

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

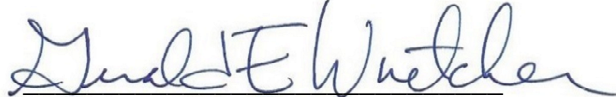
**ELECTRONIC APPLICATION OF HYDEN-)
LESLIE COUNTY WATER DISTRICT FOR) CASE NO. 2020-00141
AN ALTERNATIVE RATE ADJUSTMENT)**

**RESPONSE OF HYDEN-LESLIE COUNTY WATER DISTRICT
TO COMMISSION ORDER OF JUNE 18, 2020**

Hyden-Leslie County Water District submits its Response to the Commission's Order of
June 18, 2020.

Dated: July 6, 2020

Respectfully submitted,



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Counsel for Hyden-Leslie County Water District

CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8, I certify that Hyden-Leslie County Water District's electronic filing of this Response is a true and accurate copy of the same document being filed in paper medium; that the electronic filing was transmitted to the Public Service Commission on July 6, 2020; that there are currently no parties that the Public Service Commission has excused from participation by electronic means in this proceeding; and that within 30 days following the end of the state of emergency announced in Executive Order 2020-215 this Response in paper medium will be delivered to the Public Service Commission.



COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

**ELECTRONIC APPLICATION OF HYDEN-)
LESLIE COUNTY WATER DISTRICT FOR) CASE NO. 2020-00141
AN ALTERNATIVE RATE ADJUSTMENT)**

**RESPONSE OF
HYDEN-LESLIE COUNTY WATER DISTRICT
TO
COMMISSION ORDER OF JUNE 18, 2019**

FILED: July 6, 2020

HYDEN-LESLIE COUNTY WATER DISTRICT

Response to Commission Order Dated June 18, 2020

Case No. 2020-00141

Question No. 1

Responding Witness: Alan Vilines

Q-1. Refer to Hyden-Leslie District's Application, Exhibit A, Reasons for Application. Hyden-Leslie District explains that it is requesting that the proposed rate increase be implemented in two phases. Provide an Excel spreadsheet showing that after the implementation of the Phase One rate increase, Hyden-Leslie District will be in compliance with the coverage requirements of its lenders.

A-1. The requested spreadsheet is embedded in the electronic version of the Response and labeled Item_01_H-L_Application Worksheet Revised.

Hyden-Leslie County Water District's bond resolutions require Hyden-Leslie County Water District to maintain rates that produce annual net revenues equal to at least 120 percent of the average annual debt service requirements for principal and interest on all outstanding bonds. These resolutions define annual net revenue as "gross revenues less current expenses." Depreciation expense is not considered a current expense. Hyden-Leslie District's Assistance Agreement with Kentucky Rural Water Finance Corporation contains similar requirements. As shown at the spreadsheet tab labeled "Phase 1," Phase 1 rates will produce annual net revenues equal to 200 percent of average annual debt service requirements.

HYDEN-LESLIE COUNTY WATER DISTRICT

**Response to Commission Order Dated June 18, 2020
Case No. 2020-00141**

Question No. 2

Responding Witness: Alan Vilines

- Q-2. Provide any form of documentation relied on by Hyden-Leslie District in developing its pro forma adjustments that is not already attached to Hyden-Leslie District.**
- A-2. See the Excel spreadsheet labeled "Item_02_2018 Health Insurance" that is embedded in the electronic version of the Response.

HYDEN-LESLIE COUNTY WATER DISTRICT

Response to Commission Order Dated June 18, 2020

Case No. 2020-00141

Question No. 3

Responding Witnesses: Alan Vilines/L.J. Turner

Q-3. Refer to Hyden-Leslie District’s Application, Exhibit B, Current and Proposed Rates. Hyden-Leslie District proposes to raise its monthly water rates by an across-the-board percentage amount in two phases.

- a. Provide an explanation of how the across-the-board percentage increase method to increase monthly water rates was chosen.**
- b. Provide a list of the alternative methods to increase its monthly water rates Hyden-Leslie District considered and an explanation why each alternative was not chosen.**
- c. Provide a copy of all alternative rate analyses that were performed to increase Hyden-Leslie District monthly water rates.**
- d. Provide an explanation of why the two-phase increase was chosen to increase monthly water rates.**

A-3. a. Hyden-Leslie County Water District’s Board of Commissioners considers an across-the-board increase to be the most equitable means of passing on increased costs to its customers. Applying a uniform percentage increase to all customer classes lessens the likelihood that the public will perceive that any customer class is being unfairly favored or disfavored.

b. Hyden-Leslie County Water District performed a cost-of-service study and considered four alternative rate structures in addition to an across-the-board percentage increase. These alternative rate structures were:

Alternative A (4 rate blocks with a 2,000-gallon minimum)

Alternative B (4 rate blocks with a 1,000-gallon minimum)

Alternative C (5 rate blocks with a 2,000-gallon minimum)

Alternative D (3 rate blocks with a 1,000-gallon minimum)

See the response to Item 3a for an explanation as why these alternatives were not selected.

c. The alternative rate analyses are in contained in the Excel spreadsheets labeled “Item_03” which are embedded in the electronic version of the Response.

- d. A phased approach lessens the immediate impact of the increase on customers while still permitting Hyden-Leslie County Water District to meet the coverage requirements of its long-term debt instruments. If the rate increase was implemented in one phase, the average residential customer's bill would increase 70.2 percent. The residents of Leslie County are not well-positioned to absorb such an increase. According to the U.S. Census Bureau, Leslie County has a poverty rate of 30.8 percent and a per capita income of \$15,691.

HYDEN-LESLIE COUNTY WATER DISTRICT

Response to Commission Order Dated June 18, 2020

Case No. 2020-00141

Question No. 4

Responding Witness: L.J. Turner

Q-4. Refer to Hyden-Leslie District's Application, Exhibit C, Schedule of Adjusted Operations, Reference C. Hyden-Leslie District explains that in calendar year 2019 all employees received a cost of living adjustment of 2.8 percent. As support of the 2.8 percent cost of living adjustment, explain whether Hyden-Leslie District, through an outside consultant or otherwise, performed a study or survey to compare its wages, salaries, benefits, and other compensation to other local or regional enterprises.

- a. If comparisons were made, provide and discuss the results of such comparisons. Include the results of the study or survey with your response, including all work papers.**
- b. If comparisons were not made, explain why such comparisons were not performed.**

A-4. a. Hyden-Leslie County Water District used the Social Security Administration's cost of living adjustment that was placed into effect in December 2018. That adjustment was based on an increase in the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W). It was based upon comparing the average CPI-W for the third quarter of 2017 with the average CPI-W for the third quarter of 2018. See Attachment 4A. To ensure that the wage rates were consistent with industry standards, Hyden-Leslie Water District then compared the resulting wage rates with those in the 2017 Kentucky Rural Water Association Compensation and Benefit Survey Results. A copy of this survey is attached as Attachment 4B.

- b. Not applicable.

ATTACHMENT 4A

Social Security

Cost-Of-Living Adjustments

Automatic Determinations Since 1975, Social Security general benefit increases have been cost-of-living adjustments or COLAs. The 1975-82 COLAs were effective with Social Security benefits payable for June in each of those years; thereafter COLAs have been effective with benefits payable for December.

COLA determination

SSI payment rates increase with COLA

Prior to 1975, Social Security benefit increases were set by legislation.

Social Security Cost-Of-Living Adjustments

<u>Year</u>	<u>COLA</u>	<u>Year</u>	<u>COLA</u>	<u>Year</u>	<u>COLA</u>
1975	8.0	1995	2.6	2015	0.0
1976	6.4	1996	2.9	2016	0.3
1977	5.9	1997	2.1	2017	2.0
1978	6.5	1998	1.3	2018	2.8
1979	9.9	1999 ^a	2.5	2019	1.6
1980	14.3	2000	3.5		
1981	11.2	2001	2.6		
1982	7.4	2002	1.4		
1983	3.5	2003	2.1		
1984	3.5	2004	2.7		
1985	3.1	2005	4.1		
1986	1.3	2006	3.3		
1987	4.2	2007	2.3		
1988	4.0	2008	5.8		
1989	4.7	2009	0.0		
1990	5.4	2010	0.0		
1991	3.7	2011	3.6		
1992	3.0	2012	1.7		
1993	2.6	2013	1.5		
1994	2.8	2014	1.7		

^a The COLA for December 1999 was originally determined as 2.4 percent based on CPIs published by the Bureau of Labor Statistics. Pursuant to Public Law 106-554, however, this COLA is effectively now 2.5 percent.

The first COLA, for June 1975, was based on the increase in the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) from the second quarter of 1974 to the first quarter of 1975. The 1976-83 COLAs were based on increases in the CPI-W from the first quarter of the prior year to the corresponding quarter of the current year in which the COLA became effective. After 1983, COLAs have been based on increases in the CPI-W from the third quarter of the prior year to the corresponding quarter of the current year in which the COLA became effective.

SSI COLAs

COLAs for the Supplemental Security Income (SSI) program are generally the same as those for the Social Security program. However, COLAs for SSI have generally been effective for the month following the effective month of Social Security benefit increases. See SSI historical payment standards for more detail.



ATTACHMENT 4B



Kentucky Rural Water Association

Helping water and wastewater utilities help themselves

Memorandum

To: KRWA Member Utilities
From: Andy Lange
Assistant Director
Date: May 25, 2017
Subject: 2017 KRWA Compensation and Benefit Survey Results

Please find enclosed the 2017 KRWA Compensation and Benefit Survey results. We hope that the information compiled from this survey will give you a basis in your effort to provide equitable compensation and benefit packages for your employees.

We received a 41% response to the survey (140 out of 349 utilities) which provides salary and benefit information for over 1400 full-time employees. To ease in the interpretation of this data, we have broken down the information by type of utility (water district, municipality, etc.) and size (by number of connections). For each utility category, salaries are presented on an annualized basis with the minimum, average and maximum salary for each position. The wage information has been annualized using 2080 hours per year for full time employment. Please take into consideration that years of service, geographic location, and sophistication of operation have not been factored into this survey.

Benefit information is presented for each type and size of utility only in respect to whether a utility offers the benefit to its employees.

Thank you for participating in this survey. If you have specific questions concerning compensation and benefit issues, please give us a call and we will try to provide assistance.

Enclosures

All Utilities (136)**ANNUAL SALARY RANGE**

<u>Position</u>	<u>Count</u>	<u>Minimum</u>	<u>Average</u>	<u>Maximum</u>
Manager/Superintendent/CEO	99	\$26,000	\$63,437	\$121,600
Assistant Mgr/Supt/CEO	33	\$23,272	\$51,024	\$88,425
Finance Director/Accountant	19	\$30,680	\$60,216	\$95,800
Engineer	7	\$74,048	\$82,076	\$111,537
City Clerk/Office Manager	92	\$16,640	\$39,338	\$74,152
Assistant Clerk/Office Manager	42	\$21,840	\$34,671	\$56,887
Bookkeeper	30	\$16,640	\$33,989	\$56,701
Customer Service Representative	159	\$16,640	\$30,226	\$53,664
Superintendent/Supervisor/Foreman	160	\$29,411	\$46,550	\$87,131
Certified Operator	396	\$20,134	\$36,825	\$59,134
Non-certified Field Personnel	338	\$17,493	\$29,320	\$57,845
	1,362			

Small Municipal Utilities (63)

(Less than 2,001 Connections)

ANNUAL SALARY RANGE

<u>Position</u>	<u>Count</u>	<u>Minimum</u>	<u>Average</u>	<u>Maximum</u>
Manager/Superintendent/CEO	33	\$26,000	\$50,052	\$95,924
Assistant Mgr/Supt/CEO	9	\$23,272	\$38,184	\$68,727
Finance Director/Accountant	2	\$30,680	\$41,600	\$41,600
Engineer	-			
City Clerk/Office Manager	42	\$16,640	\$33,410	\$52,686
Assistant Clerk/Office Manager	19	\$24,960	\$30,283	\$37,740
Bookkeeper	8	\$16,640	\$29,997	\$43,000
Customer Service Representative	14	\$16,640	\$26,056	\$36,213
Superintendent/Supervisor/Foreman	34	\$30,389	\$40,590	\$53,061
Certified Operator	70	\$20,134	\$33,261	\$54,933
Non-certified Field Personnel	58	\$17,493	\$25,836	\$38,355
	288			

Medium Municipal Utilities (43)

(2,001 - 5,000 Connections)

ANNUAL SALARY RANGE

<u>Position</u>	<u>Count</u>	<u>Minimum</u>	<u>Average</u>	<u>Maximum</u>
Manager/Superintendent/CEO	38	\$38,000	\$66,936	\$121,600
Assistant Mgr/Supt/CEO	8	\$27,976	\$48,661	\$74,542
Finance Director/Accountant	4	\$40,560	\$51,465	\$65,760
Engineer	-			
City Clerk/Office Manager	30	\$24,960	\$40,768	\$60,008
Assistant Clerk/Office Manager	12	\$21,840	\$32,294	\$41,974
Bookkeeper	15	\$22,880	\$36,761	\$56,701
Customer Service Representative	42	\$20,800	\$32,070	\$47,050
Superintendent/Supervisor/Foreman	42	\$30,867	\$46,087	\$66,955
Certified Operator	130	\$22,069	\$37,133	\$54,392
Non-certified Field Personnel	70	\$18,720	\$28,284	\$43,763
	391			

Large Utilities (30)

(Greater than 5,000 Connections)

ANNUAL SALARY RANGE

<u>Position</u>	<u>Count</u>	<u>Minimum</u>	<u>Average</u>	<u>Maximum</u>
Manager/Superintendent/CEO	27	\$45,528	\$74,872	\$110,000
Assistant Mgr/Supt/CEO	16	\$36,920	\$59,428	\$88,425
Finance Director/Accountant	12	\$34,926	\$67,145	\$95,800
Engineer	7	\$74,048	\$82,076	\$111,537
City Clerk/Office Manager	20	\$35,000	\$47,911	\$74,152
Assistant Clerk/Office Manager	12	\$30,202	\$42,330	\$56,887
Bookkeeper	7	\$25,480	\$32,612	\$42,328
Customer Service Representative	99	\$18,720	\$30,032	\$53,664
Superintendent/Supervisor/Foreman	83	\$29,411	\$49,287	\$87,131
Certified Operator	193	\$22,880	\$37,909	\$59,134
Non-certified Field Personnel	207	\$18,720	\$30,646	\$57,845
	683			

All Water Districts, Water Associations, Water Commissions & Sanitation Districts (72)**ANNUAL SALARY RANGE**

<u>Position</u>	<u>Count</u>	<u>Minimum</u>	<u>Average</u>	<u>Maximum</u>
Manager/Superintendent/CEO	61	\$30,000	\$64,063	\$110,000
Assistant Mgr/Supt/CEO	13	\$23,272	\$50,033	\$88,425
Finance Director/Accountant	8	\$30,680	\$57,366	\$77,613
Engineer	-			
Office Manager	46	\$22,725	\$41,020	\$68,861
Assistant Office Manager	20	\$28,124	\$36,005	\$56,887
Bookkeeper	19	\$20,880	\$35,394	\$56,701
Customer Service Representative	94	\$18,720	\$30,142	\$53,664
Superintendent/Supervisor/Foreman	64	\$29,411	\$46,522	\$82,886
Certified Operator	166	\$23,920	\$37,348	\$59,845
Non-certified Field Personnel	143	\$17,680	\$30,244	\$57,845
	621			

Small Water Districts, Associations, Commissions & Sanitation Districts (20)

(Less than 2,001 Connections)

ANNUAL SALARY RANGE

<u>Position</u>	<u>Count</u>	<u>Minimum</u>	<u>Average</u>	<u>Maximum</u>
Manager/Superintendent/CEO	12	\$30,000	\$48,693	\$95,924
Assistant Mgr/Supt/CEO	1		\$23,272	
Finance Director/Accountant	1		\$30,680	
Engineer	-			
Office Manager	11	\$22,725	\$33,124	\$45,760
Assistant Office Manager	3	\$30,680	\$31,269	\$31,928
Bookkeeper	4	\$20,880	\$30,400	\$43,000
Customer Service Representative	3	\$21,736	\$22,811	\$24,960
Superintendent/Supervisor/Foreman	8	\$31,200	\$41,996	\$48,709
Certified Operator	12	\$29,806	\$35,975	\$43,000
Non-certified Field Personnel	10	\$17,680	\$25,293	\$36,754
	65			

Medium Water Districts, Associations, Commissions & Sanitation Districts (31)

(2,001 - 5,000 Connections)

ANNUAL SALARY RANGE

<u>Position</u>	<u>Count</u>	<u>Minimum</u>	<u>Average</u>	<u>Maximum</u>
Manager/Superintendent/CEO	28	\$38,000	\$65,223	\$110,000
Assistant Mgr/Supt/CEO	3	\$39,790	\$48,499	\$57,325
Finance Director/Accountant	1		\$49,005	
Engineer	-			
Office Manager	21	\$32,177	\$41,646	\$60,008
Assistant Office Manager	10	\$28,184	\$33,399	\$41,974
Bookkeeper	10	\$22,880	\$37,657	\$56,701
Customer Service Representative	29	\$22,277	\$33,017	\$47,050
Superintendent/Supervisor/Foreman	21	\$30,867	\$44,021	\$66,955
Certified Operator	77	\$27,310	\$38,429	\$54,392
Non-certified Field Personnel	35	\$20,800	\$29,739	\$43,763
	235			

Large Water Districts, Associations, Commissions & Sanitation Districts (21)

(Greater than 5,000 Connections)

ANNUAL SALARY RANGE

<u>Position</u>	<u>Count</u>	<u>Minimum</u>	<u>Average</u>	<u>Maximum</u>
Manager/Superintendent/CEO	20	\$45,528	\$71,662	\$110,000
Assistant Mgr/Supt/CEO	9	\$36,920	\$53,518	\$88,425
Finance Director/Accountant	5	\$34,926	\$64,375	\$77,613
Engineer	-			
Office Manager	14	\$35,000	\$46,284	\$68,861
Assistant Office Manager	7	\$31,928	\$41,757	\$56,887
Bookkeeper	5	\$29,328	\$34,862	\$42,328
Customer Service Representative	58	\$18,720	\$29,083	\$53,664
Superintendent/Supervisor/Foreman	34	\$29,411	\$49,281	\$82,886
Certified Operator	74	\$23,920	\$36,445	\$59,134
Non-certified Field Personnel	95	\$20,800	\$30,950	\$57,845
	321			

All Municipal Utilities (64)

ANNUAL SALARY RANGE

<u>Position</u>	<u>Count</u>	<u>Minimum</u>	<u>Average</u>	<u>Maximum</u>
Manager/Superintendent/CEO	38	\$26,000	\$62,449	\$121,600
Assistant Mgr/Supt/CEO	20	\$27,976	\$51,668	\$82,077
Finance Director/Accountant	11	\$40,560	\$62,029	\$95,800
Engineer	7	\$74,048	\$82,076	\$111,537
City Clerk/Office Manager	46	\$16,640	\$37,657	\$74,152
Assistant Clerk/Office Manager	22	\$21,840	\$33,459	\$51,480
Bookkeeper	11	\$16,640	\$31,563	\$56,701
Customer Service Representative	65	\$16,640	\$30,341	\$42,269
Superintendent/Supervisor/Foreman	96	\$30,389	\$46,569	\$87,131
Certified Operator	230	\$20,134	\$36,454	\$57,547
Non-certified Field Personnel	195	\$17,493	\$28,657	\$54,267
	741			

Small Municipal Utilities (43)

(Less than 2,001 Connections)

ANNUAL SALARY RANGE

<u>Position</u>	<u>Count</u>	<u>Minimum</u>	<u>Average</u>	<u>Maximum</u>
Manager/Superintendent/CEO	21	\$26,000	\$50,828	\$89,498
Assistant Mgr/Supt/CEO	8	\$30,576	\$40,048	\$68,727
Finance Director/Accountant	1		\$41,600	
Engineer	-			
City Clerk/Office Manager	31	\$16,640	\$34,629	\$52,686
Assistant Clerk/Office Manager	15	\$24,960	\$31,126	\$37,740
Bookkeeper	4	\$16,640	\$29,593	\$35,173
Customer Service Representative	11	\$16,640	\$26,941	\$36,213
Superintendent/Supervisor/Foreman	26	\$30,389	\$40,157	\$53,061
Certified Operator	58	\$20,134	\$32,699	\$54,933
Non-certified Field Personnel	48	\$17,493	\$25,949	\$38,355
	223			

Medium Municipal Utilities (12)

(2,001 - 5,000 Connections)

ANNUAL SALARY RANGE

<u>Position</u>	<u>Count</u>	<u>Minimum</u>	<u>Average</u>	<u>Maximum</u>
Manager/Superintendent/CEO	10	\$44,720	\$71,735	\$121,600
Assistant Mgr/Supt/CEO	5	\$27,976	\$48,758	\$74,542
Finance Director/Accountant	3	\$40,560	\$52,285	\$65,760
Engineer	-			
City Clerk/Office Manager	9	\$24,960	\$38,720	\$49,800
Assistant Clerk/Office Manager	2	\$21,840	\$26,770	\$31,700
Bookkeeper	5	\$27,560	\$34,968	\$41,392
Customer Service Representative	13	\$20,800	\$29,958	\$40,560
Superintendent/Supervisor/Foreman	21	\$37,040	\$48,153	\$59,088
Certified Operator	53	\$22,069	\$35,250	\$49,928
Non-certified Field Personnel	35	\$18,720	\$26,828	\$36,920
	156			

Large Municipal Utilities (9)

(Greater than 5,000 Connections)

ANNUAL SALARY RANGE

<u>Position</u>	<u>Count</u>	<u>Minimum</u>	<u>Average</u>	<u>Maximum</u>
Manager/Superintendent/CEO	7	\$57,408	\$84,044	\$106,085
Assistant Mgr/Supt/CEO	7	\$54,538	\$67,027	\$82,077
Finance Director/Accountant	7	\$56,909	\$69,124	\$95,800
Engineer	7	\$74,048	\$82,076	\$111,537
City Clerk/Office Manager	6	\$37,440	\$51,706	\$74,152
Assistant Clerk/Office Manager	5	\$30,202	\$43,131	\$51,480
Bookkeeper	2	\$21,840	\$26,770	\$31,700
Customer Service Representative	41	\$20,800	\$31,375	\$42,269
Superintendent/Supervisor/Foreman	49	\$30,680	\$49,292	\$87,131
Certified Operator	119	\$22,880	\$38,820	\$57,547
Non-certified Field Personnel	112	\$18,720	\$30,389	\$54,267
	362			

Employee Benefits Summary 2017 Survey

All Utilities (140)	
Health Insurance	88%
Life Insurance	68%
Retirement	83%
Vacation	95%
Sick Leave	90%
Incentive Pay	15%

Utilities 0 to 2000 Connections (69)	
Health Insurance	75%
Life Insurance	47%
Retirement	68%
Vacation	91%
Sick Leave	85%
Incentive Pay	12%

Utilities 2001 to 5000 Connections (40)	
Health Insurance	100%
Life Insurance	80%
Retirement	95%
Vacation	98%
Sick Leave	95%
Incentive Pay	13%

Large Utilities Over 5000 Connections (31)	
Health Insurance	100%
Life Insurance	97%
Retirement	100%
Vacation	100%
Sick Leave	94%
Incentive Pay	26%

HYDEN-LESLIE COUNTY WATER DISTRICT

**Response to Commission Order Dated June 18, 2020
Case No. 2020-00141**

Question No. 5

Responding Witnesses: Alan Vilines

Q-5. Refer to Hyde-Leslie District's Application, Exhibit E, Billing Analysis.

- a. Provide the source of the 2018 usage data presented in the Billing Analysis, and state whether any adjustments were made to the data.**
 - b. Provide a detailed list of any adjustments made to the 2018 usage data presented in the Billing Analysis, and include an explanation of each adjustment.**
 - c. Provide a breakdown of the \$4,385 labeled Net Billing Adjustment in the Summary section of page 1. Include a description of each adjustment and the method in which the amount of each adjustment was determined.**
 - d. Provide a breakdown of the \$7,464 labeled Net Billing Adjustment in the Summary section of page 2. Include a description of each adjustment and the method in which the amount of each adjustment was determined.**
- A-5.
- a. See the Excel spreadsheets labeled "Item_05A_Usage Data" that are embedded in the electronic version of the Response. No adjustments were made to this usage information.
 - b. Not applicable.
 - c. See Excel spreadsheet labeled "Item_05C_Adjustments" that is embedded in the electronic version of the Response.
 - d. The amount shown for Net Billing Adjustment in the summary section of the Proposed Billing Analysis is a result of factoring the \$4,385 shown in the Current Billing Analysis by the proposed rate increase percentage. For a description of each individual adjustment, see response to Item 5c..

HYDEN-LESLIE COUNTY WATER DISTRICT

**Response to Commission Order Dated June 18, 2020
Case No. 2020-00141**

Question No. 6

Responding Witness: L.J. Turner

- Q-6. Refer to Hyden-Leslie District's Application, Exhibit L, General Ledgers for calendar years 2018 and 2019. Provide copies of the 2018 and 2019 General Ledgers in Excel spreadsheet format with all formulas unprotected and with all rows and columns accessible.**
- A-6. The requested Excel spreadsheets are labeled as "Item_06_2018 General Ledger" and "Item_06_2019 General Ledger" and embedded in the electronic version of the Response.

HYDEN-LESLIE COUNTY WATER DISTRICT

**Response to Commission Order Dated June 18, 2020
Case No. 2020-00141**

Question No. 7

Responding Witness: L.J. Turner

- Q-7. Provide copies of Hyden-Leslie District's Trial Balances for calendar year 2018 and 2019 in Excel spreadsheet format with all formulas unprotected and with all rows and columns accessible.**
- A-7. The requested Excel spreadsheets are labeled as "Item_07_2018 Trial Balance" and "Item_07_2019 Trial Balance" and embedded in the electronic version of this Response.

HYDEN-LESLIE COUNTY WATER DISTRICT

**Response to Commission Order Dated June 18, 2020
Case No. 2020-00141**

Question No. 8

Responding Witness: L.J. Turner

Q-8. Refer to Hyden-Leslie District's Application, Exhibit M-1, Adjusting Journal Entries for calendar year 2018. Provide the following:

- a. Adjusted trial balance showing unaudited account balances, audit adjustments, and audited balances for the calendar year ended 2018.**
- b. A detailed explanation for each calendar year 2018 adjusting journal entry identified in Exhibit M-1.**
- c. Adjusted trial balance showing unaudited account balances, audit adjustments, and audited balances for the calendar year ended 2019.**
- d. A detailed explanation for each calendar year 2019 adjusting journal entry identified in Exhibit M-2.**

- A-8.
- a. Requested information is attached as Attachment 8A.
 - b. Requested information is attached as Attachment 8B.
 - c. Requested information is attached as Attachment 8C.
 - d. Requested information is attached as Attachment 8D.

ATTACHMENT 8A

**Hyden-Leslie County Water District
Trial Balance Worksheet - Grouped by Type**

Account	Type	Description	12/31/17 Adjusted Balance	12/31/18 Unadjusted Balance	Adjusting JE Adjustments	12/31/18 Adjusted Balance
1000	A	Restricted Cash - Customer Deposits	48,872.00	0.00		51,092.00
		RJE05 To reclassify restricted assets for reporting purposes			51,092.00	
1001	A	Restricted Cash - Depr Reserve	104,400.00	0.00		118,320.00
		RJE05 To reclassify restricted assets for reporting purposes			118,320.00	
1010	A	Petty Cash	435.00	435.00		435.00
1020	A	Water Revenue Fund	35,242.00	98,210.00		47,118.00
		RJE05 To reclassify restricted assets for reporting purposes			(51,092.00)	
1030	A	Operation and Maintenance Fund	20,759.00	15,648.00		15,648.00
1035	A	Payroll	0.00	15,027.00		15,027.00
1110	A	Escrow Savings	119,250.00	123,771.00		123,771.00
1120	A	Escrow Checking	1,950.00	3,299.00		3,299.00
1140	A	Bond & Interest Fund 1989	16,373.00	16,104.00		16,104.00
1146	A	Bond & Interest Fund 2000	14,699.00	14,683.00		14,683.00
1147	A	Bond & Interest Fund 2012	41,992.00	41,909.00		41,909.00
1148	A	CD-Morgan Keegan	1,078,611.00	1,080,992.00		1,080,992.00
1160	A	Depreciation Fund 1989	90,033.00	111,472.00		10,552.00
		RJE05 To reclassify restricted assets for reporting purposes			(100,920.00)	
1165	A	Depreciation Fund 1991	465,288.00	105,588.00		88,188.00
		RJE05 To reclassify restricted assets for reporting purposes			(17,400.00)	
1170	A	Sinking Fund Reserve	14,000.00	14,000.00		14,000.00
1180	A	Cash-Expansion Deposits	1,363.00	0.00		0.00
1182	A	HLCWD Phase II Water Project	1,822.00	1,821.00		1,821.00
1183	A	HLCWD Phase III Water Project	0.00	3,100.00		3,100.00
1187	A	HLCWD Line Ext. Proj. 2004	2,694.00	2,694.00		19,276.00
		AJE04 To adjust accounts payable			16,582.00	
		AJE10 To record DOT grant money & construction payments			16,130.00	
		AJE10 To record DOT grant money & construction payments			(16,130.00)	
1200	A	Customer Accounts Receivable	225,021.00	261,331.00		261,331.00
1210	A	Reserve for Doubtful Accounts	(5,000.00)	(5,000.00)		(5,000.00)
1220	A	Unbilled	54,052.00	33,000.00		28,365.00
		AJE06 To adjust unbilled receivables			(4,635.00)	
1230	A	Accrued Interest Receivable	3,453.00	3,452.00		3,452.00
1240	A	Tap-on Fees Receivable	438.00	438.00		438.00
1250	A	Returned Checks Receivable	531.00	950.00		950.00
1260	A	Other Receivables	13,775.00	0.00		31,182.00
		AJE10 To record DOT grant money & construction payments			14,600.00	

Hyden-Leslie County Water District Trial Balance Worksheet - Grouped by Type

Account	Type	Description	12/31/17 Adjusted Balance	12/31/18 Unadjusted Balance	Adjusting JE Adjustments	12/31/18 Adjusted Balance
1300	A	AJIE10 To record DOT grant money & construction payments	35,766.00	35,766.00	16,582.00	52,947.00
		AJIE01 To adjust inventory to actual			17,181.00	
1350	A	Prepaid Insurance	25,005.00	27,431.00		27,431.00
1360	A	Cylinder Deposits	1,100.00	1,100.00		1,100.00
1400	A	Land & Land Rights	32,169.00	32,169.00		32,169.00
1410	A	Structures & Improvements	5,630,362.00	5,630,362.00		5,632,405.00
		AJIE13 To reclassify office steps			2,043.00	
1415	A	Reserve - Structures & Improvements	(784,141.00)	(892,093.00)		(892,184.00)
		AJIE16 To correct depreciation expense			(91.00)	
1420	A	Collecting & Impounding Reservoirs	78,723.00	78,723.00		78,723.00
1425	A	Reserve - Collecting Reservoirs	(76,242.00)	(77,814.00)		(77,814.00)
1430	A	River & Other Intakes	474,545.00	474,545.00		474,545.00
1435	A	Reserve - River & Other Intakes	(40,199.00)	(48,107.00)		(48,107.00)
1440	A	Supply Mains	488,949.00	488,949.00		488,949.00
1445	A	Reserve - Supply Mains	(55,205.00)	(66,065.00)		(66,065.00)
1450	A	Pumping Equipment	1,329,070.00	1,329,070.00		1,329,070.00
1455	A	Reserve - Pumping Equipment	(416,920.00)	(470,812.00)		(471,344.00)
		AJIE16 To correct depreciation expense			(585.00)	
		AJIE16 To correct depreciation expense			53.00	
1460	A	Water Treatment Equipment	3,647,342.00	3,647,342.00		3,647,342.00
1465	A	Reserve - Water Treatment Equipment	(445,891.00)	(533,227.00)		(533,227.00)
1470	A	Distribution Reservoirs	2,641,815.00	2,641,815.00		2,641,815.00
1475	A	Reserve - Distribution Reservoirs	(731,171.00)	(797,123.00)		(797,123.00)
1480	A	Distribution Mains	16,181,135.00	16,181,135.00		16,357,151.00
		AJIE12 To place DOT Relocation & DOT 8mm Hwy 421 projects in service			100,286.00	
		AJIE12 To place DOT Relocation & DOT 8mm Hwy 421 projects in service			75,730.00	
1485	A	Reserve - Distribution Mains	(4,889,181.00)	(5,307,813.00)		(5,310,610.00)
		AJIE16 To correct depreciation expense			(2,797.00)	
1490	A	Services	133,995.00	133,995.00		133,995.00
1495	A	Reserve - Services	(133,995.00)	(133,995.00)		(133,995.00)
1500	A	Meter & Meter Installations	1,970,848.00	1,983,835.00		1,959,664.00
		AJIE05 To place capitalized labor in service			4,701.00	
		AJIE14 To record fixed asset dispositions			(28,872.00)	
1505	A	Reserve - Meter & Meter Installations	(871,144.00)	(921,448.00)		(892,922.00)
		AJIE14 To record fixed asset dispositions			28,872.00	
		AJIE16 To correct depreciation expense			(266.00)	
		AJIE16 To correct depreciation expense			(80.00)	
1510	A	Hydrants	179,359.00	179,359.00		178,789.00
		AJIE14 To record fixed asset dispositions			(285.00)	

**Hyden-Leslie County Water District
Trial Balance Worksheet - Grouped by Type**

Account	Type	Description	12/31/17 Adjusted Balance	12/31/18 Unadjusted Balance	Adjusting JE Adjustments	12/31/18 Adjusted Balance
1515	A	AJIE14 To record fixed asset dispositions Reserve - Hydrants	(96,259.00)	(100,787.00)	287.00	(100,627.00)
1520	A	AJIE14 To record fixed asset dispositions AJIE15 To reclassify depreciation error AJIE16 To correct depreciation expense			287.00 (412.00) (2.00)	
1525	A	Office Furniture & Equipment Reserve - Office Furniture & Equipment AJIE16 To correct depreciation expense	184,080.00 (63,747.00)	184,080.00 (73,887.00)	70.00	184,080.00 (73,817.00)
1530	A	Transportation Equipment	209,434.00	256,078.00		256,078.00
1535	A	Reserve - Transportation Equipment	(176,914.00)	(184,754.00)		(184,754.00)
1540	A	Tools & Shop Equipment AJIE14 To record fixed asset dispositions AJIE14 To record fixed asset dispositions	28,909.00	28,909.00	(180.00) (620.00)	28,109.00
1545	A	Reserve - Tools & Shop Equipment AJIE14 To record fixed asset dispositions AJIE14 To record fixed asset dispositions AJIE16 To correct depreciation expense	(24,419.00)	(25,435.00)	180.00 620.00 (20.00)	(24,655.00)
1550	A	Power Operated Equipment AJIE15 To reclassify depreciation error	536,057.00	535,645.00	412.00	536,057.00
1555	A	Reserve - Power Operated Equipment	(173,469.00)	(195,873.00)		(195,873.00)
1560	A	Other Tangible Equipment	19,704.00	19,704.00		19,704.00
1565	A	Reserve - Other Tangible Equipment AJIE16 To correct depreciation expense	(9,868.00)	(10,644.00)	(12.00)	(10,656.00)
1581	A	Construction-DOT Relocation AJIE10 To record DOT grant money & construction payments AJIE11 To adjust construction retainage payables AJIE12 To place DOT Relocation & DOT 8mm Hwy 421 projects in service	58,666.00	71,754.00	16,130.00 (2,933.00) (84,951.00)	0.00
1582	A	Engineering-DOT Relocation AJIE10 To record DOT grant money & construction payments AJIE12 To place DOT Relocation & DOT 8mm Hwy 421 projects in service	5,175.00	15,879.00	(544.00) (15,335.00)	0.00
1591	A	Construction-DOT 8 mm Hwy 421 AJIE12 To place DOT Relocation & DOT 8mm Hwy 421 projects in service	52,280.00	52,280.00	(52,280.00)	0.00
1592	A	Engineering-DOT 8mm Hwy 421 AJIE12 To place DOT Relocation & DOT 8mm Hwy 421 projects in service	23,450.00	23,450.00	(23,450.00)	0.00
1595	A	Construction - Hospital Hill AJIE11 To adjust construction retainage payables	200,965.00	312,268.00	1,970.00	314,238.00

Hyden-Leslie County Water District
 Trial Balance Worksheet - Grouped by Type

Account	Type	Description	12/31/17 Adjusted Balance	12/31/18 Unadjusted Balance	Adjusting JE Adjustments	12/31/18 Adjusted Balance
2020	L	Customer Deposits - Current	(47,935.00)	(50,155.00)	(320.00)	(50,155.00)
2030	L	Customer Deposits - Escrow	(937.00)	(937.00)	(542.00)	(937.00)
2035	L	KY Tax Withholding	(1,701.00)	(4,123.00)	(1,908.00)	(2,215.00)
2040	L	AJE04 To adjust accounts payable			1,908.00	
2040	L	Federal Tax/Fice Withholding	183.00	750.00		750.00
2045	L	KY Public Employees Deferred C	0.00	(5.00)		(5.00)
2046	L	Colonial Life	0.00	982.00		1,161.00
2048	L	AJE04 To adjust accounts payable			179.00	
2048	L	Leslie Co. Occupational Tax	(379.00)	(627.00)		(170.00)
2050	L	AJE04 To adjust accounts payable			457.00	
2050	L	Sales Tax Payable	(458.00)	1,729.00		2,234.00
2055	L	AJE04 To adjust accounts payable			505.00	
2055	L	Accrued Salaries & Wages	(10,877.00)	(10,877.00)		(25,167.00)
2057	L	AJE03 To adjust accrued wages			(14,290.00)	
2057	L	Accrued Compensation Payable	0.00	0.00		(12,544.00)
2057	L	AJE02 To adjust compensated absences to actual			(12,544.00)	
2066	L	Accrued Interest Payable - RD	(895.00)	(6,199.00)		(871.00)
2066	L	AJE09 To adjust interest payable			5,328.00	
2069	L	Accrued Interest Payable RD Series A	(3,161.00)	(3,117.00)		(3,117.00)
2070	L	School Tax Payable Leslie Co	(2,854.00)	(3,485.00)		(3,485.00)
2071	L	School Tax Payable Perry Co	(4.00)	(5.00)		(5.00)
2072	L	School Tax Payable Clay Co	(56.00)	(59.00)		(59.00)
2073	L	Accrued Interest Payable RD Series B	(3,305.00)	(3,238.00)		(3,238.00)
2075	L	Accrued Interest Payable RD Series B	(16,275.00)	(2,500.00)		(31,182.00)
2075	L	AJE07 To adjust Phase III payment recorded in 2017			2,500.00	
2075	L	AJE10 To record DOT grant money & construction payments			(14,600.00)	
2075	L	AJE10 To record DOT grant money & construction payments			(16,582.00)	
2076	L	Retainage Payable - Construction	(16,200.00)	(16,200.00)		(15,237.00)
2076	L	AJE11 To adjust construction retainage payables			2,933.00	
2076	L	AJE11 To adjust construction retainage payables			(1,970.00)	
2085	L	Refunds Due to Customers	(18.00)	(188.00)		(188.00)
2400	L	Payroll Liability	0.00	(1,185.00)		(1,185.00)
2820	L	Long Term Debt: KRWFC 1989	(382,000.00)	(382,072.00)		(347,500.00)

Hyden-Leslie County Water District Trial Balance Worksheet - Grouped by Type

Account	Type	Description	12/31/17 Adjusted Balance	12/31/18 Unadjusted Balance	Adjusting JE Adjustments	12/31/18 Adjusted Balance
2825	L	AJE09 To adjust interest payable RJE04 To reclassify for reporting purposes Current Portion - FMHA	(35,000.00)	0.00	(428.00) 35,000.00	(35,000.00)
2835	L	Long Term Debt RD AJE09 To adjust interest payable RJE04 To reclassify for reporting purposes	(236,800.00)	(231,472.00)	(5,328.00) 6,500.00	(230,300.00)
2836	L	Long Term Debt RD/2011 RJE04 To reclassify for reporting purposes	(2,817,000.00)	(2,817,000.00)	51,000.00	(2,766,000.00)
2838	L	Long Term Debt KRWFC 2013 AJE08 To adjust KRWFC note balance to actual	(2,601,119.00)	(2,601,119.00)	(23,881.00)	(2,625,000.00)
2840	L	Current Portion - RD RJE04 To reclassify for reporting purposes RJE04 To reclassify for reporting purposes	(55,700.00)	0.00	(51,000.00) (6,500.00)	(57,500.00)
Total Liabilities			<u>(6,282,903.00)</u>	<u>(6,131,102.00)</u>	<u>(119,530.00)</u>	<u>(6,250,632.00)</u>
2530	Q	Depreciation Fund Reserve General	(127,800.00)	(127,800.00)		(127,800.00)
2540	Q	Depreciation Fund Reserve 1989	(70,800.00)	(70,800.00)		(70,800.00)
2545	Q	Depreciation Fund Reserve 1991	(98,280.00)	(98,280.00)		(98,280.00)
3010	Q	Contributed Capital - Original	(936,000.00)	(936,000.00)		(936,000.00)
3020	Q	Contributed Capital - Expansion RJE02 To reclassify for reporting purposes - CY income	(746,500.00)	(749,000.00)	2,500.00	(746,500.00)
3030	Q	Contributed Capital - Local Grant RJE01 To reclassify for reporting purposes	(34,024.00)	(38,024.00)	4,000.00	(34,024.00)
3040	Q	Contributed Capital - Customers RJE01 To reclassify for reporting purposes RJE02 To reclassify for reporting purposes - CY income	(810,021.00)	(1,051,629.00)	229,590.00 12,018.00	(810,021.00)
3050	Q	Construction Capital - CDBG	(846,750.00)	(846,750.00)		(846,750.00)
3060	Q	Contributed Capital - Shamrock Co	(623,985.00)	(623,985.00)		(623,985.00)
3061	Q	Contributed Capital - Fiscal Court	(8,000.00)	(8,000.00)		(8,000.00)
3062	Q	Contributed Capital - AML Project	(576,038.00)	(576,038.00)		(576,038.00)
3063	Q	Contributed Capital - RD Grant	(283,000.00)	(283,000.00)		(283,000.00)
3064	Q	Contributed Capital - ARC RJE01 To reclassify for reporting purposes	(250,000.00)	(850,000.00)	600,000.00	(250,000.00)
3065	Q	Corp. of Engineers Construction Capital Greasy AML	(110,517.00)	(110,517.00)		(110,517.00)
3066	Q	RJE01 To reclassify for reporting purposes	(896,903.00)	(2,680,002.00)	1,783,099.00	(896,903.00)
3067	Q	Contributed Capital Upper Greasy	(446,497.00)	(446,497.00)		(446,497.00)
3068	Q	Contributed Capital Coal Severance	(1,338,385.00)	(1,338,385.00)		(1,338,385.00)
3069	Q	Contributed Capital - Bledsoe Coal	(65,746.00)	(65,746.00)		(65,746.00)

Hyden-Leslie County Water District Trial Balance Worksheet - Grouped by Type

Account	Type	Description	12/31/17 Adjusted Balance	12/31/18 Unadjusted Balance	Adjusting JE Adjustments	12/31/18 Adjusted Balance
3070	Q	Contributed Capital - Coal Severance	(109,727.00)	(109,727.00)		(109,727.00)
3071	Q	Contributed Capital Coal Severance WTP RJE01 To reclassify for reporting purposes	(151,000.00)	(620,402.00)	469,402.00	(151,000.00)
3072	Q	Contributed Capital - 2002 CDBG RJE01 To reclassify for reporting purposes	(900,000.00)	(1,885,000.00)	985,000.00	(900,000.00)
3073	Q	Contributed Capital - Coal Severance RJE01 To reclassify for reporting purposes	(5,784,074.00)	(7,133,253.00)	1,349,179.00	(5,784,074.00)
3074	Q	Contributed Capital Coal/Serv. Hyden RJE01 To reclassify for reporting purposes	(200,000.00)	(2,290,586.00)	2,090,586.00	(200,000.00)
3075	Q	Contributed Capital/RD RJE01 To reclassify for reporting purposes	0.00	(1,700,000.00)	1,700,000.00	0.00
3076	Q	Contributed Capital LCBE RJE01 To reclassify for reporting purposes	0.00	(396,804.00)	396,804.00	0.00
3077	Q	Contributed Capital - Lcal Grant RJE01 To reclassify for reporting purposes	0.00	4,000.00	(4,000.00)	0.00
3078	Q	Contributed Capital - DOT RJE01 To reclassify for reporting purposes RJE02 To reclassify for reporting purposes - CY income RJE03 To correct beginning balance due to rounding	0.00	(296,301.00)	271,553.00 24,747.00 1.00	0.00
3080	Q	Retained Earnings (-Deficit) RJE01 To reclassify for reporting purposes RJE01 To reclassify for reporting purposes	(7,172,561.00)	763,078.00	(9,875,213.00) 2,734,308.00	(6,377,827.00)
3200	Q	Unrestricted Net Assets RJE01 To reclassify for reporting purposes	0.00	2,734,308.00	(2,734,308.00)	0.00
		Total Equity	<u>(22,586,608.00)</u>	<u>(21,831,140.00)</u>	<u>39,266.00</u>	<u>(21,791,874.00)</u>
		Total Liabilities & Equity	<u>(28,869,511.00)</u>	<u>(27,962,242.00)</u>	<u>(80,264.00)</u>	<u>(28,042,506.00)</u>
4010	R	Metered Sales Residential AJE06 To adjust unbilled receivables	(1,251,526.00)	(1,234,985.00)	4,635.00	(1,230,350.00)
4020	R	Metered Sales Commercial	(234,407.00)	(246,605.00)		(246,605.00)
4021	R	Less Adjustments Residential Water	5,015.00	4,057.00		4,057.00
4022	R	Less Adjustments Commercial Water	503.00	292.00		292.00
4030	R	Service Charges	(3,166.00)	(4,075.00)		(4,075.00)
4040	R	Late Payment Penalties	(46,888.00)	(50,458.00)		(50,458.00)
4050	R	Tap on fees RJE02 To reclassify for reporting purposes - CV income	(10,800.00)	0.00	(12,018.00)	(12,018.00)
4060	R	Grant Revenue AJE10 To record DOT grant money & construction payments	(72,686.00)	0.00	(16,130.00)	(74,559.00)

**Hyden-Leslie County Water District
Trial Balance Worksheet - Grouped by Type**

Account	Type	Description	12/31/17 Adjusted Balance	12/31/18 Unadjusted Balance	Adjusting JE Adjustments	12/31/18 Adjusted Balance
4090	R	Miscellaneous Revenues RJIE03 To correct beginning balance due to rounding	(353.00)	(277.00)	(1.00)	(278.00)
4110	R	Interest Income	(2,880.00)	(2,972.00)		(2,972.00)
4180	R	Gain (Loss) on sale of equipment	1,514.00	0.00		0.00
		Total Revenue	<u>(1,615,674.00)</u>	<u>(1,535,023.00)</u>	<u>(81,943.00)</u>	<u>(1,616,966.00)</u>
5010	E	Salaries & Wages AJE02 To adjust compensated absences to actual AJE03 To adjust accrued wages	377,386.00	426,225.00	12,544.00	453,059.00
5011	E	Overtime Wages	63,013.00	70,823.00	14,290.00	70,823.00
5013	E	401-K Retirement Wages	19,247.00	22,999.00		22,999.00
5015	E	Capitalized Labor AJE05 To place capitalized labor in service	0.00	4,701.00	(4,701.00)	0.00
5020	E	Payroll Taxes	35,976.00	40,119.00		40,119.00
5060	E	Employee Health Insurance	216,209.00	226,051.00		226,051.00
5070	E	Uniform Expense AJE04 To adjust accounts payable AJE04 To adjust accounts payable AJE04 To adjust accounts payable AJE04 To adjust accounts payable AJE04 To adjust accounts payable AJE04 To adjust accounts payable AJE04 To adjust accounts payable	8,475.00	5,498.00	150.00	6,286.00
5110	E	Utilities AJE04 To adjust accounts payable	306,117.00	270,878.00	768.00	271,646.00
5120	E	Chemicals AJE04 To adjust accounts payable	74,465.00	90,470.00	6,085.00	96,555.00
5130	E	Repairs & Maintenance / Plant AJE04 To adjust accounts payable	5,861.00	7,842.00	31.00	7,873.00
5140	E	Operating Supplies AJE04 To adjust accounts payable	1,902.00	5,659.00	174.00	5,833.00
5150	E	Small Tools	7,618.00	1,532.00		1,532.00
5160	E	Water Withdrawal Fee	9,353.00	6,439.00		6,439.00
5165	E	Back up Generator	500.00	3,476.00		3,476.00
5170	E	Misc. Plant Expense	0.00	1,463.00		1,463.00

Hyden-Leslie County Water District
Trial Balance Worksheet - Grouped by Type

Account	Type	Description	12/31/17 Adjusted Balance	12/31/18 Unadjusted Balance	Adjusting JE Adjustments	12/31/18 Adjusted Balance
5220	E	Repair & Maintenance / Field	79,361.00	116,841.00	(17,181.00)	111,648.00
		AJEO1 To adjust inventory to actual			276.00	
		AJEO4 To adjust accounts payable			4,370.00	
		AJEO4 To adjust accounts payable			9.00	
		AJEO4 To adjust accounts payable			20.00	
		AJEO4 To adjust accounts payable			5,840.00	
		AJEO4 To adjust accounts payable			519.00	
		AJEO4 To adjust accounts payable			412.00	
		AJEO4 To adjust accounts payable			542.00	
5230	E	Vehicle / Repair & Maintenance	18,242.00	17,681.00	45.00	17,761.00
		AJEO4 To adjust accounts payable			35.00	
5235	E	Equipment Repair & Maintenance	0.00	3,825.00	2,543.00	6,368.00
		AJEO4 To adjust accounts payable				
5240	E	Gas & Diesel	15,638.00	20,326.00		20,326.00
5250	E	Tools	0.00	2,472.00	53.00	2,930.00
		AJEO4 To adjust accounts payable			235.00	
		AJEO4 To adjust accounts payable			170.00	
5310	E	Legal & Accounting	13,200.00	13,350.00		13,350.00
5340	E	Water Analysis	18,983.00	8,823.00	261.00	9,247.00
		AJEO4 To adjust accounts payable			163.00	
		AJEO4 To adjust accounts payable			252.00	
5360	E	Electrical Maintenance	2,861.00	624.00		624.00
5370	E	Communication Maintenance	0.00	1,717.00		1,717.00
5410	E	Postage	12,816.00	14,200.00		14,200.00
5420	E	Office Supplies	5,556.00	13,611.00		13,663.00
		AJEO4 To adjust accounts payable				
5430	E	Telephone Expense	4,245.00	6,592.00		6,592.00
5440	E	Sanitation Pickup Services	1,446.00	1,503.00		1,503.00
5450	E	Computer Repair & Maintenance	4,058.00	212.00		212.00
5490	E	Other Office Expenses	350.00	2,643.00		600.00
		AJEO4 To adjust accounts payable				
5510	E	PSC Assessment	3,040.00	3,062.00	(2,043.00)	3,062.00
5520	E	Insurance - General	49,058.00	51,209.00		51,209.00
5530	E	Bad Debts	22,160.00	18,672.00		18,672.00
5540	E	Board Fees	9,000.00	27,600.00		27,600.00
5550	E	Fees and Dues	3,550.00	3,270.00		3,765.00
		AJEO4 To adjust accounts payable			495.00	
5560	E	Publication Expense	750.00	431.00		431.00
5570	E	Certification Training Expense	1,100.00	4,273.00		4,273.00

**Hyden-Leslie County Water District
Trial Balance Worksheet - Grouped by Type**

Account	Type	Description	12/31/17 Adjusted Balance	12/31/18 Unadjusted Balance	Adjusting JE Adjustments	12/31/18 Adjusted Balance
5590	E	Other Administrative Expense	634.00	1,015.00		1,015.00
5620	E	Interest Expense FMHA	14,393.00	13,650.00		14,078.00
		AJE09 To adjust interest payable			428.00	
5621	E	Interest Expense KRWFC 2013	65,605.00	0.00		62,743.00
		AJE08 To adjust KRWFC note balance to actual			23,881.00	
		AJE08 To adjust KRWFC note balance to actual			38,862.00	
5626	E	Interest Expense RD	11,048.00	10,772.00		10,772.00
5628	E	Interest Expense RD 2012 Series A	39,379.00	38,863.00		38,863.00
5629	E	Interest Expense RD 2012 Series B	41,317.00	40,529.00		40,529.00
5630	E	Interest Expense - Customer Deposit	30.00	29.00		29.00
5640	E	Depreciation Expense	846,466.00	851,524.00		855,250.00
		AJE14 To record fixed asset dispositions			(2.00)	
		AJE14 To record fixed asset dispositions			(2.00)	
		AJE16 To correct depreciation expense			91.00	
		AJE16 To correct depreciation expense			585.00	
		AJE16 To correct depreciation expense			1,114.00	
		AJE16 To correct depreciation expense			1,683.00	
		AJE16 To correct depreciation expense			266.00	
		AJE16 To correct depreciation expense			(9.00)	
		Total Expense	<u>2,410,408.00</u>	<u>2,473,494.00</u>	<u>93,892.00</u>	<u>2,567,386.00</u>
		Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
		Net Profit/(Loss)	<u>(794,734.00)</u>	<u>(938,471.00)</u>		<u>(950,420.00)</u>

ATTACHMENT 8B

**Hyden-Leslie County Water District
2018 AJE Explanations**

AJE01 – To adjust inventory balance to actual balance based on physical inventory count performed December 31, 2018.

AJE02 – To adjust compensated absences payable to actual balance based on payroll records showing accrued vacation time as of December 31, 2018.

AJE03 – To adjust accrued wages to actual balance based on payroll records showing employee hours worked in December 2018 and originally recorded in January 2019.

AJE04 – To adjust accounts payable balance to actual balance based on listing compiled using invoices paid during 2019 that were applicable to 2018.

AJE05 – To reclassify employee labor for meter installations during 2018 to capital asset account to place in service.

AJE06 – To adjust unbilled accounts receivable based on calculation of January 2019 billings divided by the total number of days billed, then multiplied by the number of days that were unbilled during December 2018 due to the timing of the billings being before month end.

AJE07 – To reverse construction payable balance for invoice that was recorded as a payable in 2017 and was paid during 2018.

AJE08 – To adjust Kentucky Rural Water Finance Corporation note balance to actual balance based on debt confirmation response provided by Raymond James.

AJE09 – To adjust interest payable balances on debt based on statements from lenders.

AJE10 – To record grant money received and construction payments paid on projects in process during the year.

AJE11 – To adjust construction retainage payables based on contractor invoices paid on projects in process during the year.

AJE12 -To reclassify two construction projects from construction in progress to capital asset accounts to place in service as they were completed during the year.

AJE13 – To reclassify amount paid for office steps from expense to capital asset account.

AJE14 – To record capital assets disposed of during the year.

AJE15 – To correct error in depreciation expense.

AJE16 – To adjust depreciation expense to actual based on final amounts on depreciation schedule.

RJE01 – To reclassify prior contributed capital to retained earnings for GAAP financial statements.

RJE02 – To reclassify current year income from contributed capital to revenue accounts for GAAP financial statements.

RJE03 – To correct beginning balance due to rounding.

RJE04 – To reclassify current portion of long-term debt for reporting purposes.

RJE05 – To reclassify restricted cash for customer deposits and depreciation reserves for reporting purposes.

ATTACHMENT 8C

Hyden-Leslie County Water District Trial Balance Worksheet - Grouped by Type

Account	Type	Description	12/31/18 Adjusted Balance	12/31/19 Unadjusted Balance	Adjusting JE Adjustments	12/31/19 Adjusted Balance
1000	A	Restricted Cash - Customer Deposits	51,092.00	51,807.00		51,807.00
1001	A	Restricted Cash - Depr Reserve	118,320.00	114,840.00		114,840.00
1010	A	Petty Cash	435.00	435.00		435.00
1020	A	Water Revenue Fund	47,118.00	46,821.00		46,821.00
1030	A	Operation and Maintenance Fund	15,648.00	14,435.00		14,435.00
1035	A	Payroll	15,027.00	13,864.00		13,864.00
1110	A	Escrow Savings	123,771.00	130,224.00		130,224.00
1120	A	Escrow Checking	3,299.00	2,297.00		2,297.00
1140	A	Bond & Interest Fund 1989	16,104.00	15,406.00		15,406.00
1146	A	Bond & Interest Fund 2000	14,683.00	14,613.00		14,613.00
1147	A	Bond & Interest Fund 2012	41,909.00	41,197.00		41,197.00
1148	A	CD-Morgan Keegan	1,080,992.00	911,450.00		911,450.00
1160	A	Depreciation Fund 1989	10,552.00	31,070.00		31,070.00
1165	A	Depreciation Fund 1991	88,188.00	27,406.00		27,406.00
1170	A	Sinking Fund Reserve	14,000.00	14,000.00		14,000.00
1182	A	HLCWD Phase II Water Project	1,821.00	1,521.00		1,521.00
1183	A	HLCWD Phase III Water Project	3,100.00	11,200.00		11,200.00
1187	A	HLCWD Line Ext. Proj. 2004	19,276.00	2,694.00		2,694.00
1200	A	Customer Accounts Receivable	261,331.00	243,438.00		243,438.00
1210	A	Reserve for Doubtful Accounts	(5,000.00)	(5,000.00)		(5,000.00)
1220	A	Unbilled AJE06 To adjust unbilled receivables	28,365.00	28,365.00	(445.00)	27,920.00
1230	A	Accrued Interest Receivable AJE08 To adjust accrued interest receivable	3,452.00	3,452.00	(102.00)	3,350.00
1240	A	Tap-on Fees Receivable	438.00	393.00		393.00
1250	A	Returned Checks Receivable	950.00	1,964.00		1,964.00
1260	A	Other Receivables AJE17 To reverse 2018 revenue & expenses recorded in 2019 AJE18 To correct prior period Phase III entry	31,182.00	31,182.00	(16,582.00)	0.00
1300	A	Inventories AJE03 To adjust inventory to actual	52,947.00	52,947.00	(14,600.00)	47,276.00
1350	A	Prepaid Insurance AJE16 To adjust prepaid insurance	27,431.00	29,829.00	(5,671.00)	25,842.00
1360	A	Cylinder Deposits	1,100.00	1,100.00	(3,987.00)	1,100.00
1400	A	Land & Land Rights	32,169.00	32,169.00		32,169.00
1410	A	Structures & Improvements	5,632,405.00	5,632,405.00		5,632,405.00
1415	A	Reserve - Structures & Improvements AJE22 To correct depreciation expense	(892,184.00)	(1,000,136.00)	(42,244.00)	(1,042,380.00)
1420	A	Collecting & Impounding Reservoirs	78,723.00	78,723.00		78,723.00
1425	A	Reserve - Collecting Reservoirs AJE22 To correct depreciation expense	(77,814.00)	(78,600.00)	(123.00)	(78,723.00)

**Hyden-Leslie County Water District
Trial Balance Worksheet - Grouped by Type**

Account	Type	Description	12/31/18 Adjusted Balance	12/31/19 Unadjusted Balance	Adjusting JE Adjustments	12/31/19 Adjusted Balance
1430	A	River & Other Intakes	474,545.00	474,545.00		474,545.00
1435	A	Reserve - River & Other Intakes	(48,107.00)	(56,015.00)		(59,971.00)
		AJE22 To correct depreciation expense			(3,956.00)	
1440	A	Supply Mains	488,949.00	488,949.00		488,949.00
1445	A	Reserve - Supply Mains	(66,065.00)	(76,925.00)		(73,889.00)
		AJE22 To correct depreciation expense			3,036.00	
1450	A	Pumping Equipment	1,329,070.00	1,329,070.00		1,512,727.00
		AJE12 To adjust accounts payable			10,094.00	
		AJE14 To place Hospital Hill project in service			81,990.00	
		AJE14 To place Hospital Hill project in service			91,573.00	
1455	A	Reserve - Pumping Equipment	(471,344.00)	(525,014.00)		(538,327.00)
		AJE22 To correct depreciation expense			(13,313.00)	
1460	A	Water Treatment Equipment	3,647,342.00	3,647,342.00		3,647,342.00
1465	A	Reserve - Water Treatment Equipment	(533,227.00)	(620,428.00)		(657,578.00)
		AJE22 To correct depreciation expense			(37,150.00)	
1470	A	Distribution Reservoirs	2,641,815.00	2,641,815.00		2,950,563.00
		AJE23 To place W.B. Muncy project in service			272,491.00	
		AJE23 To place W.B. Muncy project in service			36,257.00	
1475	A	Reserve - Distribution Reservoirs	(797,123.00)	(863,075.00)		(861,548.00)
		AJE22 To correct depreciation expense			1,527.00	
1480	A	Distribution Mains	16,357,151.00	16,357,151.00		16,695,061.00
		AJE14 To place Hospital Hill project in service			204,405.00	
		AJE23 To place W.B. Muncy project in service			117,825.00	
		AJE23 To place W.B. Muncy project in service			15,680.00	
1485	A	Reserve - Distribution Mains	(5,310,610.00)	(5,729,222.00)		(5,574,523.00)
		AJE22 To correct depreciation expense			154,699.00	
1490	A	Services	133,995.00	133,995.00		133,995.00
1495	A	Reserve - Services	(133,995.00)	(138,025.00)		(133,995.00)
		AJE21 To reclassify depreciation error			4,030.00	
1500	A	Meter & Meter Installations	1,959,664.00	1,966,155.00		1,968,340.00
		AJE05 To place capitalized labor in service			2,185.00	
1505	A	Reserve - Meter & Meter Installations	(892,922.00)	(937,252.00)		(927,879.00)
		AJE21 To reclassify depreciation error			(4,030.00)	
		AJE22 To correct depreciation expense			13,403.00	
1510	A	Hydrants	178,789.00	178,789.00		178,789.00
1515	A	Reserve - Hydrants	(100,627.00)	(105,547.00)		(104,092.00)
		AJE22 To correct depreciation expense			1,455.00	
1520	A	Office Furniture & Equipment	184,080.00	187,492.00		187,492.00
1525	A	Reserve - Office Furniture & Equipment	(73,817.00)	(84,125.00)		(80,147.00)
		AJE22 To correct depreciation expense			3,978.00	
1530	A	Transportation Equipment	256,078.00	260,178.00		218,201.00
		AJE13 To record sale of surplus equipment			(5,500.00)	

**Hyden-Leslie County Water District
Trial Balance Worksheet - Grouped by Type**

Account	Type	Description	12/31/18 Adjusted Balance	12/31/19 Unadjusted Balance	Adjusting JE Adjustments	12/31/19 Adjusted Balance
1535	A	AJE13 To record sale of surplus equipment AJE13 To record sale of surplus equipment AJE13 To record sale of surplus equipment Reserve - Transportation Equipment AJE13 To record sale of surplus equipment AJE13 To record sale of surplus equipment AJE13 To record sale of surplus equipment AJE13 To record sale of surplus equipment AJE13 To record sale of surplus equipment AJE22 To correct depreciation expense	(184,754.00)	(194,162.00)	(12,000.00) (6,100.00) (18,377.00) 5,500.00 12,000.00 6,100.00 18,377.00 (2,654.00)	(154,839.00)
1540	A	Tools & Shop Equipment	28,109.00	28,109.00		28,109.00
1545	A	Reserve - Tools & Shop Equipment	(24,655.00)	(25,327.00)	190.00	(25,137.00)
1550	A	Power Operated Equipment	536,057.00	536,057.00		536,057.00
1555	A	Reserve - Power Operated Equipment	(195,873.00)	(218,277.00)	(13,983.00)	(232,260.00)
1560	A	Other Tangible Equipment	19,704.00	19,704.00		19,704.00
1565	A	Reserve - Other Tangible Equipment	(10,656.00)	(11,292.00)	(645.00)	(11,937.00)
1581	A	AJE22 To correct depreciation expense Construction-DOT Relocation AJE15 To correct errors in project revenues & expenses AJE19 To reclassify DOT line relocation projects	0.00	39,200.00	(19,600.00) (19,600.00)	0.00
1582	A	Engineering-DOT Relocation AJE19 To reclassify DOT line relocation projects AJE19 To reclassify DOT line relocation projects AJE20 To reclassify money paid to Jeff & Lucille Day	0.00	14,950.00	(6,200.00) (7,800.00) (950.00)	0.00
1592	A	Engineering-DOT 8mm Hwy 421 AJE17 To reverse 2018 revenue & expenses recorded in 2019	0.00	16,582.00	(16,582.00)	0.00
1595	A	Construction - Hospital Hill AJE14 To place Hospital Hill project in service AJE14 To place Hospital Hill project in service AJE14 To place Hospital Hill project in service AJE14 To place Hospital Hill project in service	314,238.00	336,055.00	(15,237.00) (69,594.00) (77,725.00) (173,499.00)	0.00
1596	A	Engineering - Hospital Hill AJE14 To place Hospital Hill project in service AJE14 To place Hospital Hill project in service AJE14 To place Hospital Hill project in service	55,511.00	57,150.00	(12,396.00) (13,848.00) (30,906.00)	0.00
1613	A	Engineering - Phase III Proj.	31,860.00	108,512.00		88,152.00

**Hyden-Leslie County Water District
Trial Balance Worksheet - Grouped by Type**

Account	Type	Description	12/31/18 Adjusted Balance	12/31/19 Unadjusted Balance	Adjusting JE Adjustments	12/31/19 Adjusted Balance
		AJE15 To correct errors in project revenues & expenses			(5,760.00)	
		AJE17 To reverse 2018 revenue & expenses recorded in 2019			(14,600.00)	
1616	A	Engineering-W.B. Muncy School	51,938.00	51,937.00		0.00
		AJE23 To place W.B. Muncy project in service			(36,257.00)	
		AJE23 To place W.B. Muncy project in service			(15,680.00)	
1617	A	Construction-W.B. Muncy Elem	389,554.00	390,316.00		0.00
		AJE23 To place W.B. Muncy project in service			(272,491.00)	
		AJE23 To place W.B. Muncy project in service			(117,825.00)	
1618	A	Engineering-DOT US 421 Bridge	16,582.00	16,582.00		16,582.00
		Total Assets	<u>27,092,086.00</u>	<u>26,193,460.00</u>	<u>(71,217.00)</u>	<u>26,122,243.00</u>
2010	L	Accounts Payable - Trade	(43,717.00)	(27,135.00)		(48,933.00)
		AJE09 To reverse prior year A/P			495.00	
		AJE09 To reverse prior year A/P			45.00	
		AJE09 To reverse prior year A/P			261.00	
		AJE09 To reverse prior year A/P			150.00	
		AJE09 To reverse prior year A/P			360.00	
		AJE09 To reverse prior year A/P			174.00	
		AJE09 To reverse prior year A/P			4,370.00	
		AJE09 To reverse prior year A/P			9.00	
		AJE09 To reverse prior year A/P			35.00	
		AJE09 To reverse prior year A/P			163.00	
		AJE09 To reverse prior year A/P			20.00	
		AJE09 To reverse prior year A/P			235.00	
		AJE09 To reverse prior year A/P			5,840.00	
		AJE09 To reverse prior year A/P			519.00	
		AJE09 To reverse prior year A/P			252.00	
		AJE09 To reverse prior year A/P			6,085.00	
		AJE09 To reverse prior year A/P			104.00	
		AJE09 To reverse prior year A/P			2,543.00	
		AJE09 To reverse prior year A/P			412.00	
		AJE09 To reverse prior year A/P			148.00	
		AJE09 To reverse prior year A/P			143.00	
		AJE09 To reverse prior year A/P			457.00	
		AJE09 To reverse prior year A/P			179.00	
		AJE09 To reverse prior year A/P			93.00	
		AJE09 To reverse prior year A/P			320.00	
		AJE09 To reverse prior year A/P			542.00	
		AJE09 To reverse prior year A/P			1,908.00	
		AJE09 To reverse prior year A/P			505.00	
		AJE09 To reverse prior year A/P			768.00	
		AJE12 To adjust accounts payable			(415.00)	

Hyden-Leslie County Water District
 Trial Balance Worksheet - Grouped by Type

Account	Type	Description	12/31/18 Adjusted Balance	12/31/19 Unadjusted Balance	Adjusting JE Adjustments	12/31/19 Adjusted Balance
2020	L	Customer Deposits - Current	(50,155.00)	(50,870.00)		(50,870.00)
2030	L	Customer Deposits - Escrow	(937.00)	(937.00)		(937.00)
2035	L	KY Tax Withholding	(2,215.00)	(2,044.00)		(1,737.00)
		AJE09 To reverse prior year A/P			(1,908.00)	
		AJE11 To adjust accrued expenses			2,215.00	
2040	L	Federal Tax/Fice Withholding	750.00	1,348.00		0.00
		AJE11 To adjust accrued expenses			(1,348.00)	
2045	L	KY Public Employees Deferred C	(5.00)	(5.00)		(5.00)
2046	L	Colonial Life	1,161.00	3,754.00		(227.00)
		AJE09 To reverse prior year A/P			(179.00)	
		AJE11 To adjust accrued expenses			(3,575.00)	
		AJE11 To adjust accrued expenses			(227.00)	
2048	L	Leslie Co. Occupational Tax	(170.00)	(128.00)		(170.00)
		AJE09 To reverse prior year A/P			(457.00)	
		AJE12 To adjust accounts payable			415.00	
2050	L	Sales Tax Payable	2,234.00	2,202.00		(538.00)
		AJE09 To reverse prior year A/P			(505.00)	
		AJE10 To adjust other liabilities			(2,235.00)	
2055	L	Accrued Salaries & Wages	(25,167.00)	(25,167.00)		(24,307.00)
		AJE04 To adjust accrued wages			860.00	
2057	L	Accrued Compensation Payable	(12,544.00)	(12,544.00)		(15,227.00)
		AJE07 To adjust compensated absences to actual			(2,683.00)	

Hyden-Leslie County Water District
Trial Balance Worksheet - Grouped by Type

Account	Type	Description	12/31/18 Adjusted Balance	12/31/19 Unadjusted Balance	Adjusting JE Adjustments	12/31/19 Adjusted Balance
2066	L	Accrued Interest Payable - RD AJE01 To adjust interest payable and loan balances	(871.00)	(6,028.00)	5,181.00	(847.00)
2068	L	Accrued Service Fee - KIA AJE01 To adjust interest payable and loan balances	0.00	(3,220.00)	3,220.00	0.00
2069	L	Accrued Interest Payable RD Series A AJE01 To adjust interest payable and loan balances	(3,117.00)	103.00	(3,174.00)	(3,071.00)
2070	L	School Tax Payable Leslie Co AJE10 To adjust other liabilities	(3,485.00)	243.00	(3,803.00)	(3,560.00)
2071	L	School Tax Payable Perry Co AJE10 To adjust other liabilities	(5.00)	42.00	(47.00)	(5.00)
2072	L	School Tax Payable Clay Co AJE10 To adjust other liabilities	(59.00)	(35.00)	(19.00)	(54.00)
2073	L	Accrued Interest Payable RD Series B AJE01 To adjust interest payable and loan balances	(3,238.00)	(3,238.00)	68.00	(3,170.00)
2075	L	Accounts Payable - Construction AJE17 To reverse 2018 revenue & expenses recorded in 2019 AJE17 To reverse 2018 revenue & expenses recorded in 2019	(31,182.00)	(31,182.00)	16,582.00 14,600.00	0.00
2076	L	Retainage Payable - Construction AJE14 To place Hospital Hill project in service	(15,237.00)	(15,237.00)	15,237.00	0.00
2085	L	Refunds Due to Customers	(188.00)	(30.00)		(30.00)
2090	L	Expansion Deposits - New	0.00	(7,800.00)		(7,800.00)
2400	L	Payroll Liability AJE11 To adjust accrued expenses AJE11 To adjust accrued expenses	(1,185.00)	(4,264.00)	3,575.00 689.00	0.00
2820	L	Long Term Debt FMHA AJE01 To adjust interest payable and loan balances RJIE04 To reclassify for reporting purposes	(347,500.00)	(347,593.00)	93.00 35,000.00	(312,500.00)
2825	L	Current Portion - FMHA RJIE04 To reclassify for reporting purposes	(35,000.00)	0.00	(35,000.00)	(35,000.00)
2835	L	Long Term Debt RD AJE01 To adjust interest payable and loan balances RJIE04 To reclassify for reporting purposes	(230,300.00)	(225,114.00)	(5,186.00) 6,800.00	(223,500.00)
2836	L	Long Term Debt RD/2011 RJIE04 To reclassify for reporting purposes RJIE04 To reclassify for reporting purposes	(2,766,000.00)	(2,766,000.00)	15,000.00 37,000.00	(2,714,000.00)
2838	L	Long Term Debt KRWFC 2013	(2,625,000.00)	(2,625,000.00)		(2,735,000.00)

Hyden-Leslie County Water District
Trial Balance Worksheet - Grouped by Type

Account	Type	Description	12/31/18 Adjusted Balance	12/31/19 Unadjusted Balance	Adjusting JE Adjustments	12/31/19 Adjusted Balance
2840	L	AJEO2 To adjust KRWFC note balance to actual Current Portion - RD	(57,500.00)	0.00	(110,000.00)	(58,800.00)
		RJEO4 To reclassify for reporting purposes			(15,000.00)	
		RJEO4 To reclassify for reporting purposes			(37,000.00)	
		RJEO4 To reclassify for reporting purposes			(6,800.00)	
		Total Liabilities	(6,250,632.00)	(6,145,879.00)	(94,409.00)	(6,240,288.00)
2530	Q	Depreciation Fund Reserve General	(127,800.00)	(127,800.00)		(127,800.00)
2540	Q	Depreciation Fund Reserve 1989	(70,800.00)	(70,800.00)		(70,800.00)
2545	Q	Depreciation Fund Reserve 1991	(98,280.00)	(98,280.00)		(98,280.00)
3010	Q	Contributed Capital - Original	(936,000.00)	(936,000.00)		(936,000.00)
3020	Q	Contributed Capital - Expansion	(746,500.00)	(749,000.00)	2,500.00	(746,500.00)
		RJEO1 To reclassify for reporting purposes				
3030	Q	Contributed Capital - Local Grant	(34,024.00)	(38,024.00)	4,000.00	(34,024.00)
		RJEO1 To reclassify for reporting purposes				
3040	Q	Contributed Capital - Customers	(810,021.00)	(1,057,863.00)	241,608.00	(810,021.00)
		RJEO1 To reclassify for reporting purposes			6,234.00	
		RJEO2 To reclassify for reporting purposes - CV income				
3050	Q	Construction Capital - CDBG	(846,750.00)	(846,750.00)		(846,750.00)
3060	Q	Contributed Capital - Shamrock Co	(623,985.00)	(623,985.00)		(623,985.00)
3061	Q	Contributed Capital - Fiscal Court	(8,000.00)	(8,000.00)		(8,000.00)
3062	Q	Contributed Capital - AML Project	(576,038.00)	(576,038.00)		(576,038.00)
3063	Q	Contributed Capital - RD Grant	(283,000.00)	(283,000.00)		(283,000.00)
3064	Q	Contributed Capital - ARC	(250,000.00)	(850,000.00)	600,000.00	(250,000.00)
		RJEO1 To reclassify for reporting purposes				
3065	Q	Corp. of Engineers	(110,517.00)	(110,517.00)		(110,517.00)
3066	Q	Construction Capital Greasy AML	(896,903.00)	(2,680,002.00)	1,783,099.00	(896,903.00)
		RJEO1 To reclassify for reporting purposes				
3067	Q	Contributed Capital Upper Greasy	(446,497.00)	(446,497.00)		(446,497.00)
3068	Q	Contributed Capital Coal Severance	(1,338,385.00)	(1,338,385.00)		(1,338,385.00)
3069	Q	Contributed Capital - Bledsoe Coal	(65,746.00)	(65,746.00)		(65,746.00)
3070	Q	Contributed Capital - Coal Severance	(109,727.00)	(109,727.00)		(109,727.00)
3071	Q	Contributed Capital Coal Severance WTP	(151,000.00)	(620,402.00)	469,402.00	(151,000.00)
		RJEO1 To reclassify for reporting purposes				
3072	Q	Contributed Capital - 2002 CDBG	(900,000.00)	(1,885,000.00)	985,000.00	(900,000.00)
		RJEO1 To reclassify for reporting purposes				
3073	Q	Contributed Capital - Coal Severance	(5,784,074.00)	(7,133,253.00)	1,349,179.00	(5,784,074.00)
		RJEO1 To reclassify for reporting purposes				
3074	Q	Contributed Capital Coal/Serv. Hyden	(200,000.00)	(2,290,586.00)	2,090,586.00	(200,000.00)
		RJEO1 To reclassify for reporting purposes				

Hyden-Leslie County Water District
Trial Balance Worksheet - Grouped by Type

Account	Type	Description	12/31/18 Adjusted Balance	12/31/19 Unadjusted Balance	Adjusting JE Adjustments	12/31/19 Adjusted Balance
3075	Q	Contributed Capital/RD	0.00	(1,700,000.00)	1,700,000.00	0.00
		RJE01 To reclassify for reporting purposes				
3076	Q	Contributed Capital LCBE	0.00	(396,804.00)	396,804.00	0.00
		RJE01 To reclassify for reporting purposes				
3077	Q	Contributed Capital - Leal Grant	0.00	4,000.00	(4,000.00)	0.00
		RJE01 To reclassify for reporting purposes				
3078	Q	Contributed Capital - DOT	0.00	(419,153.00)	343,611.00	0.00
		RJE01 To reclassify for reporting purposes				
		RJE02 To reclassify for reporting purposes - CV Income			75,542.00	
3080	Q	Retained Earnings (-Deficit)	(6,377,827.00)	763,078.00	(9,961,789.00)	(5,427,407.00)
		RJE01 To reclassify for reporting purposes				
		RJE01 To reclassify for reporting purposes			3,771,304.00	
3200	Q	Unrestricted Net Assets	0.00	3,771,304.00	(3,771,304.00)	0.00
		RJE01 To reclassify for reporting purposes				
		Total Equity	<u>(21,791,874.00)</u>	<u>(20,923,230.00)</u>	<u>81,776.00</u>	<u>(20,841,454.00)</u>
		Total Liabilities & Equity	<u>(28,042,506.00)</u>	<u>(27,069,109.00)</u>	<u>(12,633.00)</u>	<u>(27,081,742.00)</u>
4010	R	Metered Sales Residential	(1,230,350.00)	(1,232,048.00)	445.00	(1,225,499.00)
		AJE06 To adjust unbilled receivables			2,235.00	
		AJE10 To adjust other liabilities			3,869.00	
		AJE10 To adjust other liabilities				
4020	R	Metered Sales Commercial	(246,605.00)	(247,452.00)		(247,452.00)
4021	R	Less Adjustments Residential Water	4,057.00	7,781.00		7,781.00
4022	R	Less Adjustments Commercial Water	292.00	805.00		805.00
4030	R	Service Charges	(4,075.00)	(4,061.00)		(4,061.00)
4040	R	Late Payment Penalties	(50,458.00)	(48,991.00)		(48,991.00)
4050	R	Tap on fees	(12,018.00)	0.00		(6,234.00)
		RJE02 To reclassify for reporting purposes - CV Income			(6,234.00)	
4060	R	Grant Revenue	(74,559.00)	0.00	5,760.00	14,600.00
		AJE15 To correct errors in project revenues & expenses			19,600.00	
		AJE15 To correct errors in project revenues & expenses			16,582.00	
		AJE17 To reverse 2018 revenue & expenses recorded in 2019			14,600.00	
		AJE18 To correct prior period Phase III entry			19,600.00	
		AJE19 To reclassify DOT line relocation projects			6,200.00	
		AJE19 To reclassify DOT line relocation projects			7,800.00	
		AJE19 To reclassify DOT line relocation projects				

Hyden-Leslie County Water District
Trial Balance Worksheet - Grouped by Type

Account	Type	Description	12/31/18 Adjusted Balance	12/31/19 Unadjusted Balance	Adjusting JE Adjustments	12/31/19 Adjusted Balance
4090	R	RJ02 To reclassify for reporting purposes - CY Income			(75,542.00)	
		Miscellaneous Revenues	(278.00)	(22,377.00)		(15,704.00)
4110	R	AJ08 To record sale of surplus equipment			6,673.00	
		Interest Income	(2,972.00)	(30,766.00)	102.00	(30,664.00)
4180	R	AJ08 To adjust accrued interest receivable				
		Gain (Loss) on sale of equipment	0.00	0.00		(6,673.00)
4199	R	AJ08 To record sale of surplus equipment			(6,673.00)	
		Other Income	0.00	(46,595.00)		(46,595.00)
4200	R	AJ08 To record sale of surplus equipment				
		Reimbursed Line Relocation Income	0.00	0.00		(33,600.00)
		AJ09 To reclassify DOT line relocation projects			(19,600.00)	
		AJ09 To reclassify DOT line relocation projects			(6,200.00)	
		AJ09 To reclassify DOT line relocation projects			(7,800.00)	
		Total Revenue	<u>(1,616,966.00)</u>	<u>(1,623,704.00)</u>	<u>(18,583.00)</u>	<u>(1,642,287.00)</u>
5010	E	Salaries & Wages	453,059.00	430,468.00	(860.00)	432,291.00
		AJ04 To adjust accrued wages			2,683.00	
		AJ07 To adjust compensated absences to actual				
5011	E	Overtime Wages	70,823.00	58,905.00		58,905.00
5013	E	401-K Retirement Wages	22,999.00	22,753.00		22,753.00
5015	E	Capitalized Labor	0.00	2,185.00		0.00
		AJ05 To place capitalized labor in service			(2,185.00)	
5020	E	Payroll Taxes	40,119.00	39,274.00		37,945.00
		AJ01 To adjust accrued expenses			(2,215.00)	
		AJ01 To adjust accrued expenses			(689.00)	
		AJ01 To adjust accrued expenses			227.00	
		AJ01 To adjust accrued expenses			1,348.00	
5060	E	Employee Health Insurance	226,051.00	215,849.00		215,849.00
5070	E	Uniform Expense	6,286.00	4,465.00		3,677.00
		AJ09 To reverse prior year A/P			(150.00)	
		AJ09 To reverse prior year A/P			(104.00)	
		AJ09 To reverse prior year A/P			(148.00)	
		AJ09 To reverse prior year A/P			(143.00)	
		AJ09 To reverse prior year A/P			(93.00)	
		AJ09 To reverse prior year A/P			(150.00)	
5110	E	Utilities	271,646.00	269,887.00		295,394.00
		AJ09 To reverse prior year A/P			(768.00)	
		AJ12 To adjust accounts payable			25,255.00	
		AJ12 To adjust accounts payable			1,020.00	
5120	E	Chemicals	96,555.00	87,674.00		87,527.00

**Hyden-Leslie County Water District
Trial Balance Worksheet - Grouped by Type**

Account	Type	Description	12/31/18 Adjusted Balance	12/31/19 Unadjusted Balance	Adjusting JE Adjustments	12/31/19 Adjusted Balance
5130	E	AJEO9 To reverse prior year A/P AJE12 To adjust accounts payable Repairs & Maintenance / Plant	7,873.00	4,389.00	(6,085.00) 5,073.00 865.00	4,358.00
5140	E	AJEO9 To reverse prior year A/P Operating Supplies	5,833.00	6,106.00	(31.00) (174.00)	5,932.00
5150	E	Small Tools	1,532.00	273.00		273.00
5160	E	Water Withdrawal Fee	6,439.00	7,720.00		9,598.00
5165	E	AJEO9 To reverse prior year A/P Back up Generator	3,476.00	500.00	1,878.00	500.00
5170	E	Misc. Plant Expense	1,463.00	0.00		0.00
5180	E	Sludge Disposal	0.00	14,604.00		14,604.00
5220	E	Repair & Maintenance / Field	111,648.00	135,131.00		129,818.00
		AJEO3 To adjust Inventory to actual			5,671.00	
		AJEO9 To reverse prior year A/P			(276.00)	
		AJEO9 To reverse prior year A/P			(4,370.00)	
		AJEO9 To reverse prior year A/P			(9.00)	
		AJEO9 To reverse prior year A/P			(20.00)	
		AJEO9 To reverse prior year A/P			(5,840.00)	
		AJEO9 To reverse prior year A/P			(519.00)	
		AJEO9 To reverse prior year A/P			(412.00)	
		AJEO9 To reverse prior year A/P			(542.00)	
		AJEO9 To reverse prior year A/P			5.00	
		AJEO9 To reverse prior year A/P			28.00	
		AJEO9 To reverse prior year A/P			214.00	
		AJEO9 To reverse prior year A/P			757.00	
5230	E	Vehicle / Repair & Maintenance	17,761.00	13,584.00		14,392.00
		AJEO9 To reverse prior year A/P			(45.00)	
		AJEO9 To reverse prior year A/P			(35.00)	
		AJEO9 To reverse prior year A/P			640.00	
		AJEO9 To reverse prior year A/P			224.00	
		AJEO9 To reverse prior year A/P			24.00	
5235	E	Equipment Repair & Maintenance	6,368.00	5,431.00		2,888.00
		AJEO9 To reverse prior year A/P			(2,543.00)	
5240	E	Gas & Diesel	20,326.00	25,928.00		26,250.00
		AJEO9 To reverse prior year A/P			168.00	
		AJEO9 To reverse prior year A/P			154.00	
5245	E	Communications	0.00	146.00		146.00
5250	E	Tools	2,930.00	5,618.00		5,374.00
		AJEO9 To reverse prior year A/P			(53.00)	
		AJEO9 To reverse prior year A/P			(235.00)	
		AJEO9 To reverse prior year A/P			(170.00)	

**Hyden-Leslie County Water District
Trial Balance Worksheet - Grouped by Type**

Account	Type	Description	12/31/18 Adjusted Balance	12/31/19 Unadjusted Balance	Adjusting JE Adjustments	12/31/19 Adjusted Balance
5310	E	AJE12 To adjust accounts payable	13,350.00	30,373.00	192.00	30,373.00
5320	E	Legal & Accounting	0.00	1,686.00	22.00	1,686.00
5340	E	Meter Testing	9,247.00	7,142.00		7,131.00
		Water Analysis			(261.00)	
		AJE09 To reverse prior year A/P			(163.00)	
		AJE09 To reverse prior year A/P			115.00	
		AJE12 To adjust accounts payable			298.00	
5360	E	Electrical Maintenance	624.00	2,690.00		2,690.00
5370	E	Communication Maintenance	1,717.00	0.00		0.00
5410	E	Postage	14,200.00	13,773.00		13,773.00
5420	E	Office Supplies	13,863.00	11,755.00	(252.00)	11,613.00
		AJE09 To reverse prior year A/P			110.00	
		AJE12 To adjust accounts payable				
5430	E	Telephone Expense	6,592.00	6,915.00		7,507.00
		AJE12 To adjust accounts payable			592.00	
5440	E	Sanitation Pickup Services	1,503.00	1,572.00		1,572.00
5450	E	Computer Repair & Maintenance	212.00	1,628.00		1,628.00
5490	E	Other Office Expenses	600.00	0.00		0.00
5510	E	PSC Assessment	3,062.00	2,988.00		2,988.00
5520	E	Insurance - General	51,209.00	52,388.00	790.00	57,165.00
		AJE12 To adjust accounts payable			3,987.00	
		AJE16 To adjust prepaid insurance				
5530	E	Bad Debts	18,672.00	27,657.00		27,657.00
5540	E	Board Fees	27,600.00	27,600.00		27,600.00
5550	E	Fees and Dues	3,765.00	3,944.00		3,449.00
		AJE09 To reverse prior year A/P			(495.00)	
5560	E	Publication Expense	431.00	432.00		432.00
5570	E	Certification Training Expense	4,273.00	3,327.00		3,327.00
5590	E	Other Administrative Expense	1,015.00	1,138.00		2,088.00
		AJE20 To reclassify money paid to Jeff & Lucille Day			950.00	
5620	E	Interest Expense FMHA	14,078.00	13,133.00	(89.00)	13,044.00
		AJE01 To adjust interest payable and loan balances				
5621	E	Interest Expense KRWFC 2013	62,743.00	0.00		110,000.00
		AJE02 To adjust KRWFC note balance to actual			110,000.00	
5626	E	Interest Expense RD	10,772.00	10,485.00		10,486.00
		AJE01 To adjust interest payable and loan balances			1.00	
5628	E	Interest Expense RD 2012 Series A	38,863.00	38,372.00		38,326.00

**Hyden-Leslie County Water District
Trial Balance Worksheet - Grouped by Type**

Account	Type	Description	12/31/18 Adjusted Balance	12/31/19 Unadjusted Balance	Adjusting JE Adjustments	12/31/19 Adjusted Balance
5629	E	AJE01 To adjust interest payable and loan balances			(46.00)	
		Interest Expense RD 2012 Series B	40,529.00	39,786.00		39,718.00
		AJE01 To adjust interest payable and loan balances			(68.00)	
5630	E	Interest Expense - Customer Deposit		29.00	30.00	30.00
5640	E	Depreciation Expense	855,250.00	849,649.00	(64,220.00)	785,429.00
		AJE22 To correct depreciation expense				
5998	E	Line Relocation Expense		0.00		33,600.00
		AJE19 To reclassify DOT line relocation projects			19,600.00	
		AJE19 To reclassify DOT line relocation projects			6,200.00	
		AJE19 To reclassify DOT line relocation projects			7,800.00	
		Total Expense	<u>2,567,386.00</u>	<u>2,499,353.00</u>	<u>102,433.00</u>	<u>2,601,786.00</u>
		Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
		Net Profit/(Loss)	<u>(950,420.00)</u>	<u>(875,649.00)</u>		<u>(959,499.00)</u>

ATTACHMENT 8D

**Hyden-Leslie County Water District
2019 AJE Explanations**

AJE01 – To adjust interest payable balances on debt based on statements from lenders.

AJE02 – To adjust Kentucky Rural Water Finance Corporation note balance to actual balance based on Distribution of Loan Proceeds Schedule.

AJE03 – To adjust inventory balance to actual balance based on physical inventory count performed December 31, 2019.

AJE04 – To adjust accrued wages to actual balance based on payroll records showing employee hours worked in December 2019 and originally recorded in January 2020.

AJE05 – To reclassify employee labor for meter installations during 2019 to capital asset account to place in service.

AJE06 – To adjust unbilled accounts receivable based on calculation of January 2020 billings divided by the total number of days billed, then multiplied by the number of days that were unbilled during December 2019 due to the timing of the billings being before month end.

AJE07 – To adjust compensated absences payable to actual balance based on payroll records showing accrued vacation time as of December 31, 2019.

AJE08 – To adjust accrued interest receivable on certificates of deposit to actual based on investment statements.

AJE09 – To reverse prior year accounts payable adjustment to zero out beginning balance. These invoices were paid during 2019, but were not ran through the accounts payable account.

AJE10 – To adjust sales tax and school tax payables to actual based on payments made in January 2020.

AJE11 – To adjust accrued payroll expenses to actual based on payroll records and payments made in January 2020.

AJE12 – To adjust accounts payable balance to actual balance based on listing compiled using invoices paid during 2020 that were applicable to 2019.

AJE13 – To reclassify income from sale of surplus equipment from miscellaneous revenues to gain on sale of equipment and to remove capitalized equipment that was sold from the capital asset accounts.

AJE14 – To reclassify construction project from construction in progress to capital asset accounts to place in service as the project was completed during the year.

AJE15 – To correct errors in project revenues and expenses. Two construction invoices were originally recorded twice and were corrected by this entry.

AJE16 – To adjust prepaid insurance based on a review of insurance invoices paid during the year.

AJE17 – To reverse construction payable and receivable balances for amounts that were applicable to 2018.

AJE18 – To correct error in grant revenue related to construction project.

AJE19 – To reclassify income and expenses for projects reimbursed by the Kentucky Department of Transportation.

AJE20 – To reclassify money paid to customer for damage of property.

AJE21 – To correct error of depreciation expense that was posted to the incorrect account.

AJE22 – To adjust depreciation expense to actual based on final amounts on depreciation schedule.

AJE23 – To reclassify construction project from construction in progress to capital asset accounts to place in service as the project was completed during the year.

RJE01 – To reclassify prior contributed capital to retained earnings for GAAP financial statements.

RJE02 – To reclassify current year income from contributed capital to revenue accounts for GAAP financial statements.

RJE04 – To reclassify current portion of long-term debt for reporting purposes.

HYDEN-LESLIE COUNTY WATER DISTRICT

**Response to Commission Order Dated June 18, 2020
Case No. 2020-00141**

Question No. 9

Responding Witness: L.J. Turner

- Q-9. Refer to Hyden-Leslie District's Application, Exhibit F, Depreciation Schedule for calendar year 2018. Provide a copy of Hyden-Leslie District's 2018 Depreciation Schedule in Excel spreadsheet format with all formulas unprotected and with all rows and columns accessible.**
- A-9. The requested Excel spreadsheet is labeled as "Item_09_2018 Depreciation Schedule" and and embedded in the electronic version of this Response.

HYDEN-LESLIE COUNTY WATER DISTRICT

**Response to Commission Order Dated June 18, 2020
Case No. 2020-00141**

Question No. 10

Responding Witness: L.J. Turner

Q-10. Provide a copy of Hyden-Leslie District's 2019 Depreciation Schedule in Excel spreadsheet format with all formulas unprotected and with all rows and columns accessible.

A-10. The requested Excel spreadsheet is labeled as "Item_10_2019 Depreciation Schedule" and embedded in the electronic version of this Response.

HYDEN-LESLIE COUNTY WATER DISTRICT

**Response to Commission Order Dated June 18, 2020
Case No. 2020-00141**

Question No. 11

Responding Witness: L.J. Turner

Q-11. Provide a copy of a schedule of notes and bonds payable as of December 31, 2018, December 31, 2019, and current period.

A-11. See Application, Exhibits G-1 through G-4. See also Hyden-Leslie County Water District's 2018 Annual Report at Ref Pages 22-23; Hyden-Leslie County Water District's 2019 Annual Report at Ref Pages 22-23; Hyden-Leslie County District's 2018 Audit Report at 13-16; Hyden-Leslie County District's 2019 Audit Report at 13-16.

HYDEN-LESLIE COUNTY WATER DISTRICT

**Response to Commission Order Dated June 18, 2020
Case No. 2020-00141**

Question No. 12

Responding Witness: L.J. Turner

Q-12. Refer to Hyden-Leslie District's Application, Exhibit L, calendar year 2018 General Ledger, Account No. 5520 - Insurance-General in the amount of \$51,209. Provide copies of Hyden-Leslie District's insurance invoices to support the reported calendar year 2018 insurance expense of \$51,209.

A-12 Requested information is attached as Attachment 12.



KACo Unemployment Insurance Fund
 400 Englewood Drive
 Frankfort, KY 40601

BILL TO
Leslie County Water District Peggy Buckle PO Box 906 Hyden KY 41749-0906

DATE	INVOICE #
2/21/2017	CY17360

INVOICE PAID

DATE 3-3-17 CK NO. 260001
 S/L NO. 5000 NO TAX HM
 MATH CK HM APPROVAL HM
 RECEIPT OF GOODS HM

DESCRIPTION	RATE	AMOUNT
2017 Unemployment Insurance Premium	398.80	398.80
2017 Discount	-10.00%	-39.88
.53% for calendar year 2017		
Total		\$358.92

Please make check payable to KACo UI Fund.

Discount will be lost if not paid in full by July 31, 2017.

KACo Insurance Agency

400 Englewood Drive
 Frankfort, Kentucky 40601
 Tel: 800-264-5226
 Fax: 502-875-8242

INVOICE NO: B20618

INVOICE DATE: 07/12/2017

DUE DATE: 08/11/2017

INSURED:

Hyden-Leslie County Water District
 PO BOX 906

HYDEN

KY 417490906

COUNTY: Leslie

BOND NO: 3-699-151-9

EFFECTIVE: 09/22/2017

EXPIRES: 09/22/2018

PRINCIPAL: Hyden-Leslie County Water District

OBLIGEE: Hyden-Leslie County Water District

<i>Effective</i>	<i>Description</i>	<i>Annual Cost</i>	<i>Pro Rata Due</i>
09/22/2017	ANNUAL PREMIUM ON NAME SCHEDULE BOND RENEWAL	\$960.00	\$960.00

Sub Total: \$960.00

KY Surcharge: \$17.28

Total Due: \$977.28

Payment Info

Date Paid:	<input type="text"/>
Amount Paid:	<input type="text"/>
Check No.	<input type="text"/>

Please return a copy of this invoice with your payment!

INVOICE PAID

DATE 7/21/17 CK NO. 20343
 G/L NO. 1350 NO TAX HM
 MATH CK HM APPROVAL TH
 RECEIPT OF GOODS TH

Servicing Agency

Kentucky Association of Counties Insurance Agency
 (800) 264-5226

MEMBER NO: 0377



Invoice

Kentucky Association of Counties All Lines Fund
 400 Englewood Drive
 Frankfort, KY 40601
 Tel: 1-800-264-5226
 Fax: 1-502-875-8240

Invoice Number K170227
Invoice Date 05/30/2017
Due Date 08/01/2017

Insured Name and Address

Member Number 0377

Hyden-Leslie County Water District
 PO Box 906
 Hyden, KY 41749

Contact(s)

<u>First Name</u>	<u>Last Name</u>	<u>Title</u>	<u>Telephone</u>	<u>Fax</u>	<u>Email</u>
Leihman	Howard, Jr.	Manager	(606)672-2791	(606)672-7510	hlwater@tds.net

Invoice Detail

<u>Effective Date</u>	<u>Description</u>	<u>Premium</u>	<u>Amount Due</u>
07/01/2017	2017-2018 Annual Installment for 2016 - 2018 Policy Period	\$36,733.00	\$36,733.00
Total Due			\$36,733.00

Payment Options:

- Option 1: Save 1%; pay \$36,365.67 by due date
- Option 2: Pay 50% by due date; and 3 subsequent equal monthly payments
 50 % = \$18,366.49 plus 3 monthly payments of \$6,122.17

Please Note: Effective November 1, 2017, any outstanding balance due on this premium will accrue a compounding monthly interest charge of 1%. To make certain no interest is charged, be sure to make full payment postmarked no later than October 31, 2017.

INVOICE PAID

DATE 7-21-17 CK NO. 26335
 G/L NO. 1350 NO TAX Am
 MATH CK Am APPROVAL Am
 RECEIPT OF GOODS Am

Servicing Agency

Kentucky Association of Counties All Lines Fund
 1-800-264-5226

For claims service please call:

1-866-367-5226

Please return a copy of this invoice with your payment

KACo Workers Compensation Fund - Payroll Audit

Member Name: Hyden-Leslie County Water District
 Member #: 0834
 Policy Number: WC2016-0834
 Policy Period: 7/1/2016 - 7/1/2017

Coverage administered under: KACo Workers Compensation
 In the State of: KY

Class	Class Description	Coverage	Estimated Payroll	Estimated Premium	Actual Payroll	Actual Premium
7520	Waterworks operations & drivers	3.79	\$265,521	\$10,063.25	\$291,244	\$11,038.15
8742	Professional Employees	0.58	\$55,562	\$322.26	\$52,639	\$305.31
8810	Clerical office employees	0.24	\$61,610	\$147.86	\$62,881	\$150.91

Subtotal for Classes		\$10,533.37	\$11,494.37
Prorata Adjustment	1.0000	10,533.00	11,494.00
Experience Modifier	0.8300	(1,791.00)	(1,954.00)
Schedule Credits	1.2500	2,186.00	2,385.00
Premium Discounts:		0.00	0.00
Premium Subtotal		10,928.00	11,925.00
Minimum Premium		350.00	350.00
Tax Fund		602.00	657.00
Total Annual Premium		\$11,530.00	\$12,582.00

Additional Premium Due \$1,052.00

Invoice Number: W160276
 Invoice Date: 10/17/2017
 Invoice Due Date: 02/28/2018

Please remit payment with a copy of this invoice to:

KACO Workers Compensation
 400 Englewood Drive
 Frankfort, KY 40601

Please note: Effective March 1, 2018, any outstanding balance due on this premium will accrue a compounding monthly interest charge of 0.5% (minimum \$5 charge). To make certain no interest is charged, be sure to make full payment visibly postmarked no later than February 28, 2018.

* If you have any questions, please call 1-800-264-5226

INVOICE PAID

DATE 10-27-17 CK NO. 26538
 G/L NO. 5520 NO TAX 11/11
 MATH CK 11/11 APPROVAL ZIT
 RECEIPT OF GOODS ZIT



Invoice

Kentucky Association of Counties All Lines Fund
400 Englewood Drive
Frankfort, KY 40601
Tel: 1-800-264-5226
Fax: 1-502-875-8240

Invoice Number K180234
Invoice Date 05/30/2018
Due Date 08/01/2018

Insured Name and Address

Member Number 0377

Hyden-Leslie County Water District
PO Box 906
Hyden, KY 41749

Contact(s)

<u>First Name</u>	<u>Last Name</u>	<u>Title</u>	<u>Telephone</u>	<u>Fax</u>	<u>Email</u>
L.J.	Turner	Manager	(606)672-2791	(606)672-7510	hlwater@tds.net

Invoice Detail

<u>Effective Date</u>	<u>Description</u>	<u>Premium</u>	<u>Amount Due</u>
07/01/2018	2018-2019 Policy Renewal	\$39,954.00	\$39,954.00
		Total Due	\$39,954.00

Payment Options:

- Option 1: Save 1%; pay \$39,554.46 by due date
- Option 2: Pay 50% by due date; and 3 subsequent equal monthly payments
50 % = \$19,977.00 plus 3 monthly payments of \$6,659.00

Please Note: Effective November 1, 2018, any outstanding balance due on this premium will accrue a compounding monthly interest charge of 0.5%. To make certain no interest is charged, be sure to make full payment postmarked no later than October 31, 2018.

INVOICE PAID

DATE 7-20-18 CK NO. 27311
 G/L NO. 1350 NO TAX HM
 MATH CK HM APPROVAL OT
 RECEIPT OF GOODS OT

Servicing Agency
Kentucky Association of Counties All Lines Fund
1-800-264-5226

For claims service please call:
1-866-367-5226

Please return a copy of this invoice with your payment

INVOICE**Kentucky Association of Counties Workers Compensation Fund**

400 Englewood Drive
Frankfort, KY 40601
Tel: 1-502-223-7667
Fax: 1-502-875-8240

Invoice Number: W180187
Invoice Date: 05/30/2018

Member Name and Address:

Member ID: 0834

Hyden-Leslie County Water District
PO Box 906
Hyden, KY 41749

Item	Amount
Workers Compensation Insurance Premium - Policy WC2018-0834	\$11,267.00
Special Fund Tax	\$709.00
Total Due	\$11,976.00

* You may elect to use one of the following payment options:

- (1) Full payment by 8/1/2018. 1% discount applied = \$11,856.24
or
(2) 50% payment by 8/1/2018 and 3 subsequent equal monthly pmts. on balance.
50% = \$5,988.00 Plus 3 monthly payments of \$1,996.00

Please Note: Effective November 1, 2018 any outstanding balance due on this premium will accrue a compounding monthly interest charge of 0.5%. To make certain no interest is charged, be sure to make full payment postmarked no later than October 31, 2018

Please return a copy of this invoice with your payment

Servicing Agency:

Kentucky Association of Counties Workers Compensation Fund
(800) 264-5226

For claims service please call:

(866) 367-5226

INVOICE PAID

DATE 6-22-18 CK NO. 27243
G/L NO. 1350 NO TAX Hm
MATH CK Hm APPROVAL DT
RECEIPT OF GOODS DT

KACo Workers Compensation Fund - Payroll Audit

Member Name: Hyden-Leslie County Water District
 Member #: 0834
 Policy Number: WC2017-0834
 Policy Period: 7/1/2017 - 7/1/2018

Coverage administered under: KACo Workers Compensation
 In the State of: KY

Class	Class Description	Coverage	Estimated Payroll	Estimated Premium	Actual Payroll	Actual Premium
7520	Waterworks operations & drivers	3.46	\$309,222	\$10,699.08	\$370,134	\$12,806.64
8742	Professional Employees	0.56	\$55,562	\$311.15	\$66,508	\$372.44
8810	Clerical office employees	0.24	\$67,385	\$161.72	\$80,736	\$193.77

Subtotal for Classes		\$11,171.95	\$13,372.85
Prorata Adjustment	1.0000	11,172.00	13,373.00
Experience Modifier	0.9000	(1,117.00)	(1,337.00)
Schedule Credits	1.1500	1,508.00	1,805.00
Premium Discounts:		0.00	0.00
Premium Subtotal		11,563.00	13,841.00
Minimum Premium		350.00	350.00
Tax Fund		727.00	871.00
Total Annual Premium		\$12,290.00	\$14,712.00

Invoice Number: W170144
 Invoice Date: 10/30/2018
 Invoice Due Date: 2/28/2019

Please remit payment with a copy of this invoice to:

KACO Workers Compensation
 400 Englewood Drive
 Frankfort, KY 40601

Additional Premium Due \$2,422.00

Please note: Effective March 1, 2019, any outstanding balance due on this premium will accrue a compounding monthly interest charge of 0.5% (minimum \$5 charge). To make certain no interest is charged, be sure to make full payment visibly postmarked no later than February 28, 2019.

* If you have any questions, please call 1-800-264-5226

HYDEN-LESLIE COUNTY WATER DISTRICT

**Response to Commission Order Dated June 18, 2020
Case No. 2020-00141**

Question No. 13

Responding Witness: L.J. Turner

Q-13. Refer to Hyden-Leslie District's Application, Exhibit L, calendar year 2019 General Ledger, Account No. 5520 - Insurance-General in the amount of \$51,209. Provide copies of Hyden-Leslie District's insurance invoices to support the reported calendar year 2019 insurance expense of \$57,165.

A-13. Requested information is attached as Attachment 13.



Invoice

Kentucky Association of Counties All Lines Fund
400 Englewood Drive
Frankfort, KY 40601
Tel: 1-800-264-5226
Fax: 1-502-875-8240

Invoice Number K180234
Invoice Date 05/30/2018
Due Date 08/01/2018

Insured Name and Address

Member Number 0377

Hyden-Leslie County Water District
PO Box 906
Hyden, KY 41749

Contact(s)

<u>First Name</u>	<u>Last Name</u>	<u>Title</u>	<u>Telephone</u>	<u>Fax</u>	<u>Email</u>
L.J.	Turner	Manager	(606)672-2791	(606)672-7510	hlwater@tds.net

Invoice Detail

<u>Effective Date</u>	<u>Description</u>	<u>Premium</u>	<u>Amount Due</u>
07/01/2018	2018-2019 Policy Renewal	\$39,954.00	\$39,954.00
		Total Due	\$39,954.00

Payment Options:

- Option 1: Save 1%; pay \$39,554.46 by due date
- Option 2: Pay 50% by due date; and 3 subsequent equal monthly payments
50 % = \$19,977.00 plus 3 monthly payments of \$6,659.00

Please Note: Effective November 1, 2018, any outstanding balance due on this premium will accrue a compounding monthly interest charge of 0.5%. To make certain no interest is charged, be sure to make full payment postmarked no later than October 31, 2018.

INVOICE PAID

DATE 7-20-18 CK NO. 27311
 G/L NO. 1350 NO TAX HM
 MATH CK HM APPROVAL HT
 RECEIPT OF GOODS HT

Servicing Agency
Kentucky Association of Counties All Lines Fund
1-800-264-5226

For claims service please call:
1-866-367-5226

Please return a copy of this invoice with your payment

INVOICE

Kentucky Association of Counties Workers Compensation Fund

400 Englewood Drive
Frankfort, KY 40601
Tel: 1-502-223-7667
Fax: 1-502-875-8240

Invoice Number: W180187
Invoice Date: 05/30/2018

Member Name and Address:

Member ID: 0834

Hyden-Leslie County Water District
PO Box 906
Hyden, KY 41749

Item	Amount
Workers Compensation Insurance Premium - Policy WC2018-0834	\$11,267.00
Special Fund Tax	\$709.00
Total Due	\$11,976.00

* You may elect to use one of the following payment options:

- (1) Full payment by 8/1/2018. 1% discount applied = \$11,856.24
or
(2) 50% payment by 8/1/2018 and 3 subsequent equal monthly pmts. on balance.
50% = \$5,988.00 Plus 3 monthly payments of \$1,996.00

Please Note: Effective November 1, 2018 any outstanding balance due on this premium will accrue a compounding monthly interest charge of 0.5%. To make certain no interest is charged, be sure to make full payment postmarked no later than October 31, 2018

Please return a copy of this invoice with your payment

Servicing Agency:

Kentucky Association of Counties Workers Compensation Fund
(800) 264-5226

For claims service please call:

(866) 367-5226

INVOICE PAID

DATE 6-22-18 CK NO. 27243
G/L NO. 1350 NO TAX Hm
MATH CK Hm APPROVAL dt
RECEIPT OF GOODS dt

KACo Workers Compensation Fund - Payroll Audit

Member Name: Hyden-Leslie County Water District

Member #: 0834

Policy Number: WC2017-0834

Policy Period: 7/1/2017 - 7/1/2018

Coverage administered under: KACo Workers Compensation

In the State of: KY

Class	Class Description	Coverage	Estimated Payroll	Estimated Premium	Actual Payroll	Actual Premium
7520	Waterworks operations & drivers	3.46	\$309,222	\$10,699.08	\$370,134	\$12,806.64
8742	Professional Employees	0.56	\$55,562	\$311.15	\$66,508	\$372.44
8810	Clerical office employees	0.24	\$67,385	\$161.72	\$80,736	\$193.77

Subtotal for Classes		\$11,171.95	\$13,372.85
Prorata Adjustment	1.0000	11,172.00	13,373.00
Experience Modifier	0.9000	(1,117.00)	(1,337.00)
Schedule Credits	1.1500	1,508.00	1,805.00
Premium Discounts:		0.00	0.00
Premium Subtotal		11,563.00	13,841.00
Minimum Premium		350.00	350.00
Tax Fund		727.00	871.00
Total Annual Premium		\$12,290.00	\$14,712.00

Invoice Number: W170144
 Invoice Date: 10/30/2018
 Invoice Due Date: 2/28/2019

Please remit payment with a copy of this invoice to:

KACO Workers Compensation
 400 Englewood Drive
 Frankfort, KY 40601

Additional Premium Due \$2,422.00

Please note: Effective March 1, 2019, any outstanding balance due on this premium will accrue a compounding monthly interest charge of 0.5% (minimum \$5 charge). To make certain no interest is charged, be sure to make full payment visibly postmarked no later than February 28, 2019.

* If you have any questions, please call 1-800-264-5226



Invoice

Kentucky Association of Counties All Lines Fund

400 Englewood Drive
Frankfort, KY 40601
Tel: 1-800-264-5226
Fax: 1-502-875-8240

Invoice Number K190716
Invoice Date 05/30/2019
Due Date 08/01/2019

Insured Name and Address

Member Number 0377

Hyden-Leslie County Water District
PO Box 906
Hyden, KY 41749

Contact(s)

First Name	Last Name	Title	Telephone	Fax	Email
L.J.	Turner	Manager	(606)672-2791	(606)672-7510	hlwater@tds.net

Invoice Detail

Effective Date	Description	Premium	Amount Due
07/01/2019	Annual Premium for 2019-2020 Policy Renewal	\$38,893.00	\$38,893.00
		Total Due	\$38,893.00

Payment Options:

- Option 1: Save 1%; pay \$38,504.07 by due date
- Option 2: Pay 50% by due date; and 3 subsequent equal monthly payments
50 % = \$19,446.49 plus 3 monthly payments of \$6,482.17

Please Note: Effective November 1, 2019, any outstanding balance due on this premium will accrue a compounding monthly interest charge of 0.5%. To make certain no interest is charged, be sure to make full payment postmarked no later than October 31, 2019.

INVOICE PAID

DATE 7-19-19 CK NO. 27990
 G/L NO. 1350 NO TAX Y/M
 MATH CK Y/M APPROVAL Y/T
 RECEIPT OF GOODS Y/T

Servicing Agency

Kentucky Association of Counties All Lines Fund
1-800-264-5226

For claims service please call:

1-866-367-5226

Please return a copy of this invoice with your payment

INVOICE

Kentucky Association of Counties Workers Compensation Fund

400 Englewood Drive
Frankfort, KY 40601
Tel: 1-502-223-7667
Fax: 1-502-875-8240

Invoice Number: W190517
Invoice Date: 05/30/2019

Member Name and Address:

Member ID: 0834

Hyden-Leslie County Water District
PO Box 906
Hyden, KY 41749

Item	Amount
Workers Compensation Insurance Premium - Policy WC2019-0834	\$12,511.00
Special Fund Tax	\$802.00
Total Due	\$13,313.00

* You may elect to use one of the following payment options:

(1) Full payment by 8/1/2019. 1% discount applied = \$13,179.87
or

(2) 50% payment by 8/1/2019 and 3 subsequent equal monthly pmts. on balance.
50% = \$6,656.51 Plus 3 monthly payments of \$2,218.83

Please Note: Effective November 1, 2019 any outstanding balance due on this premium will accrue a compounding monthly interest charge of 0.5%. To make certain no interest is charged, be sure to make full payment postmarked no later than October 31, 2019

Please return a copy of this invoice with your payment

Servicing Agency:

Kentucky Association of Counties Workers Compensation Fund
(800) 264-5226

For claims service please call:

(866) 367-5226

INVOICE PAID

DATE 7-19-19 CK NO. 27999
G/L NO. 1350 NO TAX HM
MATH CK HM APPROVAL RJT
RECEIPT OF GOODS RJT

KACo Workers Compensation Fund - Payroll Audit

Member Name: Hyden-Leslie County Water District
 Member #: 0834
 Policy Number: WC2018-0834
 Policy Period: 7/1/2018 - 7/1/2019

Coverage administered under: KACo Workers Compensation
 In the State of: KY

Class	Class Description	Coverage	Estimated Payroll	Estimated Premium	Actual Payroll	Actual Premium
7520	Waterworks operations & drivers	3.58	\$283,400	\$10,145.72	\$348,374	\$12,471.79
8742	Professional Employees	0.58	\$62,000	\$359.60	\$67,422	\$391.05
8810	Clerical office employees	0.27	\$72,000	\$194.40	\$73,125	\$197.44

Subtotal for Classes		\$10,699.72	\$13,060.27
Prorata Adjustment	1.0000	10,700.00	13,060.00
Experience Modifier	0.9000	(1,070.00)	(1,306.00)
Schedule Credits	1.1700	1,637.00	1,998.00
Premium Discounts:		0.00	0.00
Premium Subtotal		11,267.00	13,752.00
Minimum Premium		350.00	350.00
Tax Fund		709.00	865.00
Total Annual Premium		\$11,976.00	\$14,617.00

Additional Premium Due \$2,641.00

Invoice Number: W180187
 Invoice Date: 11/06/2019
 Invoice Due Date: 02/29/2020

Please remit payment with a copy of this invoice to:

KACO Workers Compensation
 400 Englewood Drive
 Frankfort, KY 40601

Please note: Effective March 1, 2020, any outstanding balance due on this premium will accrue a compounding monthly interest charge of 0.5% (minimum \$5 charge). To make certain no interest is charged, be sure to make full payment visibly postmarked no later than February 28, 2020.

* If you have any questions, please call 1-800-264-5226

INVOICE PAID

DATE 12-6-19 CK NO. 28262
 G/L NO. 1300 NO TAX fm
 MATH CK fm APPROVAL ALT
 RECEIPT OF GOODS ALT

HYDEN-LESLIE COUNTY WATER DISTRICT

**Response to Commission Order Dated June 18, 2020
Case No. 2020-00141**

Question No. 14

Responding Witness: L.J. Turner

- Q-14. Provide the following information for each employee, identified by employee number and job title, job titles, job description, date hired, date terminated (if applicable), and pay rates for each employee at December 31 for calendar years 2014 through 2019. Provide in Excel spreadsheet format with all columns and rows unprotected and accessible.**
- A-14. The requested information is contained in the Excel spreadsheet “Item_14_EmployeeInfo” that is embedded in the electronic version of the Response.

HYDEN-LESLIE COUNTY WATER DISTRICT

**Response to Commission Order Dated June 18, 2020
Case No. 2020-00141**

Question No. 15

Responding Witness: L.J. Turner

Q-15. Provide the following actual full-year salary information for each employee, identified by employee number and job title, for the years 2014 through 2019 (in gross dollars, not hourly or monthly rates). The employee salary information for each year shall be provided in a separate table. Provide the information in Excel spreadsheet format with all columns and rows unprotected and accessible.

- a. Regular salary or pay.
- b. Overtime pay.
- c. Vacation payout.
- d. Standby/Dispatch pay.
- e. Bonus pay.
- f. Other amounts paid and reported on the employees' W-2 (specify).

A-15. The requested Excel spreadsheet "Item_15_EmployeeSalaryInfo" is embedded in the electronic version of the Response.

HYDEN-LESLIE COUNTY WATER DISTRICT

**Response to Commission Order Dated June 18, 2020
Case No. 2020-00141**

Question No. 16

Responding Witness: L.J. Turner

- Q-16. Provide the regular hours and overtime hours for each employee identified in Hyden-Leslie District's Response to Item 16 for the years 2014 through 2019. Provide in Excel spreadsheet format with all columns and rows unprotected and accessible.**
- A-16. The requested Excel spreadsheet "Item_16_EmployeeHours" is embedded in the electronic version of the Response.

HYDEN-LESLIE COUNTY WATER DISTRICT

**Response to Commission Order Dated June 18, 2020
Case No. 2020-00141**

Question No. 17

Responding Witness: L.J. Turner

Q-17. Provide a schedule listing the name of all Commissioners for each calendar year 2014 through 2019, 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.).

A-17. See the table below. Commissioners are paid the maximum salary permitted under KRS 74.020. Hyden-Leslie County Water District does not pay Federal Insurance Contribution Act (FICA) taxes on any commissioner's salary. No other benefits are provided. An Excel spreadsheet labeled as "Item_17_Commissioner Pay 2014-2019" contains an electronic version of this table and is embedded in the electronic version of the Response.

Name	Position	2014	2015	2016	2017	2018	2019
Augustus Roberts	Chairman	\$900.00	\$900.00	\$ 900.00	\$1,800.00	\$6,000.00	\$6,000.00
William Horton	Sec./Treasurer	\$900.00	\$900.00	\$ 900.00	\$1,800.00	\$6,000.00	\$6,000.00
Teddy Brock	Commissioner	\$900.00	\$900.00	\$ 300.00			
Timothy Helton	Commissioner	\$900.00	\$900.00	\$ 900.00	\$1,800.00	\$6,000.00	
William Wooton	Commissioner	\$900.00	\$900.00	\$ 900.00	\$1,800.00	\$3,600.00	\$3,600.00
Denton Asher	Commissioner			\$ 300.00	\$ 600.00		
Ronnie Gay	Commissioner				\$1,200.00	\$6,000.00	\$6,000.00

HYDEN-LESLIE COUNTY WATER DISTRICT

Response to Commission Order Dated June 18, 2020

Case No. 2020-00141

Question No. 18

Responding Witness: Legal Counsel

- Q-18. Hyden-Leslie District provides water service in Clay, Leslie, and Perry counties, Kentucky. Provide a copy of the minutes of each Fiscal Court that is required to approve the compensation of Hyden-Leslie District's commissioners.**
- A-18. See Hyden-Leslie County Water District's Application, Exhibit P. The Leslie County Fiscal Court created Hyden-Leslie County Water District and established its territory as all areas within Leslie County, Kentucky. Hyden-Leslie County Water District provides water service to approximately 10 customers in Perry County, Kentucky. The water meters through which this service is provided are situated in Leslie County. Hyden-Leslie County Water District serves a similar number of customers in Clay County, Kentucky. No record of any order extending Hyden-Leslie County Water District's boundaries to include any portion of Clay County has been found. As less than 25 percent of its distribution assets are situated in Clay or Perry County, Hyden-Leslie County Water District is not considered a multicounty water district and KRS 74.020(6) does not require the approval of either Clay County Fiscal Court or Perry County Fiscal Court for the salaries of its commissioners.

HYDEN-LESLIE COUNTY WATER DISTRICT

**Response to Commission Order Dated June 18, 2020
Case No. 2020-00141**

Question No. 19

Responding Witnesses: L.J. Turner/Jason Pennell

- Q-19. Refer to Hyden-Leslie District's Application, Exhibit Q, Nonrecurring Charge Cost Justification, Meter Test. Provide support for the \$10.00-meter test cost listed in section 3.B. of the form.**
- A-19. Requested information is attached as Attachment 19.

I.T.M. Inc.

Inspection, Testing, & Maintenance Inc
578 Crowe Ln.
Fordsville Ky. 42343
Office: (270) 903-1586 Mobile: (270) 903-1230 Fax: (270) 276-9506 itminc67599@bellsouth.net

Member: KWWOA

: Kentucky Rural Water Association
P.S.C. License # W1111

FIRE HYDRANTS- WATER METERS- BACKFLOW PREVENTION

Service Proposal # 6519

Customer: Hyden- Leslie Co. Water District

Address: P.O. Box 906
Hyden, Ky. 41749

Regarding: Water Meter Testing

Location: I.T.M. Shop

Work

Description: Test water meters for accuracy. Utility to deliver meters to be tested and pick meters up upon completion.

Cost Estimate

Labor: \$10.00 per Not to Exceed: Same

Material: n/a Not to Exceed: n/a

Estimated Total: _____

Date: 6/5/19 Authorized by: Jim Doyle President I.T.M. Inc.

HYDEN-LESLIE COUNTY WATER DISTRICT

**Response to Commission Order Dated June 18, 2020
Case No. 2020-00141**

Question No. 20

Responding Witnesses: L.J. Turner/Jason Pennell

Q. 20. Refer to Hyden-Leslie District's Application, Exhibit Q, Nonrecurring Charge Cost Justification, Service/Reconnect Charge After Hours.

- a. Provide an explanation how of the labor expense was determined in section 2.B.**
 - b. Provide a detailed explanation of how the transportation expense was determined in section 3.A.**
- A-20. a. Labor expense was provided by Hyden-Leslie County Water District and the average per hour cost to the utility was separated into operational and administrative at an overtime rate.
- b. Transportation expense assumes an average round trip from Hyden-Leslie County Water District's office of 18 miles at \$.58 per mile.

HYDEN-LESLIE COUNTY WATER DISTRICT

Response to Commission Order Dated June 18, 2020

Case No. 2020-00141

Question No. 21

Responding Witnesses: L.J. Turner/Jason Pennell

Q. 21. Refer to Hyden-Leslie District's Application, Exhibit Q, Nonrecurring Charge Cost Justification, Connection Charge/Re-Read/Reconnection/Service Call.

- a. Provide an explanation how of the labor expense was determined in section 2.B.**
- b. Provide a detailed explanation of how the transportation expense was determined in section 3.A.**

A-21. a. Labor expense was provided by Hyden-Leslie County Water District and the average per hour cost to the utility was separated into operational and administrative at an overtime rate.

- b. Transportation expense assumes an average round trip from Hyden-Leslie County Water District's office of 18 miles at \$.58 per mile.

HYDEN-LESLIE COUNTY WATER DISTRICT

**Response to Commission Order Dated June 18, 2020
Case No. 2020-00141**

Question No. 22

Responding Witnesses: L.J. Turner/Jason Pennell

Q. 22. Refer to Hyden-Leslie District's Application, Exhibit Q, Nonrecurring Charge Cost Justification, Service/Reconnect Charge After Hours.

- a. Provide a copy of the invoices for the materials listed in the form.**
- b. Provide a detailed explanation of how the hourly labor expense of \$64.18 was determined in section D.**
- c. Provide a detailed explanation of how the hourly labor expense of \$75.00 was determined in section E.**

A-22 . a. The requested information is attached as Attachment 22A.

- b. Labor expense was provided by Hyden-Leslie County Water District and the average per hour cost to the utility was separated into operational and administrative. The hourly wage of \$64.18 was determined by using two employees using the average hour cost.
- c. The hourly rate was determined by a quote from a rental company to use equipment in order to install new service. See Attachment 22C. Three hours is an estimate for a short service installation and four hours for a long service installation.

ATTACHMENT 22A

From: Nick Hays <NHays@consolidatedpipe.com>
Sent: Monday, October 14, 2019 12:43 PM
To: hlwater@tds.net
Subject: Parts listing.xlsx
Attachments: Parts listing.xlsx

Hey LJ,
Here is a list of the prices that you asked about. Some of the parts we can not offer a yearly price on due to price fluctuations from the distributor. If there is anything else you need me to look at, please be sure to let me know. Thank you!

Nick Hays
Outside Sales
Consolidated Pipe & Supply Company
907 Honey Branch Indl Park
Debord KY 41214
Phone: 606-298-0333
Mobile: 423-863-5618
Fax: 606-298-0299
www.consolidatedpipe.com



Quantity	Description	Details	Price
1	18 x 24 Meter Box		20.25
1	18" Flat Lid		18.9
1	6" Mushroom Valve Box Lids		33
1	3/4" Ball x Check Tandem Setter	Ford	235.13
1	3/4 Straight Setters w/ Ball & Check & Pack Joint	Ford	143.85
1	1" Straight Setters w/ Ball & Check & Pack Joint	Ford	282.69
1	1" Tandem Setters w/ Ball & Check & Pack Joint	Ford	425.97
1	3/4 CTS Comp Coupling C44-33 Lead Free	Ford	16.98
1	3/4 CTS MPT Adaptor w/ Pack Joint	Ford	15.26
1	3/4 Corp Stop w/ Pack Joint	Ford	27.95
1	3/4 CTS Tee w/ Pack Joint	Ford	46.14
1	1" CTS Couplings w/ Pack Joint	Ford	20.07
1	1" Corp Stop w/ Pack Joint	Ford	48.46
1	1" CTS Tee w/ Pack Joint	Ford	47.02
1	1" CTS MPT Adaptor w/ Pack Joint	Ford	18.17
1	3/4 CTS Flow Control Plastic Couplings Fit Over Crimp		6.75
1	1" CTS Flow Control Plastic Couplings Fit Over Crimp		10.25
1	2" PVC Saddles x 3/4 & 1"	Single bolt with Hinge	20.72
1	3" PVC Saddles x 3/4 & 1"	Single bolt with Hinge	27.32
1	4" PVC Saddles x 3/4 & 1"	Single bolt with Hinge	32.15
1	4" C900 Saddles x 3/4 & 1"	Single bolt with Hinge	36.23
1	6" PVC Saddles x 3/4 & 1"	Single bolt with Hinge	47.98
1	6" C900 Saddles x 3/4 & 1"	Single bolt with Hinge	48.93
1	8" PVC Saddles x 3/4 & 1"	Single bolt with Hinge	68.55
1	8" C900 Saddles x 3/4 & 1"	Single bolt with Hinge	72.63
1	12" C900 Saddle x 3/4		
1	2" x 7.5 PVC Clamps	Ford	52.75
1	3" x 7.5 PVC Clamps	Ford	53.75
1	4" x 7.5 PVC Clamps	Ford	52.58
1	4" x 15 PVC Clamps	Ford	85.85
1	4" x 7.5 C900 Clamps	Ford	56.48
1	4" x 15 C900 Clamps	Ford	90.78
1	4" x 7.5 AC Clamps	Ford	
1	4" x 15 AC Clamps	Ford	114.03
1	6" x 7.5 PVC Clamps	Ford	79.93
1	6" x 15 PVC Clamps	Ford	105.62
1	6" x 7.5 C900 Clamps	Ford	86.12
1	6" x 15 C900 Clamps	Ford	108.29
1	6" x 7.5 AC Clamps	Ford	
1	6" x 15 AC Clamps	Ford	156.75
1	8" x 15 PVC Clamps	Ford	145.24
1	8" x 15 C900 Clamps	Ford	145.24
1	8" x 7.5 AC Clamps	Ford	
1	8" x 15 AC Clamps	Ford	155.48
1	2" CL 250 PVC Pipe		
1	3" CL 250 PVC Pipe		

1	4" CL 250 PVC Pipe		
1	4" C900 Pipe SDR 14		
1	6" CL 250 PVC Pipe		
1	6" C900 Pipe		
1	6 x 15 Repair Clamp PVC/C900	Ford	105.62
1	4 x 15 Repair Clamp PVC/C900	Ford	85.85
1	3 x 15 Repair Clamp for PVC	Ford	90.48
1	2 x 15 Repair Clamp for PVC	Ford	77.25
1	2" MJ Gate Valve	Mueller	297.47
1	3" MJ Gate Valve	Mueller	381
1	4" MJ Gate Valve	Mueller	449.65
1	6" MJ Gate Valve	Mueller	552.19
1	8" MJ Gate Valve	Mueller	845.4
1	5/8 x 3/4 Low Lead Bronze Meter US Gallons Bronze BTM	Badger	
1	2" Flange Pack with grip ring	Midco	30.6
1	3" Flange Pack with grip ring	Midco	41.94
1	4" Flange Pack with grip ring	Romac	45.45
1	6" Flange Pack with grip ring	Romac	51
1	8" Flange Pack with grip ring	Romac	77.93
1	2" long Hymax		149.89
1	3" long Hymax		196.12
1	4" long Hymax		285.27
1	6" long Hymax		363.15
1	8" long Hymax		398.68
1	12" Hymax		383.38
1	16" Hymax		
1	2" Short Hymax		111.27
1	3" Short Hymax		154.59
1	4" Short Hymax		175.5
1	6" Short Hymax		239.14
1	3/4" Wilkins PRV 600XLLUSC (25-75psi)	Wilkins	57
1	3/4" Wilkins 600 PRV (75-125psi)	Wilkins	
1	1" Wilkins 600 PRV (25-75psi)	Wilkins	106.49
1	1" Wilkins 500 PRV (75-125psi)	Wilkins	
300 ft	1" CTS Tubing 300 ft Roll		117
100ft	3/4" CTS Service Line 250 PSI x 100 ft Coil		21
500 ft	3/4 CTS Service Line 250 PSI x 500 ft Coil		105

ATTACHMENT 22B



PC#: 0200
 6001 ATWOOD DR
 RICHMOND, KY 40475 8320
 TELEPHONE: 859-408-2575

SUNBELT RENTALS, INC.

Salesman: 020000 PC200
 Typed By: EBRAZELTON

Job Site:

RICHMOND, KY 40475

QUOTE



Contract #.. 102893047
 Contract dt. 6/26/20
 Date out.... 6/26/20 8:00 AM
 Est return.. 6/27/20 8:00 AM
 Job Loc..... RESIDENCE
 Job No..... 1
 P.O. #..... NR
 Ordered By..

Customer: CT 066098513

RICHMOND, KY 40475

QTY	EQUIPMENT #	Min	Day	Week	4 Week	Amount
1.00	6,000LB MINI EXCAVATOR CAB 0350135	290.00	290.00	825.00	2370.00	290.00
SALES ITEMS:						
Qty	Item number	Unit	Price			
1	ENVIRONMENTAL ENVIRONMENTAL CHARGE 2133 RENTAL PROTECTION PLAN	EA	4.640			4.64 43.50
Sub-total:						338.14
Tax:						20.29
Total:						358.43

All amounts are in USD

Rate your rental experience www.sunbeltrentals.com/survey

IF THE EQUIPMENT DOES NOT WORK
PROPERLY, NOTIFY THE OFFICE AT ONCE

MULTIPLE SHIFTS OR
OVERTIME RATES MAY APPLY

CUSTOMER IS RESPONSIBLE FOR
REFUELING, DAMAGES AND REPAIRS

- The total charges are an estimate based on the estimated rental period and other information provided by Customer.
- Customer assumes all risks associated with the Equipment during the Rental Period, including injury and damage to persons, property and the Equipment.
- Customer is responsible for and shall only permit properly trained, Authorized Individuals to use the Equipment.
- If the Equipment does not operate properly, is not suitable for Customer's intended use, does not have operating and safety instructions or Customer has any questions regarding use of the Equipment, Customer shall not use the Equipment and shall contact Sunbelt immediately.
- Equipment misuse or using damaged or malfunctioning Equipment may result in serious bodily injury or death and Customer agrees that Customer (i) assumes all risk associated thereunder, and (ii) indemnifies Sunbelt Entities for all claims or damages as a result of misuse or use of damaged or malfunctioning Equipment.
- Customer has received, read, understands and agrees to the estimated charges and all the terms on this page, plus all sections on the reverse side of this Contract ("Sections"), including Release and Indemnification in Section 8 and Environmental Fee in Section 16, which can also be found at www.sunbeltrentals.com/rentalcontract. *Delivery/Pickup Surcharge fee explanation is available at www.sunbeltrentals.com/surcharge.
- Customer must contact Sunbelt to request pickup of Equipment, retain the Pick-Up Number given by Sunbelt and will be responsible for Equipment until actually retrieved by Sunbelt.
- Customer waives its right to a jury trial in any dispute as set forth in Section 19.
- At the election of Sunbelt or Customer, Customer agrees to submit every dispute to arbitration and waives any right to bring a class action as set forth in Section 20.

Customer is declining Rental Protection Plan (see reverse side for details) _____ (Customer Initials)

Customer Signature

Date

Name Printed

Delivered By

Date

HYDEN-LESLIE COUNTY WATER DISTRICT

**Response to Commission Order Dated June 18, 2020
Case No. 2020-00141**

Question No. 23

Responding Witnesses: L.J. Turner/Jason Pennell

Q. 23. Refer to Hyden-Leslie District's Application, Exhibit Q, Employee Wage Cost Calculation. Provide the table in Excel spreadsheet format with all columns and rows unprotected and accessible.

A-23. The requested spreadsheet is embedded in the electronic version of this Response