



Alan Vilines <avilines@gmail.com>

RE: Edmonson Co. Water District

1 message

Ryan Mosier <rmosier@cmr-cpa.com>
To: Alan Vilines <avilines@gmail.com>

Tue, Nov 17, 2020 at 8:17 AM

Alan,

I have discussed the items below with the engagement partner Brent Billingsley.

1. You are correct in their being a difference on page 9. The difference is due to capital contributions being included with tap fees. Capital contributions mistakenly was left off of the description. Water tap fees \$95,625, small amount of sewer tap fees \$564 and \$95,296 capital contributions. That together should give you a total of \$191,485.
2. It does appear that all of these costs are capitalized.
3. It is correct that these payments are from the trust.
4. I have talked with Erica on this last item. It does appear that they are making monthly contributions in 2020 in the amount of \$1,026 to the retiree health insurance trust.

Thanks,

Ryan

From: Alan Vilines <avilines@gmail.com>
Sent: Monday, November 16, 2020 11:39 AM
To: Ryan Mosier <rmosier@cmr-cpa.com>
Subject: Edmonson Co. Water District

Ryan,

As I mentioned on the phone, we're working with the District on a rate study and application to the PSC for a rate increase. We're using 2019 as the test year so all information needed is for that fiscal year. These are the items I'd appreciate some help with:

1. Page 9 of the 2019 Audit Report indicates the amount of tap fees collected was \$191,485. However, a list of meter installations provided by the District shows the amount for tap fees was \$95,625. Please explain the difference.
2. How are the expenses for new meter installations accounted for? Are these expenses (labor, materials, equipment) included in ordinary operating expenses or are they separated?
3. Page 20 of the Audit Report states that the District made no contributions to the retiree health insurance plan in 2019. The attached table from the District indicates a total of \$31,568 was paid in benefits. Is it correct to assume these payments are from the trust and not from current operating revenues?
4. Is it correct that in 2020 the District is making monthly contributions of \$1,026 from current revenues to the retiree health insurance trust?

Thanks,

Alan Vilines

Kentucky Rural Water Association

270-779-2894

Edmonson County Water District

#604 Employee Benefits

December 31, 2019

		Brownsville Treatment Plt	Wax Treatment Plt	Trans & Dist System	Acct & Coll	Admin & General
2019	January	1958.89	2267.37	8278.48	4257.11	4095.01
	February	1683.34	2375.22	9112.37	3953.78	4718.23
	March	1542.84	2096.39	6523.23	3750.51	4992.26
	April	1519.13	2175.72	7332.05	3813.08	5271.73
	May	1694.47	2388.47	7771.55	4027.35	4153.21
	June	1432.27	1963.79	7245.97	3653.39	4118.07
	July	1436.07	1948.79	7522.91	3375.22	3809.62
	August	1909.76	2159.60	8028.91	3762.40	4240.08
	September	1437.79	2234.83	7403.80	3596.42	5509.76
	October	1587.98	2154.21	8320.35	3583.53	3915.87
	November	2042.39	1998.59	7596.19	4967.40	5499.43
	December	2951.79	2116.31	9357.00	4303.29	17930.36
	Totals:	21196.72	25879.29	94492.81	47043.48	68253.63

		Uniforms	401K Retire	Health Ins.	Life Ins.	Med Bill Reim	Retiree Hlth
	Jan	345.87	5799.34	11813.76	331.27	1260.05	1306.57
	Feb	377.90	4683.06	11813.76	331.27	3330.38	1306.57
	Mar	0.00	4809.82	10829.28	304.77	1107.71	1853.65
	Apr	230.98	4738.64	11321.52	318.02	2195.98	1306.57
	May	0.00	6334.99	11321.52	318.02	753.95	1306.57
	Jun	44.40	5055.50	10160.48	318.02	981.44	1853.65
	Jul	125.00	4428.11	10602.24	331.27	1299.42	1306.57
	Aug	6.87	6155.66	10602.24	331.27	1698.14	1306.57
	Sept	0.00	4842.03	10602.24	331.27	2553.41	1853.65
	Oct	359.36	6318.26	10602.24	331.27	644.24	1306.57
	Nov	0.00	5001.72	10602.24	331.27	4862.20	1306.57
	Dec	1888.93	4892.64	10602.24	331.27	3389.08	15554.59
	Totals	3379.31	63059.77	130873.76	3908.99	24076.00	31568.10

		Brownsville Treatment Plt	Wax Treatment Plt	Trans & Dist System	Acct & Coll	Admin & General
	Uniforms	318.86	199.81	2860.64	0.00	0.00
	401K Retirement	7236.10	7581.36	26036.15	11728.03	10478.13
	Hum Hlth Ins	11037.04	16660.56	58748.00	27767.60	16660.56
	MetLife Ins.	238.56	477.30	1682.75	795.00	715.38
	Medical Bill	2366.16	960.26	5165.27	6752.85	8831.46
	Retiree Hlth Plan	0.00	0.00	0.00	0.00	31568.10
	Totals	21196.72	25879.29	94492.81	47043.48	68253.63

Location Premium Detail for Edmonson County Water District

	Location	Prepared	Billing Period
	TONY SANDERS Edmonson County Water District P.O. BOX 208 BROWNSVILLE, KY 42210	06/19/2020	July 2020 Final Invoice
Remit Payment to:	Payment Due Date		Current Total Premiums Due
Kentucky Local Government Health Trust PO Box 34021 Lexington, KY 40588	07/01/2020		\$11,290.24
CURRENT			
Employee/Plan	Tier	Coverage	Employee Premium Company Premium Total Premium

Active

ASHLEY, DANIEL J						
Argus Premier Option 1	①	EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2		EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6		EMP	\$0.00	\$0.00	\$0.00	\$466.03
Employee Totals			\$0.00	\$0.00	\$0.00	\$490.88

BASHAM, JEFF						
Argus Premier Option 1	②	EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2		EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6		EMP	\$0.00	\$0.00	\$0.00	\$466.03
Employee Totals			\$0.00	\$0.00	\$0.00	\$490.88

BREWSTER, TIM						
Argus Premier Option 1		EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2		EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6		EMP	\$0.00	\$0.00	\$0.00	\$466.03
Employee Totals			\$0.00	\$0.00	\$0.00	\$490.88

BULLOCK, ROBERT						
Argus Premier Option 1	③	EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2		EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6		EMP	\$0.00	\$0.00	\$0.00	\$466.03
Employee Totals			\$0.00	\$0.00	\$0.00	\$490.88

CHILDRESS, LAWRENCE						
Argus Premier Option 1	④	EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2		EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6		EMP	\$0.00	\$0.00	\$0.00	\$466.03
Employee Totals			\$0.00	\$0.00	\$0.00	\$490.88

COY, CASARA						
Argus Premier Option 1		EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2		EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6		EMP	\$0.00	\$0.00	\$0.00	\$466.03
Employee Totals			\$0.00	\$0.00	\$0.00	\$490.88

COY, JUSTIN						
July 2020 Final Invoice	⑤		1		06/19/2020	

Employee/Plan	Tier	Coverage	Employee Premium	Company Premium	Total Premium
Argus Premier Option 1	EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2	EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6	EMP	\$0.00	\$0.00	\$0.00	\$466.03

		Employee Totals	\$0.00	\$0.00	\$0.00	\$490.88
DECKER, JOEY						
Argus Premier Option 1		EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2	②	EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6		EMP	\$0.00	\$0.00	\$0.00	\$466.03
		Employee Totals	\$0.00	\$0.00	\$0.00	\$490.88

FOULKES, ADAM R						
Argus Premier Option 1		EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2	①	EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6		EMP	\$0.00	\$0.00	\$0.00	\$466.03
		Employee Totals	\$0.00	\$0.00	\$0.00	\$490.88

GRAHAM, CHRISTOPHER						
Argus Premier Option 1		EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2		EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6		EMP	\$0.00	\$0.00	\$0.00	\$466.03
		Employee Totals	\$0.00	\$0.00	\$0.00	\$490.88

HACK, MARCELLA						
Argus Premier Option 1		EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2	2	EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6		EMP	\$0.00	\$0.00	\$0.00	\$466.03
		Employee Totals	\$0.00	\$0.00	\$0.00	\$490.88

HAZELWOOD, DYLAN						
Argus Premier Option 1		EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2	⑧	EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6		EMP	\$0.00	\$0.00	\$0.00	\$466.03
		Employee Totals	\$0.00	\$0.00	\$0.00	\$490.88

HODGE, GRETCHEN						
Argus Premier Option 1		EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2	3	EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6		EMP	\$0.00	\$0.00	\$0.00	\$466.03
		Employee Totals	\$0.00	\$0.00	\$0.00	\$490.88

MASSEY, MELITA						
Argus Premier Option 1		EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2	4	EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6		EMP	\$0.00	\$0.00	\$0.00	\$466.03
		Employee Totals	\$0.00	\$0.00	\$0.00	\$490.88

MAYFIELD, TIFFANY						
Argus Premier Option 1		EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2	5	EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6		EMP	\$0.00	\$0.00	\$0.00	\$466.03
		Employee Totals	\$0.00	\$0.00	\$0.00	\$490.88

MEREDITH, LORI						
Argus Premier Option 1		EMP	\$0.00	\$0.00	\$0.00	\$5.56
July 2020 Final Invoice				2		06/19/2020

Employee/Plan	Tier	Coverage	Employee Premium	Company Premium	Total Premium
Delta 0185 Option 2	EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6	EMP	\$0.00	\$0.00	\$0.00	\$466.03
		Employee Totals	\$0.00	\$0.00	\$490.88

MEREDITH, NORMAN						
Argus Premier Option 1		EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2		EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6		EMP	\$0.00	\$0.00	\$0.00	\$466.03

		Employee Totals	\$0.00	\$0.00	\$0.00	\$490.88
MEREDITH, STEFFAN J						
Argus Premier Option 1		EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2	(9)	EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6		EMP	\$0.00	\$0.00	\$0.00	\$466.03
		Employee Totals	\$0.00	\$0.00	\$0.00	\$490.88
SANDERS, TONY						
Argus Premier Option 1		EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2		EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6		EMP	\$0.00	\$0.00	\$0.00	\$466.03
		Employee Totals	\$0.00	\$0.00	\$0.00	\$490.88
TAYLOR, NATHAN						
Argus Premier Option 1		EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2		EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6		EMP	\$0.00	\$0.00	\$0.00	\$466.03
		Employee Totals	\$0.00	\$0.00	\$0.00	\$490.88
TENNISON, DAVID M						
Argus Premier Option 1		EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2	(10)	EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6		EMP	\$0.00	\$0.00	\$0.00	\$466.03
		Employee Totals	\$0.00	\$0.00	\$0.00	\$490.88
VINCENT, TIMMY						
Argus Premier Option 1		EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2	(11)	EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6		EMP	\$0.00	\$0.00	\$0.00	\$466.03
		Employee Totals	\$0.00	\$0.00	\$0.00	\$490.88
WOLFE, ERICA						
Argus Premier Option 1		EMP	\$0.00	\$0.00	\$0.00	\$5.56
Delta 0185 Option 2		EMP	\$0.00	\$0.00	\$0.00	\$19.29
W31781M001 HRACO1C6		EMP	\$0.00	\$0.00	\$0.00	\$466.03
		Employee Totals	\$0.00	\$0.00	\$0.00	\$490.88
		Active Current Total	\$0.00	\$0.00	\$0.00	\$11,290.24
		Location Current Totals	\$0.00	\$0.00	\$0.00	\$11,290.24

ADJUSTMENTS

July 2020 Final Invoice 3 06/19/2020

ADJUSTED TOTALS

Location Adjusted Totals \$0.00 \$0.00 \$0.00 \$11,290.24

Previous Total Due	\$9,718.72
Total Payment Received	\$9,718.72
Unpaid Balance	\$0.00
Current Total Premium	\$11,290.24
Billing Fees	\$0.00
Adjustment Total	\$0.00
Misc Fees	\$0.00
Location Adjustment	\$0.00
Current Total Due	\$11,290.24

APPROVED
 JUN 22 2020
(Signature)

60450(11) = 5,399.48
 60480(3) = 1,478.44
 60470(5) = 7,452.90
 60431(2) = 981.74
 60432(2) = 981.74