

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 SECOND REQUEST FOR INFORMATION

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

Date: April 7, 2022

Respectfully submitted,

Wanda Smith

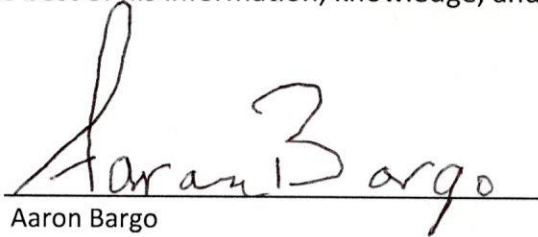
Wanda Smith
Office Manager/Accountant/
Assistant Superintendent
3910 South Laurel Rd
London, KY 40741
(606)878-2494
wandas@laurelwater.com

VERIFICATION

COMMONWEALTH OF KENTUCKY)

COUNTY OF LAUREL)

The undersigned, Aaron Bargo, being duly sworn, deposes and states that he is the Distribution Supervisor of Laurel County Water District #2 and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness and the answers contained herein are true and correct to the best of his information, knowledge, and belief.


Aaron Bargo

Subscribed and sworn to before me, a Notary Public in and for said County and State, this 7th day of April, 2022.


Notary Public

My Commission Expires 8-26-2022

Notary ID: 605908



VERIFICATION

COMMONWEALTH OF KENTUCKY)

COUNTY OF LAUREL)

The undersigned, Linda Fisher, being duly sworn, deposes and states that she is the Payroll Clerk of Laurel County Water District #2 and that she has personal knowledge of the matters set forth in the responses for which she is identified as the witness, and the answers contained herein are true and correct to the best of her information, knowledge, and belief.

Linda Fisher
Linda Fisher

Subscribed and sworn to before me, a Notary Public in and for said County and State, this 7th day of April, 2022.

Andrew Culp
Notary Public

My Commission Expires 8-26-2022

Notary ID: 605908



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 7th day of April, 2022.

Andrew Culp
Notary Public

My Commission Expires 8-26-2022

Notary ID: 605908



**COMMISSION STAFF'S SECOND REQUEST FOR
INFORMATION**

ANSWERS TO QUESTION 1

LAUREL COUNTY WATER DISTRICT #2

CASE NO. 2021-00385

RESPONSE TO PSC STAFF REQUEST 2

QUESTION 1

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 2020 audited general ledger is attached as Excel file Exhibit Q.1.a Audited GL(2020) Staff Request 2.

Q.1.b 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 2021 unaudited general ledger is attached as Excel file Exhibit Q.1.b Unaudited GL(2021draft before year end adj) Staff Request 2. I have also attached a revised trial balance for 2021 since adjusting entries have been posted since the previous trial balance was sent on March 11, 2022. The revised trial balance for 2021 is attached as Excel file Exhibit Q.1.b Revised Trial Balance for 2021 before year-end adj Staff Request 2.

EXHIBIT Q.1.a Audited GL(2020)

**Audited General Ledger for 2020
Uploaded as Excel File**

**EXHIBIT Q.1.b Unaudited GL(2021 draft
before year end adj)**

**Unaudited General Ledger for 2021 before
year-end adjustments
Uploaded as Excel File**

**EXHIBIT Q.1.b Revised Trial Balance for
2021**

**Revised Trial Balance for 2021 before year-
end adjustments
Uploaded as Excel File**

**COMMISSION STAFF'S SECOND REQUEST FOR
INFORMATION**

ANSWER TO QUESTION 2

LAUREL COUNTY WATER DISTRICT #2

CASE NO. 2021-00385

RESPONSE TO PSC STAFF REQUEST 2

QUESTION 2

Responding Witness: Aaron Bargo

Q.2 Aaron Bargo, Otis Hutchison, Jacob Miller and Dylan Dixon installed new customer services in 2021. The number of new services was previously reported as 92 new connections, however the correct number of new connections in 2021 was 96. There were approximately 225.75 hours of labor for new taps for a cost of approximately \$6,775.00. The year-end entry has not yet been made to capitalize these wages so they are in A/C 601-0005 Salaries-Distribution Operations in the unaudited general ledger for 2021 which was provided. The hours for each employee are not individually tracked.

**COMMISSION STAFF'S SECOND REQUEST FOR
INFORMATION**

ANSWER TO QUESTION 3

LAUREL COUNTY WATER DISTRICT #2

CASE NO. 2021-00385

Q.3 The type of health care plan coverage for each employee listed on Attachment_Q.1.g_(2021).xlsx was as follows:

Kimberly Blanton	Employee/Children
Linda Fisher	Employee
Lisa Henson	Employee
Deborah McHargue	Employee
Tammy Rush	Employee/Spouse
Wanda Smith	Family
Ronnie Ball	Employee/Spouse
Aaron Bargo	Family
Roy Collett	Family
Andrew Cupp	Family
Brandon Finley	Employee
Kenneth Fisher	Employee/Spouse
Edward Hacker	Employee
Otis Hutchison	Employee
Roy Jenkins	Employee
Tanner Jenkins	Employee
Jacob Miller	Family
Charles Rogers	Employee
Justin Rose	Family

**COMMISSION STAFF'S SECOND REQUEST FOR
INFORMATION**

ANSWERS TO QUESTION 4

LAUREL COUNTY WATER DISTRICT #2

CASE NO. 2021-00385

RESPONSE TO PSC STAFF REQUEST 2

Q.4.a. According to email correspondence with the Office for the Laurel County Fiscal Court on March 31, 2022 and April 1, 2022 the Fiscal Court has not authorized the payment of the benefits for the Commissioners. The Judge indicated that the subject was left up to the Water Board.

A search of the District's records revealed that the health insurance premiums for Commissioner Roberta Thompson were being paid in 2008 for her individual health insurance plan until her term ended in 2008. I did not see premiums being paid for any of the other Commissioners at that time. I am not sure when that had begun or who had approved it. The Water District staff and the Commissioners that were here at that time are no longer here. I did not see it mentioned in the 2008 Minutes.

Roy Wayne Jenkins was appointed to the Board on August 28, 2008. There was a statement in the September 9, 2008 Minutes (a copy of which is included at Exhibit Q.4.a Staff Request 2) that Commissioner Jenkins would like to donate one year of his salary back to the Water District. The District records indicate that Commissioner Jenkins did not begin receiving a payroll check until April 2011. Chairman Jenkins was added to the Anthem Group Health policy on 7/1/09 according to the invoices. I did not see it mentioned in the 2009 Minutes and the two remaining Commissioners that were here at that time do not remember it being discussed. There is a signed receipt in Chairman Jenkins personnel file that says he received a Febco (health reimbursement) Card on 6/29/2010.
NOTE: Chairman Jenkins has been deceased since 9/10/21.

On 7/1/11 Commissioner Ronnie Ball was added to the Anthem Group Health policy and Soul Harbor Church reimbursed the Water District for the premiums from July 2011 until October 2013. There was a statement in the October 8, 2013 Minutes (a copy of which is included at Exhibit Q.4.a Staff Request) that "Discussion was held concerning the fact that the commissioners are eligible for the health insurance since it is available to all of the employees." This discussion was held after receiving PSC Staff Opinion 2013-012 concerning Health Insurance Benefits for Commissioners.

The April 14, 2015 Minutes (a copy of which is included at Exhibit Q.4.b Staff Request 2) show approval for the Commissioners to be added to the Guardian Life policy for \$50,000 life insurance and to also add Commissioners to the policy at Lincoln Life if eligible. (It was determined that the Commissioners were not eligible for the Lincoln Life policy.) Beginning in October 2021 there were only 2 Commissioners remaining on the Guardian Life policy and a payroll deduction was set up for the premium to be withheld from their pay check beginning in that month. The other 3 Commissioners chose not to be added to the life insurance policy.

The January 10, 2017 Minutes (a copy of which is included at Exhibit Q.4.b Staff Request 2) show approval for HRA debit cards (Febco cards) for eligible Commissioners. Motion carried.

Q.4.b A copy of the April 14, 2015 Minutes showing approval of life insurance for Commissioners and the January 10, 2017 Minutes showing approval for HRA debit cards for eligible Commissioners are provided as Exhibit Q.4.b Staff Request 2

Q.4.c See the details concerning health insurance benefits for Commissioners explained at Q.4.a

Q.4.d The health insurance benefit was available to all of the Commissioners until October 2021 when a Commissioner attended the PSC training and was made aware of Case No. 2019-00268. Commissioner Ball was not reappointed to the Board in October 2021 therefore he was removed from the group health insurance policy. Commissioner Jenkins passed away in September 2021 therefore he was no longer on the group policy. Commissioner Jenkins and Commissioner Ball were the only Commissioners that had chosen to be on the group health insurance plan. Two of the Commissioners had health insurance through their retirement plans and one of the Commissioners had health insurance through another employer. The two new Commissioners which were appointed in October 2021 were not offered the insurance as a result of Case No. 2019-00268.

Q.4.e.I The Febco HRA cards were set up to pay the high deductible for the health insurance plan. The District has a special bank account set up to cover payments using the HRA debit cards. Febco administers the HRA debit cards to verify that they are only used for approved medical expenses. If the maximum amount for the card is not used during the year it does not carry over to the next plan year. The cards were approved for the eligible commissioners on January 20, 2017. Only 4 of the 5 Commissioners at that time were eligible, however only 3 of the Commissioners accepted the Febco cards. (Commissioner Finley was eligible but declined to accept the card.) . Commissioner Moore (the only remaining Commissioner that had a Febco card) turned it in on 10/12/21 after learning about Case No. 2019-00268 and the Febco cards were not offered to the two Commissioners appointed in October 2021

Q.4.II The maximum amount for each Febco HRA card was the amount of the deductible on the health insurance plan. The \$2,900 and the \$5,800 which were listed previously were incorrect. The correct amounts were plan year 7/1/18 to 6/30/19 \$2,700 single/\$5,400 family, etc.
 7/1/19 to 6/30/20 \$2,700 single/\$5,400 family, etc.
 7/1/20 to 6/30/21 \$2,800 single/\$5,600 family, etc.
 7/1/21 to 6/30/22 \$2,800 single/\$5,600 family, etc.

Q.4.III The cost incurred for the Febco HRA card for each commissioner was as follows:

	<u>2019</u>	<u>2020</u>	<u>2021</u>
Commissioner Moore	\$1,867.27	\$3,793.86`	\$2,413.38
Commissioner Jenkins	\$1,829.58	\$1,426.83	\$2,385.25
Commissioner Ball	\$5,728.00	\$4,286.33	\$2,128.36

NOTE: Responding witness for Q.4.III: Linda Fisher

EXHIBIT Q.4.a Staff Request 2

September 9, 2008 Minutes

October 8, 2013 Minutes

**LAUREL COUNTY WATER DISTRICT #2
3910 SOUTH LAUREL ROAD
LONDON, KENTUCKY 40744**

MINUTES

September 9, 2008

The Laurel County Water District #2 held its monthly meeting Tuesday, September, 2008 at 5:00 p.m. at the Water District office. Those present were Ronnie Ball, Roy Wayne Jenkins, James D. Sensabaugh, and Beverly Morgan.

Since Roberta Thompson was unable to attend due to illness, James David Sensabaugh and Beverly Morgan went to her home, to read her the minutes, sign the checks and sign her ballot for Chairman, which she signed and sealed in our presence.

First order of business was to elect a new Chairman. Ballots were distributed to each Commissioner. Commissioner Thompson signed and sealed her ballot before the meeting and was opened at the meeting. After recording each vote, Ronnie Ball unanimously was elected Chairman of the Laurel Water District Board of Commissioners.

The meeting was called to order by Chairman Ball.

Chairman Ball called for the reading of the minutes from the last meeting and a statement of expenditures for August. A motion was made by Chairman Ball and seconded by Commissioner Thompson (who had previously read minutes before meeting) to accept minutes and expenditures as presented, with Commissioner Jenkins signing as present. Motion carried.

Chairman Ball opened the meeting for new business and general discussion.

Chairman Ball's statement to the Board of Commissioners:

I am honored to serve as the new chairman of Laurel Water District #2. I look forward to working with the General Manager, Jim Sensabaugh and all of the Employees.

I certainly enjoyed working with the former Board Chairman, Larry Hughes. It certainly wasn't my desire for him to be replaced, however, the fiscal court saw fit and made a decision to replace him.

We want to welcome our new water Commissioner, Roy Wayne Jenkins. We look forward to working with him, along with all interested parties, in making our Water District even a greater one in the future.

We will strive to do our best to help the public have a better understanding of the program and clear up any misunderstanding for the future success of the program.

X
Commissioner Jenkins's statement to the Board:


Commissioner Jenkins stated that he was here for no personal agenda, nor to fire General Manager Sensabaugh, he was here to help the Water Board and the Fiscal Court to come together. My goal is to help my community and to help my water board. He stated his experience with politicians and projects could be a great help. He respectfully asked for copies of the Board Minutes for one year, a copy of the Employees Handbook, and a copy of Laurel Water District's bylaws, to better familiar himself with our rules and regulations.

* He also stated that he would like to donate one year of his salary back to the Water District.

1. General Manager Sensabaugh presented his statement and Operations Summary to the Board of Commissioners.
2. Office Manager presented her Operations Summary to the Board.

There being no further business, a motion was made by Commissioner Jenkins and seconded by Chairman Ball to adjourn meeting. Motion carried.

Roberta Thompson, Treasurer



Ronnie Ball, Chairman


Roy Wayne Jenkins

Minutes recorded by: Beverly Morgan, Recorder
BAM/dct September 9, 2008

**Laurel County Water District #2
3910 South Laurel Road
London, Kentucky 40744
606-878-2494**

Board Minutes

The Laurel County Water District #2 held its monthly meeting Tuesday, October 8, 2013 at 2:00 p.m. at the Water District Office. Those present were Roy Wayne Jenkins, Kenneth Finley, Tom Baker III, David Moore, David Hughes Kenneth Fisher, and Wanda Simons Smith. (Ronnie Ball was absent.)

Chairman Jenkins called the meeting to order.

Chairman Jenkins called for the reading of the minutes from the last regular meeting and a statement of expenditures for September. A motion was made by Commissioner Finley and seconded by Commissioner Baker to accept the minutes and expenditures as presented. Motion carried.

Deposit Refund Report – A motion was made by Commissioner Finley and seconded by Commissioner Baker to accept the Deposit Refund Report as presented. Motion carried.

Reviewed and discussed operation summaries from Kenneth Fisher, David Hughes and Wanda Simons Smith.

Chairman Jenkins opened the meeting for new business and general discussion:

A motion was made by Commissioner Finley and seconded by Commissioner Moore to stick with our original offer to Kay and Kay Construction Motion carried.

* Discussion was held concerning the fact that the commissioners are eligible for the health insurance since it is available to all of the employees.

Open house will be held at the water treatment plant on Friday November 1, 2013 from 10 am until 1 pm with the dedication and ribbon cutting ceremony to be held at 1 pm. We will serve hot dogs with chili, chips and donuts. An announcement will be run in the newspaper to inform the public.

The commissioners were read a letter from a customer, Spiros Sigrimis, requesting that the water district pay him \$125.00 for damage to his plum tree that he claims was the result of a water leak. A motion was made by Commissioner Moore and seconded by Commissioner Baker to notify Mr. Sigrimis that we are sorry that he lost his plum tree, however the Commissioners do not feel that the District is liable for the damages. Motion carried.

A motion was made by Commissioner Moore to pay for work related classes for Kenneth Fisher in the amount of \$1,221.00 and to require that he get prior approval for any future classes. The motion died for lack of a second.

Chairman Jenkins called for at 5 minute break at 3:05 p.m.


Chairman Jenkins called the meeting back to order at 3:15 p.m.

Motion was made by Commissioner Moore and seconded by Commissioner Baker to give Matthew Hensley full benefits and classify him to be part-time full-time to work an average of at least 32 hours per week. Motion carried.

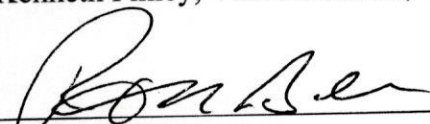
A motion was made by Commissioner Baker to approve the proposal that he submitted for raises. The motion died for lack of a second.

A motion was made by Commissioner Finley and seconded by Commissioner Moore to approve the pay increases submitted by the personnel committee with the changes as follows: Kim Madden will be changed to \$1.25 per hour, Tammy Rush will be changed to \$1.25 per hour and Curtis will be changed to \$1.00 per hour pay increase. Motion carried. (Commissioner Baker voted no.)

There being no further business before the Board, a motion was made by Commissioner Finley and seconded by Commissioner Moore to adjourn the meeting. Motion carried. Chairman Jenkins adjourned the meeting at 3:50 p.m.


Roy Wayne Jenkins, Chairman


Kenneth Finley, Vice Chairman, Treasurer


Ronnie Ball, Secretary


Tom Baker, III, Commissioner


David Moore, Commissioner

Minutes recorded and prepared by: Wanda Simons Smith, October 8, 2013

EXHIBIT Q.4.b Staff Request 2

April 14, 2015 Minutes

January 10, 2017 Minutes

**Laurel County Water District #2
3910 South Laurel Road
London, Kentucky 40744
606-878-2494**

Board Minutes

The Laurel County Water District #2 held its monthly meeting Tuesday, April 14, 2015 at 2:00 p.m. at the Water District Office. Those present were Roy Wayne Jenkins, Kenneth Finley, Tom Baker III, David Moore, Ronnie Ball, David Hughes, Wanda Simons Smith, and Kenneth Fisher.

Vice-Chairman Finley called the meeting to order.

Vice-Chairman Finley called for the reading of the minutes from the last regular meeting and a statement of expenditures for March

A motion was made by Commissioner Jenkins and seconded by Commissioner Ball to accept the minutes and expenditures as presented. Motion carried.

Deposit Refund Report – A motion was made by Commissioner Baker and seconded by Commissioner Moore to accept the Deposit Refund Report as presented. Motion carried.

Reviewed and discussed operation summaries from David Hughes, Kenneth Fisher and Wanda Simons Smith.

Discussion was held concerning rental applications received for rental house next door to the office. The Rental Committee will review the applications.

Discussion was held concerning the renewal of the line of credit at First National Bank of London. Cumberland Valley National Bank had offered a better minimum interest rate with no document fee. Motion was made by Commissioner Ball and seconded by Commissioner Moore to authorize Wanda Smith to contact Glenn Calebs at First National Bank of London. If he will match the offer from Cumberland Valley National Bank, then we will renew the loan at First National Bank of London. Motion carried.

X Motion was made by Commissioner Moore and seconded by Commissioner Jenkins to change all life insurance policies at Guardian to \$50,000 for each employee and Commissioners and to also add Commissioners to the policy at Lincoln Life if eligible. Motion carried.

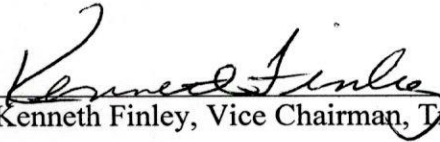
The Handbook Committee will meet on Tuesday, May 5 at 10:00 am to review and update the Employee Manual. Motion carried.

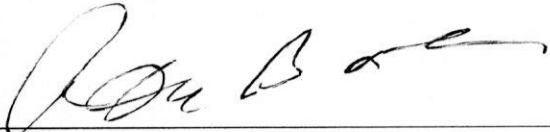
Motion was made by Commissioner Jenkins and seconded by Commissioner Moore to go into Executive Session at 3:15pm to discuss personnel matters. Motion carried.

Vice-Chairman Finley called the meeting back to order at 5:00 pm.

There being no further business before the Board, a motion was made by Commissioner Ball and seconded by Commissioner Baker to adjourn the meeting. Motion carried. Vice-Chairman Finley adjourned the meeting at 5:00 p.m.


Roy Wayne Jenkins, Chairman


Kenneth Finley, Vice Chairman, Treasurer


Ronnie Ball, Secretary


Tom Baker, III, Commissioner


David Moore, Commissioner

Minutes recorded and prepared by: Wanda Simons Smith, April 14, 2015

Laurel County Water District #2
3910 South Laurel Road
London, Kentucky 40744
606-878-2494

Board Minutes

The Laurel County Water District #2 held its monthly meeting Tuesday, January 10, 2017 at 2:00 p.m. at the Water District Office. Those present were Roy Wayne Jenkins, Ronnie Ball, Tom Baker III, David Moore, Kenneth Fisher, Wanda Simons Smith and Roy Collett. (Kenneth Finley was absent.) Guest present was David Bowles from Monarch Engineering.

Chairman Jenkins called the meeting to order.

David Bowles discussed the cost to build a new tank on American Greeting Card Road. The Aisin tank cannot be taken out of service for repairs without affecting water service unless the new tank is constructed. Mr. Bowles also notified the Commissioners that he will return to the February Board meeting to present the reports on the tank inspections for the existing tanks.

Chairman Jenkins called for the reading of the minutes from the last regular meeting and a statement of expenditures for December.

A motion was made by Commissioner Baker and seconded by Commissioner Ball to accept the minutes and expenditures as presented. Motion carried.

Deposit Refund Report – A motion was made by Commissioner Ball and seconded by Commissioner Moore to accept the Deposit Refund Report as presented. Motion carried.

Reviewed and discussed operation summaries from Kenneth Fisher, Roy Collett, and Wanda Simons Smith.

* A motion was made by Commissioner Moore and seconded by Commissioner Baker to approve HRA debit cards for eligible Commissioners. Motion carried.


Kenneth Fisher and Wanda Smith will get together to schedule a Committee meeting to complete revisions to the Employee Manual as soon as schedules permit.


Tom Baker, David Moore, Kenneth Fisher and Roy Collett made plans to attend the KRWA conference in Bowling Green which will be held February 14 – 15. Mr. Baker and Mr. Moore requested room reservations for February 14 and 15. Mr. Fisher and Mr. Collett requested room reservations for February 15.

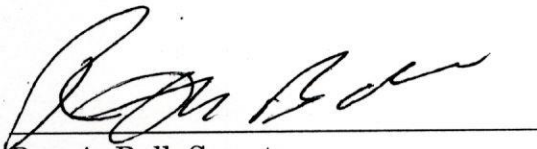
Superintendent Fisher informed the Board that Eleanor Helton had phoned Commissioner Moore and stated that she was giving up the cleaning position at the office. He also informed the Board that the employees have been working together cleaning the office and that he did not think it would be necessary to hire anyone to take over the cleaning position.

There being no further business before the Board, a motion was made by Commissioner Ball and seconded by Commissioner Moore to adjourn the meeting. Motion carried


Chairman Jenkins adjourned the meeting at 3:08 p.m.


Roy Wayne Jenkins, Chairman


Kenneth Finley, Vice Chairman, Treasurer


Ronnie Ball, Secretary


Tom Baker, III, Commissioner


David Moore, Commissioner

Minutes recorded and prepared by: Wanda Simons Smith, January 10, 2017

**COMMISSION STAFF'S SECOND REQUEST FOR
INFORMATION**

ANSWERS TO QUESTION 5

LAUREL COUNTY WATER DISTRICT #2

CASE NO. 2021-00385

RESPONSE TO PSC STAFF REQUEST 2

QUESTION 5

Responding Witness: Linda Fisher

Q.5 The Excel files that you are requesting were for the monthly health insurance premiums which were paid by the District for 2019, 2020 and 2021 and they were sent in March in response to PSC Staff Request 1. I have prepared Excel files for the monthly Life Insurance and AD&D Premiums which were paid by the District for 2019, 2020 and 2021. They are attached as:

Q.1.g(2019) Life and AD&D Premiums

Q.1.g(2020) Life and AD&D Premiums

Q.1.g(2021) Life and AD&D Premiums

**ATTACHMENT Q.1.g (2019) Life and
AD&D Premiums**

Uploaded as Excel File

**ATTACHMENT Q.1.g (2020) Life and
AD&D Premiums**

Uploaded as Excel File

**ATTACHMENT Q.1.g (2021) Life and
AD&D Premiums**

Uploaded as Excel File

**COMMISSION STAFF'S SECOND REQUEST FOR
INFORMATION**

ANSWERS TO QUESTION 6

LAUREL COUNTY WATER DISTRICT #2

CASE NO. 2021-00385

RESONSE TO PSC STAFF REQUEST 2

Q.6 Copies of the invoices (bills) for employee health insurance coverage that covers July 2020 and July 2021 are included in this PDF file.

ATTACHMENT Q.6

**KACO Health Insurance Invoice
for July 2020**

Location Premium Detail for Laurel County Water District Number 2 - 068



Location	Prepared	Billing Period
Wanda Simons-Smith Laurel County Water District Number 2 - 068 3910 South Laurel Rd London KY 40741	06/19/2020	July 2020 Final Invoice 24,107.37

CURRENT

Employee/Plan	Tier	Coverage	Employee Premium	Company Premium	Total Premium
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Active - Female

BLANKENSHIP, KIMBERLY S

699370 Delta Dental PPO Plus with Pediatric Plan	FAM		\$0.00	\$0.00	\$0.00	\$115.63
FEBCO Admin Fee	EMP		\$0.00	\$0.00	\$6.00	\$6.00
W31387M001 HSA E2 RXC2 - Age 45-49	ECH		\$0.00	\$0.00	\$0.00	\$1,168.20
Employee Totals			\$0.00	\$0.00	\$6.00	\$1,289.83

FISHER, LINDA K.

699370 Delta Dental PPO Plus with Pediatric Plan	EMP		\$0.00	\$0.00	\$0.00	\$27.22
FEBCO Admin Fee	EMP		\$0.00	\$0.00	\$6.00	\$6.00
W31387M001 HSA E2 RXC2 - Age 45-49	EMP		\$0.00	\$0.00	\$0.00	\$727.61
Employee Totals			\$0.00	\$0.00	\$6.00	\$760.83

HENSON, LISA A.

699370 Delta Dental PPO Plus with Pediatric Plan	EMP		\$0.00	\$0.00	\$0.00	\$27.22
FEBCO Admin Fee	EMP		\$0.00	\$0.00	\$6.00	\$6.00
W31387M001 HSA E2 RXC2 - Age 50-54	EMP		\$0.00	\$0.00	\$0.00	\$767.82
Employee Totals			\$0.00	\$0.00	\$6.00	\$801.04

RUSH, TAMMY L

699370 Delta Dental PPO Plus with Pediatric Plan	ESP		\$0.00	\$0.00	\$0.00	\$54.01
FEBCO Admin Fee	EMP		\$0.00	\$0.00	\$6.00	\$6.00
W31387M001 HSA E2 RXC2 - Age 55 and Over	ESP		\$0.00	\$0.00	\$0.00	\$1,562.57
Employee Totals			\$0.00	\$0.00	\$6.00	\$1,622.58

SIMONS SMITH, WANDA

FEBCO Admin Fee	EMP		\$0.00	\$0.00	\$6.00	\$6.00
W31387M001 HSA E2 RXC2 - Age 55 and Over	FAM		\$0.00	\$0.00	\$0.00	\$2,097.21
Employee Totals			\$0.00	\$0.00	\$6.00	\$2,103.21

Active - Female Current Total \$0.00 \$0.00 \$30.00 **\$6,577.49**

July 2020 Final Invoice 1 06/19/2020

Employee/Plan	Tier	Coverage	Employee Premium	Company Premium	Total Premium
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Active - Male

BALL, RONNIE

W31387M001 HSA E2 RXC2 - Age 55 and Over	ESP		\$0.00	\$0.00	\$0.00	\$1,562.57
Employee Totals			\$0.00	\$0.00	\$0.00	\$1,562.57

BARGO, AARON

699370 Delta Dental PPO Plus with Pediatric Plan	FAM		\$0.00	\$0.00	\$0.00	\$115.63
FEBCO Admin Fee	EMP		\$0.00	\$0.00	\$6.00	\$6.00
W31387M001 HSA E2 RXC2 - Age 35-39	FAM		\$0.00	\$0.00	\$0.00	\$1,484.15
Employee Totals			\$0.00	\$0.00	\$6.00	\$1,605.78

COLLETT, ROY W

699370 Delta Dental PPO Plus with Pediatric Plan	FAM		\$0.00	\$0.00	\$0.00	\$115.63
FEBCO Admin Fee	EMP		\$0.00	\$0.00	\$6.00	\$6.00
W31387M001 HSA E2 RXC2 - Age 40-44	FAM		\$0.00	\$0.00	\$0.00	\$1,623.00

FEBCO Admin Fee	EMP	\$0.00	\$0.00	\$6.00	\$6.00
W31387M001 HSA E2 RXC2 - Age 30-34	FAM	\$0.00	\$0.00	\$0.00	\$1,424.93
Employee Totals		\$0.00	\$0.00	\$6.00	\$1,430.93

SMITH, JOHN H.

FEBCO Admin Fee	EMP	\$0.00	\$0.00	\$6.00	\$6.00
W31387M001 HSA E2 RXC2 - Age 55 and Over	ESP	\$0.00	\$0.00	\$0.00	\$1,562.57
Employee Totals		\$0.00	\$0.00	\$6.00	\$1,568.57

Active - Male Current Total \$0.00 \$0.00 \$78.00 \$17,499.88

Location Current Totals \$0.00 \$0.00 \$108.00 \$24,077.37

ADJUSTMENTS

ADJUSTED TOTALS

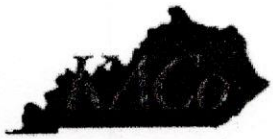
Location Adjusted Totals \$0.00 \$0.00 \$108.00 \$24,077.37

Remit Payment to:		Previous Total Due	\$22,146.73
KACo Benefits Group PO Box 950159 Louisville, KY 40295-0159		Total Payment Received	\$22,146.73
		Unpaid Balance	\$0.00
		Current Total Premium	\$24,077.37
		FEBCO Document Fee	\$30.00
		Adjustment Total	\$0.00
Payment Due Date	07/01/2020	Misc Fees	\$0.00
		Location Adjustment	\$0.00
		Current Total Due	\$24,107.37

ATTACHMENT Q.6

**KACO Health Insurance Invoice
for July 2021**

Location Premium Detail for Laurel County Water District Number 2 - 068



Location	Prepared	Billing Period
Wanda Simons-Smith Laurel County Water District Number 2 - 068 3910 South Laurel Rd London KY 40741	06/22/2021	July 2021 Final Invoice 23,935.09

VB

CURRENT

Employee/Plan	Tier	Coverage	Employee Premium	Company Premium	Total Premium
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Active - Female

BLANKENSHIP, KIMBERLY S

699370 Delta Dental PPO Plus with Pediatric Plan	FAM	<i>CUS</i>	\$0.00	\$0.00	\$0.00	\$119.10
FEBCO Admin Fee	EMP	<i>ADM</i>	\$0.00	\$0.00	\$6.00	\$6.00
W31387M001 HSA E2 RXC2 - Age 45-49	ECH	<i>61390</i>	\$0.00	\$0.00	\$0.00	\$1,227.80
Employee Totals			\$0.00	\$0.00	\$6.00	\$1,352.90

FISHER, LINDA K.

699370 Delta Dental PPO Plus with Pediatric Plan	EMP	<i>CUS</i>	\$0.00	\$0.00	\$0.00	\$28.04
FEBCO Admin Fee	EMP	<i>ADM</i>	\$0.00	\$0.00	\$6.00	\$6.00
W31387M001 HSA E2 RXC2 - Age 45-49	EMP	<i>38548</i>	\$0.00	\$0.00	\$0.00	\$770.96
Employee Totals			\$0.00	\$0.00	\$6.00	\$805.00

HENSON, LISA A.

699370 Delta Dental PPO Plus with Pediatric Plan	EMP		\$0.00	\$0.00	\$0.00	\$28.04
FEBCO Admin Fee	EMP		\$0.00	\$0.00	\$6.00	\$6.00
W31387M001 HSA E2 RXC2 - Age 50-54	EMP		\$0.00	\$0.00	\$0.00	\$813.68
Employee Totals			\$0.00	\$0.00	\$6.00	\$847.72

RUSH, TAMMY L

699370 Delta Dental PPO Plus with Pediatric Plan	ESP		\$0.00	\$0.00	\$0.00	\$55.63
FEBCO Admin Fee	EMP		\$0.00	\$0.00	\$6.00	\$6.00
W31387M001 HSA E2 RXC2 - Age 55 and Over	ESP		\$0.00	\$0.00	\$0.00	\$1,643.75
Employee Totals			\$0.00	\$0.00	\$6.00	\$1,705.38

SIMONS SMITH, WANDA

FEBCO Admin Fee	EMP		\$0.00	\$0.00	\$6.00	\$6.00
W31387M001 HSA E2 RXC2 - Age 55 and Over	FAM		\$0.00	\$0.00	\$0.00	\$2,197.51
Employee Totals			\$0.00	\$0.00	\$6.00	\$2,203.51

Active - Female Current Total **\$0.00** **\$0.00** **\$30.00** **\$6,914.51**

July 2021 Final Invoice 1 06/22/2021

Employee/Plan	Tier	Coverage	Employee Premium	Company Premium	Total Premium
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Active - Male

BALL, RONNIE

W31387M001 HSA E2 RXC2 - Age 55 and Over	ESP		\$0.00	\$0.00	\$0.00	\$1,643.75
Employee Totals			\$0.00	\$0.00	\$0.00	\$1,643.75

BARGO, AARON

699370 Delta Dental PPO Plus with Pediatric Plan	FAM		\$0.00	\$0.00	\$0.00	\$119.10
FEBCO Admin Fee	EMP		\$0.00	\$0.00	\$6.00	\$6.00
W31387M001 HSA E2 RXC2 - Age 35-39	FAM		\$0.00	\$0.00	\$0.00	\$1,546.25
Employee Totals			\$0.00	\$0.00	\$6.00	\$1,671.35

COLLETT, ROY W

699370 Delta Dental PPO Plus with Pediatric Plan	FAM		\$0.00	\$0.00	\$0.00	\$119.10
FEBCO Admin Fee	EMP		\$0.00	\$0.00	\$6.00	\$6.00
W31387M001 HSA E2 RXC2 - Age 40-44	FAM		\$0.00	\$0.00	\$0.00	\$1,693.76

		Employee Totals	\$0.00	\$0.00	\$6.00	\$1,818.86
CUPP, ANDREW						
699370 Delta Dental PPO Plus with Pediatric Plan	ECH	\$0.00	\$0.00	\$0.00	\$77.49	
FEBCO Admin Fee	EMP	\$0.00	\$0.00	\$6.00	\$6.00	
W31387M001 HSA E2 RxC2 - Age 40-44	FAM	\$0.00	\$0.00	\$0.00	\$1,693.76	
		Employee Totals	\$0.00	\$0.00	\$6.00	\$1,777.25

FINLEY, BRANDON W.						
699370 Delta Dental PPO Plus with Pediatric Plan	EMP	\$0.00	\$0.00	\$0.00	\$28.04	
FEBCO Admin Fee	EMP	\$0.00	\$0.00	\$6.00	\$6.00	
W31387M001 HSA E2 RxC2 - Age 24 and Under	EMP	\$0.00	\$0.00	\$0.00	\$252.79	
		Employee Totals	\$0.00	\$0.00	\$6.00	\$286.83

FISHER, KENNETH E						
699370 Delta Dental PPO Plus with Pediatric Plan	ESP	\$0.00	\$0.00	\$0.00	\$55.63	
FEBCO Admin Fee	EMP	\$0.00	\$0.00	\$6.00	\$6.00	
W31387M001 HSA E2 RxC2 - Age 50-54	ESP	\$0.00	\$0.00	\$0.00	\$1,614.40	
		Employee Totals	\$0.00	\$0.00	\$6.00	\$1,676.03

HACKER, EDWARD						
699370 Delta Dental PPO Plus with Pediatric Plan	EMP	\$0.00	\$0.00	\$0.00	\$28.04	
FEBCO Admin Fee	EMP	\$0.00	\$0.00	\$6.00	\$6.00	
W31387M001 HSA E2 RxC2 - Age 55 and Over	EMP	\$0.00	\$0.00	\$0.00	\$828.36	
		Employee Totals	\$0.00	\$0.00	\$6.00	\$862.40

HUTCHISON, OTIS D						
FEBCO Admin Fee	EMP	\$0.00	\$0.00	\$6.00	\$6.00	
W31387M001 HSA E2 RxC2 - Age 45-49	EMP	\$0.00	\$0.00	\$0.00	\$615.80	
		Employee Totals	\$0.00	\$0.00	\$6.00	\$621.80

JENKINS, ROY						
W31387M001 HSA E2 RxC2 - Age 55 and Over	EMP	\$0.00	\$0.00	\$0.00	\$828.36	
		Employee Totals	\$0.00	\$0.00	\$0.00	\$828.36

JENKINS, TANNER C.						
699370 Delta Dental PPO Plus with Pediatric Plan	EMP	\$0.00	\$0.00	\$0.00	\$28.04	
FEBCO Admin Fee	EMP	\$0.00	\$0.00	\$6.00	\$6.00	
W31387M001 HSA E2 RxC2 - Age 24 and Under	EMP	\$0.00	\$0.00	\$0.00	\$252.79	

July 2021 Final Invoice

2

06/22/2021

Employee/Plan	Tier	Coverage	Employee Premium	Company Premium	Total Premium	
		Employee Totals	\$0.00	\$0.00	\$6.00	\$286.83

MILLER, JACOB T.						
699370 Delta Dental PPO Plus with Pediatric Plan	ESP	\$0.00	\$0.00	\$0.00	\$55.63	
FEBCO Admin Fee	EMP	\$0.00	\$0.00	\$6.00	\$6.00	
W31387M001 HSA E2 RxC2 - Age 25-29	FAM	\$0.00	\$0.00	\$0.00	\$1,457.87	
		Employee Totals	\$0.00	\$0.00	\$6.00	\$1,519.50

ROGERS, CHARLES R						
699370 Delta Dental PPO Plus with Pediatric Plan	EMP	\$0.00	\$0.00	\$0.00	\$28.04	
FEBCO Admin Fee	EMP	\$0.00	\$0.00	\$6.00	\$6.00	
W31387M001 HSA E2 RxC2 - Age 55 and Over	EMP	\$0.00	\$0.00	\$0.00	\$828.36	
		Employee Totals	\$0.00	\$0.00	\$6.00	\$862.40

ROSE, JUSTIN D.						
699370 Delta Dental PPO Plus with Pediatric Plan	FAM	\$0.00	\$0.00	\$0.00	\$119.10	
FEBCO Admin Fee	EMP	\$0.00	\$0.00	\$6.00	\$6.00	
W31387M001 HSA E2 RxC2 - Age 25-29	FAM	\$0.00	\$0.00	\$0.00	\$1,457.87	
		Employee Totals	\$0.00	\$0.00	\$6.00	\$1,582.97

SCARBROUGH, CARLOS

FEBCO Admin Fee	EMP	\$0.00	\$0.00	\$6.00	\$6.00
W31387M001 HSA E2 RXC2 - Age 35-39	FAM	\$0.00	\$0.00	\$0.00	\$1,546.25
Employee Totals		\$0.00	\$0.00	\$6.00	\$1,552.25
Active - Male Current Total		\$0.00	\$0.00	\$72.00	\$16,990.58
Location Current Totals		\$0.00	\$0.00	\$102.00	\$23,905.09

ADJUSTMENTS

ADJUSTED TOTALS

Location Adjusted Totals	\$0.00	\$0.00	\$102.00	\$23,905.09
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Remit Payment to:		Previous Total Due	\$22,538.80
KACo Benefits Group PO Box 950159 Louisville, KY 40295-0159		Total Payment Received	\$22,538.80
		Unpaid Balance	\$0.00
		Current Total Premium	\$23,905.09
		FEBCO Document Fee	\$30.00
		Adjustment Total	\$0.00
Payment Due Date	07/01/2021	Misc Fees	\$0.00
		Location Adjustment	\$0.00
		Current Total Due	\$23,935.09

**COMMISSION STAFF'S SECOND REQUEST FOR
INFORMATION**

ANSWERS TO QUESTION 7

LAUREL COUNTY WATER DISTRICT #2

CASE NO. 2021-00385

RESPONSE TO PSC STAFF REQUEST 2

Q.7.a The Depreciation Schedule is maintained in an accounting software program. It has been exported from the software to an Excel spreadsheet. The Excel file does not contain formulas. The 2020 Depreciations Schedule is attached as Excel file Exhibit Q.7.a Depreciation Schedule 2020 Staff Request 2

Q.7.b In accordance with the Staff Report for Case NO. 2015-00341 the lives were changed on all of the assets on the Depreciation schedule and the District has continued to follow the same guidelines since that time.

Q.7.c. In accordance with the Staff Report for Case NO. 2015-00341 the lives were changed on all of the assets on the Depreciation schedule and the District has continued to follow the same guidelines since that time. It is my understanding that the asset lives were all changed to be in compliance with the NARUC survey at that time.

Q.7.d In accordance with the Staff Report for Case NO. 2015-00341 the lives were changed on all of the assets on the Depreciation schedule and the District has continued to follow the same guidelines since that time. It is my understanding that the asset lives were all changed to be in compliance with the NARUC survey at that time.

EXHIBIT Q.7.a
Depreciation Schedule 2020
Staff Request 2

Uploaded as Excel File

**COMMISSION STAFF'S SECOND REQUEST FOR
INFORMATION**

ANSWERS TO QUESTION 8

LAUREL COUNTY WATER DISTRICT #2

CASE NO. 2021-00385

RESPONSE TO PSC STAFF REQUEST 2

Q.8.a There were 29 occurrences for Returned Check Charges for a total amount in 2020 of \$1,015.00

Q.8.b There were no meter re-read charges in 2020.

**COMMISSION STAFF'S SECOND REQUEST FOR
INFORMATION**

ANSWERS TO QUESTION 9

LAUREL COUNTY WATER DISTRICT #2

CASE NO. 2021-00385

RESONSE TO PSC STAFF REQUEST 2

Q.9.a The cost justification sheet for the Returned Check Charge is included at Attachment Q.9.a.in the PDF file

Q.9.b The cost justification sheet for the Meter Re-Read Charge is included at Attachment Q.9.b in the PDF file

ATTACHMENT Q.9.a
Cost Justification for Returned
Check Charge

Staff Request 2

ATTACHMENT Q.9.b
Cost Justification for Meter
Re-Read Charge

Staff Request 2

