

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

Pam Cole: 4, 5

Adam Scott: 1, 2, 3, 6

1. Refer to Dexter-Almo Heights District's response to Commission Staff's Second Request for Information (Staff's Second Request), Item 6. Dexter-Almo Heights District did not provide a proper updated cost-justification sheet for the Returned Check Charge as listed in its tariff. Provide an updated cost-justification sheet for the Returned Check Charge.

Response: See File: Returned Check Charge

2. Refer to Dexter-Almo Heights District's response to Staff's Second Request, Item 7. Dexter-Almo Heights District stated that it would submit the requested files on or before March 28, 2025. Dexter-Almo Heights District did not file the requested information on the stated date. Provide the requested information. Page 2 of 3 Appendix Case No. 2024-00273

Response: See File: Tap Fee Work Sheet - Dexter Almo

3. Refer to Dexter-Almo Heights District's response to Staff's Second Request, Item 9. In the revised Billing Analysis, Dexter-Almo Heights District's difference between the Current Billing Analysis Water Revenues and the Pro Forma Metered Retail Sales decreased from \$19,615.37 to \$13,396.03. However, the variance still appears too great to be accounted for by rounding. Provide a detailed explanation of why the Pro Forma Total Sales of Water does not match the Total Annual Water Sales provided in the latest Billing Analysis.

Response: After discussions with the auditor and office staff. The discrepancy in the billing analysis and the Pro Forma Metered retail sales stems from 2 issues. The first issue being the inability of the current software to query information from months past. Given that these figures were generated by using information submitted for their GIS without the ability to review the data within the billing software. The water district is currently looking at other billing software to ensure this issue does not arise in the future. The second issue is the amount of school taxes taken out of the billing information. There was approximately \$12,000 for school taxes, as well as \$1,800 in nonpaid bills.

4. Refer to 2023 general ledger account 426, Misc. Non-Utility Expenses. Specifically, the September 7, 2023 and October 31, 2023 journal entries payable to the Kentucky State Treasurer. Provide an explanation for each of the Division of Water (DOW) penalties and fees listed and state whether each is a recurring expense.

Response: September 7, 2023 entry is for a penalty to Division of Water. October 31, 2023 entry was for regular taxes.

5. Refer to Dexter-Almo Heights District's response to Commission Staff's First Request for Information, 2023 general ledger, Account 675.6, Advertising. Describe the purpose of each payment (i.e., bid advertisement, employment advertisements, etc.).

Response: Bid Advertisement and Financial Statements that must be advertised in the paper.

6. Confirm whether Dexter-Almo Heights District is being charged any rate case expense for services performed in this ARF Case. If confirmed, state the amount Dexter-Almo Heights District is being charged and state whether that amount is being paid through its own funds or through grant funding, and from whom.

Response: The district is not being charged for services to perform the ARF Case.