

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the MATTER OF:

ELECTRONIC APPLICATION OF LAUREL COUNTY)  
WATER DISTRICT#2 FOR ALTERNATIVE RATE )  
FILING ADJUSTMENT )

CASE NO. 2021-00385

RESPONSE OF LAUREL COUNTY WATER DISTRICT #2  
TO COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Laurel County Water District submits its Response to the Commission Staff's Request  
For information.

Date: March 11, 2022

Respectfully submitted,

Wanda Smith

Wanda Smith  
Office Manager/Accountant/  
Assistant Superintendent  
3910 South Laurel Rd  
London, KY 40741  
(606)878-2494  
wandas@laurelwater.com

VERIFICATION

COMMONWEALTH OF KENTUCKY )  
COUNTY OF LAUREL )

The undersigned, Wanda Smith, being duly sworn, deposes and states that she is the Office Manager/Accountant/Assistant Superintendent of Laurel County Water District #2 and that she has personal knowledge of the matters set forth in the responses and the answers contained herein are true and correct to the best of her information, knowledge, and belief.

Wanda Smith  
Wanda Smith

Subscribed and sworn to before me, a Notary Public in and for said County and State, this 11<sup>th</sup> day of March, 2022.

Andrew Cuff  
Notary Public

My Commission Expires 8-26-2022

Notary ID: 605908



## **ANSWERS TO QUESTION 1**

LAUREL COUNTY WATER DISTRICT #2

CASE NO. 2021-00385

Q.1.a. The general ledgers are maintained in an accounting software program. They have been exported from the software to an Excel spreadsheet. The Excel files do not contain formulas. The general ledger for 2020 reflects audited numbers. The general ledger for 2021 does not reflect the year-end adjustments which I prepare each year before the annual audit. The Excel files are attached as Attachment Q..a (2020) and Q.1.a (2021 draft)

Q.1.b. The copies of the General Liability insurance, Workers' Compensation Insurance and Automobile Insurance policies for 7/1/19 to 7/1/20, 7/1/20 to 7/1/21 and 7/1/21 to 7/1/22 are attached as Attachments Q.1.b (2019-2020), Q.1.b (2020 -2021) and Q.1.b (2021-2022)

Q.1.c. The copies of the invoices received in 2020 and 2021 for the insurance policies identified above are attached as Attachment Q.1.c

Q.1.d. An Excel spreadsheet detailing the requested employee information is attached as Attachment Q.1.d.

Q.1.e. An Excel spreadsheet detailing the requested employee hours is attached as Attachment Q.1.e

Q.1.f A document providing descriptions of all employee benefits is attached as Attachment Q.1.f

Q.1.g An Excel spreadsheet detailing the health insurance premiums paid for each employee for the years requested are attached as Attachment Q.1.g (2019), Attachment Q.1.g (2020), and Attachment Q.1.g (2021) A summary of the premiums paid by the District for Life Insurance and AD&D is attached as Attachment Q.1.g (Life Insurance and AD&D Premiums)

Q.1.h Copies of the District's Minutes for 2019, 2020 and 2021 are attached as Attachment Q.1.h

Q.1.i An Excel spreadsheet detailing the wages and benefits for the commissioners is attached as Attachment Q.1.i

Q.1.j A PDF document of the copies of the Commissioner Appointment letters signed by the Fiscal Court Judge which reference the Fiscal Court minutes are attached as Attachment Q.1.j (Commissioner Appointments) and the Resolution from the Fiscal Court which set the Commissioner's Compensation on November 30, 2015 is attached as Attachment Q.1.j (Commissioner's Compensation) The Fiscal Court has not made any changes in the compensation amounts since then.

## **ANSWERS TO QUESTION 2 AND QUESTION 3**

LAUREL COUNTY WATER DISTRICT #2

CASE NO. 2021-00385

Q.2 The Adjusted Trial Balances are maintained in an accounting software program. They have been exported from the software to an Excel spreadsheet. The Excel files do not contain formulas. The Adjusted Trial Balance for 2020 reflects audited numbers. I have included a copy of the audit adjustments for 2020 which have already been posted to the Adjusted Trial Balance. The audit adjustments are attached as Attachment Q.2( 2020 Audit adjustments) The Adjusted Trial Balance for 2021 does not reflect the year-end adjustments which I prepare each year before the annual audit. The Excel files are attached as Attachment Q.2 (2020) and Attachment Q.2 (2021 draft)

Q.3 When I am able to clarify the information that is requested in an Excel spreadsheet and the formulas that are needed for the report it will be promptly completed and submitted.

## **ANSWER TO QUESTION 4**

LAUREL COUNTY WATER DISTRICT #2

CASE NO. 2021-00385

Q. 4

Laurel County Water District is required to remit contributions for the following current employees that participate in the County Employees' Retirement System:

Kimberly Blankenship  
Kenneth Fisher  
Linda Fisher  
Wanda Smith  
Lisa Henson  
Deborah McHargue  
Nasby Aaron Bargo  
Otis Hutchison  
Jacob Miller  
Dylan Dixon  
Charles Rogers  
Roy Collett  
Andrew Cupp  
Brandon Finley  
Eddie Hacker  
Tanner Jenkins  
Justin Rose



## **ANSWERS TO QUESTION 5**

LAUREL COUNTY WATER DISTRICT #2

CASE NO. 2021-00385

Q 5. There is no documentation in the District's records to indicate that a COSS has ever been performed by Laurel County District #2.

Q.5.a. The District did not consider filing a COSS because there have been no material changes in the District's system that would create the need for a COSS to be prepared.

Q. 5.b.If there were material changes in the District's system it may be appropriate to perform a COSS, depending on the scope of those changes.

Q.5.c. The District does not anticipate needing to complete a COSS in the near future.

Q.5.d. There is no documentation or evidence that the District has ever performed a COSS.

**ANSWERS TO QUESTION 6,  
QUESTION 7 AND  
QUESTION 8**

LAUREL COUNTY WATER DISTRICT #2

CASE NO. 2021-00385

Q.6.a. The District installed 74 new connections in 2020 and 92 new connections in 2021.

Q.6.b. The District collected \$46,298.88 of tap-on fees in 2020 and \$71,483.39 of tap-on fees in 2021.

Q.6.c. The District recorded the tap-on fees in Account # 00471-0505 Tap Fees in the General Ledger.

Q.6.d. The District records the payroll for installing new meters which is identified on employee time sheets in Account Number 00101-3344 Meters and Meter Installations. At the end of the year the balance in that account is reclassified to Account Number 00101-3344 Meters and Meter Installations and included on the Depreciation Schedule. The materials expense is included in Account Number 00101-3334 Services and Account Number 00101-3344 Meters and Meter Installations and included on the Depreciation Schedule. The District does not track individual connection expenses. The District only records the total meter connection fee paid and does not separate it between labor and materials.

Q.6.e. The District is not proposing any changes to the Meter Connection/Tap-on Fee, however a revised cost justification sheet is attached as Attachment Q.6.e

Q.7. During the 2020 test year there were 4,197 occurrences for which late fees (penalties) were assessed totaling \$11,706.56. This number was lower than normal as of a result of the District not being allowed to charge penalties for the full year due to the Covid pandemic.

<b>Q.8. Nonrecurring Charge</b>	<b>Number</b>	<b>Total Amount in 2020</b>
Service connection/reconnection	1498	\$74,900.00
Additional trip charge	2	50.00
After hours reconnection	16	1,200.00
Meter test request	1	40.00
Returned check fee	29	1,015.00

**ANSWERS TO QUESTION 9 AND  
QUESTION 10**

LAUREL COUNTY WATER DISTRICT #2

CASE NO. 2021-00385

Q.9. The revised cost justifications for nonrecurring charges listed in the tariff are attached as Attachment Q.9

Q.10. A copy of the District's Leak Detection Program is attached as Attachment Q.10

**ATTACHMENT Q.1.b (2019-2020)**

**INSURANCE POLICIES**

**Uploaded as PDF File**

**ATTACHMENT Q.1.b (2020-2021)**

**INSURANCE POLICIES**

**Uploaded as PDF File**

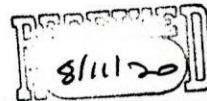


**ATTACHMENT Q.1.b (2021-2022)**

**INSURANCE POLICIES**

**Uploaded as PDF File**

**ATTACHMENT Q.1.c**  
**INSURANCE INVOICES**



# INVOICE



Laurel County Water District  
PO Box 2598  
London, KY 40744-2598

<b>Invoice Date</b>	July 31, 2020
<b>Invoice Number</b>	2580975
<b>Policy Number</b>	357023
<b>Current Balance</b>	\$319.23
<b>Due Date</b>	UPON RECEIPT

AGENT: PATTON CHESNUT BINDER INC (606)864-5171

### Current Transactions

Explanation	Policy Period		Amount
	From	To	
Audit Special Fund Assessment Adjustment	06/30/2019	06/30/2020	\$19.23
Audit Premium Adjustment	06/30/2019	06/30/2020	\$300.00
	<b>Current Charges</b>		<b>\$319.23</b>

Policy # 357023 is cancelled or has expired. This invoice reflects any activity on this policy since the last invoice date. If you have any questions on this matter contact KEMI @ 859-425-7800 or online at KEMI.com

<b>Previous Balance</b>	-	<b>Payment Received</b>	+	<b>Current Charges</b>	=	<b>Current Balance</b>
\$0.00		\$0.00		\$319.23		\$319.23

**ACCOUNT SUMMARY**

Opening Closing Date 06/22/2020 - 07/30/2020  
**Total Account Balance \*** **\$6,312.00**

**Current Payment Calculation**

Balance Last Statement \$0.00  
 Payments \$0.00  
 Charges / Adjustment \$790.00  
 Fees \$0.00  
**Current Balance** **\$790.00**

\* Total Account Balance is the total amount needed to pay your account in full. This amount represents any future installments not yet billed.

**PAYMENT INFORMATION**

Policy Number: WCS3005691  
**Current Payment Due** **\$790.00**  
 Payment Due Date **08/19/2020**

Payment Due Date: The payment due date shown on this statement applies only to items billed in the current billing cycle. Any unpaid prior balances owed for this policy or any other policies issued to you by Encova Insurance Company or its affiliates Brickstreet Mutual Insurance Company, NorthStone Insurance Company, SummitPoint Insurance Company, PinnaclePoint Insurance Company, or AlleghenyPoint Company are due immediately and may result in your policy being cancelled prior to the due date on this statement

**ACCOUNT ACTIVITY**

Policy Period Dates      Transaction Dates      Description / State      Charges/Credits

**Payments**

**Charges / Adjustments**

06/30/2020 - 06/30/2021	07/30/2020	Installment assessment - KY	\$48.00
06/30/2020 - 06/30/2021	07/30/2020	Installment premium - KY	\$742.00

**Fees**

**ACCOUNT SUMMARY**

Opening Closing Date 07/31/2020 - 08/30/2020  
**Total Account Balance \*** **\$5,522.00**

**Current Payment Calculation**

Balance Last Statement \$790.00  
 Payments (\$790.00)  
 Charges / Adjustment \$790.00  
 Fees \$0.00  
**Current Balance** **\$790.00**

\* Total Account Balance is the total amount needed to pay your account in full. This amount represents any future installments not yet billed.

**PAYMENT INFORMATION**

Policy Number: WCS3005691  
**Current Payment Due** **\$790.00**  
 Payment Due Date **09/21/2020**

Payment Due Date: The payment due date shown on this statement applies only to items billed in the current billing cycle. Any unpaid prior balances owed for this policy or any other policies issued to you by Encova Insurance Company or its affiliates Brickstreet Mutual Insurance Company, NorthStone Insurance Company, SummitPoint Insurance Company, PinnaclePoint Insurance Company, or AlleghenyPoint Company are due immediately and may result in your policy being cancelled prior to the due date on this statement

**ACCOUNT ACTIVITY**

Policy Period Dates	Transaction Dates	Description / State	Charges/Credits
<b>Payments</b>			
	08/17/2020	Cash Receipt	(\$790.00)
<b>Charges / Adjustments</b>			
06/30/2020 - 06/30/2021	08/30/2020	Installment assessment - KY	\$48.00
06/30/2020 - 06/30/2021	08/30/2020	Installment premium - KY	\$742.00
<b>Fees</b>			

**ACCOUNT SUMMARY**

Opening Closing Date 08/31/2020 - 09/30/2020  
**Total Account Balance \*** **\$4,732.00**

**Current Payment Calculation**

Balance Last Statement \$790.00  
 Payments (\$790.00)  
 Charges / Adjustment \$790.00  
 Fees \$0.00  
**Current Balance \$790.00**

\* Total Account Balance is the total amount needed to pay your account in full. This amount represents any future installments not yet billed.

**PAYMENT INFORMATION**

Policy Number: WCS3005691  
**Current Payment Due \$790.00**  
 Payment Due Date **10/20/2020**

Payment Due Date: The payment due date shown on this statement applies only to items billed in the current billing cycle. Any unpaid prior balances owed for this policy or any other policies issued to you by Encova Insurance Company or its affiliates Brickstreet Mutual Insurance Company, NorthStone Insurance Company, SummitPoint Insurance Company, PinnaclePoint Insurance Company, or AlleghenyPoint Company are due immediately and may result in your policy being cancelled prior to the due date on this statement

**ACCOUNT ACTIVITY**

Policy Period Dates	Transaction Dates	Description / State	Charges/Credits
<b>Payments</b>			
	09/15/2020	Cash Receipt	(\$790.00)
<b>Charges / Adjustments</b>			
06/30/2020 - 06/30/2021	09/30/2020	Installment assessment - KY	\$48.00
06/30/2020 - 06/30/2021	09/30/2020	Installment premium - KY	\$742.00
<b>Fees</b>			

**ACCOUNT SUMMARY**

Opening Closing Date 10/01/2020 - 11/01/2020  
**Total Account Balance \*** **\$3,942.00**

**Current Payment Calculation**

Balance Last Statement \$790.00  
 Payments (\$790.00)  
 Charges / Adjustment \$790.00  
 Fees \$0.00  
**Current Balance** **\$790.00**

\* Total Account Balance is the total amount needed to pay your account in full. This amount represents any future installments not yet billed.

**PAYMENT INFORMATION**

Policy Number: WCS3005691  
**Current Payment Due** **\$790.00**  
 Payment Due Date **11/23/2020**

Payment Due Date: The payment due date shown on this statement applies only to items billed in the current billing cycle. Any unpaid prior balances owed for this policy or any other policies issued to you by Encova Insurance Company or its affiliates Brickstreet Mutual Insurance Company, NorthStone Insurance Company, SummitPoint Insurance Company, PinnaclePoint Insurance Company, or AlleghenyPoint Company are due immediately and may result in your policy being cancelled prior to the due date on this statement

**ACCOUNT ACTIVITY**

Policy Period Dates	Transaction Dates	Description / State	Charges/Credits
<b>Payments</b>			
	10/19/2020	Cash Receipt	(\$790.00)
<b>Charges / Adjustments</b>			
06/30/2020 - 06/30/2021	10/30/2020	Installment assessment - KY	\$48.00
06/30/2020 - 06/30/2021	10/30/2020	Installment premium - KY	\$742.00
<b>Fees</b>			

**ACCOUNT SUMMARY**

Opening Closing Date 11/02/2020 - 11/30/2020  
**Total Account Balance \*** **\$3,152.00**

**Current Payment Calculation**

Balance Last Statement \$790.00  
 Payments (\$790.00)  
 Charges / Adjustment \$790.00  
 Fees \$0.00  
**Current Balance** **\$790.00**

*\* Total Account Balance is the total amount needed to pay your account in full. This amount represents any future installments not yet billed.*

**PAYMENT INFORMATION**

Policy Number: WCS3005691  
**Current Payment Due** **\$790.00**  
 Payment Due Date **12/21/2020**

Payment Due Date: The payment due date shown on this statement applies only to items billed in the current billing cycle. Any unpaid prior balances owed for this policy or any other policies issued to you by Encova Insurance Company or its affiliates Brickstreet Mutual Insurance Company, NorthStone Insurance Company, SummitPoint Insurance Company, PinnaclePoint Insurance Company, or AlleghenyPoint Company are due immediately and may result in your policy being cancelled prior to the due date on this statement

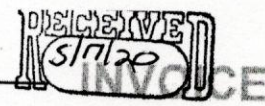
**ACCOUNT ACTIVITY**

Policy Period Dates	Transaction Dates	Description / State	Charges/Credits
<b>Payments</b>			
	11/16/2020	Cash Receipt	(\$790.00)
<b>Charges / Adjustments</b>			
06/30/2020 - 06/30/2021	11/30/2020	Installment assessment - KY	\$48.00
06/30/2020 - 06/30/2021	11/30/2020	Installment premium - KY	\$742.00
<b>Fees</b>			



**Curneal & Hignite Insurance, Inc.**

410 Ring Road  
Elizabethtown, KY 42701



Customer	Laurel County Water District #2
Acct #	14170
Date	05/07/2020
Customer Service	Daniel Tabb Jeffrey Stiles, CIC
Page	1 of 1

Laurel County Water District #2  
3910 S Laurel Road  
London, KY 40744

Payment Information	
Invoice Summary	\$ 5.08
Payment Amount	
Payment for:	Invoice#731834
PHPK2002267	

Thank You

Customer: Laurel County Water District #2

Invoice	Effective	Transaction	Description	Amount
731834	05/05/2020	Policy change	Policy #PHPK2002267 07/01/2019-07/01/2020 Philadelphia Indemnity Ins. Co Package - Amend Value of 19 Ford F250 KY Surcharge - Amend Value of 19 Ford F250 Due Date: 5/7/2020	5.00 0.08
				<b>Total</b>
				\$ 5.08

Thank You

Thank you for your Business!

Curneal & Hignite Insurance, Inc.  
410 Ring Road  
Elizabethtown, KY 42701

(270)737-2828

Date

05/07/2020

# INVOICE

## Curneal & Hignite Insurance, Inc.

410 Ring Road  
 Elizabethtown, KY 42701

Customer	Laurel County Water District #2
Acct #	14170
Date	06/17/2020
Customer Service	Daniel Tabb Jeffrey Stiles, CIC
Page	1 of 1

Laurel County Water District #2  
 3910 S Laurel Road  
 London, KY 40744

Payment Information	
Invoice Summary	\$ 20,210.71
Payment Amount	
Payment for:	Invoice#742919
PHPK2145195	

Thank You

Customer: Laurel County Water District #2

Invoice	Effective	Transaction	Description	Amount
742919	07/01/2020	Renew policy	Policy #PHPK2145195 07/01/2020-07/01/2021 Philadelphia Indemnity Ins. Co Package - Renew policy KY Surcharge - Renew policy PF - FC pays Company - Renew policy Due Date: 7/1/2020  <i>includes \$5,097.00 Auto premium</i>  <i>A/C 650-0900 #5,097.00</i> <i>A/C 657-0008 #18,856.90</i>	19,657.00 353.71 200.00

<b>Total</b>			
\$ 20,210.71			

Thank You

*Thank you for your Business!*

Curneal & Hignite Insurance, Inc.  
 410 Ring Road  
 Elizabethtown, KY 42701

(270)737-2828

Date

06/17/2020

# INVOICE

**Curneal & Hignite Insurance, Inc.**

410 Ring Road  
 Elizabethtown, KY 42701

Customer	Laurel County Water District #2
Acct #	14170
Date	06/17/2020
Customer Service	Daniel Tabb Jeffrey Stiles, CIC
Page	1 of 1

Laurel County Water District #2  
 3910 S Laurel Road  
 London, KY 40744

Payment Information	
Invoice Summary	\$ 3,743.19
Payment Amount	
Payment for:	Invoice#742920 PHUB726432

Thank You

Customer: Laurel County Water District #2

Invoice	Effective	Transaction	Description	Amount
742920	07/01/2020	Renew policy	Policy #PHUB726432 07/01/2020-07/01/2021 Philadelphia Indemnity Ins. Co Package - Renew policy KY Surcharge - Renew policy Due Date: 7/1/2020	3,677.00 66.19
<b>Total</b>				<b>\$ 3,743.19</b>

Thank You

*Thank you for your Business!*

Curneal & Hignite Insurance, Inc.  
 410 Ring Road  
 Elizabethtown, KY 42701

(270)737-2828

Date

06/17/2020

**ACCOUNT SUMMARY**

Opening Closing Date 12/01/2020 - 01/03/2021  
**Total Account Balance \*** **\$2,362.00**

**Current Payment Calculation**

Balance Last Statement	\$790.00
Payments	(\$790.00)
Charges / Adjustment	\$790.00
Fees	\$0.00
<b>Current Balance</b>	<b>\$790.00</b>

\* Total Account Balance is the total amount needed to pay your account in full. This amount represents any future installments not yet billed.

**PAYMENT INFORMATION**

Policy Number: WCS3005691  
**Current Payment Due** **\$790.00**  
 Payment Due Date **01/25/2021**

Payment Due Date: The payment due date shown on this statement applies only to items billed in the current billing cycle. Any unpaid prior balances owed for this policy or any other policies issued to you by Encova Insurance Company or its affiliates Brickstreet Mutual Insurance Company, NorthStone Insurance Company, SummitPoint Insurance Company, PinnaclePoint Insurance Company, or AlleghenyPoint Company are due immediately and may result in your policy being cancelled prior to the due date on this statement

**ACCOUNT ACTIVITY**

Policy Period Dates	Transaction Dates	Description / State	Charges/Credits
<b>Payments</b>			
	12/14/2020	Cash Receipt	(\$790.00)
<b>Charges / Adjustments</b>			
06/30/2020 - 06/30/2021	12/30/2020	Installment assessment - KY	\$48.00
06/30/2020 - 06/30/2021	12/30/2020	Installment premium - KY	\$742.00
<b>Fees</b>			

**ACCOUNT SUMMARY**

Opening Closing Date 01/04/2021 - 01/31/2021  
**Total Account Balance \*** **\$2,362.00**

**Current Payment Calculation**

Balance Last Statement \$790.00  
 Payments \$0.00  
 Charges / Adjustment \$790.00  
 Fees \$0.00  
**Current Balance** **\$1,580.00**

\* Total Account Balance is the total amount needed to pay your account in full. This amount represents any future installments not yet billed.

**PAYMENT INFORMATION**

Policy Number: WCS3005691  
**Current Payment Due** **\$1,580.00**  
 Payment Due Date **02/22/2021**

Payment Due Date: The payment due date shown on this statement applies only to items billed in the current billing cycle. Any unpaid prior balances owed for this policy or any other policies issued to you by Encova Insurance Company or its affiliates Brickstreet Mutual Insurance Company, NorthStone Insurance Company, SummitPoint Insurance Company, PinnaclePoint Insurance Company, or AlleghenyPoint Company are due immediately and may result in your policy being cancelled prior to the due date on this statement

**ACCOUNT ACTIVITY**

Policy Period Dates	Transaction Dates	Description / State	Charges/Credits
<b>Payments</b>			
<b>Charges / Adjustments</b>			
06/30/2020 - 06/30/2021	01/30/2021	Installment assessment - KY	\$48.00
06/30/2020 - 06/30/2021	01/30/2021	Installment premium - KY	\$742.00
<b>Fees</b>			

pd 790.00 EFT # 59097528 2/2/21

**ACCOUNT SUMMARY**

Opening Closing Date	02/01/2021 - 03/01/2021
<b>Total Account Balance *</b>	<b>\$782.00</b>
<b>Current Payment Calculation</b>	
Balance Last Statement	\$1,580.00
Payments	(\$1,580.00)
Charges / Adjustment	\$782.00
Fees	\$0.00
<b>Current Balance</b>	<b>\$782.00</b>

\* Total Account Balance is the total amount needed to pay your account in full. This amount represents any future installments not yet billed.

**PAYMENT INFORMATION**

Policy Number:	WCS3005691
<b>Current Payment Due</b>	<b>\$782.00</b>
Payment Due Date	03/22/2021

Payment Due Date: The payment due date shown on this statement applies only to items billed in the current billing cycle. Any unpaid prior balances owed for this policy or any other policies issued to you by Encova Insurance Company or its affiliates Brickstreet Mutual Insurance Company, NorthStone Insurance Company, SummitPoint Insurance Company, PinnaclePoint Insurance Company, or AlleghenyPoint Company are due immediately and may result in your policy being cancelled prior to the due date on this statement

**ACCOUNT ACTIVITY**

<u>Policy Period Dates</u>	<u>Transaction Dates</u>	<u>Description / State</u>	<u>Charges/Credits</u>
<b>Payments</b>			
	02/02/2021	Cash Receipt	(\$790.00)
	02/17/2021	Cash Receipt	(\$790.00)
<b>Charges / Adjustments</b>			
06/30/2020 - 06/30/2021	03/01/2021	Installment assessment - KY	\$44.00
06/30/2020 - 06/30/2021	03/01/2021	Installment premium - KY	\$738.00
<b>Fees</b>			



**ACCOUNT SUMMARY**

Opening Closing Date 06/30/2021 - 08/01/2021  
**Total Account Balance \*** **\$6,025.00**

**Current Payment Calculation**

Balance Last Statement \$0.00  
 Payments \$0.00  
 Charges / Adjustment \$753.00  
 Fees \$0.00  
**Current Balance** **\$753.00**

\* Total Account Balance is the total amount needed to pay your account in full. This amount represents any future installments not yet billed.

**PAYMENT INFORMATION**

Policy Number: WCS3005691  
**Current Payment Due** **\$753.00**  
 Payment Due Date **08/23/2021**

Payment Due Date: The payment due date shown on this statement applies only to items billed in the current billing cycle. Any unpaid prior balances owed for this policy or any other policies issued to you by Encova Insurance Company or its affiliates Brickstreet Mutual Insurance Company, NorthStone Insurance Company, SummitPoint Insurance Company, PinnaclePoint Insurance Company, or AlleghenyPoint Company are due immediately and may result in your policy being cancelled prior to the due date on this statement

**ACCOUNT ACTIVITY**

Policy Period Dates	Transaction Dates	Description / State	Charges/Credits
<b>Payments</b>			
<b>Charges / Adjustments</b>			
06/30/2021 - 06/30/2022	07/30/2021	Installment assessment - KY	\$49.00
06/30/2021 - 06/30/2022	07/30/2021	Installment premium - KY	\$704.00
<b>Fees</b>			



**ACCOUNT SUMMARY**

Opening Closing Date 08/02/2021 - 08/30/2021  
**Total Account Balance \*** **\$5,272.00**

**Current Payment Calculation**

Balance Last Statement \$753.00  
 Payments (\$753.00)  
 Charges / Adjustment \$753.00  
 Fees \$0.00  
**Current Balance** **\$753.00**

\* Total Account Balance is the total amount needed to pay your account in full. This amount represents any future installments not yet billed.

**PAYMENT INFORMATION**

Policy Number: WCS3005691  
**Current Payment Due** **\$753.00**  
 Payment Due Date **09/20/2021**

Payment Due Date: The payment due date shown on this statement applies only to items billed in the current billing cycle. Any unpaid prior balances owed for this policy or any other policies issued to you by Encova Insurance Company or its affiliates Brickstreet Mutual Insurance Company, NorthStone Insurance Company, SummitPoint Insurance Company, PinnaclePoint Insurance Company, or AlleghenyPoint Company are due immediately and may result in your policy being cancelled prior to the due date on this statement

**ACCOUNT ACTIVITY**

Policy Period Dates	Transaction Dates	Description / State	Charges/Credits
<b>Payments</b>			
	08/13/2021	Cash Receipt	(\$753.00)
<b>Charges / Adjustments</b>			
06/30/2021 - 06/30/2022	08/30/2021	Installment assessment - KY	\$49.00
06/30/2021 - 06/30/2022	08/30/2021	Installment premium - KY	\$704.00
<b>Fees</b>			

**ACCOUNT SUMMARY**

Opening Closing Date 08/31/2021 - 09/30/2021  
**Total Account Balance \*** **\$4,113.00**

**Current Payment Calculation**

Balance Last Statement \$753.00  
 Payments (\$753.00)  
 Charges / Adjustment \$347.00  
 Fees \$0.00  
**Current Balance** **\$347.00**

\* Total Account Balance is the total amount needed to pay your account in full. This amount represents any future installments not yet billed.

**PAYMENT INFORMATION**

Policy Number: WCS3005691  
**Current Payment Due** **\$347.00**  
 Payment Due Date **10/20/2021**

Payment Due Date: The payment due date shown on this statement applies only to items billed in the current billing cycle. Any unpaid prior balances owed for this policy or any other policies issued to you by Encova Insurance Company or its affiliates Brickstreet Mutual Insurance Company, NorthStone Insurance Company, SummitPoint Insurance Company, PinnaclePoint Insurance Company, or AlleghenyPoint Company are due immediately and may result in your policy being cancelled prior to the due date on this statement

**ACCOUNT ACTIVITY**

Policy Period Dates	Transaction Dates	Description / State	Charges/Credits
<b>Payments</b>			
	09/27/2021	Cash Receipt	(\$753.00)
<b>Charges / Adjustments</b>			
06/30/2020 - 06/30/2021	08/31/2021	Audit assessment adjustment - KY	(\$24.00)
06/30/2020 - 06/30/2021	08/31/2021	Audit premium adjustment - KY	(\$382.00)
06/30/2021 - 06/30/2022	09/30/2021	Installment assessment - KY	\$49.00
06/30/2021 - 06/30/2022	09/30/2021	Installment premium - KY	\$704.00
<b>Fees</b>			

**ACCOUNT SUMMARY**

Opening Closing Date 10/01/2021 - 10/31/2021  
**Total Account Balance \*** **\$3,766.00**

**Current Payment Calculation**

Balance Last Statement \$347.00  
 Payments (\$347.00)  
 Charges / Adjustment \$753.00  
 Fees \$0.00  
**Current Balance \$753.00**

\* Total Account Balance is the total amount needed to pay your account in full. This amount represents any future installments not yet billed.

**PAYMENT INFORMATION**

Policy Number: WCS3005691  
**Current Payment Due \$753.00**  
 Payment Due Date **11/22/2021**

Payment Due Date: The payment due date shown on this statement applies only to items billed in the current billing cycle. Any unpaid prior balances owed for this policy or any other policies issued to you by Encova Insurance Company or its affiliates Brickstreet Mutual Insurance Company, NorthStone Insurance Company, SummitPoint Insurance Company, PinnaclePoint Insurance Company, or AlleghenyPoint Company are due immediately and may result in your policy being cancelled prior to the due date on this statement

**ACCOUNT ACTIVITY**

Policy Period Dates	Transaction Dates	Description / State	Charges/Credits
<b>Payments</b>			
	10/18/2021	Cash Receipt	(\$347.00)
<b>Charges / Adjustments</b>			
06/30/2021 - 06/30/2022	10/30/2021	Installment assessment - KY	\$49.00
06/30/2021 - 06/30/2022	10/30/2021	Installment premium - KY	\$704.00
<b>Fees</b>			

**ACCOUNT SUMMARY**

Opening Closing Date 11/01/2021 - 11/30/2021  
**Total Account Balance \*** **\$3,013.00**

**Current Payment Calculation**

Balance Last Statement \$753.00  
 Payments (\$753.00)  
 Charges / Adjustment \$753.00  
 Fees \$0.00  
**Current Balance \$753.00**

\* Total Account Balance is the total amount needed to pay your account in full. This amount represents any future installments not yet billed.

**PAYMENT INFORMATION**

Policy Number: WCS3005691  
**Current Payment Due \$753.00**  
 Payment Due Date 12/20/2021

Payment Due Date: The payment due date shown on this statement applies only to items billed in the current billing cycle. Any unpaid prior balances owed for this policy or any other policies issued to you by Encova Insurance Company or its affiliates Brickstreet Mutual Insurance Company, NorthStone Insurance Company, SummitPoint Insurance Company, PinnaclePoint Insurance Company, or AlleghenyPoint Company are due immediately and may result in your policy being cancelled prior to the due date on this statement

**ACCOUNT ACTIVITY**

Policy Period Dates	Transaction Dates	Description / State	Charges/Credits
<b>Payments</b>			
	11/15/2021	Cash Receipt	(\$753.00)
<b>Charges / Adjustments</b>			
06/30/2021 - 06/30/2022	11/30/2021	Installment assessment - KY	\$49.00
06/30/2021 - 06/30/2022	11/30/2021	Installment premium - KY	\$704.00
<b>Fees</b>			

Item #	Invoice Date	Invoice Type	Start	Description	Amount	Balance
1170205	11/30/21	Invoice	11/01/21	11-30 Unpaid Policy	\$753.00	\$753.00
1170206	11/30/21	Invoice	11/01/21	11-30 Surcharge	\$72.00	\$825.00
<b>Total Invoice Balance:</b>					<b>\$825.00</b>	

657.8 - 21707.90  
 650.9 - 4548.19

11/30/21

Please see reverse side for additional information and legal disclosures

# Curneal & Hignite Insurance, Inc

Houchens Insurance Group  
410 Ring Road  
Elizabethtown, KY 42701

Phone: (270) 737-2828

Fax: (270) 737-4950

<b>Invoice # 114847</b>	<b>Page 1 of 1</b>
<b>Account Number</b>	<b>Date</b>
LAURCO-H04	6/25/2021
<b>BALANCE DUE ON</b>	
7/1/2021	
<b>AMOUNT PAID</b>	<b>Amount Due</b>
	\$26,256.09

**Laurel County Water District #2**  
3910 S Laurel Road  
London, KY 40744

**CSR**  
Jeffrey Stiles, CIC

Commercial Package	PolicyNumber: PHPK2291000	Effective: 7/1/2021 to 7/1/2022
--------------------	---------------------------	---------------------------------

Item #	Trans Eff Date	Due Date	Trans	Description	Amount
1178082	7/1/2021	7/1/2021	RENB	21-22 Package Policy	\$21,350.00
1178083	7/1/2021	7/1/2021	CFEE	KY Surcharge	\$633.07
1178084	7/1/2021	7/1/2021	CFEE	Policy Fee	\$200.00

Commercial Umbrella	PolicyNumber: PHUB773418	Effective: 7/1/2021 to 7/1/2022
---------------------	--------------------------	---------------------------------

Item #	Trans Eff Date	Due Date	Trans	Description	Amount
178085	7/1/2021	7/1/2021	RENB	21-22 Umbrella Policy	\$4,001.00
1178086	7/1/2021	7/1/2021	CFEE	KY Surcharge	\$72.02

**Total Invoice Balance: \$26,256.09**

PAYMENT DUE BY DUE DATE OR UPON RECEIPT OF INVOICE.

PAYMENT AUTHORIZES US TO PROCESS YOUR ORIGINAL CHECK AS A SUBSTITUTE CHECK.

**COMMON POLICY DECLARATIONS  
WATER DISTRICTS INSURANCE PROGRAM**

Policy No. PHPK2002267  
Replacement No. NEW

**NAMED INSURED AND MAILING ADDRESS:**

Laurel County Water District # 2  
3910 S Laurel Rd

London, KY 40744

**AGENT NAME AND ADDRESS:**

Grundy Insurance  
400 Horsham Road, Suite 150  
Horsham PA 19044

**AGENT NO.:** 124922

**POLICY PERIOD:** From 07/01/2019 To 07/01/2020  
at 12:01 a.m. Standard Time at your mailing address shown above.

**TYPE OF DISTRICT:**  Water District  Sewer District  Irrigation District  
 Other: \_\_\_\_\_

In return for the payment of the premium, and subject to all the terms of this policy, we agree with you to provide the insurance as stated in this policy.

This policy consists of the following Coverage Parts for which a premium is indicated. This premium may be subject to adjustment.

	PREMIUM
Property and Inland Marine Coverage Part	\$ <u>Included</u>
Liability Coverage Part	\$ <u>Included</u>
Crime Coverage Part	\$ <u>Included</u>
Automobile Coverage Part	\$ <u>Included</u>
Employment-Related Practices Liability Coverage Part	\$ <u>Included</u>
_____	\$ _____
_____	\$ _____
-TOTAL PREMIUM	\$ <u>18,991</u>
	_____
	_____
	_____

**FORMS APPLICABLE TO ALL COVERAGE PARTS:**

**Refer to Forms Schedule**

THESE DECLARATIONS TOGETHER WITH THE COMMON POLICY CONDITIONS, COVERAGE PART SUPPLEMENTAL DECLARATIONS, COVERAGE PARTS, FORMS AND ENDORSEMENTS, IF ANY, ISSUED TO FORM A PART THEREOF, COMPLETE THE ABOVE NUMBERED POLICY.

**COUNTERSIGNED** 07/01/2019 **DATE** by  **AUTHORIZED REPRESENTATIVE**

**Philadelphia Indemnity Insurance Company**

**Fees and Surcharge Schedule**

**Policy Number: PHPK2002267**

**Policy Term Effective Date: 07/01/2019**

**Policy Term Expiration Date: 07/01/2020**

**Kentucky Surcharge**

**\$ 341.72**

**\*See Kentucky Tax Schedule For Additional Information**

# Philadelphia Indemnity Insurance Company

## Form Schedule – Policy

**Policy Number:** PHPK2002267

**Forms and Endorsements applying to this Coverage Part and made a part of this policy at time of issue:**

Form	Edition	Description
BJP-190-1	1298	Commercial Lines Policy Jacket
PI-REINS-NOTICE 1	0318	Notice Reinstatement Fee
PP2015	0615	Privacy Policy Notice
Location Schedule	0100	Location Schedule
Fees and Surcharge Schedule	0110	Fees and Surcharge Schedule
PI-MANU-1	0906	PI-WDI-999D (10/17) Common Policy Declarations
PI-MANU-1	0906	PI-WDI-999 (10/17) Common Policy Conditions
PI-MANU-1	0906	PI-WDI-KY 2 (10/17) Kentucky Changes - Nonbinding Arbitration
IL0021	0908	Nuclear Energy Liability Exclusion Endorsement
IL0952	0115	Cap On Losses From Certified Acts Of Terrorism



**ATTACHMENT Q.1.d**

**Employee Data  
Uploaded as Excel File**

**ATTACHMENT Q.1.e**

**Employee Hours  
Uploaded as Excel File**

ATTACHMENT Q.1.f

Employee Benefits

1.f. The District provided the following employee benefits for 2019, 2020 and 2021:

Anthem Blue Cross/Blue health insurance for all full-time employees including their family, if applicable, and paid the total premium. The employees were also provided a Febco HRA card to pay the high deductible.

Lincoln National Life Insurance \$20,000 of Life and AD&D insurance for all full-time employees.

Guardian Life Insurance of \$50,000 Life Insurance for full-time employees with \$125,000 for the Superintendent and \$100,000 for the Office Manager.

Guardian offers short-term or long-term disability policies as well as other optional cancer policies, etc. which employees may purchase by paying 100% of the premium with a payroll deduction.

Delta Dental may be purchase by employees by paying 100% of the premium with a payroll deduction.

Retirement is provided through Kentucky CERS retirement program.

Personal days after the first year of service – an employee will accumulate 12 personal days per year. Employees may accumulate up to 20 personal days which may be carried forward and paid at termination.

Vacation leave is provided based on the years of service for each full-time employee: 1 week per year after 1 year of service, 2 weeks after 2 to 10 years of service, 3 weeks after 11 to 20 years of service, 4 weeks for over 20 years of service.

Full-time employees are allotted 2 days off for marriage leave.

Full-time employees are given 24 hours paid leave for local and 40 hours paid leave for out of town for a death in their immediate family.

Full-time employees receive 10 paid holidays per year.

The managers and all on-call employees received a \$50 per month phone allowance for using their personal cell phones for District business. One on-call distribution operator that does not have a personal cell phone was provided a cell phone by the District instead of a phone allowance.

The Distribution Operators and the Meter Tech were given a maximum of \$150.00 work boot allowance each year.

**ATTACHMENT Q.1.g (2019)**

**Health Insurance Premiums  
Uploaded as Excel File**

**ATTACHMENT Q.1.g (2020)**

**Health Insurance Premiums  
Uploaded as Excel File**

**ATTACHMENT Q.1.g (2021)**

**Health Insurance Premiums  
Uploaded as Excel File**

## **ATTACHMENT Q.1.g**

### **Life Insurance and AD&D Premiums**

LAUREL COUNTY WATER DISTRICT #2

CASE NO. 2021-00385

Q.1.g

The summaries of the monthly health insurance premiums which were paid by the District for 2019, 2020 and 2021 are attached as Attachment Q.1.g (2019), Attachment Q.1.g (2020) and Attachment Q.1.g (2021)

The life insurance premiums paid by the District to Guardian by the District for the \$50,000 Life insurance were as follows for each employee except the Superintendent and Office Manager

2019	\$19.25 per month
2020	\$20.75 per month
2021	\$22.75 per month

The premium for \$100,000 life insurance paid by the District for Office Manager

2019	\$38.50 per month
2020	\$41.50 per month
2021	\$45.50 per month

The premium for \$125,000 life insurance paid by the District for Superintendent

2019	\$48.13 per month
2020	\$51.88 per month
2021	\$56.88 per month

The life insurance premiums paid by the District to Lincoln National Life Insurance for \$20,000 of Life and AD&D insurance premiums were as follows for each employee:

2019	\$10.46 per month
2020	\$10.46 per month
2021	\$10.46 per month



**ATTACHMENT Q.1.h**

**Minutes of Commissioner Meetings  
For 2019, 2020 and 2021**

**Uploaded as PDF File**

**ATTACHMENT Q.1.i**

**Commissioner Wages & Benefits  
Uploaded as Excel File**

**ATTACHMENT Q.1.j**

**Commissioner Appointments**



## LAUREL COUNTY FISCAL COURT

PH: 606-864-4640 FAX: 606-864-3867

lcfiscalcourt3@windstream.net

LAUREL COUNTY COURTHOUSE

101 SOUTH MAIN STREET LONDON, KENTUCKY 40741-2301



October 11, 2021

Laurel County Water District #2  
3910 South Laurel Road  
London, KY 40744

RE: Commissioner Appointments

Dear Commissioners:

On October 11, 2021 at the Regular Meeting of the Laurel County Fiscal Court, the court approved the appointment of Teresa Brewer and Steve Cornn to serve on the Laurel County Water District #2 Board of Commissioners.

Ms. Brewer and Mr. Cornn's 4 year terms will expire on October 31, 2025.

Regards,

A handwritten signature in cursive script that reads "David Westerfield".

David Westerfield  
Laurel County Judge/Executive

DW/ks

DAVID WESTERFIELD  
JUDGE EXECUTIVE

JOHN CRAWFORD  
DISTRICT 1

DANNY SMITH  
DISTRICT 2

BOBBY OVERBAY  
DISTRICT 3

JEFF BOOK  
DISTRICT 4

BILLY OAKLEY  
DISTRICT 5

RICHARD BALES  
DISTRICT 6



## LAUREL COUNTY FISCAL COURT

PH: 606-864-4640 FAX: 606-864-3867

lcfiscalcourt3@windstream.net

LAUREL COUNTY COURTHOUSE

101 SOUTH MAIN STREET LONDON, KENTUCKY 40741-2301



December 14, 2020

Laurel County Water District #2  
3910 South Laurel Road  
London, KY 40744

RE: Commissioner- Re-Appointments

Dear Commissioners:

On December 14, 2020 at the Regular Meeting of the Laurel County Fiscal Court, the court approved the re-appointments of Lisa Baker and David Moore as commissioners on the Laurel County Water District #2 Board of Commissioners.

Ms. Baker's term will expire on November 30, 2023.

Mr. Moore's term will expire on December 31, 2023.

Regards,

A handwritten signature in cursive script that reads "David Westerfield".

David Westerfield  
Laurel County Judge/Executive

DW/ks

DAVID WESTERFIELD  
JUDGE EXECUTIVE

JOHN CRAWFORD  
DISTRICT 1

DANNY SMITH  
DISTRICT 2

BOBBY OVERBAY  
DISTRICT 3

JEFF BOOK  
DISTRICT 4

BILLY OAKLEY  
DISTRICT 5

RICHARD BALES  
DISTRICT 6



## LAUREL COUNTY FISCAL COURT

PH: 606-864-4640 FAX: 606-864-3867

lcfiscalcourt3@windstream.net

LAUREL COUNTY COURTHOUSE

101 SOUTH MAIN STREET LONDON, KENTUCKY 40741-2301



October 30, 2017

Laurel County Water District #2  
3910 South Laurel Road  
London, KY 40744

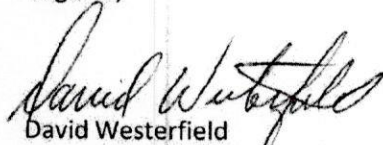
RE: Commissioner- Appointment

Dear Commissioners:

On October 26, 2017 at the Regular Meeting of the Laurel County Fiscal Court, the court approved Lisa Baker to fill the remainder of Tom Baker's term as commissioner on the Laurel County Water District #2 Board of Commissioners.

Mr. Baker's term will expire on November 30, 2020.

Regards,

  
David Westerfield  
Laurel County Judge/Executive

DW/ks

DAVID WESTERFIELD  
JUDGE EXECUTIVE

ROY CRAWFORD  
DISTRICT 1

DANNY SMITH  
DISTRICT 2

TEDDY BERGE  
DISTRICT 3

JEFF BOOK  
DISTRICT 4

BILLY OAKLEY  
DISTRICT 5

RICHARD BALES  
DISTRICT 6



**LAUREL COUNTY FISCAL COURT**  
PH: 606-864-4640 FAX: 606-864-3867  
lcfiscalcourt3@windstream.net  
LAUREL COUNTY COURTHOUSE  
101 SOUTH MAIN STREET LONDON, KENTUCKY 40741-2301



November 29, 2016

Laurel County Water District #2  
3910 South Laurel Road  
London, KY 40744

RE: Commissioner Re- Appointment

Dear Commissioners:

On November 22, 2016 at the Regular Meeting of the Laurel County Fiscal Court, the court approved the re-appointment of David Moore to serve on the Laurel County Water District #2 Board of Commissioners.

Mr. Moore's 4 year term will expire on December 31, 2020.

Regards,

A handwritten signature in cursive script that reads "David Westerfield".

David Westerfield  
Laurel County Judge/Executive

DW/ks

DAVID WESTERFIELD  
JUDGE EXECUTIVE

ROY CRAWFORD  
DISTRICT 1

DANNY SMITH  
DISTRICT 2

TEDDY BERGE  
DISTRICT 3

JEFF BOOK  
DISTRICT 4

BILLY OAKLEY  
DISTRICT 5

RICHARD BALES  
DISTRICT 6



## LAUREL COUNTY FISCAL COURT

PH: 606-864-4640 FAX: 606-864-3867

lcfiscalcourt3@windstream.net

LAUREL COUNTY COURTHOUSE

101 SOUTH MAIN STREET LONDON, KENTUCKY 40741-2301



June 23, 2017

Laurel County Water District #2  
3910 South Laurel Road  
London, KY 40744

RE: Commissioner Re- Appointment

Dear Commissioners:

On June 22, 2017 at the Regular Meeting of the Laurel County Fiscal Court, the court approved the re-appointment of Ronnie Ball to serve on the Laurel County Water District #2 Board of Commissioners.

Mr. Ball's 4 year term will expire on July 31, 2021.

Regards,

A handwritten signature in cursive script that reads "David Westerfield".

David Westerfield  
Laurel County Judge/Executive

DW/ks

DAVID WESTERFIELD  
JUDGE EXECUTIVE

ROY CRAWFORD  
DISTRICT 1

DANNY SMITH  
DISTRICT 2

TEDDY BENGÉ  
DISTRICT 3

JEFF BOOK  
DISTRICT 4

BILLY OAKLEY  
DISTRICT 5

RICHARD BALES  
DISTRICT 6





## LAUREL COUNTY FISCAL COURT

PH: 606-864-4640 FAX: 606-864-3867

lcfiscalcourt3@windstream.net

LAUREL COUNTY COURTHOUSE

101 SOUTH MAIN STREET LONDON, KENTUCKY 40741-2301



October 28, 2016

Laurel County Water District #2  
3910 South Laurel Road  
London, KY 40744

RE: Commissioner Re- Appointment

Dear Commissioners:

On October 27, 2016 at the Regular Meeting of the Laurel County Fiscal Court, the court approved the re-appointment of Kenneth Finley to serve on the Laurel County Water District #2 Board of Commissioners.

Mr. Finley's 4 year term will expire on October 31, 2020.

Regards,

A handwritten signature in cursive script that reads "David Westerfield".

David Westerfield  
Laurel County Judge/Executive

DW/ks



## LAUREL COUNTY FISCAL COURT

PH: 606-864-4640 FAX: 606-864-3867

lcfiscalcourt3@windstream.net

LAUREL COUNTY COURTHOUSE

101 SOUTH MAIN STREET LONDON, KENTUCKY 40741-2301



October 5, 2020

Laurel County Water District #2  
3910 South Laurel Road  
London, KY 40744

RE: Commissioner Re-Appointment

Dear Commissioners:

On September 29, 2020 at the Regular Meeting of the Laurel County Fiscal Court, the court approved the re-appointment of Kenneth Finley to serve on the Laurel County Water District #2 Board of Commissioners.

Mr. Finley's 4 year term will expire on October 31, 2024.

Regards,

A handwritten signature in cursive script that reads "David Westerfield".

David Westerfield  
Laurel County Judge/Executive

DW/ks

DAVID WESTERFIELD  
JUDGE EXECUTIVE

JOHN CRAWFORD  
DISTRICT 1

DANNY SMITH  
DISTRICT 2

BOBBY OVERBAY  
DISTRICT 3

JEFF BOOK  
DISTRICT 4

BILLY OAKLEY  
DISTRICT 5

RICHARD BALES  
DISTRICT 6



## LAUREL COUNTY FISCAL COURT

PH: 606-864-4640 FAX: 606-864-3867

lcfiscalcourt3@windstream.net

LAUREL COUNTY COURTHOUSE

101 SOUTH MAIN STREET LONDON, KENTUCKY 40741-2301



June 26, 2020

Laurel County Water District #2  
3910 South Laurel Road  
London, KY 40744

RE: Commissioner Re- Appointment

Dear Commissioners:

On June 25, 2020 at the Regular Meeting of the Laurel County Fiscal Court, the court approved the re-appointment of Roy Wayne Jenkins to serve on the Laurel County Water District #2 Board of Commissioners.

Mr. Jenkins' term will expire on June 25, 2024.

Regards,

A handwritten signature in cursive script that reads "David Westerfield".

David Westerfield  
Laurel County Judge/Executive

DW/ks

*Deceased 9/10/21*



## LAUREL COUNTY FISCAL COURT

PH: 606-864-4640 FAX: 606-864-3867

lcfiscalcourt3@windstream.net

LAUREL COUNTY COURTHOUSE

101 SOUTH MAIN STREET LONDON, KENTUCKY 40741-2301



August 5, 2016

Laurel County Water District #2  
3910 South Laurel Road  
London, KY 40744

RE: Commissioner Re- Appointment

Dear Commissioners:

On July 28, 2016 at the Regular Meeting of the Laurel County Fiscal Court, the court approved the re-appointment of Roy Wayne Jenkins to serve on the Laurel County Water District #2 Board of Commissioners.

Mr. Jenkins' term will expire on July 20, 2020.

Regards,

A handwritten signature in cursive script that reads "David Westerfield".

David Westerfield  
Laurel County Judge/Executive

DW/ks

DAVID WESTERFIELD  
JUDGE EXECUTIVE

ROY CRAWFORD  
DISTRICT 1

DANNY SMITH  
DISTRICT 2

TEDDY BENGE  
DISTRICT 3

JEFF BOOK  
DISTRICT 4

BILLY OAKLEY  
DISTRICT 5

RICHARD BALES  
DISTRICT 6

**ATTACHMENT Q.1.j**

**Commissioner's Compensation**

**LAUREL COUNTY FISCAL COURT**  
**RESOLUTION**  
**FOR**  
**ESTABLISHING**  
**COMMISSIONER'S COMPENSATION FOR**  
**LAUREL COUNTY WATER DISTRICT #2**

WHEREAS, KRS 74.020(6) places the responsibility and authority for establishing the level of a water district commissioner's salary upon county judges/executives and fiscal courts and;

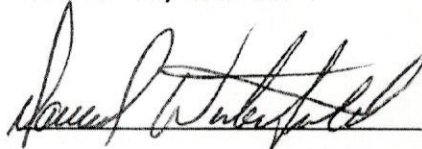
WHEREAS, the Laurel County Judge/Executive and the Laurel County Fiscal Court has a desire to set the Laurel County Water District #2 salaries for the commissioners in accordance with the state guidelines;

**IT IS HEREBY RESOLVED**, effective December 1, 2015, the Laurel County Judge/Executive and the Laurel County Fiscal Court sets the salaries at \$300.00 per month for each commissioner if they have not completed six (6) instructional hours of water district management training approved by the Public Service Commission. Each commissioner that annually receives six (6) hours of water district management training approved by the Public Service Commission will be paid \$500.00 per month.

November 30, 2015

Date Adopted

Laurel County Fiscal Court



David Westerfield, Laurel County Judge Executive

**ATTACHMENT Q.2**  
**(2020 Audit adjustments)**

**Laurel County Water District # 2**  
**General Journal Report**

Trans. Date	Transaction Description	Reference Number	Entry Date	Entered By	Debit Amount	Credit Amount	
<b>Account</b>	00221-0000 Current Portion of L/T Debt						
12/31/2020	Adjust current portion L/T debt	AJE-01	08/11/21	Wanda	\$0.00	\$93,210.00	
<b>Account</b>	00224-0009 Less Current Portion of L/T Debt						
12/31/2020	Adjust current portion L/T debt	AJE-01	08/11/21	Wanda	\$93,210.00	\$0.00	
<b>Account</b>	00199-0001 O/F-Difference-Expected & Actual Experie						
12/31/2020	To record GASB 68 retirement entries	AJE-03	08/11/21	Wanda	\$2,302.00	\$0.00	
<b>Account</b>	00199-0002 O/F-Difference-Projected & Actual Earnin						
12/31/2020	To record GASB 68 retirement entries	AJE-03	08/11/21	Wanda	\$57,351.00	\$0.00	
<b>Account</b>	00199-0003 O/F-Changes of Assumptions						
12/31/2020	To record GASB 68 retirement entries	AJE-03	08/11/21	Wanda	\$0.00	\$127,927.00	
<b>Account</b>	00199-0004 O/F-Changes in Proportion						
12/31/2020	To record GASB 68 retirement entries	AJE-03	08/11/21	Wanda	\$0.00	\$91,086.00	
<b>Account</b>	00199-0006 O/F-Subsequent Contributions						
12/31/2020	To record GASB 68 retirement entries	AJE-03	08/11/21	Wanda	\$0.00	\$74,485.00	
12/31/2020	To record GASB 68 retirement entries	AJE-03	08/11/21	Wanda	\$73,104.00	\$0.00	
				<b>Number of Transactions</b>	<b>2</b>	<b>Account Totals</b>	<u>\$73,104.00</u> <u>\$74,485.00</u>
<b>Account</b>	00299-0000 Net Pension Liability						
12/31/2020	To record GASB 68 retirement entries	AJE-03	08/11/21	Wanda	\$0.00	\$143,675.00	
<b>Account</b>	00299-0001 I/F-Difference-Expected & Actual Experie						
12/31/2020	To record GASB 68 retirement entries	AJE-03	08/11/21	Wanda	\$9,077.00	\$0.00	
<b>Account</b>	00299-0002 I/F-Difference-Project & Actual Earnings						
12/31/2020	To record GASB 68 retirement entries	AJE-03	08/11/21	Wanda	\$34,630.00	\$0.00	
<b>Account</b>	00299-0004 I/F-Changes in Proportion						
12/31/2020	To record GASB 68 retirement entries	AJE-03	08/11/21	Wanda	\$0.00	\$24,538.00	
<b>Account</b>	00604-0300 Retirement Expense						
12/31/2020	To record GASB 68 retirement entries	AJE-03	08/11/21	Wanda	\$283,866.00	\$0.00	
12/31/2020	To record GASB 68 retirement entries	AJE-03	08/11/21	Wanda	\$74,485.00	\$0.00	
12/31/2020	To record GASB 68 retirement entries	AJE-03	08/11/21	Wanda	\$0.00	\$73,104.00	
				<b>Number of Transactions</b>	<b>3</b>	<b>Account Totals</b>	<u>\$358,351.00</u> <u>\$73,104.00</u>
<b>Account</b>	00199-0007 OPEB O/F Difference-Expected&Actual Exp						
12/31/2020	To record GASB 75 OPEB entries	AJE-04	08/11/21	Wanda	\$120,517.00	\$0.00	
<b>Account</b>	00199-0008 OPEB O/F-Difference-Proj&Actual Earnings						
12/31/2020	To record GASB 75 OPEB entries	AJE-04	08/11/21	Wanda	\$23,974.00	\$0.00	
<b>Account</b>	00199-0009 OPEB O/F-Changes of Assumptions						
12/31/2020	To record GASB 75 OPEB entries	AJE-04	08/11/21	Wanda	\$0.00	\$26,513.00	
<b>Account</b>	00199-0010 OPEB O/F-Changes in proportion						
12/31/2020	To record GASB 75 OPEB entries	AJE-04	08/11/21	Wanda	\$0.00	\$13,592.00	
<b>Account</b>	00199-0012 OPEB-O/F- Subsequent Contributions						
12/31/2020	To record GASB 75 OPEB entries	AJE-04	08/11/21	Wanda	\$0.00	\$18,370.00	
12/31/2020	To record GASB 75 OPEB entries	AJE-04	08/11/21	Wanda	\$18,030.00	\$0.00	
				<b>Number of Transactions</b>	<b>2</b>	<b>Account Totals</b>	<u>\$18,030.00</u> <u>\$18,370.00</u>
<b>Account</b>	00298-0000 Net OPEB Liability						
12/31/2020	To record GASB 75 OPEB entries	AJE-04	08/11/21	Wanda	\$0.00	\$207,716.00	
<b>Account</b>	00299-0006 OPEB I/F-Diff-Expected & Actual Experien						
12/31/2020	To record GASB 75 OPEB entries	AJE-04	08/11/21	Wanda	\$34,355.00	\$0.00	
<b>Account</b>	00299-0007 OPEB I/F-Diff-Projected & Actual Earning						
12/31/2020	To record GASB 75 OPEB entries	AJE-04	08/11/21	Wanda	\$22,812.00	\$0.00	



Trans. Date	Transaction Description	Reference Number	Entry Date	Entered By	Debit Amount	Credit Amount
<b>Account</b> 00299-0008	OPEB I/F-Changes of Assumptions					
12/31/2020	To record GASB 75 OPEB entries	AJE-04	08/11/21	Wanda	\$253.00	\$0.00
<b>Account</b> 00299-0009	OPEB-I/F-Changes in Proportion					
12/31/2020	To record GASB 75 OPEB entries	AJE-04	08/11/21	Wanda	\$0.00	\$10,890.00
<b>Account</b> 00604-0300	Retirement Expense					
12/31/2020	To record GASB 75 OPEB entries	AJE-04	08/11/21	Wanda	\$56,800.00	\$0.00
12/31/2020	To record GASB 75 OPEB entries	AJE-04	08/11/21	Wanda	\$18,370.00	\$0.00
12/31/2020	To record GASB 75 OPEB entries	AJE-04	08/11/21	Wanda	\$0.00	\$18,030.00
<b>Number of Transactions</b>			3	<b>Account Totals</b>	\$75,170.00	\$18,030.00
<b>Total Number of Transactions</b>			29	<b>Report Totals</b>	\$923,136.00	\$923,136.00

**ATTACHMENT Q.2 (2020)**

**Adjusted Trial Balance for 2020  
Uploaded as Excel File**

**ATTACHMENT Q.2 (2021 draft)**

**Adjusted Trial Balance for 2021  
Before Year-End Adjustments  
Uploaded as Excel File**

## **ATTACHMENT Q.6.e**

### **Revised Cost Justification for Meter Connection/Tap-on Fee**



## **ATTACHMENT Q.9**

### **Revised Cost Justification for Nonrecurring Charges Listed In the Tariff**



# Laurel County Water District # 2

3910 South Laurel Road  
London, Kentucky 40744  
Phone (606) 878-2494 Fax (606) 878-2448

# Quotation

DATE: \_\_\_\_\_  
Job Number: \_\_\_\_\_

### Quotation For:

Name: \_\_\_\_\_  
Company Name: \_\_\_\_\_  
Street Address: \_\_\_\_\_  
City, ST ZIP Code: \_\_\_\_\_  
Phone: \_\_\_\_\_

Quote valid until: \_\_\_\_\_  
Prepared by: Aaron Bargo

Job Description: Regular Buisness Hour Reconnect  
1 Service Man 1 hour

### MATERIALS

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
1	Hourly paid Employee	\$18.25	\$18.25
1	LWD contribution	\$8.69	\$8.69
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
<b>Materials Total Cost:</b>			<b>\$26.94</b>

### SERVICES

UNITS	DESCRIPTION	CHARGES	AMOUNT
1	Service Truck	\$25.00	\$25.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
<b>Service Cost Total:</b>			<b>\$25.00</b>
<b>Total:</b>			<b>\$51.94</b>

**TERMS:** Quote is valid net 30 days. 100% of quote is to be paid before work can begin. The remaining balance of the final bill is to be paid in full before any meters can be set.

**ATTENTION:** Rock or any other unusual circumstance that changes the original scope of this project will be an **EXTRA** charge at cost and will reflect on the final bill!

**CUSTOMER SIGNATURE APPROVAL:** \_\_\_\_\_

**DATE:** \_\_\_\_\_

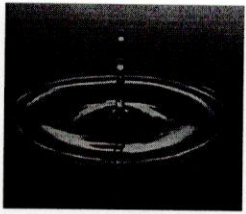
I the above signed understand and agree to all terms and conditions of this document.

**L.W.D. # 2 AUTHORIZED SIGNATURE:** \_\_\_\_\_

**DATE:** \_\_\_\_\_







# Laurel County Water District # 2

3910 South Laurel Road  
London, Kentucky 40744  
Phone (606) 878-2494 Fax (606) 878-2448

# Quotation

DATE: \_\_\_\_\_  
Job Number: \_\_\_\_\_

### Quotation For:

Name: \_\_\_\_\_  
Company Name: \_\_\_\_\_  
Street Address: \_\_\_\_\_  
City, ST ZIP Code: \_\_\_\_\_  
Phone: \_\_\_\_\_

Quote valid until: \_\_\_\_\_  
Prepared by: Aaron Bargo

Job Description: After Hours Reconnect 2 Hours  
1 Service Man

### MATERIALS

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
2	2 Hours Regular Pay	\$18.25	\$36.50
2	Overtime pay difference	\$9.12	\$18.24
2	LWD contribution	\$8.69	\$17.38
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
Materials Total Cost:			\$72.12

### SERVICES

UNITS	DESCRIPTION	CHARGES	AMOUNT
1	Service Truck	\$25.00	\$25.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
Service Cost Total:			\$25.00
Total:			\$97.12

**TERMS:** Quote is valid net 30 days. 100% of quote is to be paid before work can begin. The remaining balance of the final bill is to be paid in full before any meters can be set.

**ATTENTION:** Rock or any other unusual circumstance that changes the original scope of this project will be an **EXTRA** charge at cost and will reflect on the final bill!

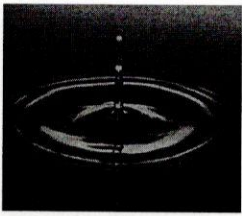
**CUSTOMER SIGNATURE APPROVAL:** \_\_\_\_\_

**DATE:** \_\_\_\_\_

I the above signed understand and agree to all terms and conditions of this document.

**L.W.D. # 2 AUTHORIZED SIGNATURE:** \_\_\_\_\_

**DATE:** \_\_\_\_\_



# Laurel County Water District # 2

3910 South Laurel Road  
 London, Kentucky 40744  
 Phone (606) 878-2494 Fax (606) 878-2448

# Quotation

DATE: \_\_\_\_\_  
 Job Number: \_\_\_\_\_

### Quotation For:

Name: \_\_\_\_\_  
 Company Name: \_\_\_\_\_  
 Street Address: \_\_\_\_\_  
 City, ST ZIP Code: \_\_\_\_\_  
 Phone: \_\_\_\_\_

Quote valid until: \_\_\_\_\_  
 Prepared by: Aaron Bargo

Job Description: Meter Test Charge  
1 Service Man

### MATERIALS

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
120	Gallons of water	\$0.01	\$1.68
1	Employee to get meter	\$18.25	\$18.25
2	LWD employee contribution	\$8.69	\$17.38
1	Time it takes to complete 1/4, 1, 15 GPM test	\$18.25	\$18.25
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
<b>Materials Total Cost:</b>			<b>\$55.56</b>

### SERVICES

UNITS	DESCRIPTION	CHARGES	AMOUNT
1	Service Truck	\$25.00	\$25.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
<b>Service Cost Total:</b>			<b>\$25.00</b>
<b>Total:</b>			<b>\$80.56</b>

**TERMS:** Quote is valid net 30 days. 100% of quote is to be paid before work can begin. The remaining balance of the final bill is to be paid in full before any meters can be set.

**ATTENTION:** Rock or any other unusual circumstance that changes the original scope of this project will be an **EXTRA** charge at cost and will reflect on the final bill!

**CUSTOMER SIGNATURE APPROVAL:** \_\_\_\_\_

DATE: \_\_\_\_\_

I the above signed understand and agree to all terms and conditions of this document.

**L.W.D. # 2 AUTHORIZED SIGNATURE:** \_\_\_\_\_

DATE: \_\_\_\_\_

## **ATTACHMENT Q.10**

### **District's Leak Detection Program**

# **Leak Detection Program**

Leak detection, Monitor meters and repair is the main ways we reduce water loss.

## **Replacing Old Piping**

We have projects pending to replace a big section of our cast iron pipes. We continue to replace old A/C lines along with cast iron pipes, because 60% of our leaks are from A/C and cast iron piping. As funding permits, new projects to replace remaining older pipes in the distribution system will be developed.

## **Monitoring and responding to water leaks**

We use acoustic devices to pick up the noise water makes as it leaks from pipes. This helps us quickly identify and repair hidden leaks. We also sound for leaks on our side of the larger customers service lines. We have two monitor meters in the southern and northern sections of our system. These meters are read daily and if we see any increase in usage, then we know what section that we need to start sounding and looking for leaks. Our work to manage and repair water leaks is ongoing. Our distribution team works 365 days a year to repair leaks and save water. Some work may take as little as a few hours, while other projects may take several hours or even several Months. In larger projects, such as replacing large water pipes, work often happens across several streets. Our team immediately responds to all leaks.

## **Routine Procedures**

### **A. Communication:**

Monthly meetings are held to address the status of water loss by personnel from the office, distribution department and board members to assure a unified team effort to minimize water loss.

### **B. Monitor Meters:**

All monitor meter readings shall be recorded in log books or on spreadsheets. All monitor meters and large customer meters are read on a daily basis to monitor water loss throughout the system.

### **C. Consistent Meter Reading Schedules:**

All customer meters are read at approximately the same time each month to ensure that any inconsistencies are identified and potential service line problems are identified and corrected.

### **D. Field Personnel Responsibilities:**

All distribution personnel (meter readers, maintenance, etc.), shall immediately report to their supervisor any identified water leaks, tank overflows, telemetry problems, or other

Concerns that are presently or could result in water leaks or loss. A work order will be generated by the supervisor to address the problem immediately.

## **E. Office Personnel Responsibilities:**

All office personnel shall immediately report any customer reported leaks, tank overflows, or pressure problems, or other issues ( whether during regular operational hours or after hours) to the appropriate field supervisor. The office supervisor will generate a work order and coordinate with the field manager to make a determination as to whether a field crew needs to be dispatched immediately or later, based on the urgency of the problem.

## **F. Recording Data:**

Daily and Monthly records ( via computer data basis, Manual logs, or spreadsheets) shall be maintained by appropriate supervisory personnel to record and analyze the following information.

- Daily monitor meter readings.

Example: Read Fariston Monitor meter daily and compare to the average usage for that meter, Read rydner monitor meter daily and compare to the average usage for that

meter, and read Aisin Monitor meter daily and compare to the average usage for that meter.

\*Water loss from line breaks, tank overflows, hydrant usage, etc.

Example: When a line break occurs always record on the distribution leak report time that all valves are turned off and the estimated time that all valves are turned back on. Also record on the flushing report all flushed water.

Tank Overflows: when a tank overflows always record the entire period that the tank has been overflowing.

Hydrant usage: We always rent a Hydrant meter out to contractors or other personnel who wants to purchase water through a hydrant.

- Metered customer water sales by route.

Example: Locate water sales binder, which is in the superintendents office to the right of the door on the shelf. Compare each route of sold water to the previous Month and year to see if a route might possibly have a leak. If a route is higher also compare larger customers on that route first and then compare residential customers to try and narrow down a possible leak or if this could be customer usage.

- Other un-metered water usage.

- Example: Check and see if there have been any fire department activity in the water system.



## **G. Meter Testing And Replacement:**

Pursuant to PSC regulations, customers meters will be tested and/or replaced on a periodic schedule to ensure that they are registering water accurately.

Meters to be tested as follows:

1. Larger meters ( master meters and customer meters" and larger) shall be tested on an annual basis.
2. All 3" meters will be tested every two years
3. All 2" meters will be tested every three years
4. All 1" and  $\frac{3}{4}$ " meters are to be tested or replaced new every ten years