

Larue County Water District #1
Case No. 2021-00285
Commission Staff's First Request for Information

Witnesses

Tim Bartley and Kay Meers: Items 1, 2, 3b, 5, 6a, 6b, 8, 9, 10

Adam Scott: Items 3a, 4, 6c, 7

1a. Provide copies of each of the general ledger and trial balance for the calendar years 2019, 2020, and 2021 to date.

Response: See files: LCWD General Ledger

1b. Provide copies of each of the trial balance for the calendar years 2019, 2020, and 2021 to date.

Response: See files: LCWD Trial Balance

1c. General Liability Insurance policies for 2019, 2020, and the current period, if available.

Response: See files: LCWD General Liability Policies KACo

1d. Hours worked by each employee, separated by regular hours worked, overtime hours worked, any other form of hourly wages for the calendar year 2020.

Response:

Employee	Regular Hours	Overtime Hours
001	2024	114.8
002	1919.25	53
003	1917.5	17
004	1896.25	26.5
005	1893.567	32
006	1974.5	2.5
007	1362.5	39

1e. A document detailing the names, job titles, job descriptions, and pay rates for each employee on December 31, 2018, December 31, 2019, December 31, 2020, and for those currently employed.

Response: See files: LCWD Employee Descriptions

1f. A description of all employee benefits, other than salaries and wages, paid to, or on behalf of, each employee for each of the previous five years.

Response: 2016-2020 – All Employees receive fully paid single coverage health insurance, single coverage dental, single coverage vision, and \$15,000 individual life insurance policy.

All employees receive 5 personal days each year.

Each employee receives 1-week vacation for first year of employment and 2 weeks for year two.

Please see chart.

YEARS WORKED	VACATION DAYS EARNED	PERSONAL DAYS EARNED
1	5	5
2	10	5
3	10	5
4	10	5
5	10	5
6	10	5
7	10	5
8	10	5
9	10	5
10	11	5
11	12	5
12	13	5
13	14	5
14	15	5
15	15	5
16	15	5
17	15	5
18	15	5
19	15	5
20	20	5

AFTER 20 YEARS YOU
GET 20 DAYS

1g. Provide minutes from Larue County Water District #1 board meetings for the calendar year of 2020 and the current period.

Response: See files: LCWD Board Minutes COMBINED

1h. A document listing the name of all Commissioners 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: LCWD Commissioners and Benefits

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

Response: See files: Larue Co Fiscal Court - Board Member Appointments

2. Provide a copy of the Adjusted Trial Balance showing unaudited account balances, audit adjustments, and audited balances for the calendar year 2020 in Excel spreadsheet format with all formulas, rows and columns unprotected and fully accessible.

Response: See files: LCWD Adjusted Trial Balance

3a. Provide the workpapers used for the pro forma adjustments in the References page of this Attachment in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

Response: See files: LCWD - Pro Forma Worksheets

3b. Provide a detailed breakdown of the revenues for the category Other Water Revenue.

Response: See files: LCWD – Other Water Revenues

File - \$9,529

Late Fees - \$1,695

Total - \$11,224

4. Provide the workpapers used for the calculation of Larue District's #1's Average Annual Debt Principal and Interest payments and corresponding Debt Coverage Requirement.

Response: See files: LCWD Annual Debt

5. Provide a statement from the County Employees' Retirement System that reflects the actual monthly payments remitted in 2020.

Response: See files: LCWD - CERS Statement

6. Refer to Larue District #1's Application, Attachment, Current and Proposed Rates. Larue District #1 proposes to raise its monthly water rates by an across-the-board percentage amount.

6a. 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 Larue District #1 customers are Residential, the fairest means to raise customers rates was the across-the-board percentage increase.

6b. Provide a list of alternative methods to increase its monthly water rates Larue District #1 considered and an explanation why each alternative was not chosen.

Response: Larue District #1 did not use any other methods.

6c. Provide a copy of any Rate Study or Cost of Service Study that was performed to establish increased rates in this case for Larue District #1.

Response: See file: LCWD - Billing Analysis

7. Refer to Larue District #1's application, Attachment, Billing Analysis.

7a. Provide the source of the 2020 usage data presented in the billing analysis and state whether any adjustments were made to the data.

Response: Larue County Water District #1's Billing Software (Ampstun). No adjustments

were made to the data.

7b. Provide a list of any adjustments made to the data and include explanation of each adjustment.

Response: No adjustments were made to the data.

8. 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:

LATE PAYMENT CHARGE		\$3,862.39	FOR JAN. & FEB. 2020
DISCONNECTION CHARGE	90 @\$40.00 each	\$3,600.00	FOR DECEMBER 2020
RECONNECT FEE	89 @\$40.00 each	\$3,560.00	FOR DECEMBER 2020
RECONNECTION CHARGE (AFTER HOURS)		0.00	
RETURN PAYMENT CHARGE		\$ 45.00	
SERVICE CALL/INVEGSTIGATION		\$ 840.00	
SERVICE CALL/INVEGSTIGATION (AFTER HOURS)		\$270.00	
METER TEST REQUEST		0.00	
DAMAGE TO METER SETTING OR LID		0.00	
METER RELOCATE		\$500.00	

THERE WERE NO RECONNECT FEE, DISCONNECT FEE, OR LATE PENALTIES COLLECTED FROM MARCH 2020 TO NOVEMBER 2020 DUE TO COVID PANDEMIC.

9. Refer to Larue District #1's tariff. Provide cost justification for each of the non-recurring charges listed in the tariff.

Response: See files: LCWD – Nonrecurring Cost Justification

10. Provide the number of taps installed by meter size for the test period.

Response: 48 – 5/8" x 3/4" and 2 – 1"

10a. State whether Larue District #1 included the amounts collected for customer taps as revenue on the income statement, or includes them as contributed capital on the retained earnings statement on its annual report on file with the Commission.

Response: Contributed Capital

10b. State whether Larue District #1 keeps a record of the amounts paid to install customer taps.

Response: Yes, but only for road bores. Larue District #1 utilizes a contractor to complete the road bore portion and the setting when doing the road bore.

10c. If the statement in item 10.b. above can be confirmed, separately state the amounts Larue District #1 paid to install all customer taps in the test year by meter size.

Response: See file: LCWD - Gary Clifford

10d. State whether the amounts to install customer taps are capitalized annually and included on Larue District #1's depreciation schedule, or whether they are expensed on its income statement.

Response: Expensed