

9002500 Grant County Sanitary Sewer District 01/01/2021 - 12/31/2021

Title Page

Name of Respondent	Addr Line 1	Addr Line 2	City	State	Zip
Sewer Utilities					
Annual Report of					
Respondent	Grant County Sanitary Sewer District	P O BOX 460	CRITTENDEN	KY	41030

9002500 Grant County Sanitary Sewer District 01/01/2021 - 12/31/2021

Principal Payment and Interest Information

	Amount	Yes/No
Amount of Principal Payment During Calendar Year	\$160,479.00	
Is Principal Current?	Y	
Is Interest Current?	Y	

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Services Performed by Independent CPA

	Yes/No	A/C/R
Are your financial statements examined by a Certified Public Accountant?		
Enter Y for Yes or N for No	Y	
If yes, which service is performed?		
Enter an X on each appropriate line		
Audit		X
Compilation		
Review		
Please enclose a copy of the accountant's report with annual report.		

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Additional Information Required

Case Num	Date	Explain

**9002500 Grant County Sanitary Sewer District 01/01/2021 - 12/31/2021**

**General Information 1. (Ref Page: 1)**

Exact name of utility making this report.

(Use the words "The", "Company" or "Incorporated" only when part of the corporate name.)

Grant County Sanitary Sewer District

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General Information 2 - 3 (Ref Page: 1)

	Name	Address		City	State	Phone
Give the location, including street and number, and TELEPHONE NUMBER of the principal office in KY.						
principal office in KY	GRANT COUNTY SANITARY SEWER DISTRICT	1 FARRELL DRIVE	P O BOX 460	CRITTENDEN	KY	(859) 428-3060
Name, title, address and telephone number with area code of the person to be contacted concerning this report						
	PAUL HARP	1 FARRELL DRIVE	P O BOX 460	CRITTENDEN	KY	

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General Information 4 (Ref Page: 1)

List

Name of State under the laws of which respondent is incorporated and the date of incorporation. KENTUCKY 10/02/02

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General Information 5. (Ref Page: 1)

	Date
Date sewer utility began operations	4/3/2004



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General Information 6. (Ref Page: 1)

City or Town	Community or Subdivision	County
CRITTENDEN		Grant

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General Information 7. (Ref Page: 1)

	Count
Number of Full-time employees	0
Number of Part-time employees	0

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Principal Officers (Ref Page: 1)

Title	Last Name	First Name	Bus. Address	Salary or Fee
CHAIRMAN	GIVIN	CHARLES	815 CRITTENDEN MT ZION RD DRY RIDGE, KY 41035	\$1,200.00
VICE CHAIRMAN	WORTHINGTON	ROBERT H.	6 MALLARD LANE CRITTENDEN, KY 41030	\$1,100.00
SECRETARY	NORTHCUTT	DAN	155 CHOCTAW RD, DRY RIDGE, KY 41035	\$1,200.00
TREASURER	BINGHAM	RODGER	P O BOX 461, CRITTENDEN, KY 41030	\$1,200.00
COMMISSIONER	SAYLOR	LEO L.	235 CASE LANE, CRITTENDEN, KY 41030	\$1,200.00
GENERAL MANAGER	HARP	PAUL	BULLOCK PEN P O BOX 188, CRITTENDEN, KY 41030	\$0.00
OFFICE MANAGER	RUARK	AMY	BULLOCK PEN P O BOX 188, CRITTENDEN, KY 41030	\$0.00

**9002500 Grant County Sanitary Sewer District 01/01/2021 - 12/31/2021**

**Balance Sheet - Assets and Other Debts (Ref Page: 2)**

	Balance First of Yr	Balance End of Yr
<b>UTILITY PLANT</b>		
Utility Plant (101-109)	\$9,057,007.00	\$9,106,196.00
less: Accum. Prov. for Depr., Depletion and Amortization (110)	\$2,764,727.00	\$2,969,082.00
Net Utility Plant	\$6,292,280.00	\$6,137,114.00
<b>OTHER PROPERTY AND INVESTMENTS</b>		
Non-Utility Property (121)		
less: Accum. Prov for Depr. and Amort. of Non-Utility Property (122)		
Net non-Utility Property		
Other Investments (124)		
Special Funds (125)	\$115,521.00	\$103,444.00
Total Other Property and Investments	\$115,521.00	\$103,444.00
<b>CURRENT AND ACCRUED ASSETS</b>		
Cash and Working Funds (131)	\$368,437.00	\$428,430.00
Temporary Cash Investments (132)	\$133,943.00	\$135,279.00
Notes Receivable (141)		
Customer Accounts Receivable (142)	\$152,685.00	\$139,090.00
Other Accounts Receivable (143)	\$9,721.00	\$2,204.00
Accum. Prov. For Uncollectible Accts - CR (144)	\$9,900.00	\$15,000.00
Notes Receivable from Assoc. Companies (145)		
Accounts Receivable from Assoc Companies (146)	\$100,816.00	\$140,210.00
Materials and Supplies (150)		
Prepayments (166)	\$6,855.00	\$8,443.00
Other Current and Accrued Assets (170)	\$5,078.00	\$4,526.00
Total Current and Accrued Assets	\$767,635.00	\$843,182.00
<b>DEFERRED DEBITS</b>		
Unamortized Debt Expense (181)		
Extraordinary Property Losses (182)		
Other Deferred Debits (183)	\$15,840.00	\$11,315.00
Total Deferred Debits	\$15,840.00	\$11,315.00
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$7,191,276.00</b>	<b>\$7,095,055.00</b>

**9002500 Grant County Sanitary Sewer District 01/01/2021 - 12/31/2021**

**Balance Sheet - Liabilities and Other Credits (Ref Page: 3)**

	Balance First of Yr.	Balance End of Yr.
<b>EQUITY CAPITAL</b>		
Common Capital Stock (201)		
Preferred Capital Stock (204)		
Other Paid-In Capital (207)		
Discount on Capital Stock (213)		
Capital Stock Expense (214)		
Appropriated Retained Earnings (215)		
Unappropriated Retained Earnings (216)	\$133,456.00	\$177,955.00
Non-Corporate Proprietorship (218)		
<b>Total Equity Capital</b>	<b>\$133,456.00</b>	<b>\$177,955.00</b>
<b>LONG-TERM DEBT</b>		
Bonds (221)		
Advances From Associated Companies (223)		
Other Long-Term Debt (224)	\$1,084,110.00	\$923,631.00
<b>Total Long-Term Debt</b>	<b>\$1,084,110.00</b>	<b>\$923,631.00</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>		
Notes Payable (231)		
Accounts Payable (232)	\$38,229.00	\$42,727.00
Notes Payable to Associated Companies (233)		
Accounts Payable to Associated Companies (234)		
Customer Deposits (235)	\$50,500.00	\$44,370.00
Taxes Accrued (236)	\$452.00	\$451.00
Interest Accrued (237)	\$2,540.00	\$2,216.00
Other Current and Accrued Liabilities (238)	\$8,133.00	\$11,849.00
<b>Total Current and Accrued Liabilities</b>	<b>\$99,854.00</b>	<b>\$101,613.00</b>
<b>DEFERRED CREDITS</b>		
Advances for Construction (252)		
Other Deferred Credits (253)		
Accum. Deferred Investment Tax Credits (255)		
<b>Total Deferred Credits</b>		
Operating Reserves (261-265)		
Contributions in Aid of Construction (271)	\$5,873,856.00	\$5,891,856.00

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Balance Sheet - Liabilities and Other Credits (Ref Page: 3)

	Balance First of Yr.	Balance End of Yr.
ACUMULATED DEFERRED INCOME TAXES		
Accum. Def. Income Taxes-Accel. Amort (281)		
Accum. Def. INcome Taxes-Lib. Depr. (282)		
Accum. Def. Income Taxes-Other (283)		
Total Accum. Deferred Income Taxes		
TOTAL LIABILITIES AND OTHER CREDITS	\$7,191,276.00	\$7,095,055.00

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Summary of Utility Plant (Ref Page: 4)

	Amount
UTILITY PLANT	
In Service:	
Plant in Service Classified (from pg 5 line 40) (101)	\$9,013,536.00
Completed Construction Not Classified (102)	
Utility Plant in Process of Reclassification (103)	
Utility Plant Purchased or Sold (106)	
Total In Service	\$9,013,536.00
Utility Plant Leased to Others (104)	
Property Held for Future Use (105)	
Construction Work in Progress (107)	\$92,660.00
Utility Plant Acquisition Adjustments (108)	
Other Utility Plant Adjustments (109)	
Total Utility Plant ( to pg 2 line 4)	\$9,106,196.00
Less:	
Accumulated Provision for Depreciation and Amort. of Utility Plant (to pg 2 line 6) (110)	\$2,969,082.00
Net Utility Plant ( to pg 2 line 7)	\$6,137,114.00

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**Accum. Prov. for Depreciation and Amortization of Utility Plant (Ref Page: 4)**

Item	Amount
Balance Beginning of Year	\$2,764,727.00
Accruals for Year:	
Depreciation	\$204,355.00
Amortization	
Other Accounts (detail)	
Total Accruals for Year	\$204,355.00
Credit Adjustments (describe)	
Total Credits for Year	
Net Charges for Plant Retired:	
Book Cost of Plant Retired ( same as pg 5 line 40)	
Add: Cost of Removal	
Less: Salvage	
Net Charges for Plant Retired	
Debit Adjustments (describe)	
Total Debit Adjustments for Year	
Balance End of Year	\$2,969,082.00



**9002500 Grant County Sanitary Sewer District 01/01/2021 - 12/31/2021**

**Sewer Utility Plant In Service (Ref Page: 5)**

	Depr Rate	Balance Beg of Year	Additions	Retirements	ReClass (Debit-Credit)	Balance End of Year
<b>INTANGIBLE PLANT</b>						
Organization (301)						
Franchises and Consents (302)						
Misc. Intangible Plant (303)						
Total Intangible Plant						
<b>LAND AND STRUCTURES</b>						
Land and Land Rights (310)		\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00
Structures and Improvements (311)		\$1,281,582.00	\$0.00	\$0.00	\$0.00	\$1,281,582.00
Total Land and Structures		\$1,306,582.00	\$0.00	\$0.00	\$0.00	\$1,306,582.00
<b>COLLECTION PLANT</b>						
Collection Sewers - Force (352.1)		\$1,367,147.00	\$0.00	\$0.00	\$0.00	\$1,367,147.00
Collection Sewers - Gravity (352.2)		\$2,831,722.00	\$0.00	\$0.00	\$0.00	\$2,831,722.00
Other Collection Plant Facilities (353)		\$775,805.00	\$0.00	\$0.00	\$0.00	\$775,805.00
Services to Customers (354)						
Flow Measuring Devices (355)						
Total Collection Plant		\$4,974,674.00	\$0.00	\$0.00	\$0.00	\$4,974,674.00
<b>PUMPING PLANT</b>						
Receiving Wells and Pump Pits (362)		\$2,335,300.00	\$0.00	\$0.00	\$0.00	\$2,335,300.00
Pumping Equipment - Electric (363A)						
Pumping Equipment- Diesel (363B)						
Pumping Equipment - Other (363C)						
Total Pumping Plant (364)		\$2,335,300.00	\$0.00	\$0.00	\$0.00	\$2,335,300.00
<b>TREATMENT AND DISPOSAL PLANT</b>						

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**Sewer Utility Plant In Service (Ref Page: 5)**

<b>Depr Rate</b>	<b>Balance Beg of Year</b>	<b>Additions</b>	<b>Retirements</b>	<b>ReClass (Debit-Credit)</b>	<b>Balance End of Year</b>
Oxidation Lagoon (372)					
Treatment and Disposal Equipment (373)	\$299,755.00	\$0.00	\$0.00	\$0.00	\$299,755.00
Plant Sewers (374)					
Outfall Sewer Lines (375)					
Other Treatment and Disposal Plant Equip. (376)					
<b>Total Treatment and Disposal Plant (371)</b>	<b>\$299,755.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$299,755.00</b>
<b>GENERAL PLANT (372)</b>					
Office Furniture and Equipment (391)	\$1,475.00	\$0.00	\$0.00	\$0.00	\$1,475.00
Transportation Equipment (392)	\$42,529.00	\$3,564.00	\$0.00	\$0.00	\$46,093.00
Stores Equipment (393A)					
Tools, Shop and Garage Equipment (393B)	\$49,657.00	\$0.00	\$0.00	\$0.00	\$49,657.00
Laboratory Equipment (393C)					
Power Operated Equipment (393D)					
Communication Equipment (393E)					
Other Tangible Property (393F)					
<b>Total General Plant</b>	<b>\$93,661.00</b>	<b>\$3,564.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$97,225.00</b>
<b>TOTAL SEWER PLANT IN SERVICE</b>	<b>\$9,009,972.00</b>	<b>\$3,564.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,013,536.00</b>

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Capital Stock (Ref Page: 6)

Class and Series (a)	No. of Shares Auth. (b)	Par Val per Share of Par	Stated Val Per Share of	Outstanding Shares (e)	Outstanding Amount (f)
Total					

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**Long-Term Debt (Ref Page: 6)**

Class and Series	Orig. Issue Amt	Date of Issue (b)	Date of Maturity (c)	Outstanding Balance	Interest Rate (e)	Interest Amt (f)
List each Original Issue Amount Class and Series of Obligation						
KY INFRASTRUCTURE AUTHORITY	\$207,492.00	4/1/2011	12/1/2031	\$119,765.00	3.0000	\$3,796.00
BB&T	\$990,742.00	2/8/2013	2/8/2023	\$130,260.00	2.8000	\$5,178.00
KY INFRASTRUCTURE AUTHORITY	\$941,718.00	12/1/2014	12/1/2034	\$673,606.00	3.0000	\$21,047.00
<b>Total</b>	<b>\$0.00</b>			<b>\$923,631.00</b>	<b>0.0000</b>	<b>\$30,021.00</b>

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Notes Payable (Ref Page: 6)

Name of Payee (a)	Date Of Note (b)	Date of Maturity (c)	Interest Rate (d)	Balance End of Year (e)
(Include Notes Payable to Associated Companies Under This Heading)				
Total				

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**Interest Accrued (Ref Page: 6)**

	Description of Obligation (a)	Int. Accr. Balance First of Yr	Int. Accr. During Yr (c)	Int. Paid During Yr (d)	Int. Accr. Balance End of Yr
	KY INFRASTRUCTURE AUTHORITY	\$324.00	\$3,796.00	\$3,821.00	\$299.00
	KY INFRASTRUCTURE AUTHORITY	\$1,788.00	\$21,047.00	\$21,151.00	\$1,684.00
	BB&T	\$428.00	\$5,178.00	\$5,373.00	\$233.00
	CUSTOMER DEPOSITS	\$2,540.00	\$45.00	\$45.00	\$0.00
<b>Total</b>		<b>\$5,080.00</b>	<b>\$30,066.00</b>	<b>\$30,390.00</b>	<b>\$2,216.00</b>

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Other Current and Accrued Liabilities (Ref Page: 7)

Description	Amount
TAX COLLECTIONS PAYABLE	\$890.00
TRASH COLLECTIONS PAYABLE	\$10,959.00
Total (must agree with pg 3 Acct 238)	\$11,849.00

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Statement of Retained Earnings For the Year (Ref Page: 7)

Item (a)	This Year (b)	Last Year (c)
UNAPPROPRIATED RETAINED EARNINGS (216)		
Balance Beginning of Year	\$133,456.00	\$62,103.00
Balance Transferred From Income (435)	\$44,499.00	\$71,353.00
Appropriations of Retained Earnings (436)		
Dividends Declared-Preferred Stock (437)		
Dividends Declared-Common Stock (438)		
Adjustments to Retained Earnings (439)		
Balance End of Year	\$177,955.00	\$133,456.00



**9002500 Grant County Sanitary Sewer District 01/01/2021 - 12/31/2021**

**Statement of Income for the Year (Ref Page: 8)**

Description	Number Customers (b)	Amount (c)
<b>OPERATING REVENUES</b>		
Flat Rate Revenues-General Customers:		
Residential Revenues (521.1)		
Commercial Revenues (521.2)		
Industrial Revenues (521.3)		
Revenues From Public Authorities (521.4)		
Total (521)		
Measured Revenues - General Customers: (483)		
Residential Revenues (522.1)	1,528	\$664,274.00
Commercial Revenues (522.2)	117	\$112,906.00
Industrial Revenues (522.3)	5	\$5,896.00
Revenues From Public Authorities (522.4)		
Total (522)	1,650	\$783,076.00
Revenues From Public Authorities (523)		
Revenues From Other Systems (524)		
Miscellaneous Sewage Revenues (526)		
Total Sewage Service Revenues (521-526)	1,650	\$783,076.00
<b>OTHER OPERATING REVENUES</b>		
Customers Forfeited Discounts (532)		\$8,323.00
Miscellaneous Operating Revenues (536)		\$14,747.00
Total Other Operating Revenues		\$23,070.00
Total Operating Revenues		\$806,146.00
<b>OPERATING EXPENSES</b>		
Total Sewer Operation and Maint. Expenses (from pg 9 )		\$522,251.00
Depreciation Expense (403)		\$204,355.00
Amortization Expense (from pg 10) (404-407)		\$4,526.00
Taxes Other Than Income taxes (from pg 10) (408.1)		\$2,085.00
Total Income Taxes-Utility Operations (from pg 10)		
Total Sewage Operating Expenses		\$733,217.00
Net Operating Income		\$72,929.00

9002500 Grant County Sanitary Sewer District 01/01/2021 - 12/31/2021

Statement of Income for the Year (Ref Page: 8)

Description	Number Customers (b)	Amount (c)
<b>OTHER INCOME</b>		
Income from NonUtility Operations (417)		
Interest and dividend Income (419)		\$1,636.00
Miscellaneous Nonoperating Income (421)		\$0.00
Other Accounts (Specify Acct. No & Title)		
Total Other Income		\$1,636.00
<b>OTHER DEDUCTIONS</b>		
Interest on Long-Term Debt (427)		\$30,021.00
Amortization of Debt Discount and Expense (428)		
Interest on Debt to Associated Companies (430)		
Other Interest Expense (431)		\$45.00
Taxes Other than Income Taxes 408.2 (from pg 10)		
Total Income Taxes-Nonutility Operations (from pg 10)		
Other Accounts (Specify Acct. No. and Title)		
Total Other Deductions		\$30,066.00
Net Income		\$44,499.00

**9002500 Grant County Sanitary Sewer District 01/01/2021 - 12/31/2021**

**Sewer Operation and Maintenance Expenses (Ref Page: 9)**

	Amount (b)
<b>OPERATION EXPENSES</b>	
Supervision and Engineering (700) :	
Owner/Manager-Management Fee (700-A)	\$176,030.00
Other Expenses (700-B)	
Labor and Expenses (701):	
Collection System-Labor, Materials and Expenses (701-A)	
Pumping System-Labor, Materials and Expenses (701-B)	
Treatment System (701-C) :	
Sludge Hauling	\$21,450.00
Utility Service - Water Cost	\$1,172.00
Other-Labor, Materials and Expense	\$15,745.00
Rents (702)	\$9,000.00
Fuel and Power Purchased for Pumping and Treatment (703)	\$79,512.00
Chemicals (704)	\$18,863.00
Miscellaneous Supplies and Expenses (705):	
Collection System (705-A)	
Pumping System (705-B)	\$10,850.00
Treatment an Disposal (705-C)	\$45,491.00
Total Operation Expenses	\$378,113.00
<b>MAINTENANCE EXPENSES</b>	
Supervision and Engineering (710) :	
Routine Maintenance Service Fee (710-A)	
Internal Supervision and Engineering (710-B)	
Maintenance of Structures and Improvements (711)	
Maintenance of Collection Sewer system (712)	\$579.00
Maintenance of Pumping System (713)	\$25,268.00
Maintenance of Treatment and Disposal Plant (714)	\$6,910.00
Maintenance of Other Plant Facilities (715)	
Total Maintenance Expenses	\$32,757.00
<b>CUSTOMER ACCOUNTS EXPENSES</b>	
Supervision (901)	
Meter Reading Expenses and Flat Rate Inspections (902)	

**9002500 Grant County Sanitary Sewer District 01/01/2021 - 12/31/2021**

**Sewer Operation and Maintenance Expenses (Ref Page: 9)**

	Amount (b)
Customer Records and Collection Expenses (903):	
Agency Collection Fee (903-A)	
Internal Labor, Materials and Expenses (903-B)	\$14,569.00
Uncollectible Accounts (904)	\$12,582.00
Miscellaneous Customer Accounts Expenses (905)	
Total Customer Accounts Expenses	\$27,151.00
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
Administrative and General Salaries (920)	\$5,900.00
Office Supplies and Other Expenses (921)	\$10,406.00
Outside Services Employed (923)	\$45,518.00
Insurance Expenses (924)	\$15,439.00
Employee Pensions and Benefits (926)	
Regulatory Commission Expense (928)	
Transportation Expenses (929)	\$6,527.00
Miscellaneous General Expenses (930)	\$440.00
Rents (931)	
Maintenance of General Plant (932)	
Total Administrative and General Expenses	\$84,230.00
<b>TOTAL SEWER OPERATION AND MAINTENANCE EXPENSES (to pg 8)</b>	<b>\$522,251.00</b>

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Taxes Other Than Income Taxes (Ref Page: 10)

Item (a)	Amount (b)
Payroll Taxes	\$451.00
Property Taxes	
Utility Regulatory Commission Assessment	\$1,634.00
Other (specify)	
Total (Same as Page 8 line 27 plus 44)	\$2,085.00

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Operating and Non-Operating Income Taxes (Ref Page: 10)

	Amount (b)
Income Taxes-Federal (409.1)	
Income Taxes - State (409.1)	
Income Taxes - Other (409.1)	
Provisions for Deferred Income Taxes (410.1)	
Income Taxes Deferred in Prior Years - Credit (411.1)	
Investment Tax Credits - Net (412.0)	
Total Income Taxes - Util. Operating Income (to pg 8 line 28)	
Income Taxes - Federal (409.2)	
Income Taxes - State (409.2)	
Income Taxes - Other (409.2)	
Provisions for Deferred Income (410.2)	
Income Taxes Deferred in Prior Years - Credit (411.2)	
Investment Tax Credits - Net (412.4)	
Total Inc. Taxes - Nonutil. Op. Income (to pg 8 line 45)	

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Amortization Expense (Ref Page: 10)

	Amount (b)
Amortization of Limited - Term Utility Plant (404)	
Amortization of Other Utility Plant (405)	
Amortization of Utility Plant Acquisition Adjustments (406)	
Amortization of Property Losses (407)	
Amortization of Rate Case Expense	\$4,526.00
Total Amortization Expense (to pg 8 line 26)	\$4,526.00

**9002500 Grant County Sanitary Sewer District 01/01/2021 - 12/31/2021**

**Sewer Plant Statistics - Plant Valuation 1 - 3 (Ref Page: 11)**

Description	Percentage
What method of valuation was used with reference to Sewer Utility Plant in Service Appearing on page two line four: Original Cost, Estimated Cost, Original Cost Study?	ESTIMATED COST
What percentage of Sewer Utility Plant in Service was recovered, by the developer of hte subdivision, through the sale of lots?	
If less than one-hundred percent of the utility plant was recovered, please designate what portion (collection lines, treatment plant, etc.) of the plant that represents non-contributed plant	



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Sewer Plant Statistics - Plant Valuation 4. (Ref Page: 11)

Last Name	First Name	Date
By whom were the books of account audited? What was the date of the last audit?		
CHAMBERLIN OWEN & CO., IN		12/31/2021
If unaudited in the past twelve months, when and by whom is the next audit anticipated?		

**9002500 Grant County Sanitary Sewer District 01/01/2021 - 12/31/2021**

**Sewer Plant Statistics - Physical Data of Sewer Plant (Ref Page: 11)**

Date of Construction of original Plant	APRIL 2004
Type of treatment process	ACTIVATED SLUDGE
Date and additional GPD Capacity of subsequent additions to plant	NONE
Population for which plant is designed including population equivalent of industrial waste load	300000 BPD

**9002500 Grant County Sanitary Sewer District 01/01/2021 - 12/31/2021**

**Sewer Plant Statistics - Treatment Plant Operating Statistics (Ref Page: 11)**

	Total	Cost
Total gallons received during the year	78,073,000	
Total gallons received on maximum day	296,000	
Maximum G.P.D. Capacity of the sewage treatment plant	300,000	
Routine maintenance service fee		
Cost per month		
Contract Expires		
Sludge hauling		
Cost per load		\$150.00
Average number of gallons per load	2,000	
Number of loads this year	143	

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Sewer Plant Statistics - Customer Statistics End of Year (Ref Page: 12)

Type	Num of Customers	Bi-Month or Month Billing	Number of bills
Residential			
Single Family	986	MONTHLY	11,533
Apartments/Condominiums	542	MONTHLY	6,504
Commercial	117	MONTHLY	1,323
Industrial	5	MONTHLY	60
Other			
	0		0
Total	1,650		19,420

9002500 Grant County Sanitary Sewer District 01/01/2021 - 12/31/2021

Sewer Plant Statistics - Industrial Customers Served (Ref Page: 12)

Name	Type of Industry	Gallons	Pretreatment of Wastes
DINOVITE	WAREHOUSE	7,000	NO
WOLF STEEL USA	MANUFACTURING	245,000	NO
MIAMI VALLEY TUBE	MANUFACTURING	64,000	NO
EAST KY POWER COOP	WAREHOUSE	27,000	NO
WOLF STEEL USA	MANUFACTURING	102,000	NO

**9002500 Grant County Sanitary Sewer District 01/01/2021 - 12/31/2021**

**Sewer Plant Statistics - Pumping Stations (Ref Page: 12)**

<b>Location</b>	<b>Size of Motor</b>	<b>Type of Motor</b>	<b>Gals per Day</b>
INDIAN HILL PUMP STATION	13HP	SUBMERSABLE	22,012
GREENVIEW PUMP STATION	25HP	SUBMERSABLE	32,760
PIN HOOK PUMP STATION	5HP	SUBMERSABLE	12,460
SAYERS PUMP STATION	25HP	SUBMERSABLE	95,040
RUSSELL STREET PUMP STATION	15HP	ABOVE GROUND	3,890
MILLER PUMP STATION	10HP	SUBMERSABLE	2,426
BRIDGEVIEW PUMP STATION	3HP	SUBMERSABLE	3,240
CASE PUMP STATION	15HP	ABOVE GROUND	38,690
KYLEY PUMP STATION	5HP	SUBMERSABLE	1,680
491 PUMP STATION	50HP	SUBMERSABLE	156,960
BRADFORD PUMP STATION	5HP	SUBMERSABLE	2,890
WALLER PUMP STATION	15HP	SUBMERSABLE	96,600
BARLEY PUMP STATION	5HP	SUBMERSABLE	26,200
WHEAT PUMP STATION	5HP	SUBMERSABLE	11,296
BINGHAM PUMP STATION	26.8HP	SUBMERSABLE	58,690
EADS PUMP STATION	15HP	ABOVE GROUND	8,264
CLAIRBORNE PUMP STATION	5HP	SUBMERSABLE	35,000
VINCENT PUMP STATION	2HP	SUBMERSABLE	19,800
CLB PUMP STATION A	2.5HP	SUBMERSABLE	4,210
CLB PUMP STATION B	2.5HP	SUBMERSABLE	5,460
KOA PUMP STATION	20HP	SUBMERSABLE	30,600
KENDRICK PUMP STATION	10HP	SUBMERSABLE	3,246
ANGELA PUMP STATION	5HP	SUBMERSABLE	24,019
SHERMAN PUMP STATION	10.4HP	SUBMERSABLE	8,296

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Sewer Plant Statistics - Mains (Feet) (Ref Page: 12)

Kind of Pipe	Diameter	Num of Feet	additions	removed	Feet End of Year
PVC	6" GRAVITY	30,000	0	0	30,000
PVC	6" FORCE	32,786	0	0	32,786
PVC	8" GRAVITY	85,008	0	0	85,008
PVC	8" FORCE	7,198	0	0	7,198
PVC	10" GRAVITY	2,249	0	0	2,249
PVC	12' GRAVITY	4,576	0	0	4,576
PVC	3" FORCE	13,756	0	0	13,756
PVC	2" FORCE	3,649	0	0	3,649
PVC	4' FORCE	10,690	0	0	10,690
HDPE	1 1/4" FORCE	10,977	4,600	0	15,577
HDPE	1 1/2" FORCE	585	200	0	785
HDPE	2" FORCE	7,230	0	0	7,230
HDPE	3" FORCE	6,750	0	0	6,750
HDPE	6" FORCE	417	0	0	417
DUCTAL IRON	8" GRAVITY	481	0	0	481

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Sewer Plant Statistics - Service Laterals and Stubs (Ref Page: 12)

	Count
Number of service laterals owned by the utility at end of year	1,745
Number of stubs as of end of year	87
Number of service laterals owned by others	



**9002500 Grant County Sanitary Sewer District 01/01/2021 - 12/31/2021**

**CheckList**

Item	Value 1	Value 2	Agree	Explain
Balance Sheet (ref pg 2) Line Utility Plant (101-109) agrees with Sched Summary of Utility Plant (ref. pg 4) Total Utility Plant	9106196.00	9106196.00	OK	
Balance Sheet (ref pg 2) Line Less: Acct 110 agrees with Sched Summary of Utility Plant (ref pg 4) Line Total Utility Plant	2969082.00	2969082.00	OK	
Balance Sheet (ref pg 2) Line Net Utility Plant agrees with Summary of Utility Plant (ref pg 4) Line Net Utility Plant	6137114.00	6137114.00	OK	
Summary of Utility Plant (ref pg 4) Plant in Service Classified (Acct 101) agrees with Sched Sewer Plant in Service (ref pg 5) Total Sewer Plant in Service	9013536.00	9013536.00	OK	
Accum. Prov for Deprec. and Amort (Ref pg 4) Balance End of Year agrees with Sched Summary of Utility Plant (ref pg 4) Accumulated Prov. for Depr. and Amort.	2969082.00	2969082.00	OK	
Balance Sheet (ref pg 3) Sum of Common Capital Stock (201) and Preferred Capital Stock (204) agrees with Schedule Capital Stock (ref pg 6)	0	0	OK	
Balance Sheeet (ref pg 3) Unappropriated Retained Earnings (216) agrees with Sched Statement of Retained Earnings (ref pg 7) Balance End of Year	177955.00	177955.00	OK	
Balance Sheet (ref pg 3) Total Long Term Debt (224) agrees with Sched Long Term Debt (ref pg 6) Total col d	923631.00	923631.00	OK	
Balance Sheet (ref pg 3) The sum of Notes Payable (231) and (233) agrees with Sched Notes Payable (ref pg 6) Total Col e	0	0	OK	
Balance Sheet (ref pg 3) Interest Accrued (237) agrees with Sched Interest Accrued (ref pg 6) Total Col e	2216.00	2216.00	OK	
Balance Sheet (ref pg 3) Current and Accrued Liabilities (238) agrees with Sched Other Current and Accrued Liabilities (ref pg 7) Total	11849.00	11849.00	OK	

**9002500 Grant County Sanitary Sewer District 01/01/2021 - 12/31/2021**

**CheckList**

Item	Value 1	Value 2	Agree	Explain
Balance Sheet (ref pg 3) Total Liabilities and Other Credits agrees with Balance Sheet (ref pg 2) Total Assets and Other Debits	7095055.00	7095055.00	OK	
Accum Prov. for Depreciation and Amortization (ref. pg 4) Depreciation agrees with Sched Statement of Income for the Year (ref pg 8) Depreciation Expense (403)	204355.00	204355.00	OK	
Sched Long Term Debt (ref pg 6) Total Interest Amount agrees with Sched Statement of Income (ref pg 8) Interest on Long Term Debt (427)	30021.00	30021.00	OK	
Interest Accrued (ref pg 6) Total Interest Accrued agrees with Sched Statement of Income (ref pg 8) Other Interest Expense (431)	30066.00	30066.00	OK	
Statement of Income for the Year (ref pg 8) Total Sewer Operation and Maint. Expenses agrees with Sched Sewer Operation and Maintenance Expenses (ref pg 9) Total Sewer Operation and Maint. Exp	522251.00	522251.00	OK	
Statement of Income for the Year (ref pg 8) Total Income taxes - Utility Operations agrees with Sched Operating and Non-Operating Income Taxes (ref pg 10) Total Income Taxes - Util Operating Income	0	0	OK	
Statement of Income for the Year (ref pg 8) Amortization Expense agrees with Sched Amortization Expense (ref pg 10) Total Amortization Expense	4526.00	4526.00	OK	
Statement of Income for the Year (ref pg 8) The sum of lines Taxes Other than Income Taxes 408.1 and 408.2 agrees with Taxes Other Than Income (ref pg 10)	2085.00	2085.00	OK	
Statement of Income for the Year (ref pg 8) Total Income Taxes - Nonutility Operations agrees with Sched Operating and Non-Operating Income Taxes Total Inc. Taxes - Nonutil. Op Income	0	0	OK	
Schedule Sewer Plant Statistics (ref pg 11 and 12) have been completed				

9002500 Grant County Sanitary Sewer District 01/01/2021 - 12/31/2021

Upload supporting documents

Document	Description	Supports
<a href="#">SD_9002500_2021_1.pdf</a>	Audit Report	Audit Report

OATH

Commonwealth of Kentucky )  
 ) ss:  
County of Grant )

Charles Givin makes oath and says  
(Name of Officer)

that he/she is Chairman of  
(Official title of officer)

Grant County Sanitary Sewer District  
(Exact legal title or name of respondent)

that it is his/her duty to have supervision over the books of account of the respondent and to control the manner in which such books are kept; that he/she knows that such books have, during the period covered by the foregoing report, been kept in good faith in accordance with the accounting and other orders of the Public Service Commission of Kentucky, effective during the said period; that he/she has carefully examined the said report and to have the best of his/her knowledge and belief the entries contained in the said report have, so far as they relate to matters of account, been accurately taken from the said books of account and are in exact accordance therewith; that he/she believes that all other statements of fact contained in the said report are true; and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including

January 1, 2021 , to and including December 31, 2021

Charles G. Givin  
(Signature of Officer)

subscribed and sworn to before me, a Notary Public , in and for  
the State and County named in the above this 9th day of February 2022

My Commission expires 02-13-24  
Dianne K Cook  
(Signature of officer authorized to administer oaths)

