

List of Requested Items Not Provided to Staff by LCSW

- Financial statements (income statement, etc).
- Detailed general ledger that lists per book revenue and expenses by month
- Lincoln County's check register – *only documented checks, not deposits or other data*
- Lincoln County's monthly bank statements – *missing several months of bank statements*
- Copies of all invoices relating to all payments made by Lincoln County for test year (e.g. utility bills)
- Invoices for plant related items -- *Not all invoices provided*
- Accumulated plant totals, depreciation reserve totals and current depreciation rates by account.
- A listing and valuation of all inventories such as pipes, parts, or valves that are kept on hand.
- A listing of sludge hauling including, at a minimum, date, gallons per hauls, cents per gallon charged, other applicable charges (e.g. fuel surcharge), and reason for haul. – *Response indicated "Will provide sludge hauling form when complete", have not received to date.*
- Vehicle and equipment usage logs. -- *None provided for Toni Kallash, Dennis Kallash's documents on mileage are not clear and only cover 3 months of test year.*
- List of all current Lincoln County employees. For each employee include:
  - Job description
  - Hire date
  - Any licenses held (e.g. CPA, operator's license with class specified, etc.)
  - Annual salary and/or hourly wage rate*--The company's original response was "None". However, the owners do pay themselves for duties performed. – A job description for each was provided very recently.*
- Detailed time sheets. – *Items provided not sufficiently detailed/documented. Data that was provided for Dennis was only for 3 months of test year and update period. Lacks dates, hours worked. Current organizational chart. – Company response "N/A"*
- Billing register, by month, by individual tariff items (e.g. customer charge, usage, late fees, disconnection fees, etc.) – *Missing over half of test year – and 2 months of update period.*
- Customer numbers, by month and type on a separate basis for each water and sewer district (or subdivision). Copy of the most current listing of all customers. –*Staff was provided billing registers for some of the requested time period – see above*
- Late fee amounts collected. –*Staff was provided billing registers for some of the requested time period – see above*

LCSW Exhibit No. 7  
Data 11-05-13 Reporter KF  
File No. SR-2013-0321  
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