40475
 (TEL.) 859-623-0112 (FAX.) 859-626-0822
 A MEASURE OF EXCELLENCE IN UTILITY PROFESSIONAL SERVICES

Invoice # 1352

SHIP TO:
 Western Lewis Rectorville Water & Gas District
 8044 KY 3161
 Maysville, KY 41056

ATTENTION: Chad Clark

DATE:
 25-Aug-15

PHONE:
 900-15

DESCRIPTION	UNIT	DATE	AMOUNT
August, 2015			
Continuing Services Contract	LS		\$1,750.00

TOTAL \$1,750.00

pd. CR# 12598
 9-4-15



2371 Irvine Road, Richmond, KY 40475
(TEL.) 859-623-0112 (FAX.) 859-626-0822
A MEASURE OF EXCELLENCE IN UTILITY PROFESSIONAL SERVICES

Invoice # 1558

Western Lewis Rectorville Water & Gas District
8044 KY 3161
Maysville, KY 41056

ATTENTION: Chad Clark

21-Sep-15

900-15

Distribution Integrity Management Plan (DIMP)	LS	8425.00

TOTAL 8425.00



2371 Irvine Road, Richmond, KY 40475
 (TEL.) 859-623-0112 (FAX.) 859-626-0822
 A MEASURE OF EXCELLENCE IN UTILITY PROFESSIONAL SERVICES

Invoice # 1556

21-Sep-15

Western Lewis Rectorville Water & Gas District
 8044 KY 3161
 Maysville, KY 41056
 ATTENTION: Chad Clark

900-15

September, 2015			
Continuing Services Contract	LS		\$1,750.00
<i>pd. 2175.00</i> <i>CK# 12633</i> <i>9-25-15</i>			

TOTAL \$1,750.00

C.C.



2371 Irvine Road, Richmond, KY 40475
 (TEL.) 859-623-0112 (FAX.) 859-626-0822
 A MEASURE OF EXCELLENCE IN UTILITY PROFESSIONAL SERVICES

Invoice # 1561

Western Lewis Rectorville Water & Gas District
 8044 KY 3161
 Maysville, KY 41056

23-Oct-15

ATTENTION: Chad Clark

900-15

DESCRIPTION	UNIT	RATE	TOTAL
October, 2015			
Continuing Services Contract	LS		\$1,750.00

TOTAL \$1,750.00

*pd. cr# 12722
 11-6-15*

c.c.

EIN 46-2640783



2371 Irvine Road, Richmond, KY 40475
 (TEL.) 859-623-0112 (FAX.) 859-626-0822
 A MEASURE OF EXCELLENCE IN UTILITY PROFESSIONAL SERVICES

Invoice # 1564

BILL TO:
 Western Lewis Rectorville Water & Gas District
 8044 KY 3161
 Maysville, KY 41056

 ATTENTION: Chad Clark

DATE
16-Nov-15

Job Number
900-15

DESCRIPTION	QTY	RATE	TOTAL
November, 2015			
Continuing Services Contract	LS		\$1,750.00

TOTAL	\$1,750.00
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C.C.

*pd. ck # 12760
 11-24-15*

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