

**Dexter-Almo Heights Water District**  
**Case No. 2024-00273**  
**Commission Staff's First Request for Information**

1a. Provide copies of each of the general ledger in Excel Spreadsheet for the years ending December 31, 2023, and 2024.

**Response:** See files: [DAWD General Ledger 12312023](#)  
[DAWD General Ledger 12312024](#)

1b. Provide copies of each of the trial balance in Excel Spreadsheet for the years ending December 31, 2023, and 2024.

**Response:** See files: [DAWD Trial Balance 12312023](#)  
[DAWD Trial Balance 12312024](#)

1c. Provide a cross reference that matches each 2023 general ledger account to each revenue and expense line in the Schedule of Adjusted Operations.

**Response:** See file: [DAWD General Ledger 12312023](#)

1d. Provide all workpapers used to generate the propped adjustments in Excel Format.

**Response:** See file: N/A

2. Provide certificates of insurance and most recent invoices for general liability, workers' compensation, automobile, property, and casualty Insurance for 2023 and 2024.

**Response:** See file: [DAWD Insurance](#)

3. Provide a description of all employee benefits, other than salaries and wages, paid to or on behalf of each employee for the calendar year 2023. Supplemental coverage for which the employee pays 100 percent of the cost should also be included. Employee names should be redacted from all documents.

**Response:** See file: [DAWD Employee Benefits](#)

4. Provide a copy of one invoice for 2023 and one invoice for 2024 for each employee benefit described above.

**Response:** See file: [DAWD Franklin Templeton Invoices](#)

5. Using a table format, provide an Excel spreadsheet with all formulas, rows, and columns fully accessible and unprotected that lists each position (Position 1, Position 2, etc.) job titles, hours worked, pay rates, total wages paid, and total FICA cost for each employee for the years ended December 31, 2023, and 2024. Include the date the employee was hired and, if applicable, the employee's termination date. If a position is recently vacated but the intent is to fill it, note the

vacancy and the amount of time that it has been vacant. The table should include a column for total wages by employee (regular wages and overtime) and a row for total wages for all employees. Employee names should be redacted from all documents.

**Response:** See files: [DAWD Payroll Summary 12312023](#)  
[DAWD Payroll Summary 12312024](#)

6. Using the same table that lists each position and wage information, list each employee benefit (medical, dental, life, and others), the employee's contribution, the employer premium contribution, and the adjustment based on Bureau of Labor Statistics (BLS) contribution rates, if applicable. If health insurance is provided designate the coverage type (i.e., single, family, couple, or parent plus). If benefits other than medical insurance are provided, include a total column for the cost of all benefits excluding the BLS adjustment.

**Response: Not Applicable**

7. Provide the following information related to billing software:  
a. Brand or common name for software.

**Response: RBS Software**

b. State whether the software is locally installed on a utility-owned computer or is a subscription service that is internet based.

**Response: Locally Installed**

c. If locally installed, state the installation date.

**Response: 2001**

d. State whether the system is still serviced by the manufacturer and whether the utility maintains a service contract.

**Response: System is still serviced and the utility maintains a contract**

8. Provide the minutes from Dexter-Almo Heights District Board of Commissioners (Board) meetings, authorizing current salaries and wages for all current employees.

**Response:** See file: DAWD Board Minutes Salary

9. Provide the minutes from all of Dexter-Almo Heights District Board meetings for the calendar years 2023 and 2024.

**Response:** See files: [DAWD Board Minutes 2023](#)  
[DAWD Board Minutes 2024](#)

10. Provide a document listing the name of each member of the Dexter-Almo Heights District Board

for each of the calendar years 2023 and 2024 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.), their term (beginning and ending), and current authorized annual compensation.

**Response:** See file: [DAWD Board Members](#)

11. Provide documentation from the Fiscal Court that authorizes each Dexter- Almo Heights District Board member's appointment and compensation.

**Response:** See file: [DAWD Calloway County Fiscal Court Minutes Salary](#)

12. Provide training records for each Dexter-Almo Heights District Board member for 2023 and 2024.

**Response:** See file: [DAWD Board Training](#)

13. Provide the following with respect to new tap installations.

a. Number of installations during the test year.

**Response: 10**

b. State whether labor costs were capitalized and, if so, provide the total amount and designate the line in the fixed assets listing that reflects the capitalization.

**Response: NA**

c. State whether material costs were capitalized and, if so, provide the total amount and designate the line in the fixed assets listing that reflects the capitalization.

**Response: NA**

14. Refer to Dexter-Almo Heights District's Tariff, PSC Ky. No. 1, Original Sheet No. 13, Billing, Meter Readings and Related Information, Frequency of meter reading.

a. Provide the date that Dexter-Almo Heights District's billing cycle begins (meter read date).

**Response:** The Billing Cycle begins on the 1<sup>st</sup> day of the month.

b. State whether the date that the billing cycle begins is the optimal effective date of any order the Commission issues for the purposes of implementation of amended rates in this case. If not, identify the optimal date.

**Response:** Yes, the current date is acceptable

15. State the last time Dexter-Almo Heights District performed a cost-of-service study (COSS) to review the appropriateness of its current rates and rate design.

- a. Explain whether Dexter-Almo Heights District considered filing a COSS with the current rate application and the reasoning for not filing one.

**Response:** It is unknown when the last time Dexter Almo Water District performed a COSS.

- b. Explain whether any material changes to Dexter-Almo Heights District's system would cause a new COSS to be prepared.

**Response:** At this time, Dexter Almo Water District has made no decision to complete a new COSS.

- c. If there have been no material changes to Dexter-Almo Heights District's system, explain when Dexter-Almo Heights District anticipates completing a new COSS.

**Response:** At this time, Dexter Almo Water District has made no decision to complete a new COSS.

- d. Provide a copy of the most recent COSS that has been performed for Dexter-Almo Heights District's system in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected.

**Response:** N/A

16. Refer to the Application, Current Billing Analysis 2023 Usage and Existing Rates as well as Proposed Billing Analysis 2023 Usage and Proposed Rates. Provide each billing analysis in Excel Spreadsheet format with all formulas, rows, and columns unprotected and fully accessible in the following format.

**Response: See File: DAWD Rate Analysis**

17. Provide the number of occurrences and dollar amounts for late fees that were recorded during the calendar years 2023 and 2024.

**Response: 2023 – 1,468 - \$78,680.89  
2024 – 1,410 - \$71,718.78**

18. Provide a schedule listing the number of occurrences for each nonrecurring charge that were recorded during the test year and the total amount recorded for each nonrecurring charge. If the revenue for any nonrecurring charge was zero, include that charge and indicate that no revenue was recorded. Include the general ledger account numbers where each nonrecurring charge is recorded.

**Response:** Nonrecurring charges were adjusted in September 2023

19. Provide updated cost justification sheets to support each nonrecurring charge listed in

Dexter-Almo Heights District's tariff.

**Response:** Given that the nonrecurring charges were established in September of 2023, cost justifications are accurate.

20. Provide updated cost justification sheets to support each Meter Connection/Tap-on Charge listed in Dexter-Almo Heights District's tariff.

**Response:** District is working with suppliers to provide updated costs.

21. Provide a detailed Fixed Asset Listing.

**Response:** See file: [Depr. Schedule 2023](#)

22. Refer to the Application, Schedule of Adjusted Operations, Adjustment References. Explain why Dexter-Almo Heights District included an estimate for the last two months as part of Adjustment 1.

**Response:** Since the District was using the test year of 2023, adjustments should not have been made.

23. Refer to the Application, Schedule of Adjusted Operations, and refer to the Application, Current Billing Analysis. Reconcile and explain why the Pro Forma Total Sales of Water does not match the Total Annual Water Sales provided in the Current Billing Analysis.

**Response:** The spreadsheet that the District used was a rounding in the formula used.