

**Buffalo Trail Water Association**  
**Case No. 2021-00205**  
**Commission Staff's First Request for Information**

**Witnesses**

Lori Johnson: Items 1-6, 10, 11

Adam Scott: Items 7-10

1a. Provide copies of each of the general ledger and trial balance for the calendar years 2020 and 2021 to date and the trial balance for the calendar years 2020 and 2021 to date.

**Response:** See files:

GeneralLedger2020  
TrialBalance2020  
GeneralLedger2021  
TrialBalance2021

1b. Provide the schedule of notes and bonds payable on December 31, 2019; December 31, 2020 and the current period.

**Response:** See files:

Schedules19\_20

1c. Provide all debt agreements/bond ordinances and amortization schedules, including related party debt.

**Response:** See files:

DebtAgreements

1d. Provide insurance policies for 2019, 2020 and the current period if available.

**Response:** See files:

Policy 19-20 KALF Dec Page  
2020-2021 KALF Policy  
19-20 KALF Policy  
21-22 WC Certificate  
21-22 KALF Dec Page  
Policy 20-21 KACO WC Certificate  
Policy 20-21 KALF Dec Page  
Policy 19-20 WC Certificate  
Policy 19-20 KALF Dec Page

1e. Provide hours worked by each employee for the calendar year 2019, 2020 and the current period.

**Response:** See files:

HoursWorked

1f. Provide a document listing names, job titles, job descriptions, and pay rates for each employee on December 31, 2019, December 31, 2020 and for those currently employed.

**Response:** See files:

Employees\_titles\_pay

1g. Provide a list that describes all employee benefits, other than salaries and wages, paid to, or on behalf of, each employee for each of the previous five years.

**Response:** See files:

Employeebenefit

1h. Provide minutes from Buffalo Trail Water Association board meetings for the calendar years of 2019, 2020 and the current period.

**Response:** See files:

2019Minutes

2020Minutes

2021Minutes

1i. Provide a document listing the name of all Commissioner meetings for each of the five previous years, and state, individually, the total amount of each benefit paid to, or on the behalf of, each Commissioner during each year (i.e., wages, health insurance premiums, life insurance premiums, FICA taxes, etc.)

**Response:** See files:

BoardMemberWages

1j. Fiscal Court minutes approving each Commissioner's appointment and compensation.

**Response:** N/A

2. Provide a copy of the Adjusted Trial Balance showing unaudited account balances, audit adjustments, and audited balances for the calendar year 2019 in Excel spreadsheet format with all formulas, rows and columns unprotected and fully accessible.

**Response:** See files:

TrialBalance2019

3. Provide a breakdown for the number of board meetings each commissioner attended during the test year.

**Response:** See files:

BoardMemberAttendance

4a. Provide a monthly breakdown, in gallons and dollar amounts, of water purchased during the test year.

**Response:** See files:

MonthlyWaterPurchased2020

4b. Provide a breakdown between any vendors from who Buffalo Trail Water purchases water.

**Response:** See files:

VendorWaterPurchased2020

5. Provide the total amount collected and the number of occurrences for which late fees were assessed during the test year.

**Response:** See files:

LateFees2020

6. Provide the total amount collected for each nonrecurring charge and the number of occurrences for each nonrecurring charge that was assessed during the test year.

**Response:** See files:

Nonrecurring

7. Refer to Buffalo Trail Water's Application, Current and Proposed Rates. Buffalo Trail Water proposes to raise its monthly water rates by an across-the-board percentage amount.

7a. Provide an explanation of how the across-the-board percentage increase method to increase monthly water rates was chosen.

**Response:** Given that the majority of the Buffalo Trail Water Association's customers are Residential, the fairest means to raise customers rates was the across-the-board percentage increase.

7b. Provide a list of alternative methods to increase its monthly water rates Buffalo Trail Water considered and an explanation why each alternative was not chosen.

**Response:** Buffalo Trail Water did not use any other methods.

8. Refer to Buffalo Trail Water's Application, Billing Analysis

8a. Provide the billing analysis in Excel spreadsheet format with all formulas, rows and columns unprotected and fully accessible.

**Response:** See files: Combined Statistics

8b. Provide the source of the 2020 usage data presented in the billing analysis and state whether any adjustments were made to the data.

**Response:** Buffalo Trail Water Billing Software (Ampstun). No adjustments were made to the data.

8c. Provide a list of any adjustments made to the data and include an explanation for each adjustment.

**Response:** N/A

9. Refer to Buffalo Trail Water's Application for Rate Adjustment, page 3, Item 9 and the Billing Analysis Attachment.

9a. Confirm that Buffalo Trail Water is using the annual report for the 12 months ended December 31, 2020 for the test period.

**Response:** Yes, the 12 months used ended December 31, 2020

9b. Explain whether the Billing Analysis provided is for water usage for the periods ending December 31, 2020.

**Response:** Billing Analysis used data ending December 31, 2020

9c. Provide an explanation why the "Analysis of Actual Water Usage-Existing System" is dated "For the period ending 2014"

**Response:** Only 2020 data was used. 2014 was a typo in reference to a billing analysis completed by CannTech in 2015 for Buffalo Trail Water.

9d. Reconcile the Rate tiers listed in the Billing Analysis with the Rate tiers listed on the Current Rate Sheet Tariff, page 2, filed with the Commission.

**Response:** Reconciled, See File: Current and Proposed Rates – BTWA UPDATED

10. State when the last time Buffalo Trail Water Association performed a cost of service study (COSS) to review the appropriateness of its current rates and rate design.

**Response:** It is unknown when the last time Buffalo Trail Water Association performed a COSS.

10a. Explain whether any material changes to Buffalo Trail Water's system would cause a new COSS to be prepared since the last time it has completed one.

**Response:** Buffalo Trail Water has had no material changes to require a COSS

10b. If there have been no material changes to Buffalo Trail Water's system, explain when Buffalo Trail Water anticipates completing a new COSS.

**Response:** At this time, Buffalo Trail Water has made no decision to complete a new COSS.

10c. Provide a copy of the most recent COSS that has been performed for Buffalo Trail Water's system in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible.

**Response:** N/A

11. Refer to Application, Schedule of Adjusted Operations-Water Utility, Sheet 1. Provide a breakdown of individual category amounts included in Other Water Revenue of \$57,856.00

**Response:**

40300 Customer Deposits - \$3,829

40400 Membership Dues - \$180

40700 Reconnects - \$887

40800 Connects - \$1,480

41000 Miscellaneous Income - \$51,480 (\$50,790 of this amount was a reimbursement to relocate a water line for Robertson County School)

The remaining amount is comprised of CD interest income