

GRANT COUNTY SANITARY SEWER
APPLICATION FOR RATE ADJUSTMENT

GRANT COUNTY SANITARY SEWER NOVEMBER 2019

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APPLICATION

SUBMIT ORIGINAL AND FIVE ADDITIONAL COPIES, UNLESS FILING ELECTRONICALLY

**APPLICATION FOR RATE ADJUSTMENT
BEFORE THE PUBLIC SERVICE COMMISSION**

For Small Utilities Pursuant to 807 KAR 5:076
(Alternative Rate Filing)

(Name of Utility)

P. O. Box 460

(Business Mailing Address - Number and Street, or P.O. Box)

Crittenden, KY 41030

(Business Mailing Address - City, State, and Zip)

(859) 428-3060

(Telephone Number)

BASIC INFORMATION

NAME, TITLE, ADDRESS, TELEPHONE NUMBER and E-MAIL ADDRESS of the person to whom correspondence or communications concerning this application should be directed:

William Catlett

(Name)

P. O. Box 460

(Address - Number and Street or P.O. Box)

Crittenden, KY 41030

(Address - City, State, Zip)

(859) 428-5341

(Telephone Number)

bcatlett@bpwd.org

(Email Address)

(For each statement below, the Applicant should check either "YES", "NO", or "NOT APPLICABLE" (N/A))

- | | YES | NO | N/A |
|---|-------------------------------------|-------------------------------------|--------------------------|
| 1. a. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Applicant operates two or more divisions that provide different types of utility service. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue from the division for which a rate adjustment is sought. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. a. Applicant has filed an annual report with the Public Service Commission for the past year. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Applicant has filed an annual report with the Public Service Commission for the two previous years. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Applicant's records are kept separate from other commonly-owned enterprises. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

YES NO N/A

4. a. Applicant is a corporation that is organized under the laws of the state of _____, is authorized to operate in, and is in good standing in the state of Kentucky.
- b. Applicant is a limited liability company that is organized under the laws of the state of _____, is authorized to operate in, and is in good standing in the state of Kentucky.
- c. Applicant is a limited partnership that is organized under the laws of the state of _____, is authorized to operate in, and is in good standing in the state of Kentucky.
- d. Applicant is a sole proprietorship or partnership.
- e. Applicant is a water district organized pursuant to KRS Chapter 74.
- f. Applicant is a water association organized pursuant to KRS Chapter 273.
5. a. A paper copy of this application has been mailed to Office of Rate Intervention, Office of Attorney General, 1024 Capital Center Drive, Suite 200, Frankfort, Kentucky 40601-8204.
- b. An electronic copy of this application has been electronically mailed to Office of Rate Intervention, Office of Attorney General at rateintervention@ag.ky.gov.
6. a. Applicant has 20 or fewer customers and has mailed written notice of the proposed rate adjustment to each of its customers no later than the date this application was filed with the Public Service Commission. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
- b. Applicant has more than 20 customers and has included written notice of the proposed rate adjustment with customer bills that were mailed by the date on which the application was filed. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
- c. Applicant has more than 20 customers and has made arrangements to publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in its service area, the first publication having been made by the date on which this Application was filed. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
7. Applicant requires a rate adjustment for the reasons set forth in the attachment entitled "Reasons for Application." **(Attach completed "Reasons for Application" Attachment.)**

YES NO N/A

8. Applicant proposes to charge the rates that are set forth in the attachment entitled "Current and Proposed Rates." **(Attach completed "Current and Proposed Rates" Attachment.)**
9. Applicant proposes to use its annual report for the immediate past year as the test period to determine the reasonableness of its proposed rates. This annual report is for the 12 months ending December 31, 2018.
10. Applicant has reason to believe that some of the revenue and expense items set forth in its most recent annual report have or will change and proposes to adjust the test period amount of these items to reflect these changes. A statement of the test period amount, expected changes, and reasons for each expected change is set forth in the attachment "Statement of Adjusted Operations." **(Attach a completed copy of appropriate "Statement of Adjusted Operations" Attachment and any invoices, letters, contracts, receipts or other documents that support the expected change in costs.)**
11. Based upon test period operations, and considering any known and measurable adjustments, Applicant requires additional revenues of \$ 136,527 and total revenues from service rates of \$ 837,711. The manner in which these amounts were calculated is set forth in "Revenue Requirement Calculation" Attachment. **(Attach a completed "Revenue Requirement Calculation" Attachment.)**
12. As of the **date of the filing of this application**, Applicant had 1,578 customers.
13. A billing analysis of Applicant's current and proposed rates is attached to this application. **(Attach a completed "Billing Analysis" Attachment.)**
14. Applicant's depreciation schedule of utility plant in service is attached. **(Attach a schedule that shows per account group: the asset's original cost, accumulated depreciation balance as of the end of the test period, the useful lives assigned to each asset and resulting depreciation expense.)**
15. a. Applicant has outstanding evidences of indebtedness, such as mortgage agreements, promissory notes, or bonds.
- b. Applicant has attached to this application a copy of each outstanding evidence of indebtedness (e.g., mortgage agreement, promissory note, bond resolution).
- c. Applicant has attached an amortization schedule for each outstanding evidence of indebtedness.

- | | YES | NO | N/A |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| 16. a. Applicant is not required to file state and federal tax returns. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| b. Applicant is required to file state and federal tax returns. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| c. Applicant's most recent state and federal tax returns are attached to this Application. (Attach a copy of returns.) | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 17. Approximately <u>\$5,844,000</u> (Insert dollar amount or percentage of total utility plant) of Applicant's total utility plant was recovered through the sale of real estate lots or other contributions. | <input type="checkbox"/> | <input type="checkbox"/> | |
| 18. Applicant has attached a completed Statement of Disclosure of Related Party Transactions for each person who 807 KAR 5:076, §4(h) requires to complete such form. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

By submitting this application, the Applicant consents to the procedures set forth in 807 KAR 5:076 and waives any right to place its proposed rates into effect earlier than six months from the date on which the application is accepted by the Public Service Commission for filing.

I am authorized by the Applicant to sign and file this application on the Applicant's behalf, have read and completed this application, and to the best of my knowledge all the information contained in this application and its attachments is true and correct.

Signed *Charles Givin*
 Officer of the Company/Authorized Representative

Title CHAIRMAN CHARLES GIVIN

Date NOVEMBER 21, 2019

COMMONWEALTH OF KENTUCKY
 COUNTY OF GRANT

Before me appeared Chairman Charles Givin, who after being duly sworn, stated that he/she had read and completed this application, that he/she is authorized to sign and file this application on behalf of the Applicant, and that to the best of his/her knowledge all the information contained in this application and its attachments is true and correct.

Kim R. Price
 Notary Public

My commission expires:



LIST OF ATTACHMENTS
(Indicate all documents submitted by checking box)

- Customer Notice of Proposed Rate Adjustment
- "Reasons for Application" Attachment
- Current and Proposed Rates" Attachment
- "Statement of Adjusted Operations" Attachment
- "Revenue Requirements Calculation" Attachment
- Attachment Billing Analysis" Attachment
- Depreciation Schedules
- Outstanding Debt Instruments (i.e., Bond Resolutions, Mortgages, Promissory Notes, Amortization Schedules.)
- State Tax Return
- Federal Tax Return
- Statement of Disclosure of Related Party Transactions - ARF Form 3

CUSTOMER NOTICE OF
PROPOSED RATE ADJUSTMENT

CUSTOMER NOTICE

Notice is hereby given that Grant County Sanitary Sewer District expects to file an application on or about December 9, 2019 with the Public Service Commission of Kentucky ("PSC") seeking approval of revised sewer rates. The District plans to implement the proposed rates upon approval of the PSC.

RESIDENTIAL CUSTOMERS		Present	Proposed	Dollar	Percent
5/8" X 3/4" Water Meter		Rates	Rates	Increase	Increase
First 2,000 gallons	Minimum Bill	\$21.06	\$25.16	\$4.10	19.5%
Next 3,000 gallons	per 1000	\$8.25	\$9.86	\$1.61	19.5%
Next 5,000 gallons	per 1000	\$6.76	\$8.08	\$1.32	19.5%
All Over 10,000 gallons	per 1000	\$5.31	\$6.34	\$1.03	19.4%

The average residential customer uses 3,700 gallons. If the PSC approves the proposed sewer rates the monthly bill for an average residential customer will increase from \$35.19 to \$42.05. That is an increase of \$6.86 or 19.5%.

1" Water Meter		Present	Proposed	Dollar	Percent
		Rates	Rates	Increase	Increase
First 5,000 gallons	Minimum Bill	\$45.81	\$54.74	\$8.93	19.5%
Next 5,000 gallons		\$6.76	\$8.08	\$1.32	19.5%
All Over 10,000 gallons		\$5.31	\$6.34	\$1.03	19.4%

There are currently no residential customers with a 1 inch water meter.

1 1/2" Water Meter		Present	Proposed	Dollar	Percent
		Rates	Rates	Increase	Increase
First 10,000 gallons	Minimum Bill	\$79.61	\$95.14	\$15.53	19.5%
All Over 10,000 gallons		\$5.31	\$6.34	\$1.03	19.4%

There are currently no residential customers with a 1 1/2 inch water meter.

2" Water Meter		Present	Proposed	Dollar	Percent
		Rates	Rates	Increase	Increase
First 20,000 gallons	Minimum Bill	\$132.71	\$158.54	\$25.83	19.5%
All Over 20,000 gallons		\$5.31	\$6.34	\$1.03	19.4%

There are currently no residential customers with a 2 inch water meter.

COMMERCIAL CUSTOMERS

5/8" X 3/4" Water Meter		Present	Proposed	Dollar	Percent
		Rates	Rates	Increase	Increase
First 2,000 gallons	Minimum Bill	\$30.00	\$35.84	\$5.84	19.5%
Next 3,000 gallons	per 1000	\$5.00	\$5.97	\$0.97	19.4%
Next 5,000 gallons	per 1000	\$3.00	\$3.58	\$0.58	19.3%
All Over 10,000 gallons	per 1000	\$2.50	\$2.99	\$0.49	19.6%

The average commercial customer with a 5/8 X 3/4 inch water meter uses 3,300 gallons. If the PSC approves the proposed sewer rates, the monthly bill for an average commercial customer with a 5/8 X 3/4 inch water meter will increase from \$36.50 to \$43.61. That is an increase of \$7.11 or 19.5%.

1" Water Meter		Present	Proposed	Dollar	Percent
		Rates	Rates	Increase	Increase
First 5,000 gallons	Minimum Bill	\$45.00	\$53.75	\$8.75	19.4%
Next 5,000 gallons	per 1000	\$3.00	\$3.58	\$0.58	19.3%
All Over 10,000 gallons	per 1000	\$2.50	\$2.99	\$0.49	19.6%

The average commercial customer with a 1 inch water meter uses 9,700 gallons. If the PSC approves the proposed sewer rates, the monthly bill for an average commercial customer with a 1 inch water meter will increase from \$59.11 to \$70.61. That is an increase of \$11.50 or 19.5%.

SEE REVERSE SIDE FOR ADDITIONAL RATES AND OTHER IMPORTANT INFORMATION

CUSTOMER NOTICE

1 1/2" Water Meter

First 10,000 gallons	Minimum Bill	\$60.00	\$71.65	\$11.65	19.4%
All Over 10,000 gallons	per 1000	\$2.50	\$2.99	\$0.49	19.6%

The average commercial customer with a 1 1/2 inch water meter uses 17,900 gallons. If the PSC approves the proposed sewer rates, the monthly bill for an average commercial customer with a 1 1/2 inch water meter will increase from \$79.72 to \$95.24. That is an increase of \$15.52 or 19.5%

2" Water Meter

First 20,000 gallons	Minimum Bill	\$85.00	\$101.55	\$16.55	19.5%
All Over 20,000 gallons	per 1000	\$2.50	\$2.99	\$0.49	19.6%

The average commercial customer with a 2 inch water meter uses 30,400 gallons. If the PSC approves the proposed sewer rates, the monthly bill for an average commercial customer with a 2 inch water meter will increase from \$111.07 to \$132.72. That is an increase of \$21.65 or 19.5%.

The rates contained in this notice are the rates proposed by the District. However, the PSC may order rates to be charged that differ from these proposed rates. Such action may result in rates for customers other than the rates included in this notice.

Any person may examine the rate application and any other filings made by the District at the the District's main office located at 1 Farrell Drive, Crittenden, KY, or at the PSC's office located at 211 Sower Blvd., Frankfort, KY, Monday through Friday 8 AM - 4:30 PM or through the Commission's website at <http://psc.ky.gov>.

Any customer may submit comments regarding the District's Application by submitting them to the Public Service Commission through the Commission's website @ <http://psc.ky.gov> or by mail to: Public Service Commission, P. O. Box 615, Frankfort, KY 40602.

Customers of the District are advised that any corporation, District, body public, or person with a substantial interest in the matter may submit a timely written request to intervene to the Public Service Commission, P. O. Box 615, Frantfort, KY 40602, establishing the grounds for the request and including the statutes and interest of the party. If the Commission does not receive a written request for intervention within 30 days of the initial mailing of this notice, the Commission may take final action on the application.

**APPLICATION FOR RATE ADJUSTMENT
BEFORE THE PUBLIC SERVICE COMMISSION**

**For Small Utilities Pursuant to 807 KAR 5:076
(Alternative Rate Filing)**

GRANT COUNTY SANITARY SEWER DISTRICT

AFFIDAVIT

_____ Comes now the Affiant, Dianne Cook, and after having first been duly cautioned and sworn, states and deposes as follow:

1. The Affiant, Dianne Cook, is currently serving as Office Supervisor for the Grant County Sanitary Sewer District.
2. On December 2, 2019, the Affiant delivered to its customer billing service, SmartBill, the attached Customer Notice in conformity with 807 KAR 5:076, Section 5.
3. The attached Customer Notice will be mailed to each and every customer of the Grant County Sanitary Sewer District on the SmartBill System with the November, 2019 customer billing cycle. November 2019 customer bills will be mailed to each and every customer on or about December 2, 2019.
4. The Grant County Sanitary Sewer District has 106 customers that receive bills by email and are not on the SmartBill System. Those 106 customers were mailed a copy of the attached Customer Notice by United States Mail, postage pre-paid, on the 2nd day of December, 2019.
5. Prior to the filing of the District's Application for Rate Adjustment before the Public Service Commission ("Application"), a copy shall be posted at the District headquarters, 1 Farrell Drive, Crittenden, KY 41030.
6. Prior to the filing of the District's Application for Rate Adjustment before the Public Service Commission ("Application"), a copy shall be posted on the District's website.

FURTHER, AFFIANT SAYETH NAUGHT.

GRANT COUNTY SANITARY SEWER DISTRICT

BY: 
DIANNE COOK
OFFICE SUPERVISOR

COMMONWEALTH OF KENTUCKY

COUNTY OF BOONE

Subscribed and sworn to before me by Dianne Cook, Office Manager, for and on behalf of the Grant County Sanitary Sewer District on this the 2nd day of December, 2019.



Amy G. Ruark
NOTARY PUBLIC, State at Large
My Commission Expires: 2-20-20
NOTARY ID#: 549687

REASON FOR APPLICATION

REASONS FOR APPLICATION

Applicant would offer the following in support of its Reasons for Application:

1. The last rate increase applied for and approved on behalf of the Applicant was April, 2006.
2. Since 2006, residential, commercial and related development and growth has been slow in the Applicant's service area. In 2006, Applicant had 1,165 residential customers and 143 commercial customers. As of the filing of this Application, the Applicant has 1,452 residential customers; 121 commercial customers, and 5 industrial customers.
3. The Applicant has incurred significant increases in operating expenses for materials and supplies necessary for the operation of its sewer treatment plant and related facilities and infrastructure. Due to the limited commercial and residential growth in the Applicant's service area, revenues have not increased sufficiently to meet the Applicant's financial needs to cover operating expenses. For example, operating income is not sufficient to cover their annual debts service of \$190,824.00, plus their debt coverage requirement of \$19,082.00. The following represents a five year summary for the Applicant:

	Operating Income	Interest Income	Debt Service	Debt Coverage Requirement	Excess (Deficit)
2014	12,485.00	982	190,824	19,082	(196,439.00)
2015	(23,812.00)	1,588	190,824	19,082	(232,130.00)
2016	69,188.00	1,393	190,824	19,082	(139,325.00)
2017	73,545.00	1,654	190,824	19,082	38,378.00
2018	81,946.00	1,871	190,824	19,082	(\$110,247.00)

4. The Applicants' sanitary sewer treatment plant and related infrastructure has reached a point where additional maintenance and repairs will be necessary in the foreseeable future. Those maintenance and repair issues cannot be covered by the Applicant with its current revenue structure without a rate increase.

CURRENT AND PROPOSED RATES

GRANT COUNTY SANITARY SEWER DISTRICT
Current & Proposed Rate Tables

RESIDENTIAL RATE TABLES

5/8" X 3/4" Water Meter

	Present Rates	Proposed Rates
First 2,000 gallons - Minimum Bill	\$21.06 Minimum	\$25.16 Minimum Bill
Next 3,000 gallons	\$8.25 per 1000	\$9.86 per 1000
Next 5,000 gallons	\$6.76 per 1000	\$8.08 per 1000
All Over 10,000 gallons	\$5.31 per 1000	\$6.34 per 1000

1" Water Meter

First 5,000 gallons - Minimum Bill	\$45.81 Minimum	\$54.74 Minimum Bill
Next 5,000 gallons	\$6.76 per 1000	\$8.08 per 1000
All Over 10,000 gallons	\$5.31 per 1000	\$6.34 per 1000

1 1/2" Water Meter

First 10,000 gallons - Minimum Bill	\$79.61 Minimum	\$95.14 Minimum Bill
All Over 10,000 gallons	\$5.31 per 1000	\$6.34 per 1000

2" Water Meter

First 20,000 gallons - Minimum Bill	\$132.71 Minimum	\$158.54 Minimum Bill
All Over 20,000 gallons	\$5.31 per 1000	\$6.34 per 1000

COMMERCIAL RATE TABLES

5/8" X 3/4" Water Meter

First 2,000 gallons - Minimum Bill	\$30.00 Minimum	\$35.84 Minimum Bill
Next 3,000 gallons	\$5.00 per 1000	\$5.97 per 1000
Next 5,000 gallons	\$3.00 per 1000	\$3.58 per 1000
All Over 10,000 gallons	\$2.50 per 1000	\$2.99 per 1000

1" Water Meter

First 5,000 gallons - Minimum Bill	\$45.00 Minimum	\$53.75 Minimum Bill
Next 5,000 gallons	\$3.00 per 1000	\$3.58 per 1000
All Over 10,000 gallons	\$2.50 per 1000	\$2.99 per 1000

1 1/2" Water Meter

First 10,000 gallons - Minimum Bill	\$60.00 Minimum	\$71.65 Minimum Bill
All Over 10,000 gallons	\$2.50 per 1000	\$2.99 per 1000

2" Water Meter

First 20,000 gallons - Minimum Bill	\$85.00 Minimum	\$101.55 Minimum Bill
All Over 20,000 gallons	\$2.50 per 1000	\$2.99 per 1000

TAP-IN-FEES

Residential Initial Tap In Fees Rate	\$1,000.00	\$1,000.00
Commercial Initial Tap In Fees Rate	\$1,000.00	\$1,000.00

SCHEDULE OF ADJUSTED OPERATIONS

Grant County Sanitary Sewer District

SCHEDULE OF ADJUSTED OPERATIONS - SEWER UTILITY					
TYE 12/31/2018					
	Test Year	Adjustments	Ref.	Pro Forma	
Operating Revenues					
Sewage Service Revenues					
Flat Rate Revenues	0.00				
Measured Revenues	701,184.00				701,184.00
Revenue from Public Authorities	0.00				
Miscellaneous Sewage Revenues	0.00				0.00
Total Sewage Service Revenues	701,184.00	0.00			701,184.00
Other Operating Revenues					
Forfeited Discounts	10,186.00				10,186.00
Miscellaneous Operating Revenues	16,785.00				16,785.00
Total Other Operating Revenues	26,971.00	0.00			26,971.00
Total Operating Revenues	728,155.00	0.00			728,155.00
Operating Expenses					
Total Operation and Maintenance Expenses					
Depreciation Expense	442,663.00	26,280.00			468,943.00
Amortization Expense	201,674.00				201,674.00
Taxes Other Than Income	0.00				0.00
Income Tax Expense	1,872.00				1,872.00
Income Tax Expense	0.00				0.00
Total Operating Expenses	646,209.00	26,280.00			672,489.00
Utility Operating Income	81,946.00	(26,280.00)			55,666.00

Grant County Sanitary Sewer District

SEWER OPERATION AND MAINTENANCE EXPENSES				
TYE 12/31/2018				
	Test Year	Adjustments	Ref.	Pro Forma
Operation Expenses				
Supervision and Engineering:				
Owner/Manager-Management Fee	123,912.00	26,280.00	A	150,192.00
Other Expenses	0.00			0.00
Labor and Expenses:				
Collection System-Labor, Materials and Expenses	0.00			0.00
Pumping System-Labor, Materials and Expenses	0.00			0.00
Treatment System:				
Sludge Hauling	17,700.00			17,700.00
Utility Service-Water Cost	2,560.00			2,560.00
Other-Labor, Materials and Expenses	15,120.00			15,120.00
Rents	9,000.00			9,000.00
Fuel/Power Purchased for Pumping & Treatment	87,188.00			87,188.00
Chemicals	15,205.00			15,205.00
Miscellaneous Supplies & Expenses:				0.00
Collection System	757.00			757.00
Pumping System	4,115.00			4,115.00
Treatment and Disposal	29,931.00			29,931.00
Maintenance Expenses				
Supervision and Engineering:				
Routine Maintenance Service Fee	0.00			0.00
Internal Supervision and Engineering	0.00			0.00
Maintenance of Structures & Improvements	0.00			0.00
Maintenance of Collection Sewer System	1,333.00			1,333.00
Maintenance of Pumping System	19,241.00			19,241.00
Maintenance of Treatment and Disposal Plant	10,112.00			10,112.00
Maintenance of Other Plant and Facilities	0.00			0.00
Customer Accounts Expenses				
Supervision	0.00			0.00
Meter Reaing Expenses and Flat Rate Inspections	0.00			0.00
Customer Records and Collection Expenses:				
Agency Collection Fee	0.00			0.00
Internal Labor, Materials and Expenses	14,294.00			14,294.00
Uncollectable Accounts	10,223.00			10,223.00
Miscellaneous Customer Account Expenses	0.00			0.00
Administrative and General Expenses				
Administrative and General Salaries	5,900.00			5,900.00
Office Supplies and Other Expenses	9,351.00			9,351.00
Outside Services Employed	47,211.00			47,211.00
Insurance Expenses	14,431.00			14,431.00
Employee Pensions and Benefits	0.00			0.00
Regulatory Commission Expense	0.00			0.00
Transportation Expense	5,002.00			5,002.00
Miscellaneous General Expenses	77.00			77.00
Rents	0.00			0.00
Maintenance of General Plant	0.00			0.00
Total Sewer Operation and Maintenance Expenses	442,663.00	26,280.00		468,943.00

Grant County Sanitary Sewer District
References

**Reference
Letter**

- A** Owner/Manager - Management Fee - During 2018 the Grant County Sanitary Sewer District amended its contract for management services with Bullock Pen Water District. The new contract raised the amount of the monthly management fee for Field Services from \$3,500 to \$4,600 per month and Office/Administative Personnel from \$5,800 to \$7,620 per month. The monthly rental fee remained at \$750 per month. As a result of this amended agreement the total management fee being paid by the District increased from \$10,050 to \$12,970 per month. This is an increase of \$2,920 per month. The Distict signed the agreement in September of 2018 and began paying the new monthly fee in October of 2018. Therefore the management fees reflected in the test year must be increased by \$2,920 for nine months or \$26,280 (2,920 X 9). Copies of the the original management agreement and the first and second amendments are attached. In addition a summary of the management fees paid to Bullock Pen Water District for 2015 through September 2019 are attached for your review.

Please note that the first amendment, signed in 2010, states that the monthly fee for Field Services was set at \$4,600 per month and the monthly fee for Office/ Administrative Personnel was set at \$7,620 per month. This totals \$12,220 per month. No one at the District can remember why, but the actual payments for these services totaled \$9,300 per month starting in 2010 and ending in 2018 when the second amended management agreement was signed. The mistake was noticed when the two District's began to discuss the second amended agreement. At that time the Districts agreed that, rather than back charging the difference between \$9,300 and \$12,220, or \$2,920, per month since 2010, the Water District would forgive the additional amount due for that period of time as long as the correct amount was paid starting with the payment for October 2018.

GRANT COUNTY SANITARY SEWER DISTRICT
 MANAGEMENT FEES & RECONNECT FEES
 PAID TO BULLOCK PEN WATER DISTRICT
 2019

	Labor	Rent	Prem Payroll for 2018	Total Mgt Fee	Grant Co. Oil Lykins Oil Critt Fastt Lane	Prosource	Invoice Cloud	CSM, Inc	Reconnect Fees	Amazon Wal Mart Staples	Postage Pitney Bowes USPS	Cincinnati Bell Spectrum	Other SSI-Hardware Maint Timeclock Support Crane Part - KOI Autc	Total Payment
January	12,220.00	750.00		12,970.00	105.07	30.04		205.89	0.00	63.61	47.77	219.35	1,118.80	14,760.53
February	12,220.00	750.00		12,970.00	66.92	30.04		62.50	0.00	62.27	20.00	185.37		13,397.10
March	12,220.00	750.00		12,970.00	234.30	42.41		18.00	0.00	16.53	20.00	123.91		13,425.15
April	12,220.00	750.00		12,970.00	170.58	47.76		58.50	0.00	45.09	27.77	147.24		13,466.94
May	12,220.00	750.00		12,970.00	89.00	31.80		20.26	0.00	0.00	0.00	166.23		13,277.29
June	12,220.00	750.00		12,970.00	0.00	0.00		43.50	0.00	49.35	40.00	166.23	41.60	13,310.68
July	12,220.00	750.00		12,970.00	203.89	63.60	87.50	25.50	0.00	52.06	20.00	169.43		13,591.98
August	12,220.00	750.00		12,970.00	126.90	31.80	0.00	43.76	0.00	42.40	20.00	169.43		13,404.29
September	12,220.00	750.00		12,970.00	126.90	31.80	90.67	134.92	0.00	93.65	20.00	176.43	2.02	13,646.39
October				0.00										0.00
November				0.00										0.00
December				0.00										0.00
Premium Payroll Accrual				0.00										0.00
Totals	109,980.00	6,750.00	0.00	116,730.00		309.25	178.17	612.83	0.00	424.96	215.54	1,523.62	1,162.42	122,280.35

GRANT COUNTY SANITARY SEWER DISTRICT
 MANAGEMENT FEES & RECONNECT FEES
 PAID TO BULLOCK PEN WATER DISTRICT
 2018

	Labor	Rent	Prem Payroll for 2018	Total Mgt Fee	Grant Co. Oil Lykins Oil Critt Fastt Lane	Prosource	CSM, Inc	Reconnect Fees	Amazon Wal Mart Staples	Postage Pitney Bowes USPS	Cincinnati Bell Spectrum	Other Quick Books	Total Payment
January	9,300.00	750.00		10,050.00	84.31	29.20	110.60	0.00	88.11	40.35	185.22	682.00	11,269.79
February	9,300.00	750.00		10,050.00	45.35	29.20	55.60		147.54	0.00	185.22		10,512.91
March	9,300.00	750.00		10,050.00	82.56	41.03	22.60	0.00	69.33	27.77	185.32		10,478.61
April	9,300.00	750.00		10,050.00	235.10	30.04	407.96	0.00	81.67	49.80	184.70		11,039.27
May	9,300.00	750.00		10,050.00	320.23	30.04	49.26	0.00	26.20	20.00	184.35		10,680.08
June	9,300.00	750.00		10,050.00	253.77	49.35	36.50	150.00	91.93	33.99	184.35		10,849.89
July	9,300.00	750.00		10,050.00	168.85	30.04	22.60	70.00	47.22	27.63	183.96	Spectrum Bus	10,600.30
August	9,300.00	750.00		10,050.00	200.93	30.04	169.48	86.78	57.76	27.77	183.96	35.79	10,842.51
September	9,300.00	750.00		10,050.00	43.55	34.86	53.00	0.00	103.33	20.00	183.96	22.58	10,511.28
October	12,220.00	750.00		12,970.00	133.00	30.04	29.24	0.00	71.91	27.77	185.69		13,447.65
November	12,220.00	750.00		12,970.00	121.05	30.04	25.50	0.00	109.01	39.60	218.92	Quick Books	13,514.12
December	12,220.00	750.00		12,970.00	153.20	30.23	7.50	0.00	230.35	20.00	185.44	682.00	14,278.72
Premium Payroll Accrual			3,551.90	3,551.90									3,551.90
Totals	120,360.00	9,000.00	3,551.90	132,911.90		394.11		306.78	1,124.36	334.68	2,251.09	1,422.37	141,577.03

GRANT COUNTY SANITARY SEWER DISTRICT
 MANAGEMENT FEES & RECONNECT FEES
 PAID TO BULLOCK PEN WATER DISTRICT
 2017

	Labor	Rent	Prem Payroll for 2017	Total Mgt Fee	Grant Co. Oil Lykins Oil Critt Fastt Lane	Prosource	CSM, Inc	Reconnect Fees	Best Buy Staples Wal Mart	Postage USPS Pitney Bowes	Cincinnati Bell	Other	Total Payment
January	9,300.00	750.00		10,050.00	44.20	29.20	7.00	70.00	5.43	76.21	182.29	SSI & Q BKS 1,613.60	12,077.93
February	9,300.00	750.00		10,050.00	163.57	29.20	33.60	0.00	104.99	39.20	182.29		10,602.85
March	9,300.00	750.00		10,050.00	32.42	40.28	125.57	0.00	130.39	19.60	182.29		10,580.55
April	9,300.00	750.00		10,050.00	785.77	29.20	0.00	0.00	138.87	31.60	182.84	Dollar Gen-Compu	11,218.28
May	9,300.00	750.00		10,050.00	98.40	29.20	0.00	0.00	56.92	29.40	182.84	16.45	10,463.21
June	9,300.00	750.00		10,050.00	157.27	44.06	40.90	0.00	20.97	9.80	182.84		10,505.84
July	9,300.00	750.00		10,050.00	533.77	29.20	22.60	0.00	43.03	41.40	182.61		10,902.61
August	9,300.00	750.00		10,050.00	0.00	29.20	222.40	0.00	33.23	19.60	182.61		10,537.04
September	9,300.00	750.00		10,050.00	186.78	40.62	22.60	0.00	64.79	19.60	182.61		10,567.00
October	9,300.00	750.00		10,050.00	101.10	29.20	67.50	0.00	37.86	41.40	183.93		10,510.99
November	9,300.00	750.00		10,050.00	47.70	29.20	51.86	0.00	72.21	19.60	183.93	SSI Software Supp	10,454.50
December	9,300.00	750.00		10,050.00	43.01	29.20	44.60	0.00	40.96	41.39	184.66	1,066.00	11,499.82
Premium Payroll Accrual			6,102.91	6,102.91									6,102.91
Totals	111,600.00	9,000.00	6,102.91	126,702.91		387.76		70.00	749.65	388.80	2,195.74	2,696.05	136,023.53

GRANT COUNTY SANITARY SEWER DISTRICT
 MANAGEMENT FEES & RECONNECT FEES
 PAID TO BULLOCK PEN WATER DISTRICT
 2016

	Labor	Rent	Software Solutions	Prem Payroll for 2016	Total Mgt Fee	Prosource	CSM, Inc	Reconnect Fees	Best Buy Staples	Postage	Cincinnati Bell	Other	Total Payment
January	9,300.00	750.00			10,050.00	29.20	96.80	554.31	112.29	48.04	183.47		11,074.11
February	9,300.00	750.00			10,050.00	29.20	33.00	232.11	123.48	29.40	183.47		10,680.66
March	9,300.00	750.00			10,050.00	37.59	0.00	105.00	113.29	21.19	183.47		10,510.54
April	9,300.00	750.00			10,050.00	29.20	33.00	6.01	36.02	48.03	183.22		10,385.48
May	9,300.00	750.00			10,050.00	29.20	0.00	0.00	26.25	21.19	183.22		10,309.86
June	9,300.00	750.00			10,050.00	29.40	0.00	210.00	27.85	17.20	183.22		10,517.67
July	9,300.00	750.00			10,050.00	29.20	0.00	140.00	68.15	31.60	183.22		10,502.17
August	9,300.00	750.00			10,050.00	29.20	146.22	35.00	48.30	36.23	183.22	CSM -20% 6 Comf	10,528.17
September	9,300.00	750.00			10,050.00	41.76	309.80	0.00	167.02	19.60	183.22	1,141.20	11,912.60
October	9,300.00	750.00			10,050.00	29.20	29.89	0.00	270.14	31.60	182.84	333.74	10,927.41
November	9,300.00	750.00			10,050.00	29.20	14.40	0.00	204.05	26.42	182.84	113.00	10,619.91
December	9,300.00	750.00			10,050.00	37.09	116.58	0.00	53.34	29.40	182.84	40.60	10,509.85
Premium Payroll Accrual				3,245.90	3,245.90							Grant Co Oil	3,245.90
Totals	111,600.00	9,000.00	0.00	3,245.90	123,845.90	379.44		1,282.43	1,250.18	359.90	2,198.25	1,628.54	131,724.33

GRANT COUNTY SANITARY SEWER DISTRICT
 MANAGEMENT FEES & RECONNECT FEES
 PAID TO BULLOCK PEN WATER DISTRICT
 2015

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	Labor	Rent	Software Solutions	Prem Payroll for 2015	Total Mgt Fee	Prosource	Reconnect Fees	Best Buy Staples	Postage	Cincinnati Bell	Other	Total Payment
January	9,300.00	750.00			10,050.00	29.20	35.00	97.25	29.73	182.38	Soft Sol Interfa	10,423.56
February	9,300.00	750.00			10,050.00	29.20	35.00	126.41	29.40	182.38	300.00	10,752.39
March	9,300.00	750.00			10,050.00	48.08	0.00	102.04	19.60	182.38		10,402.10
April	9,300.00	750.00			10,050.00	29.20	412.35	34.50	84.06	182.84	CSM, Inc	10,792.95
May	9,300.00	750.00			10,050.00	29.20	27.65	353.46	28.85	182.84	70.49	10,742.49
June	9,300.00	750.00			10,050.00	37.63	0.00	109.27	19.60	182.84	91.15	10,490.49
July	9,300.00	750.00			10,050.00	29.20	805.00	34.74	36.97	182.61		11,138.52
August	9,300.00	750.00			10,050.00	29.20	35.00	78.07	29.40	182.61		10,404.28
September	9,300.00	750.00			10,050.00	34.41	385.00	0.00	29.40	182.61	143.40	10,824.82
October	9,300.00	750.00			10,050.00	29.20	35.00	5.52	38.45	182.30	55.00	10,395.47
November	9,300.00	750.00			10,050.00	29.20	420.69	149.76	19.60	182.30	943.11	11,794.66 SSI Soft Maint
December	9,300.00	750.00		4,170.90	14,220.90	39.14	315.00	144.39	59.64	182.30	501.40	15,462.77 QB-359.80 + CSM 141.60
Premium Payroll Accrual					0.00							0.00
Totals	111,600.00	9,000.00	0.00	4,170.90	124,770.90	392.86	2,505.69	1,235.41	424.70	2,190.39	2,104.55	133,624.50

SECOND AMENDED
MANAGEMENT AND OPERATIONAL SERVICES AGREEMENT

THIS SECOND AMENDED MANAGEMENT AND OPERATIONAL SERVICES AGREEMENT("Agreement") is made and entered into effective this 20th day of September, 2018 by and between the BULLOCK PEN WATER DISTRICT, a duly created and operating water authority pursuant to the provisions of KRS Chapter 74 by and through Bobby Burgess, its Chairman, One Farrell Drive, Crittenden, Kentucky 41030 ("BPWD"), and GRANT COUNTY SANITARY SEWER DISTRICT, a duly created sewer utility pursuant to KRS Chapter 67 by and through Charles Givin, its Chairman, One Farrell Drive, Crittenden, Kentucky 41030 ("GCSSD").

WHEREAS, GCSSD is an operating sewer district providing sanitary sewer services within portions of Grant County, Kentucky, having been created by Ordinance of the Grant County Fiscal Court pursuant to the provisions of KRS Chapters 74 and 67, and

WHEREAS, BPWD is an operating water authority created pursuant to the provisions of KRS Chapter 74, and

WHEREAS, pursuant to the Grant County Fiscal Court Ordinance creating GCSSD, BPWD was directed pursuant to the provisions of KRS Chapter 74 to provide various management services for GCSSD, and

WHEREAS, by Agreement dated June 17, 2004, and First Amended Management and Operational Services Agreement dated August 19, 2010, BPWD provided various management and operational services for GCSSD, and

WHEREAS, over time BPWD and GCSSD have determined that various modifications to the First Amended Management and Operational Services Agreement are in order and,

WHEREAS, the parties hereto intend to amend the original Management and Operational Services Agreement and the First Amended Management and Operational Services Agreement consistent with the foregoing.

NOW, THEREFORE, in consideration of the foregoing premises and mutual promises and undertakings hereinafter specified, the parties agree as follows:

I. INTENT AND PURPOSE

It is the intent and purpose of this Agreement to allow BPWD to continue providing management, employee, maintenance and operational services for GCSSD including but not limited to operational personnel (both field and office), maintenance and operational equipment and office facilities to assist GCSSD in the day-to-day operation of its sanitary sewer systems located in Grant County. It is acknowledged by the parties hereto that GCSSD does not have adequate staff, employees and/or equipment for the day-to-day operation of its sanitary sewer system. In addition to field personnel, the parties also intend that BPWD will continue to provide office space, office personnel and the necessary office equipment for GCSSD to conduct its day-to-day operations. In consideration therefore, the parties desire to provide a compensation system whereby BPWD may receive fair and reasonable compensation for services rendered.



II. EMPLOYEE SERVICES

1. Field Services

A. BPWD shall provide field labor and maintenance employee services reasonably necessary to meet the minimal day-to-day operational requirements of GCSSD. In consideration therefore, GCSSD shall pay to BPWD a monthly fee of \$4,600.00 as reasonable compensation for all ordinary and customary employee services. For purposes of this Agreement, BPWD shall provide adequate field personnel and staff to provide the basic services necessary to operate GCSSD which shall include but not be limited to the following:

- (a) Sewer Treatment Plant operation and maintenance;
- (b) All pump and lift station operation and maintenance;
- (c) General purchasing requirements for the purchase of materials, chemicals and related supplies for GCSSD;
- (d) All sewer treatment plant and lift station inspections;
- (e) All day-to-day line inspections;
- (f) Completing and filing all reports and tests required to be maintained by GCSSD per all federal, state or local governmental authority;
- (g) All lawn and related maintenance at the sewer treatment plant and all lift stations;
- (h) General maintenance of all Sewer District equipment, including but not limited to trucks, motor vehicles, generators and the like;
- (i) Contracting of all outside and third-party maintenance repair and related service contracts reasonably necessary for the maintenance and operation of GCSSD sanitary sewer system and collection system;
- (j) Completion and filing of all reports and other documentation as may be required by any federal, state, local or other governmental agencies;
- (k) Any and all other services reasonably necessary or required in the day-to-day operations of the GCSSD sanitary sewer treatment system;
- (l) In the event GCSSD hires any employee(s) subsequent hereto, BPWD shall provide all supervisory and managerial control over such employee(s); and
- (m) Prepare and submit all Public Service Commission filings.

B. In the event extraordinary services are required to be performed by BPWD personnel, it is agreed that reasonable charges for extraordinary services shall be assessed to GCSSD on an "as-needed" basis. For purposes of this Agreement, "extraordinary services" shall include but not be limited to the following:

- (a) Special construction projects;
- (b) Repair or replacement of Sewer District systems not contemplated in the ordinary course of business;
- (c) Special supervisory and/or inspection services required for any sanitary sewer line extensions and/or plant improvement and expansions;

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- (d) Sanitary sewer line replacement not contemplated in the ordinary course of business;
- (e) Repair and/or replacement of lift station systems not contemplated in the ordinary course of business; and
- (f) Any and all other services of an extraordinary nature which are generally not anticipated or contemplated in the ordinary course of business.

C. It is agreed by the parties that reasonable charges for "extraordinary services" may be assessed to GCSSD by BPWD based upon time and material expenditures incurred by BPWD in providing such extraordinary services. Where practical, BPWD's superintendent shall submit a request for pre-approval of any and all extraordinary services prior to those services being rendered. In those instances where prior approval for extraordinary services is impractical, BPWD's superintendent shall, as soon as practical after providing such extraordinary services, submit an itemized request for payment to the GCSSD Board of Commissioners for approval and payment, but in no event later than that date set forth in IID herein.

D. BPWD shall submit a monthly invoice to GCSSD for the fixed monthly expense set forth in paragraph II I (a) through (m) no later than the 5th day of each month representing payment for services incurred in the preceding month. GCSSD shall pay the fixed monthly fee no later than the last day of the month in which the invoice is received. BPWD shall not be required to submit an itemized bill for the fixed monthly fees set forth in paragraph II IA.

On or before the 5th day of each month following the delivery of "extraordinary services", BPWD's superintendent shall submit an itemized invoice to GCSSD outlining the nature and extent of extraordinary services rendered and the cost therefore. Payment for extraordinary services shall be made no later than the last day of the month in which those services are billed.

2. Office/Administrative Personnel

A. BPWD shall provide all office and administrative personnel reasonably necessary to meet the minimal day-to-day operational requirements of GCSSD relating to office maintenance and operations. In consideration for providing office administrative and personnel services, GCSSD shall pay to BPWD the sum of \$7,620.00 per month as compensation therefore. For purposes of this Agreement, office/administrative services to be provided in the basic monthly payment shall include but not be limited to the following:

- (a) Conduct of customer relations and handling of customer inquiries;
- (b) Maintenance of all files which may be required by any governmental agency, whether federal, state or local;
- (c) Performance of all reporting as may be required by the Kentucky Public Service Commission; and
- (d) Attendance at all regular scheduled monthly meetings.



- (e) Completion and filing of all reports and other documentation as may be required by any federal, state, local or other governmental agency;
- (f) Maintaining and conducting all financial operations of GCSSD including but not limited to the payment of its monthly obligations and debts, establishing and maintaining all bank accounts;
- (g) Billing and collection for all sanitary sewer service charges;
- (h) Maintaining all financial records including bank accounts, income and expense statements, financial statements and any and all other financial records reasonably necessary or required in the day-to-day conduct of the Grant County's sewer system;
- (i) Any and all other services reasonably necessary or required in the day-to-day operations of the GCSSD sanitary sewer treatment system;
- (j) Performing all customer relation functions, monitoring phones, receiving and handling customer complaints in the day-to-day operation of the GCSSD sanitary sewer treatment system;
- (k) In the event GCSSD hires any employee(s) subsequent hereto. BPWD shall provide all supervisory and managerial control over such employee(s);

B. It is agreed by the parties that reasonable charges for "extraordinary services" may be assessed to GCSSD by BPWD based upon time and material expenditures incurred by BPWD in providing such extraordinary services. Where practical, BPWD's office manager shall submit a request for pre-approval of any and all extraordinary services prior to those services being rendered. In those instances where prior approval for extraordinary services is impractical, BPWD's office manager shall, as soon as practical after providing such extraordinary services, submit an itemized request for payment to the GCSSD Board of Commissioners for approval and payment, but in no event later than that date set forth in II 2C herein.

C. BPWD shall submit a monthly invoice to GCSSD for the fixed monthly expense set forth in paragraph II A no later than the 5th day of each month representing payment for services incurred in the preceding month. GCSSD shall pay the fixed monthly fee no later than the last day of the month in which the invoice is received. BPWD shall not be required to submit an itemized bill for the fixed monthly fees set forth in paragraph II 2 (a) through (k).

On or before the 5th day of each month following the delivery of "extraordinary services", BPWD's office manager shall submit an itemized invoice to GCSSD outlining the nature and extent of extraordinary services rendered and the cost therefore. Payment for extraordinary services shall be made no later than the last day of the month in which those services are billed.

III. EQUIPMENT

I. Fields Services Equipment

It is acknowledged that BPWD owns various equipment, machinery, tools, etc. (excluding dump truck) which are necessary for GCSSD to utilize in providing the day-to-day

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operations of its sanitary sewer collection and treatment system. The use of all such equipment shall be included in the monthly fee for services rendered and provided for in paragraph II IA above. Equipment costs specifically not included in the base monthly fee shall include the following:

- (a) The purchase and cost of maintenance for any equipment which is unique or specific to GCSSD (e.g. sewer snake, sewer line camera equipment system, etc.);
- (b) Any and all motor vehicles purchased for exclusive use by GCSSD; and
- (c) Any cost of rental equipment obtained for use by BPWD personnel in providing services unique to GCSSD.

It is further agreed that in the event BPWD is required to use its dump truck to provide services for GCSSD, BPWD reserves the right to charge GCSSD for such use as is reasonable. The parties agree that compensation for the use of BPWD's equipment reasonable necessary to perform services shall be charged at the following rate schedule:

<u>Equipment Identification</u>	<u>Hourly Rate</u>
1. Dump truck	\$35.00 per hour
2. Office Equipment	

It is agreed by the parties hereto that BPWD shall be responsible for the purchase of all office equipment, office supplies and related materials necessary to provide minimal day-to-day business operations for GCSSD. In consideration therefore, GCSSD shall reimburse BPWD 20% of the total cost incurred by BPWD for such goods provided. It is acknowledged hereto that the 20% reimbursement rate provided for herein is based upon a product of the total number of customers serviced by GCSSD, divided by the total number of combined customers of GCSSD and BPWD. BPWD shall submit to GCSSD an invoice for such materials and/or equipment purchased on a quarterly basis ending March 31, June 30, September 30 and December 31. Payment of such invoice shall be made by GCSSD to BPWD on or before the 15th day following the end of the quarter.

IV. MATERIALS AND SUPPLIES

It is the intention of the parties hereto that GCSSD shall purchase in its own name all materials, supplies and related goods necessary for the full and complete day-to-day operation of its sanitary sewer collection and treatment system which are unique to GCSSD. For example, any chemicals; specialized testing equipment; and the like required for use by GCSSD shall be paid directly by GCSSD.



V. OFFICE/PHYSICAL PLANT

1. Office

BPWD shall provide adequate office space for GCSSD which is reasonably necessary to conduct the day-to-day operations of its sanitary sewer treatment system. In consideration therefore, GCSSD shall pay to BPWD the sum of \$750.00 each month representing rent for office space. BPWD shall be responsible for providing all water, sewer, electric and related utility expenses (at office and maintenance building only) for GCSSD. Provided, however, any and all phone lines uniquely dedicated to GCSSD shall be paid by GCSSD.

All utilities consumed by GCSSD in the operation of its plant and pump stations shall be paid by GCSSD.

2. Maintenance Barn

BPWD shall provide adequate space in its Maintenance Barn and related outdoor storage areas reasonably necessary for GCSSD to conduct the day-to-day operations of its sanitary sewer treatment system, including but not limited to the storage of equipment, motor vehicles and the like. Cost reimbursement by GCSSD for the use of these facilities provided by BPWD is included in the monthly rentals identified in paragraph VI above.

VI. PROFESSIONAL SERVICES

GCSSD shall be responsible for all professional services incurred by it in the operation and conduct of its sanitary sewer treatment system. Such professional services shall include but not be limited to financial, accounting, legal and engineering.

VII. MISCELLANEOUS PROVISIONS

A. GCSSD shall be responsible for any and all insurance costs associated with the operation and conduct of its sanitary sewer treatment plant, pump stations, sanitary sewer lines, and motor vehicles titled in the name of GCSSD.

B. It is the intent of the parties hereto that BPWD shall not incur any debt or other obligation in the name of GCSSD which exceeds \$1,000.00 without first obtaining the prior Written approval of GCSSD. However, it is acknowledged by the parties hereto that in emergency situations where obtaining pre-approval would be impractical or impossible, such approval shall not be required. Any such debt or obligation incurred by BPWD in the name of GCSSD shall be immediately submitted to GCSSD for approval and payment.

C. GCSSD agrees to indemnify and hold BPWD harmless from any and all claims, causes of actions or demands made by any third party against BPWD, its employees, agents and representatives regarding any and all claims that arise by, from or through BPWD's providing of services pursuant to the terms and conditions of this Agreement. Such indemnification shall include but not be limited to reimbursement to BPWD of any and all legal costs, professional fees or other expenses incurred by BPWD in the defense and/or prosecution of any such claim, cause of action or demand.



D. Nothing in this Agreement shall be construed to obligate BPWD or render BPWD financially responsible for any debts or obligations of GCSSD which shall include but not be limited to GCSSD's current bond obligation to KWRFC in the original amount of \$1,500,000. GCSSD agrees that it will remain solely responsible and liable for any and all obligations and financial payments due and owing KWRFC.

E. Notwithstanding any term, condition or covenant set forth herein, GCSSD shall be solely responsible for securing and paying for the following debts and obligations:

1. Any and all bond debt obligations due and owing KWRFC;
2. All costs and/or fees associated with insuring, permitting, and/or licensing of any BPWD employee reasonably necessary or required for GCSSD to operate its treatment plant and/or collection systems;
3. Preparation of all financial documents and professional fees associated therewith;
4. All legal, engineering and related professional fees;
5. The cost, maintenance and insuring, where applicable, of any additional real or personal property purchased by GCSSD subsequent to the execution of this Agreement;
6. Carl Crone's charges for supervisory services relating to the sanitary sewer treatment plant;
7. All utilities necessary to operate GCSSD lift stations and treatment plant;
8. All chemicals purchased by GCSSD for use in the operation of its sanitary sewer treatment plant; and
9. Any and all equipment and parts unique to GCSSD.

F. All payments required of GCSSD shall be made to BPWD no later than the 15th day of each month. Any late payment shall bear interest at the rate of 1.5% per month or any portion thereof.

G. GCSSD shall be responsible for securing, and paying for all insurance coverage necessarily required to cover GCSSD against all potential loss or claims arising by, from or through the operation of GCSSD. It is acknowledged by the parties hereto that under certain circumstances, GCSSD may receive better insurance rates and coverages if those coverages are purchased through BPWD. Both parties agree that they shall reasonably cooperate with the other in purchasing and maintaining all necessary insurance coverage. In those instances where insurance coverage for GCSSD is purchased through BPWD, GCSSD shall be responsible for reimbursing BPWD for any increased cost. Notwithstanding the foregoing provisions, GCSSD shall be responsible for securing and paying for the following insurance coverages:



1. All worker's compensation insurance and/or premiums;
2. Comprehensive insurance coverage insuring GCSSD and/or its assets, including but not limited to lift stations, treatment plant, equipment; collection systems and the like;
3. Comprehensive products liability and general public liability insuring GCSSD against all loss arising by, from or through the operation of GCSSD;
4. Motor vehicle coverage, including a comprehensive liability insurance coverage package;
5. Directors, officers and employee related claims coverage;
6. Any and all other insurance coverage which the parties may mutually agree upon.

H. GCSSD acknowledges that it is currently in the process of purchasing, obtaining, and installing a comprehensive telemetry system for the purpose of monitoring and assisting in the operation of its individual lift stations. GCSSD agrees that the comprehensive telemetry system shall be installed and operational no later than September, 2020.

I. GCSSD and BPWD agree that this Agreement shall be reviewed on or before February, 2020, and every other February thereafter during the term of this Agreement.

J. GCSSD and BPWD hereby acknowledge and represent that this Agreement is executed by and through its duly authorized and appointed Chairman and pursuant to duly authorized and adopted Resolution of their respective Boards of Commissioners.

GCSSD shall name BPWD as a co-insured on all insurance policies where possible.

RECEIVED

11/20/2018

PUBLIC SERVICE
COMMISSION
OF KENTUCKY

IN WITNESS WHEREOF, the parties hereunto set their hands on the date first hereinabove written.

BULLOCK PEN WATER DISTRICT

By: *Bobby Burgess*
BOBBY BURGESS, CHAIRMAN
DATED: SEPTEMBER 20, 2018

ATTEST:

Wm M Withington
SECRETARY
DATED: SEPTEMBER 20, 2018

GRANT COUNTY SANITARY
SEWER DISTRICT:

By: *Charles Givin*
CHARLES GIVIN, CHAIRMAN
DATED: SEPTEMBER 20, 2018

ATTEST:

Danny Howard
SECRETARY
DATED: SEPTEMBER 20, 2018

RECEIVED

11/20/2018

PUBLIC SERVICE
COMMISSION
OF KENTUCKY

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PUBLIC SERVICE
COMMISSION

AMENDED MANAGEMENT AND OPERATIONAL SERVICES AGREEMENT

THIS AMENDED MANAGEMENT AND OPERATIONAL SERVICES AGREEMENT ("Agreement") is made and entered into this 19th day of August, 2010 by and between the BULLOCK PEN WATER DISTRICT, a duly created and operating water authority pursuant to the provisions of KRS Chapter 74 by and through Bobby Burgess, its Chairman, One Farrell Drive, Crittenden, Kentucky 41030 ("BPWD"), and GRANT COUNTY SANITARY SEWER DISTRICT, a duly created sewer utility pursuant to KRS Chapter 67 by and through Bobby Burgess, its Chairman, One Farrell Drive, Crittenden, Kentucky 41030 ("GCSSD").

WHEREAS, GCSSD is an operating sewer district providing sanitary sewer services within portions of Grant County, Kentucky, having been created by Ordinance of the Grant County Fiscal Court pursuant to the provisions of KRS Chapters 74 and 67, and

WHEREAS, BPWD is an operating water authority created pursuant to the provisions KRS Chapter 74, and

WHEREAS, pursuant to the Grant County Fiscal Court Ordinance creating GCSSD, BPWD was directed pursuant to the provisions of KRS Chapter 74 to provide various management services for GCSSD and,

WHEREAS, by Agreement dated June 17, 2004, BPWD began providing various management and operational services for GCSSD and,

WHEREAS, over time, BPWD and GCSSD have gathered sufficient historical and financial data in order to reasonably identify the fixed cost of services rendered by BPWD for and on behalf of GCSSD and,

WHEREAS, the parties hereto intend to amend the original Management and Operational Services Agreement consistent with the foregoing.

NOW, THEREFORE, in consideration of the foregoing premises and mutual promises and undertakings hereinafter specified, the parties agree as follows:

I. INTENT AND PURPOSE

It is the intent and purpose of this Agreement to allow BPWD to continue providing management, employee, maintenance and operational services for GCSSD including but not limited to operational personnel (both field and office), maintenance and operational equipment and office facilities to assist GCSSD in the day-to-day operation of its sanitary sewer systems located in Grant County. It is acknowledged by the parties hereto that GCSSD does not have adequate staff, employees and/or equipment for the day-to-day operation of its sanitary sewer system. In addition to field personnel, the parties also intend that BPWD will continue to provide office space, office personnel and the necessary office equipment for GCSSD to conduct its day-to-day operations. In consideration therefore, the parties desire to provide a compensation system whereby BPWD may receive fair and reasonable compensation for services rendered.

TARIFF BRANCH
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9/8/2010
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COMMISSION
OF KENTUCKY

II. EMPLOYEE SERVICES

1. Field Services

A. BPWD shall provide field labor and maintenance employee services reasonably necessary to meet the minimal day-to-day operational requirements of GCSSD. In consideration therefore, GCSSD shall pay to BPWD a monthly fee of \$4,600.00 as reasonable compensation for all ordinary and customary employee services. For purposes of this Agreement, BPWD shall provide adequate field personnel and staff to provide the basic services necessary to operate GCSSD which shall include but not be limited to the following:

- (a) Sewer Treatment Plant operation and maintenance;
- (b) All pump and lift station operation and maintenance;
- (c) General purchasing requirements for the purchase of materials, chemicals and related supplies for GCSSD;
- (d) All sewer treatment plant and lift station inspections;
- (e) All day-to-day line inspections;
- (f) Completing and filing all reports and tests required to be maintained by GCSSD per all federal, state or local governmental authority;
- (g) All lawn and related maintenance at the sewer treatment plant and all lift stations;
- (h) General maintenance of all Sewer District equipment, including but not limited to trucks, motor vehicles, generators and the like;
- (i) Contracting of all outside and third-party maintenance repair and related service contracts reasonably necessary for the maintenance and operation of GCSSD sanitary sewer system and collection system;
- (j) Completion and filing of all reports and other documentation as may be required by any federal, state, local or other governmental agencies;
- (k) Any and all other services reasonably necessary or required in the day-to-day operations of the GCSSD sanitary sewer treatment system;
- (l) In the event GCSSD hires any employee(s) subsequent hereto, BPWD shall provide all supervisory and managerial control over such employee(s); and
- (m) Prepare and submit all Public Service Commission filings.

B. In the event extraordinary services are required to be performed by BPWD personnel, it is agreed that reasonable charges for extraordinary services shall be assessed to GCSSD on an "as-needed" basis. For purposes of this Agreement, "extraordinary services" shall include but not be limited to the following:

- (a) Special construction projects;
- (b) Repair or replacement of Sewer District systems not contemplated in the ordinary course of business;
- (c) Special supervisory and/or inspection services required for any sanitary sewer line extensions and/or plant improvement and expansions;



- (d) Sanitary sewer line replacement not contemplated in the ordinary course of business;
- (e) Repair and/or replacement of lift station systems not contemplated in the ordinary course of business; and
- (f) Any and all other services of an extraordinary nature which are generally not anticipated or contemplated in the ordinary course of business.

C. It is agreed by the parties that reasonable charges for "extraordinary services" may be assessed to GCSSD by BPWD based upon time and material expenditures incurred by BPWD in providing such extraordinary services. Where practical, BPWD's superintendent shall submit a request for pre-approval of any and all extraordinary services prior to those services being rendered. In those instances where prior approval for extraordinary services is impractical, BPWD's superintendent shall, as soon as practical after providing such extraordinary services, submit an itemized request for payment to the GCSSD Board of Commissioners for approval and payment, but in no event later than that date set forth in III(d) herein.

D. BPWD shall submit a monthly invoice to GCSSD for the fixed monthly expense set forth in paragraph II 1A no later than the 5th day of each month representing payment for services incurred in the preceding month. GCSSD shall pay the fixed monthly fee no later than the last day of the month in which the invoice is received. BPWD shall not be required to submit an itemized bill for the fixed monthly fees set forth in paragraph II 1A.

On or before the 5th day of each month following the delivery of "extraordinary services", BPWD's superintendent shall submit an itemized invoice to GCSSD outlining the nature and extent of extraordinary services rendered and the cost therefore. Payment for extraordinary services shall be made no later than the last day of the month in which those services are billed.

2. Office/Administrative Personnel

A. BPWD shall provide all office and administrative personnel reasonably necessary to meet the minimal day-to-day operational requirements of GCSSD relating to office maintenance and operations. In consideration for providing office administrative and personnel services, GCSSD shall pay to BPWD the sum of \$7,620.00 per month as compensation therefore. For purposes of this Agreement, office/administrative services to be provided in the basic monthly payment shall include but not be limited to the following:

- (a) Conduct of customer relations and handling of customer inquiries;
- (b) Maintenance of all files which may be required by any governmental agency, whether federal, state or local;
- (c) Performance of all reporting as may be required by the Kentucky Public Service Commission; and
- (d) Attendance at all regular scheduled monthly meetings.
- (e) Completion and filing of all reports and other documentation as may be required by any federal, state, local or other governmental agency;



- (f) Maintaining and conducting all financial operations of GCSSD including but not limited to the payment of its monthly obligations and debts, establishing and maintaining all bank accounts;
- (g) Billing and collection for all sanitary sewer service charges;
- (h) Maintaining all financial records including bank accounts, income and expense statements, financial statements and any and all other financial records reasonably necessary or required in the day-to-day conduct of the Grant County's sewer system;
- (i) Any and all other services reasonably necessary or required in the day-to-day operations of the GCSSD sanitary sewer treatment system;
- (j) Performing all customer relation functions, monitoring phones, receiving and handling customer complaints in the day-to-day operation of the GCSSD sanitary sewer treatment system;
- (k) In the event GCSSD hires any employee(s) subsequent hereto, BPWD shall provide all supervisory and managerial control over such employee(s);

B. It is agreed by the parties that reasonable charges for "extraordinary services" may be assessed to GCSSD by BPWD based upon time and material expenditures incurred by BPWD in providing such extraordinary services. Where practical, BPWD's office manager shall submit a request for pre-approval of any and all extraordinary services prior to those services being rendered. In those instances where prior approval for extraordinary services is impractical, BPWD's office manager shall, as soon as practical after providing such extraordinary services, submit an itemized request for payment to the GCSSD Board of Commissioners for approval and payment, but in no event later than that date set forth in III(d) herein.

C. BPWD shall submit a monthly invoice to GCSSD for the fixed monthly expense set forth in paragraph II A no later than the 5th day of each month representing payment for services incurred in the preceding month. GCSSD shall pay the fixed monthly fee no later than the last day of the month in which the invoice is received. BPWD shall not be required to submit an itemized bill for the fixed monthly fees set forth in paragraph II 1A.

On or before the 5th day of each month following the delivery of "extraordinary services", BPWD's office manager shall submit an itemized invoice to GCSSD outlining the nature and extent of extraordinary services rendered and the cost therefore. Payment for extraordinary services shall be made no later than the last day of the month in which those services are billed.

III. EQUIPMENT

1. Fields Services Equipment

It is acknowledged that BPWD owns various equipment, machinery, tools, etc. (excluding dump truck and backhoe) which are necessary for GCSSD to utilize in providing the day-to-day operations of its sanitary sewer collection and treatment system. The use of all such



equipment shall be included in the monthly fee for services rendered and provided for in paragraph II 1A above. Equipment costs not included in the base monthly fee shall include the following:

- (a) The purchase and cost of maintenance for any equipment which is unique or specific to GCSSD (e.g. sewer snake, sewer line camera equipment system, etc.);
- (b) Any and all motor vehicles purchased for exclusive use by GCSDD; and
- (c) Any cost of rental equipment obtained for use by BPWD personnel in providing services unique to GCSSD.

It is further agreed that in the event BPWD is required to use its dump truck and/or backhoe to provide services for GCSSD, BPWD reserves the right to charge GCSSD for such use as is reasonable. The parties agree that compensation for the use of BPWD's equipment reasonable necessary to perform services shall be charged at the following rate schedule:

<u>Equipment Identification</u>	<u>Hourly Rate</u>
1. Backhoe, trailer and dump truck (as a single unit)	\$65.00 per hour
2. Dump truck (independently)	\$35.00 per hour

2. Office Equipment

It is agreed by the parties hereto that BPWD shall be responsible for the purchase of all office equipment, office supplies and related materials necessary to provide minimal day-to-day business operations for GCSSD. In consideration therefore, GCSSD shall reimburse BPWD 20% of the total cost incurred by BPWD for such goods provided. It is acknowledged hereto that the 20% reimbursement rate provided for herein is based upon a product of the total number of customers serviced by GCSSD, divided by the total number of combined customers of GCSSD and BPWD. BPWD shall submit to GCSSD an invoice for such materials and/or equipment purchased on a quarterly basis ending March 31, June 30, September 30 and December 31. Payment of such invoice shall be made by GCSSD to BPWD on or before the 15th day following the end of the quarter.

IV. MATERIALS AND SUPPLIES

It is the intention of the parties hereto that GCSSD shall purchase in its own name all materials, supplies and related goods necessary for the full and complete day-to-day operation of its sanitary sewer collection and treatment system which are unique to GCSSD. For example, any chemicals; specialized testing; and the like required for use by GCSSD shall be paid directly by GCSSD.



V. OFFICE/PHYSICAL PLANT

1. Office

BPWD shall provide adequate office space for GCSSD which is reasonably necessary to conduct the day-to-day operations of its sanitary sewer treatment system. In consideration therefore, GCSSD shall pay to BPWD the sum of \$750.00 each month representing rent for office space. BPWD shall be responsible for providing all water, sewer, electric and related utility expenses (at office and maintenance building only) for GCSSD. Provided, however, any and all phone lines uniquely dedicated to GCSSD shall be paid by GCSSD.

All utilities consumed by GCSSD in the operation of its plant and pump stations shall be paid by GCSSD.

2. Maintenance Barn

BPWD shall provide adequate space in its Maintenance Barn and related outdoor storage areas reasonably necessary for GCSSD to conduct the day-to-day operations of its sanitary sewer treatment system, including but not limited to the storage of equipment, motor vehicles and the like. Cost reimbursement by GCSSD for the use of these facilities provided by BPWD is included in the monthly rentals identified in paragraph V above.

VI. PROFESSIONAL SERVICES

GCSSD shall be responsible for all professional services incurred by it in the operation and conduct of its sanitary sewer treatment system. Such professional services shall include but not be limited to financial, accounting, legal and engineering.

VII. MISCELLANEOUS PROVISIONS

A. GCSSD shall be responsible for any and all insurance costs associated with the operation and conduct of its sanitary sewer treatment plant, pump stations, sanitary sewer lines, and motor vehicles titled in the name of GCSSD.

B. It is the intent of the parties hereto that BPWD shall not incur any debt or other obligation in the name of GCSSD which exceeds \$1,000.00 without first obtaining the prior written approval of GCSSD. However, it is acknowledged by the parties hereto that in emergency situations where obtaining pre-approval would be impractical or impossible, such approval shall not be required. Any such debt or obligation incurred by BPWD in the name of GCSSD shall be immediately submitted to GCSSD for approval and payment.

C. GCSSD agrees to indemnify and hold BPWD harmless from any and all claims, causes of actions or demands made by any third party against BPWD, its employees, agents and representatives regarding any and all claims that arise by, from or through BPWD's providing of services pursuant to the terms and conditions of this Agreement. Such



indemnification shall include but not be limited to reimbursement to BPWD of any and all legal cost, professional fees or other expenses incurred by BPWD in the defense and/or prosecution of any such claim, cause of action or demand.

D. Nothing in this Agreement shall be construed to obligate BPWD or render BPWD financially responsible for any debts or obligations of GCSSD which shall include but not be limited to GCSSD's current bond obligation to KWRFC in the original amount of \$1,500,000. GCSSD agrees that it will remain solely responsible and liable for any and all obligations and financial payments due and owing KWRFC.

E. Notwithstanding any term, condition or covenant set forth herein, GCSSD shall be solely responsible for securing and paying for the following debts and obligations:

1. Any and all bond debt obligations due and owing KWRFC;
2. All costs and/or fees associated with permitting and/or licensing of any employee of GCSSD and/or its treatment plant and/or collection systems;
3. Preparation of all financial documents and professional fees associated therewith;
4. All legal, engineering and related professional fees;
5. The cost, maintenance and insuring, where applicable, of any additional real or personal property purchased by GCSSD subsequent to the execution of this Agreement;
6. Carl Crone's charges for supervisory services relating to the sanitary sewer treatment plant;
7. All utilities necessary to operate GCSSD lift stations and treatment plant;
8. All chemicals purchased by GCSSD for use in the operation of its sanitary sewer treatment plant; and
9. Any and all equipment and parts unique to GCSSD.

F. All payments required of GCSSD shall be made to BPWD no later than the 15th day of each month. Any late payment shall bear interest at the rate of 1.5% per month or any portion thereof.

G. GCSSD shall be responsible for securing and paying for all insurance coverage necessarily required to cover GCSSD against all potential loss or claims arising from or through the operation of GCSSD. It is acknowledged by the parties hereto that under



certain circumstances, GCSSD may receive better insurance rates and coverages if those coverages are purchased through BPWD. Both parties agree that they shall reasonably cooperate with the other in purchasing and maintaining all necessary insurance coverage. In those instances where insurance coverage for GCSSD is purchased through BPWD, GCSSD shall be responsible for reimbursing BPWD for any increased cost. Notwithstanding the foregoing provisions, GCSSD shall be responsible for securing and paying for the following insurance coverages:

1. All worker's compensation insurance and/or premiums;
2. Comprehensive insurance coverage insuring GCSSD and/or its assets, including but not limited to lift stations, treatment plant, equipment; collection systems and the like;
3. Comprehensive products liability and general public liability insuring GCSSD against all loss arising by, from or through the operation of GCSSD;
4. Motor vehicle coverage, including a comprehensive liability insurance coverage package;
5. Directors, officers and employee related claims coverage;
6. Any and all other insurance coverage which the parties may mutually agree upon.

GCSSD shall name BPWD as a co-insured on all insurance policies where possible.

IN WITNESS WHEREOF, the parties hereunto set their hand on the date first hereinabove written.

BULLOCK PEN WATER DISTRICT

BY: *Bobby Burgess*
BOBBY BURGESS, CHAIRMAN

DATED: AUGUST 19, 2010

ATTEST:

Jimmie King
JIMMIE KING, SECRETARY
DATED: AUGUST 19, 2010



GRANT COUNTY SANITARY SEWER
DISTRICT

BY: *Bobby Burgess*
BOBBY BURGESS, CHAIRMAN

DATED: AUGUST 19, 2010

ATTEST:

Billy F. Simpson
BILLY FRANK SIMPSON, SECRETARY

DATED: AUGUST 19, 2010



MANAGEMENT AND OPERATIONAL SERVICES AGREEMENT

THIS MANAGEMENT AND OPERATIONAL SERVICES AGREEMENT ("Agreement") is made and entered into this 22 day of ~~June~~ 2004 by and between the BULLOCK PEN WATER DISTRICT, a duly created and operating water authority pursuant to the provisions of KRS Chapter 74 by and through Bobby Burgess, its Chairman, One Farrell Drive, Crittenden, Kentucky 41030 ("BPWD"), and GRANT COUNTY SANITARY SEWER DISTRICT, a duly created sewer utility pursuant to KRS Chapter 67 by and through Bobby Burgess, its Chairman, One Farrell Drive, Crittenden, Kentucky 41030 ("GCSSD").

WHEREAS, GCSSD is a functioning sewer district providing sanitary sewer services within portions of Grant County, Kentucky, having been created by Ordinance of the Grant County Fiscal Court pursuant to the provisions of KRS Chapters 74 and 67, and

WHEREAS, BPWD is an operating water authority created pursuant to the divisions KRS Chapter 74, and

WHEREAS, GCSSD has recently purchased the entire City of Crittenden Sanitary Sewer System including, but not limited to its collection systems, treatment plant and related facilities, and

WHEREAS, pursuant to the Grant County Fiscal Court Ordinance creating GCSSD, BPWD was directed pursuant to the provisions of KRS Chapter 74 to provide various management services, and

WHEREAS, GCSSD and BPWD intend to enter into a Management and Operations Agreement pursuant to the terms and conditions set forth here in.

NOW, THEREFORE, in consideration of the foregoing premises and mutual promises and undertakings hereinafter specified, the parties agree as follows:

I. INTENT AND PURPOSE

It is the intent and purpose of this Agreement to enable BPWD in providing management, employee, maintenance and operational services including but not limited to operational personnel, both field and office; maintenance and operational equipment and office facilities related to equipment and personnel to assist GCSSD in the day-to-day operation of its sanitary sewer systems located in portions of Grant County. It is acknowledged by the parties hereto that GCSSD currently has no staff or employees available to provide various maintenance and operational functions for its sanitary sewer system nor does GCSSD have the necessary equipment to provide the day-to-day operations of its system. In addition to its field personnel, the parties also intend that BPWD will provide office space, office personnel and the necessary office equipment in order to provide necessary basic office functions for GCSSD. It is the intent of the parties hereto that many of the management and operational services being provided by BPWD for GCSSD shall continue until such time as it is financially feasible for GCSSD to acquire and maintain its own employee and equipment base. In consideration therefore, the

parties desire to provide a compensation system whereby BPWD may receive fair and reasonable compensation for goods and services rendered per this Agreement.

II. EMPLOYEE SERVICES

BPWD shall provide the necessary labor and maintenance services reasonably necessary to meet the minimal day-to-day operational requirements of GCSSD. In consideration therefore, GCSSD shall pay to BPWD reasonable hourly compensation for all employees of BPWD providing services for the benefit of GCSSD. On or before the 10th day of each month, BPWD shall submit an invoice to GCSSD for all employee services being charged during the preceding calendar month. Charges for employee services will be made in increments of one-quarter (1/4) hour based upon the following employee rate schedule:

<u>Employee Name</u>	<u>Hourly Charge</u>
William R. Catlett	\$51.67
Paula Massie	\$39.49
Gail Bowling	\$30.17
Suzanne Epperson	\$19.50
Dianne Cook	\$21.57
William L. Catlett	\$43.65
Eugene Dunn	\$33.41
Michael Duley	\$31.16
Gordon D. Simpson	\$23.53
Brian D. Simpson	\$29.18
Michael Mason	\$20.10
Bobby Simpson	\$16.19
Aaron Caldwell	\$26.91

It is acknowledged by the parties hereto that BPWD will make every effort to dispatch an employee to perform needed employee services with a skill level commensurate with the task to be performed. It is further acknowledged by the parties hereto that in some cases, an employee with superior skill levels (and higher pay rate) may be called upon to perform a service for which that dispatched employee may be over qualified. Notwithstanding, BPWD shall be compensated at the above rate schedule for that employee actually performing the service.

III. EQUIPMENT

It is acknowledged by the parties hereto that BPWD owns various equipment, machinery, tools, etc. which would be necessary for GCSSD to utilize in the maintenance and operation of its sanitary sewer collection and treatment system. That equipment includes but is not necessarily limited to trucks, backhoe, loaders, dump truck and trailer, etc. The parties agree and acknowledge that the use of that equipment will be necessary from time-to-time in order for BPWD to provide the requisite maintenance, repair and employment services for the day-to-day operational systems of GCSSD. Therefore, GCSSD agrees that it will, from time to time, utilize BPWD's equipment in order to provide those maintenance and operational functions for which GCSSD shall pay BPWD reasonable compensation. The parties agree that reasonable

compensation for the items of equipment shall be charged pursuant to the following rate schedule. Hourly rates for equipment will be billed to GCSSD in hourly increments. Monthly statements shall be forwarded to GCSSD by BPWD by the 10th day of each month for all equipment fee charges incurred during the preceding calendar month. Rate schedules for equipment shall be as follows:

<u>Equipment Identification</u>	<u>Hourly Rate</u>
1. Backhoe and trailer	\$65.00 per hour
2. Pickup truck	\$25.00 per hour and \$.50 per mile
3. Dump truck	\$35.00 per hour

It is further acknowledged by GCSSD that BPWD will be called upon from time to time to utilize other equipment, tools and related materials necessary in performing maintenance and/or day to day operational functions for GCSSD. In the event that any additional equipment owned by BPWD is utilized for that purpose, BPWD may charge a reasonable fee for the rental of such equipment.

IV. MATERIALS AND SUPPLIES

It is the intention of the parties hereto that GCSSD shall purchase in its own name all materials, supplies and related goods reasonably necessary for the full and complete day-to-day operation of its sanitary sewer collection and treatment system. However, it is acknowledged by the parties hereto that under certain circumstances, it will not be feasible for GCSSD to make purchases of same supplies, goods and materials on an as needed basis particularly as it relates to materials and goods necessary for emergency repairs and maintenance of the sanitary collection and/or treatment system. In the event that BPWD is required to make any purchase of materials, goods or supplies for the benefit of GCSSD, BPWD shall be compensated for the actual cost of those goods and supplies purchased. Charges for all materials, goods and supplies purchased by BPWD for the benefit of GCSSD shall be submitted to GCSSD on or before the 10th day of each month for all charges incurred during the preceding calendar month.

V. MANAGEMENT SERVICES

BPWD shall provide full and complete management and operational services for GCSSD which are reasonably and necessarily required for the conduct of the day-to-day maintenance and operation of the Grant County sewer collection and treatment system. Such management and operational services shall include but not be limited to the following:

- a. Management and oversight of all GCSSD sewer system operations including plant operations; collections systems operations; maintenance management scheduling and the like;
- b. Purchasing and requisition of all materials goods and supplies reasonably necessary for the conduct, operation and maintenance of GCSSD sewer treatment and collection system;

- c. Office and related personnel services;
- d. Contracting of all outside and third-party maintenance repair and related service contracts reasonably necessary for the maintenance and operation of GCSSD sanitary sewer system and collection system;
- e. Completion and filing of all reports and other documentation as may be required by any federal, state, local or other governmental agency;
- f. Maintaining and conducting all financial operations of GCSSD including but not limited to the payment of its monthly obligations and debts, establishing and maintaining all bank accounts;
- g. Billing and collection for all sanitary sewer service charges; and
- h. Maintaining all financial records including bank accounts, income and expense statements, financial statements and any and all other financial records reasonably necessary or required in the day-to-day conduct of the Grant County's sewer system.
- i. Any and all other services reasonably necessary or required in the day-to-day operations of the GCSSD sanitary sewer treatment system.
- j. Performing all customer relation functions, monitoring phones, receiving and handling customer complaints in the day-to-day operation of the GCSSD sanitary sewer treatment system.
- k. In the event GCSSD hires any employee(s) subsequent hereto, BPWD shall provide all supervisory and managerial control over such employee(s).

VI. OFFICE/PHYSICAL PLANT

It is acknowledged by the parties hereto that BPWD shall provide office space and related office equipment and facilities reasonably necessary for GCSSD to conduct the day-to-day operations of its sanitary sewer treatment system. In consideration therefore, GCSSD shall pay to BPWD the sum of One Thousand Five Hundred Dollars (\$1,500.00) each month representing rent for office space and related equipment. The office space being leased to GCSSD shall consist of approximately 250 square feet and will be located at:

One Farrell Drive
P.O. Box 460
Crittenden, KY 41030

It is acknowledged by the parties hereto that in providing general office services, BPWD will be required to use various items of office equipment including but not limited to office supplies, computers, typewriters, fax machines, card burster, scanners, paper, toner, and related office supplies. GCSSD agrees that it will purchase as much of those supplies as is

reasonably allocated to GCSSD's office needs. However, it is acknowledged that under certain circumstances, it would be difficult to allocate an exact cost associated with those miscellaneous office supplies. Accordingly, BPWD shall provide such supplies and materials on an as needed basis with the cost thereof being included in the monthly rental provided for above. However, any office expense for materials and supplies unique to GCSSD shall be paid for by GCSSD. Supplies for which GCSSD shall be responsible include but are not be limited to stationery and letterhead; telephone; post office box; fax machine; postage meter; filing cabinets; desks and related office furniture; and the like.

VII. PROFESSIONAL SERVICES

GCSSD shall be responsible for all professional services incurred by GCSSD in the operation and conduct of its sanitary sewer treatment system. Such services shall include but not be limited to financial, accounting, legal and engineering.

VIII. MISCELLANEOUS PROVISIONS

A. Either party may terminate this Agreement upon ninety (90) days notice to the other.

B. This Agreement shall not be modified, changed or altered except that it be done in writing and signed by both parties.

C. The parties acknowledge that this Agreement is being signed pursuant to duly authorized and adopted Resolution of their respective governing bodies in conformity with all laws and regulations.

D. It is the intention of the parties hereto that whenever possible, GCSSD shall purchase any and all materials, supplies and goods in its own name and on its own behalf. The provisions set forth in this Agreement are merely to fill any gaps in services, goods, supplies and/or materials that may be reasonably necessary in the day to day operation and management of GCSSD sanitary sewers treatment and/or collection systems.

E. In the event that BPWD is required to incur any debt in the name of GCSSD which exceeds One Thousand Dollars (\$1,000.00), BPWD shall first obtain permission of GCSSD before incurring such debt unless there is an emergency situation where obtaining pre-approval would be impractical or impossible.

F. BPWD shall not become financially responsible for any obligation incurred for, on behalf of, or in the name of GCSSD, GCSSD agreeing to indemnify and hold harmless BPWD from any and all such obligations or indebtedness so incurred.

G. GCSSD agrees to indemnify and hold BPWD harmless for many and all claims, causes of action or demands made by any third party against BPWD, its employees, agents and representatives regarding all claims that arise by, from or through BPWD's providing of services pursuant to the terms and conditions of this Agreement. Such indemnification shall include but not limited to the reimbursement to BPWD of any and all legal costs, professional

fees or other expenses incurred by BPWD in the defense and/or prosecution of any such claim cause of action or demand.

H. Nothing in this Agreement shall be construed to obligate BPWD or render BPWD financially responsible for any debts or obligations of GCSSD which shall include but not be limited to GCSSD current bond obligation to all KWRFC in the appropriate amount of \$1,500,000. GCSSD agrees that it will remain solely responsible and liable for any and all obligations and financial payments due and owing KWRFC.

I. Notwithstanding any term, condition or covenant set herein, GCSSD shall be solely responsible for securing and paying for the following debts and obligations:

- i. Any and all bond debt obligations due and owing KWRFC.
- ii. All costs and/or fees associated with permitting and/or licensing of any employee of GCSSD and/or its treatment plant and/or collection systems.
- iii. Preparation of all financial documents and professional fees associated therewith.
- iv. All legal, engineering and related professional fees.
- v. The cost, maintenance and insuring, where applicable, of any real or personal property purchased by GCSSD subsequent to the execution of this Agreement.

J. All payments required of BCSSD shall be made to BPWD no later than the 15th day of each month. Any late payment shall bear interest at the rate of 1.5% per month or any portion thereof.

K. Grant County shall be responsible for securing and paying for all insurance coverage necessarily required to cover GCSSD against all potential loss or claims arising by, from or through the operation of the GCSSD. It is acknowledged by the parties hereto that under certain circumstances, GCSSD may receive better insurance rates and coverages if those coverages are purchased through BPWD. Both parties agree that they shall reasonably cooperate with the other with respect to the purchasing and maintaining of all necessary insurance coverage. In those instances where insurance coverage for GCSSD is purchased through BPWD, GCSSD shall be responsible for reimbursing BPWD for any increased cost. Notwithstanding the foregoing provisions, GCSSD shall be responsible for securing and paying for the following insurance coverages:

- i. All worker's compensation insurance and/or premiums;

- ii. Comprehensive insurance coverage insuring GCSSD and/or its assets, including but not limited to lift stations, treatment plant, equipment; collection systems and the like;
- iii. Comprehensive products liability and general public liability insuring GCSSD against all loss arising by, from or through the operation of GCSSD;
- iv. Motor vehicle coverage, including a comprehensive liability insurance coverage package;
- v. Directors, officers and employee related claims coverage;
- vi. Any and all other insurance coverage which the parties may mutually agree upon.

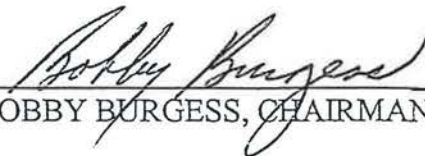
GCSSD shall name BPWD as a co-insured on all insurance policies where possible.

IN WITNESS WHEREOF, the parties hereunto set their hand on the date first hereinabove written.

BULLOCK PEN WATER DISTRICT

BY: 
BOBBY BURGESS, CHAIRMAN

GRANT COUNTY SANITARY SEWER DISTRICT

BY: 
BOBBY BURGESS, CHAIRMAN

REVENUE REQUIREMENTS CALCULATION

**Grant County Sanitary Sewer District
Revenue Requirement Calculation-Debt Coverage Method**

	Debt Service	Coverage	Requirement
Pro forma Operating Expenses			672,489
Plus: Average Annual Debt Principal & Interest Payments			190,824
Debt Coverage Requirement KIA Loans & Capital Lease	190,824	0.1	19,082
Total Revenue Requirements			882,395
Less: Other Operating Revenue			26,971
Miscellaneous Nonoperating Income			15,842
Interest Income			1,871
Revenue Required from Rates			837,711
Less: Revenue from Sales at Present Rates			-701,184
Required Increase in Revenue from Rates			136,527

Required Revenue Increase stated as a Percentage of Revenue at Present Rates Per Rate Tables

19.4709%

**Grant County Sanitary Swer District
Average Annual Debt Service Calculation**

Series	2019	2020	2021	Total 2019-2021	RD Bonds 2019-2021	Other Loans 2019-2021
KIA - Loan #A209-35 - KIA #1	13,951.62	13,951.62	13,951.62	41,854.86		41,854.86
KIA - Loan #A12-01 - KIA #2	62,957.82	62,957.82	62,957.82	188,873.46		188,873.46
B B & T Lease #	<u>113,914.32</u>	<u>113,914.32</u>	<u>113,914.32</u>	<u>341,742.96</u>		<u>341,742.96</u>
Totals	<u>\$190,823.76</u>	<u>\$190,823.76</u>	<u>\$190,823.76</u>	\$572,471.28	\$0.00	\$572,471.28
Divide by 3 Years				<u>3</u>	<u>3</u>	<u>3</u>
3 Year Average Debt Service				<u>190,823.76</u>	<u>0.00</u>	<u>190,823.76</u>

KENTUCKY INFRASTRUCTURE AUTHORITY
 REPAYMENT SCHEDULE
 LOAN #A209-35
 GRANT CO SANITARY SEWER DISTRICT
 SUBJECT TO CHANGE WITH ADDITIONAL DRAWS

Original Loan Amount \$ 433,178.00
 Principal Forgiven \$ (225,685.74)
 Amount to be Amortized \$ 207,492.26

3.00% Rate
 \$6,975.81 P & I Calculation

Payment Date	Principal Due	Interest Due	Interest Rate	Principal & Interest	Servicing Fee	Credit Due	Total Payment	Principal Balance	R & M Reserve	Total Reserve
								\$143,700.00		
06/01/12	\$2,647.97	\$2,154.01	3.0000%	\$4,801.98	\$143.70	\$0.00	\$4,945.68	\$204,841.88	\$0.00	\$0.00
12/01/12	\$3,903.18	\$2,823.59	3.0000%	\$6,726.77	\$204.84	\$0.00	\$6,931.61	\$200,938.70	\$750.00	\$750.00
06/01/13	\$3,961.72	\$3,014.09	3.0000%	\$6,975.81	\$200.93	\$0.00	\$7,176.74	\$196,976.98	\$0.00	\$750.00
12/01/13	\$4,021.15	\$2,954.66	3.0000%	\$6,975.81	\$196.98	\$0.00	\$7,172.79	\$192,955.83	\$750.00	\$1,500.00
06/01/14	\$4,081.47	\$2,894.34	3.0000%	\$6,975.81	\$192.96	\$0.00	\$7,168.77	\$188,874.36	\$0.00	\$1,500.00
12/01/14	\$4,142.70	\$2,833.11	3.0000%	\$6,975.81	\$188.88	\$0.00	\$7,164.69	\$184,731.66	\$750.00	\$2,250.00
06/01/15	\$4,204.83	\$2,770.98	3.0000%	\$6,975.81	\$184.73	\$0.00	\$7,160.54	\$180,526.83	\$0.00	\$2,250.00
12/01/15	\$4,267.91	\$2,707.90	3.0000%	\$6,975.81	\$180.53	\$0.00	\$7,156.34	\$176,258.92	\$750.00	\$3,000.00
06/01/16	\$4,331.93	\$2,643.88	3.0000%	\$6,975.81	\$176.26	\$0.00	\$7,152.07	\$171,926.99	\$0.00	\$3,000.00
12/01/16	\$4,396.90	\$2,578.91	3.0000%	\$6,975.81	\$171.93	\$0.00	\$7,147.74	\$167,530.09	12/31/16 \$750.00	\$3,750.00
06/01/17	\$4,462.86	\$2,512.95	3.0000%	\$6,975.81	\$167.53	\$0.00	\$7,143.34	\$163,067.23	\$0.00	\$3,750.00
12/01/17	\$4,529.80	\$2,446.01	3.0000%	\$6,975.81	\$163.07	\$0.00	\$7,138.88	\$158,537.43	12/31/17 \$750.00	\$4,500.00
06/01/18	\$4,597.75	\$2,378.06	3.0000%	\$6,975.81	\$158.54	\$0.00	\$7,134.35	\$153,939.68	\$0.00	\$4,500.00
12/01/18	\$4,666.71	\$2,309.10	3.0000%	\$6,975.81	\$153.94	\$0.00	\$7,129.75	\$149,272.97	12/31/18 \$750.00	\$5,250.00
06/01/19	\$4,736.71	\$2,239.10	3.0000%	\$6,975.81	\$149.28	\$0.00	\$7,125.09	\$144,536.26	\$0.00	\$5,250.00
12/01/19	\$4,807.77	\$2,168.04	3.0000%	\$6,975.81	\$144.54	\$0.00	\$7,120.35	\$139,728.49	\$750.00	\$6,000.00
06/01/20	\$4,879.89	\$2,095.92	3.0000%	\$6,975.81	\$139.73	\$0.00	\$7,115.54	\$134,848.60	\$0.00	\$6,000.00
12/01/20	\$4,953.08	\$2,022.73	3.0000%	\$6,975.81	\$134.85	\$0.00	\$7,110.66	\$129,895.52	\$750.00	\$6,750.00
06/01/21	\$5,027.38	\$1,948.43	3.0000%	\$6,975.81	\$129.89	\$0.00	\$7,105.70	\$124,868.14	\$0.00	\$6,750.00
12/01/21	\$5,102.79	\$1,873.02	3.0000%	\$6,975.81	\$124.87	\$0.00	\$7,100.68	\$119,765.35	\$750.00	\$7,500.00
06/01/22	\$5,179.33	\$1,796.48	3.0000%	\$6,975.81	\$119.77	\$0.00	\$7,095.58	\$114,586.02	\$0.00	\$7,500.00
12/01/22	\$5,257.02	\$1,718.79	3.0000%	\$6,975.81	\$114.58	\$0.00	\$7,090.39	\$109,329.00	\$0.00	\$7,500.00
06/01/23	\$5,335.88	\$1,639.93	3.0000%	\$6,975.81	\$109.33	\$0.00	\$7,085.14	\$103,993.12	\$0.00	\$7,500.00
12/01/23	\$5,415.91	\$1,559.90	3.0000%	\$6,975.81	\$103.99	\$0.00	\$7,079.80	\$98,577.21	\$0.00	\$7,500.00
06/01/24	\$5,497.15	\$1,478.66	3.0000%	\$6,975.81	\$98.58	\$0.00	\$7,074.39	\$93,080.06	\$0.00	\$7,500.00
12/01/24	\$5,579.61	\$1,396.20	3.0000%	\$6,975.81	\$93.08	\$0.00	\$7,068.89	\$87,500.45	\$0.00	\$7,500.00
06/01/25	\$5,663.30	\$1,312.51	3.0000%	\$6,975.81	\$87.50	\$0.00	\$7,063.31	\$81,837.15	\$0.00	\$7,500.00
12/01/25	\$5,748.26	\$1,227.55	3.0000%	\$6,975.81	\$81.83	\$0.00	\$7,057.64	\$76,088.89	\$0.00	\$7,500.00
06/01/26	\$5,834.48	\$1,141.33	3.0000%	\$6,975.81	\$76.08	\$0.00	\$7,051.89	\$70,254.41	\$0.00	\$7,500.00
12/01/26	\$5,921.99	\$1,053.82	3.0000%	\$6,975.81	\$70.26	\$0.00	\$7,046.07	\$64,332.42	\$0.00	\$7,500.00
06/01/27	\$6,010.82	\$964.99	3.0000%	\$6,975.81	\$64.33	\$0.00	\$7,040.14	\$58,321.60	\$0.00	\$7,500.00
12/01/27	\$6,100.98	\$874.83	3.0000%	\$6,975.81	\$58.32	\$0.00	\$7,034.13	\$52,220.62	\$0.00	\$7,500.00
06/01/28	\$6,192.50	\$783.31	3.0000%	\$6,975.81	\$52.22	\$0.00	\$7,028.03	\$46,028.12	\$0.00	\$7,500.00
12/01/28	\$6,285.39	\$690.42	3.0000%	\$6,975.81	\$46.02	\$0.00	\$7,021.83	\$39,742.73	\$0.00	\$7,500.00
06/01/29	\$6,379.67	\$596.14	3.0000%	\$6,975.81	\$39.75	\$0.00	\$7,015.56	\$33,363.06	\$0.00	\$7,500.00
12/01/29	\$6,475.37	\$500.44	3.0000%	\$6,975.81	\$33.36	\$0.00	\$7,009.17	\$26,887.69	\$0.00	\$7,500.00
06/01/30	\$6,572.40	\$403.32	3.0000%	\$6,975.81	\$26.88	\$0.00	\$7,002.69	\$20,315.20	\$0.00	\$7,500.00
12/01/30	\$6,671.09	\$304.72	3.0000%	\$6,975.81	\$20.32	\$0.00	\$6,996.13	\$13,644.11	\$0.00	\$7,500.00
06/01/31	\$6,771.15	\$204.66	3.0000%	\$6,975.81	\$13.65	\$0.00	\$6,989.46	\$6,872.96	\$0.00	\$7,500.00
12/01/31	\$6,872.96	\$102.85	3.0000%	\$6,975.81	\$6.87	\$0.00	\$6,982.68	\$0.00	\$0.00	\$7,500.00
Totals	\$207,489.85	\$69,119.68		\$276,609.53	\$4,624.70	\$0.00	\$281,234.23		\$7,500.00	

GRANT COUNTY SANITARY SEWER DISTRICT

BANK OF KENTUCKY LEASE

Now BB+T Bank

Date	Principal	Interest	Total Payment	Remaining Principal
2/8/2013				990,742.23
3/8/2013	7,335.24	2,157.62	9,492.86	983,406.99
4/8/2013	7,121.76	2,371.10	9,492.86	976,285.23
5/8/2013	7,214.86	2,278.00	9,492.86	969,070.37
6/8/2013	7,156.32	2,336.54	9,492.86	961,914.05
7/8/2013	7,248.39	2,244.47	9,492.86	954,665.66
8/8/2013	7,191.06	2,301.80	9,492.86	947,474.60
9/8/2013	7,208.39	2,284.47	9,492.86	940,266.21
10/8/2013	7,298.91	2,193.95	9,492.86	932,967.30
11/8/2013	7,243.37	2,249.49	9,492.86	925,723.93
12/8/2013	7,332.84	2,160.02	9,492.86	918,391.09 ✓
2013 Total	72,351.14	22,577.46	94,928.60	
1/8/2014	7,278.52	2,214.34	9,492.86	911,112.57 <i>12/31/13</i>
2/8/2014	7,296.07	2,196.79	9,492.86	903,816.50 ✓
3/8/2014	7,524.55	1,968.31	9,492.86	896,291.95 ✓
4/8/2014	7,331.80	2,161.06	9,492.86	888,960.15
5/8/2014	7,418.62	2,074.24	9,492.86	881,541.53
6/8/2014	7,367.37	2,125.49	9,492.86	874,174.16 <i>5/31/14</i>
7/8/2014	7,453.12	2,039.74	9,492.86	866,721.04 <i>6/30/14</i>
8/8/2014	7,403.10	2,089.76	9,492.86	859,317.94 <i>7/31/14</i>
9/8/2014	7,420.95	2,071.91	9,492.86	851,896.99 <i>8/31/14</i>
10/8/2014	7,505.10	1,987.76	9,492.86	844,391.89 <i>9/30/14</i>
11/8/2014	7,456.94	2,035.92	9,492.86	836,934.95 <i>10/31/14</i>
12/8/2014	7,540.01	1,952.85	9,492.86	829,394.94 <i>11/30/14</i>
2014 Totals	88,996.15	24,918.17	113,914.32	
1/8/2015	7,493.10	1,999.76	9,492.86	821,901.84 <i>12/31/14</i>
2/8/2015	7,511.16	1,981.70	9,492.86	814,390.68 <i>- 11/31/15</i>
3/8/2015	7,719.30	1,773.56	9,492.86	806,671.38 <i>2/28/15</i>
4/8/2015	7,547.89	1,944.97	9,492.86	799,123.49 <i>3/31/15</i>
5/8/2015	7,628.24	1,864.62	9,492.86	791,495.25 <i>4/30/15</i>
6/8/2015	7,584.48	1,908.38	9,492.86	783,910.77 <i>5/31/15</i>
7/8/2015	7,663.73	1,829.13	9,492.86	776,247.04 <i>6/30/15</i>
8/8/2015	7,621.24	1,871.62	9,492.86	768,625.80 <i>7/31/15</i>
9/8/2015	7,639.62	1,853.24	9,492.86	760,986.18
10/8/2015	7,717.23	1,775.63	9,492.86	753,268.95 <i>753,032.78</i>
11/8/2015	7,676.64	1,816.22	9,492.86	745,592.31 <i>745,315.21</i>
12/8/2015	7,753.14	1,739.72	9,492.86	737,839.17 <i>737,600.86</i>
2015 Totals	91,555.77	22,358.55	113,914.32	
1/8/2016	7,713.85	1,779.01	9,492.86	730,125.32
2/8/2016	7,732.45	1,760.41	9,492.86	722,392.87 <i>722,132.73</i>
3/8/2016	7,863.46	1,629.40	9,492.86	714,529.41 <i>714,266.92</i>
4/8/2016	7,770.05	1,722.81	9,492.86	706,759.36 <i>706,495.67</i>
5/8/2016	7,843.75	1,649.11	9,492.86	698,915.61 <i>698,651.35</i>
6/8/2016	7,807.70	1,685.16	9,492.86	691,107.91 <i>690,840.01</i>
7/8/2016	7,880.27	1,612.59	9,492.86	683,227.64 <i>682,937.01</i>
8/8/2016	7,845.52	1,647.34	9,492.86	675,382.12 <i>675,095.16</i>
9/8/2016	7,864.44	1,628.42	9,492.86	667,517.68 <i>667,250.16</i>
10/8/2016	7,935.32	1,557.54	9,492.86	659,582.36 <i>659,314.21</i>
11/8/2016	7,902.53	1,590.33	9,492.86	651,679.83 <i>651,411.03</i>

GRANT COUNTY SANITARY SEWER DISTRICT

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BANK OF KENTUCKY LEASE

Now BB&T Bank

Date	Principal	Interest	Total Payment	Remaining Principal
12/8/2016	7,972.27	1,520.59	9,492.86	643,707.56
2016 Totals	94,131.61	19,782.71	113,914.32	643,438.13
1/8/2017	7,940.81	1,552.05	9,492.86	635,766.75
2/8/2017	7,959.96	1,532.90	9,492.86	627,806.79
3/8/2017	8,125.64	1,367.22	9,492.86	619,681.15
4/8/2017	7,998.74	1,494.12	9,492.86	611,682.41
5/8/2017	8,065.60	1,427.26	9,492.86	603,616.81
6/8/2017	8,037.47	1,455.39	9,492.86	595,579.34
7/8/2017	8,103.17	1,389.69	9,492.86	587,476.17
8/8/2017	8,076.39	1,416.47	9,492.86	579,399.78
9/8/2017	8,095.86	1,397.00	9,492.86	571,303.92
10/8/2017	8,159.82	1,333.04	9,492.86	563,144.10
11/8/2017	8,135.06	1,357.80	9,492.86	555,009.04
12/8/2017	8,197.84	1,295.02	9,492.86	546,811.20
2017 Totals	96,896.36	17,017.96	113,914.32	546,534.03
1/8/2018	8,174.44	1,318.42	9,492.86	538,636.76
2/8/2018	8,194.15	1,298.71	9,492.86	530,442.61
3/8/2018	8,337.67	1,155.19	9,492.86	522,104.94
4/8/2018	8,234.01	1,258.85	9,492.86	513,870.93
5/8/2018	8,293.83	1,199.03	9,492.86	505,577.10
6/8/2018	8,273.86	1,219.00	9,492.86	497,303.24
7/8/2018	8,332.49	1,160.37	9,492.86	488,970.75
8/8/2018	8,313.90	1,178.96	9,492.86	480,656.85
9/8/2018	8,333.94	1,158.92	9,492.86	472,322.91
10/8/2018	8,390.77	1,102.09	9,492.86	463,932.14
11/8/2018	8,374.27	1,118.59	9,492.86	455,557.87
12/8/2018	8,429.89	1,062.97	9,492.86	447,127.98
2018 Totals	99,683.22	14,231.10	113,914.32	446,842.85
1/8/2019	8,414.78	1,078.08	9,492.86	438,713.20
2/8/2019	8,435.07	1,057.79	9,492.86	430,278.13
3/8/2019	8,555.81	937.05	9,492.86	421,722.32
4/8/2019	8,476.04	1,016.82	9,492.86	413,246.28
5/8/2019	8,528.62	964.24	9,492.86	404,717.66
6/8/2019	8,517.04	975.82	9,492.86	396,200.62
7/8/2019	8,568.39	924.47	9,492.86	387,632.23
8/8/2019	8,558.24	934.62	9,492.86	379,073.99
9/8/2019	8,578.87	913.99	9,492.86	370,495.12
10/8/2019	8,628.37	864.49	9,492.86	361,866.75
11/8/2019	8,620.36	872.50	9,492.86	353,246.39
12/8/2019	8,668.62	824.24	9,492.86	344,577.77
2019 Totals	102,550.21	11,364.11	113,914.32	344,577.77
1/8/2020	8,662.04	830.82	9,492.86	335,915.73
2/8/2020	8,682.93	809.93	9,492.86	327,232.80
3/8/2020	8,754.77	738.09	9,492.86	318,478.03
4/8/2020	8,724.97	767.89	9,492.86	309,753.06
5/8/2020	8,770.10	722.76	9,492.86	300,982.96
6/8/2020	8,767.16	725.70	9,492.86	292,215.80
7/8/2020	8,811.02	681.84	9,492.86	283,404.78

GRANT COUNTY SANITARY SEWER DISTRICT
BANK OF KENTUCKY LEASE

Now B&T Bank

Date	Principal	Interest	Total Payment	Remaining Principal
8/8/2020	8,809.54	683.32	9,492.86	274,595.24
9/8/2020	8,830.78	662.08	9,492.86	265,764.46
10/8/2020	8,872.74	620.12	9,492.86	256,891.72
11/8/2020	8,873.47	619.39	9,492.86	248,018.25
12/8/2020	8,914.15	578.71	9,492.86	239,104.10
2020 Totals	105,473.67	8,440.65	113,914.32	
1/8/2021	8,916.35	576.51	9,492.86	230,187.75
2/8/2021	8,937.85	555.01	9,492.86	221,249.90
3/8/2021	9,011.03	481.83	9,492.86	212,238.87
4/8/2021	8,981.13	511.73	9,492.86	203,257.74
5/8/2021	9,018.59	474.27	9,492.86	194,239.15
6/8/2021	9,024.53	468.33	9,492.86	185,214.62
7/8/2021	9,060.69	432.17	9,492.86	176,153.93
8/8/2021	9,068.13	424.73	9,492.86	167,085.80
9/8/2021	9,090.00	402.86	9,492.86	157,995.80
10/8/2021	9,124.20	368.66	9,492.86	148,871.60
11/8/2021	9,133.91	358.95	9,492.86	139,737.69
12/8/2021	9,166.81	326.05	9,492.86	130,570.88
2021 Totals	108,533.22	5,381.10	113,914.32	
1/8/2022	9,178.04	314.82	9,492.86	121,392.84
2/8/2022	9,200.17	292.69	9,492.86	112,192.67
3/8/2022	9,248.53	244.33	9,492.86	102,944.14
4/8/2022	9,244.65	248.21	9,492.86	93,699.49
5/8/2022	9,274.23	218.63	9,492.86	84,425.26
6/8/2022	9,289.30	203.56	9,492.86	75,135.96
7/8/2022	9,317.54	175.32	9,492.86	65,818.42
8/8/2022	9,334.16	158.70	9,492.86	56,484.26
9/8/2022	9,356.67	136.19	9,492.86	47,127.59
10/8/2022	9,382.90	109.96	9,492.86	37,744.69
11/8/2022	9,401.85	91.01	9,492.86	28,342.84
12/8/2022	9,426.73	66.13	9,492.86	18,916.11
2022 Totals	111,654.77	2,259.55	113,914.32	
1/8/2023	9,447.25	45.61	9,492.86	9,468.86
2/8/2023	9,468.86	22.83	9,491.69	0.00
2023 Totals	18,916.11	68.44	18,984.55	
Grand Total	990,742.23	148,399.80	1,139,142.03	

BILLING ANALYSIS

Grant County Sanitary Sewer District

**RECONCILIATION OF AMOUNT BILLED PER THE DISTRICT'S BILLING REGISTERS
TO THE INCOME REPORTED IN THE SCHEDULE OF ADJUSTED OPERATIONS**

	Actual Billing January 2018 Through December 2018	Number of Bills	Average Bill
Residential	608,404	17,754	34.27
Commercial & Industrial	92,552	1,578	58.65
Total Billed	<u><u>700,956</u></u>	<u><u>19,332</u></u>	
Less Unbilled Revenue 12/31/17	-23,046		
Plus Unbilled Revenue 12/31/18	38,147		
Less Leak Adjustments	-5,090		
Less Billing Errors	<u>-9,784</u>		
Metered Sewer Sales Per Pro Forma	<u><u>701,183</u></u>		

**RECONCILIATION OF AMOUNT BILLED PER THE DISTRICT'S BILLING REGISTERS
TO THE AMOUNT CALCULATED USING THE RATE TABLES**

	Calculated Billing by Rate Table Jan 2018 through December 2018	Number of Bills
Residential	646,632	18,375
Commercial & Industrial	54,083	950
Total Billed Using Rate Tables	<u><u>700,715</u></u>	<u><u>19,325</u></u>
Total Billed Per Billing Registers	<u><u>700,956</u></u>	<u><u>19,332</u></u>
Unexplained Difference	<u><u>-241</u></u>	<u><u>-7</u></u>

CALCULATION OF INCREASE IN ANNUAL REVENUE FROM RATE INCREASE

	Calculated Billing by Rate Table Jan 2018 through December 2018	Number of Bills	Average Bill	Calculated Billing by Rate Table Proposed Rates	Number of Bills	Average Bill	\$ Increase in Average Bill	% Increase in Average Bill
Residential	646,632	18,375	35.19	772,626	18,375	42.05	6.86	19.5%
Commercial & Industrial	54,083	950	56.93	64,616	950	68.02	11.09	19.5%
Total Billed	<u><u>700,715</u></u>	<u><u>19,325</u></u>		<u><u>837,242</u></u>	<u><u>19,325</u></u>			
5/8" Res	646,632	18,375	35.19	772,626	18,375	42.05	6.86	19.5%
5/8" Com	19,894	545	36.50	23,766	545	43.61	7.11	19.5%
1"	10,994	186	59.11	13,133	186	70.61	11.50	19.5%
1 1/2"	2,870	36	79.72	3,429	36	95.24	15.52	19.5%
2"	20,325	183	111.07	24,288	183	132.72	21.65	19.5%
Total Billing	<u><u>700,715</u></u>	<u><u>19,325</u></u>		<u><u>837,242</u></u>	<u><u>19,325</u></u>			
Increase In Annual Revenue With a Proposed Rate Increase				<u><u>136,527</u></u>				

Grant County Sanitary Sewer District

USAGE TABLE

Usage by Rate Increment

Test Period from 1/1/2018 to 12/31/2018

Residential

Class: 5/8 X 3/4 Inch Meters

(1)	(2) Bills	(3) Gallons/Mcf	(4) First 2000	(5) Next 3000	(6) Next 5,000	(7) Over 10,000	(8) Total
First 2,000 Minimum B	6,909	9,785,200	9,785,200				9,785,200
Next 3,000 Gallons	8,667	32,732,000	17,334,000	15,398,000			32,732,000
Next 5,000 Gallons	2,414	16,924,000	4,828,000	7,242,000	4,854,000		16,924,000
Over 10,000 Gallons	385	7,149,300	770,000	1,155,000	1,925,000	3,299,300	7,149,300
Totals	18,375	66,590,500	32,717,200	23,795,000	6,779,000	3,299,300	66,590,500

REVENUE TABLE

Revenue by Rate Increment

Old Rates

(1)	(2) Bills	(3) Gallons/Mcf	(4) Rates	(5) Revenue
First 2,000 Minimum B	18,375	32,717,200	21.06 Minimum	386,977.50
Next 3,000 Gallons		23,795,000	8.25 per 1,000	196,308.75
Next 5,000 Gallons		6,779,000	6.76 per 1,000	45,826.04
Over 10,000 Gallons		3,299,300	5.31 per 1,000	17,519.28
Totals	18,375	66,590,500		646,631.57

Average Bill 35.19

Average Gallons 3,713

REVENUE TABLE

Revenue by Rate Increment

Proposed Rates

(1)	(2) Bills	(3) Gallons/Mcf	(4) Rates	(5) Revenue
First 2,000 Minimum B	18,375	32,717,200	25.16 Minimum	462,315.00
Next 3,000 Gallons		23,795,000	9.86 per 1,000	234,618.70
Next 5,000 Gallons		6,779,000	8.08 per 1,000	54,774.32
Over 10,000 Gallons		3,299,300	6.34 per 1,000	20,917.56
Totals	18,375	66,590,500		772,625.58

Average Bill 42.05

Grant County Sanitary Sewer District

USAGE TABLE

Usage by Rate Increment

Test Period from 1/1/2018 to 12/31/2018

Commercial

Class: 5/8 X 3/4 Inch Meters

(1)	(2) Bills	(3) Gallons/Mcf	(4) First 2000	(5) Next 3000	(6) Next 5,000	(7) Over 10,000	(8) Total
First 2,000 Minimum B	380	398,010	398,010				398,010
Next 3,000 Gallons	101	364,000	202,000	162,000			364,000
Next 5,000 Gallons	33	233,000	66,000	99,000	68,000		233,000
Over 10,000 Gallons	31	752,000	62,000	93,000	155,000	442,000	752,000
Totals	545	1,747,010	728,010	354,000	223,000	442,000	1,747,010

REVENUE TABLE

Revenue by Rate Increment

Old Rates

(1)	(2) Bills	(3) Gallons/Mcf	(4) Rates	(5) Revenue
First 2,000 Minimum B	545	728,010	30.00 Minimum	16,350.00
Next 3,000 Gallons		354,000	5.00 per 1,000	1,770.00
Next 5,000 Gallons		223,000	3.00 per 1,000	669.00
Over 10,000 Gallons		442,000	2.50 per 1,000	1,105.00
Totals	545	1,747,010		19,894.00

Average Bill 36.50

Average Gallons 3,300

REVENUE TABLE

Revenue by Rate Increment

Proposed Rates

(1)	(2) Bills	(3) Gallons/Mcf	(4) Rates	(5) Revenue
First 2,000 Minimum B	545	728,010	35.84 Minimum	19,532.80
Next 3,000 Gallons		354,000	5.97 per 1,000	2,113.38
Next 5,000 Gallons		223,000	3.58 per 1,000	798.34
Over 10,000 Gallons		442,000	2.99 per 1,000	1,321.58
Totals	545	1,747,010		23,766.10

Average Bill 43.61

Grant County Sanitary Sewer District

USAGE TABLE

Usage by Rate Increment

Test Period from 1/1/2018 to 12/31/2018

Commercial

Class: 1" Meters

(1)	(2) Bills	(3) Gallons/Mcf	(4) First 5,000	(5) Next 5,000	(6) Over 10,000	(7) Total
First 5,000 Minimum B	104	273,000	273,000			273,000
Next 5,000 Gallons	31	233,000	155,000	78,000		233,000
Over 10,000 Gallons	51	1,160,000	255,000	255,000	650,000	1,160,000
Totals	186	1,666,000	683,000	333,000	650,000	1,666,000

REVENUE TABLE

Revenue by Rate Increment

Old Rates

(1)	(2) Bills	(3) Gallons/Mcf	(4) Rates	(5) Revenue
First 5,000 Minimum B	186	683,000	45.00 Minimum	8,370.00
Next 5,000 Gallons		333,000	3.00 per 1,000	999.00
Over 10,000 Gallons		650,000	2.50 per 1,000	1,625.00
Totals	186	1,666,000		10,994.00

Average Bill 59.11

Average Gallons 9,703

REVENUE TABLE

Revenue by Rate Increment

Proposed Rates

(1)	(2) Bills	(3) Gallons/Mcf	(4) Rates	(5) Revenue
First 5,000 Minimum B	186	683,000	53.75 Minimum	9,997.50
Next 5,000 Gallons		333,000	3.58 per 1,000	1,192.14
Over 10,000 Gallons		650,000	2.99 per 1,000	1,943.50
Totals	186	1,666,000		13,133.14

Average Bill 70.61

Grant County Sanitary Sewer District

USAGE TABLE

Usage by Rate Increment

Test Period from 1/1/2018 to 12/31/2018

Commercial

Class: 1 & 1/2" Meters

(1)	(2) Bills	(3) Gallons/Mcf	(4) First 10,000	(5) Over 10,000	(6) Total
First 10,000 Minimum	24	83,000	83,000		83,000
Over 10,000 Gallons	12	404,000	120,000	284,000	404,000
Totals	36	487,000	203,000	284,000	487,000

REVENUE TABLE

Revenue by Rate Increment

Old Rates

(1)	(2) Bills	(3) Gallons/Mcf	(4) Rates	(5) Revenue
First 10,000 Minimum	36	203,000	60.00 Minimum	2,160.00
Over 10,000 Gallons		284,000	2.50 per 1,000	710.00
Totals	36	487,000		2,870.00

Average Bill 79.72

Average Gallons 17,888

REVENUE TABLE

Revenue by Rate Increment

Proposed Rates

(1)	(2) Bills	(3) Gallons/Mcf	(4) Rates	(5) Revenue
First 10,000 Minimum	36	203,000	71.65 Minimum	2,579.40
Over 10,000 Gallons		284,000	2.99 per 1,000	849.16
Totals	36	487,000		3,428.56

Average Bill 95.24

DEPRECIATION SCHEDULE

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179/ SDA	Prior 179/ SDA/ Depr.	Method	Life	Current Depr.
Form 1120S										
EQUIPMENT										
5	AIR VENTALATION SYSTEM	6/24/04		1,189			1,189	S/L	10	0
6	CONFINED RESCUE EQUIPMENT	6/24/04		1,753			1,753	S/L	10	0
109	SEWER CAMERA	2/27/07		8,852			8,852	S/L	5	0
110	HAMMER DRILL	11/19/07		533			533	S/L	5	0
122	TORO MOWER & VELKE ATTACH	7/10/08		4,270			4,270	S/L	8	0
133	400' SWR HOSE-VACTOR TR	3/25/10		987			987	S/L	5	0
134	SEWER SNAKE	3/25/10		2,138			2,069	S/L	8	69
135	WELDER	4/20/10		1,850			1,771	S/L	8	79
139	50% OF MAP SYNC	1/27/11		4,935			3,416	S/L	10	494
140	50% OF BLIZZARD SNOW PLOW	2/03/11		1,000			692	S/L	10	100
174	METAL DETECTOR	6/22/12		676			467	S/L	8	85
177	20% OF BOBCAT & FORKS	6/30/13		7,215			1,624	S/L	20	361
178	20% OF HARLEY RAKE	6/06/13		499			229	S/L	10	50
217	20% OF MINI EXCAVATOR	5/23/17		12,710			371	S/L	20	636
243	50% OF ELECTROFUSING MACH	4/12/18		1,050				S/L	5	158
Total EQUIPMENT				49,657		0	28,223			2,032
Furniture and Fixtures										
214	20% OF 6 COMPUTERS	9/06/16		1,475			393	S/L	5	295
Total Furniture and Fixtures				1,475		0	393			295
Land										
36	5.3791 ACRES-DONATED-CITY	4/23/04		25,000						0
Total Land				25,000		0	0			0
MAINS										
15	290--8" GRAVIY-DOWNTN PS	4/23/04		13,528			3,703	S/L	50	271
16	2,100--4" FORCE-DOWNTN PS	4/23/04		44,528			12,177	S/L	50	891
17	AIR RE VALVE-DOWNTN P S	4/23/04		1,272			342	S/L	50	25
18	3 MANHOLES-DOWNTN P S	4/23/04		5,725			1,571	S/L	50	115
19	10--8" GRAVITY-491 P S	4/23/04		2,650			724	S/L	50	53
20	46--6" FORCE- 491 P S	4/23/04		1,463			397	S/L	50	29
21	AIR RELEASE VALVES-491 PS	4/23/04		4,453			1,216	S/L	50	89

See last 3 pages
of depreciation
schedule for
actual depreciation
on mains now
using a 75 year life

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179/ SDA	Prior 179/ SDA/ Depr.	Method	Life	Current Depr.
22	4,576-12" GRAVITY-SCH T L	4/23/04		203,760			55,692	S/L	50	4,075
23	18 MANHOLES & 59 RISERS	4/23/04		40,462			11,056	S/L	50	809
27	2,249--10" GRAVITY MAIN	4/23/04		35,373			13,311	S/L	36.3	974
28	28,739--8" GRAVITY MAIN	4/23/04		430,217			161,840	S/L	36.3	11,842
29	510--6" SEWER LATERALS	4/23/04		5,013			1,886	S/L	36.3	138
30	3,405--4" SEWER LATERALS	4/23/04		30,125			11,330	S/L	36.3	829
31	147 MANHOLES	4/23/04		138,506			52,097	S/L	36.3	3,812
32	15,822'--6" FORCEMAIN	4/23/04		85,542			32,184	S/L	36.3	2,355
33	4,154'--4" FORCEMAIN	4/23/04		18,375			6,915	S/L	36.3	506
34	5--AIR RELEASE VALVES	4/23/04		2,458	See last 3 pages		929	S/L	36.3	68
35	PIPE ENCASEMENT	4/23/04		66,796	of depreciation		25,132	S/L	36.3	1,839
37	464' OF 8" G -S RIDGE APT	4/23/04		7,792	schedule for		2,788	S/L	38.2	204
38	594' OF 2" F -S RIDGE APT	4/23/04		2,040	actual depreciation		724	S/L	38.2	53
39	1 MANHOLE-S RIDGE APT	4/23/04		955	on mains now		342	S/L	38.2	25
40	9,700' OF 8"G-GREENVW-NEW	4/23/04		209,843	using a 75 year life		58,329	S/L	49.2	4,268
41	2,100' OF 4"F-GREENVW-NEW	4/23/04		11,358			3,157	S/L	49.2	231
42	68 MANHOLES-GREENVW-NEW	4/23/04		83,583			23,233	S/L	49.2	1,700
44	3,700' OF 8" G-GREENVW II	4/23/04		75,159			22,249	S/L	46.2	1,628
45	14 MANHOLES-GREENVW II	4/23/04		16,158			4,783	S/L	46.2	350
46	4,400' OF 8" G-GREENVW I	4/23/04		87,443			26,459	S/L	45.2	1,936
47	10 MANHOLES-GREENVW I	4/23/04		11,292			3,417	S/L	45.2	250
48	500' OF 8" G-KYLEY	4/23/04		9,589			3,007	S/L	43.6	220
49	700' OF 3" F - KYLEY	4/23/04		3,051			957	S/L	43.6	70
50	3 MANHOLES - KYLEY	4/23/04		3,269			1,025	S/L	43.6	75
52	3,000' OF 6" G - MILLER	4/23/04		58,300			18,040	S/L	44.2	1,320
53	1,600' OG 6" F - MILLER	4/23/04		9,187			2,843	S/L	44.2	208
54	20 MANHOLES-MILLER	4/23/04		22,083			6,833	S/L	44.2	500
56	600' OF 6" G - BRIDGEVIEW	4/23/04		11,441			3,608	S/L	43.3	264
57	240' OF 3" F- BRIDGEVIEW	4/23/04		1,040			328	S/L	43.3	24
58	6 MANHOLES - BRIDGEVIEW	4/23/04		6,501			2,050	S/L	43.3	150
60	1,400' of 6" G-DALTON PL	4/23/04		26,745			8,419	S/L	43.4	616
61	2,500' OF 8" F-DALTON PL	4/23/04		16,281			5,125	S/L	43.4	375
62	14 MANHOLES-DALTON PL	4/23/04		15,196			4,783	S/L	43.4	350
63	1,200 ' OF 6" G-INDIAN HI	4/23/04		13,832			4,592	S/L	41.2	336
64	2462' OF 8" G-INDIAN HILL	4/23/04		44,595			14,801	S/L	41.2	1,083
65	600' OF 3" F-INDIAN HILL	4/23/04		2,470			820	S/L	41.2	60
66	700' OF 8" F-INDIAN HILL	4/23/04		4,322			1,435	S/L	41.2	105
67	38 MANHOLES	4/23/04		39,108			12,983	S/L	41.2	950
69	800' OF 6" G - PINHOOK	4/23/04		9,221			3,061	S/L	41.2	224

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179/ SDA	Prior 179/ SDA/ Depr.	Method	Life	Current Depr.
70	5,300' OF 8" G - PINHOOK	4/23/04		96,001			31,871	S/L	41.2	2,332
71	3,000' OF 3" F - PINHOOK	4/23/04		12,350			4,100	S/L	41.2	300
72	58 MANHOLES - PINHOOK	4/23/04		59,692			19,817	S/L	41.2	1,450
73	400' OF 3" F - PINHOOK II	4/23/04		3,293			1,093	S/L	41.2	80
74	900' OF 8" F - PINHOOK II	4/23/04		5,557			1,845	S/L	41.2	135
76	3 MANHOLES - LEE HI	4/23/04		2,787			1,025	S/L	37.2	75
77	1,400' OF 6" F-SO COURT	4/23/04		8,781			2,487	S/L	48.3	182
78	6 MANHOLES-SO COURT	4/23/04		7,237			2,050	S/L	48.3	150
80	2,800' OF 8" F-CLAIBORNE	4/23/04		20,020			5,740	S/L	47.7	420
81	6 MANHOLES-CLAIBORNE	4/23/04		7,150			2,050	S/L	47.7	150
83	88' OF 8" G-BULL PEN AC	4/23/04		1,407			533	S/L	36.3	39
84	96' OF 4" F- BULL PEN AC	4/23/04		383			150	S/L	36.3	11
85	298' OF 8" F-BULL PEN AC	4/23/04		1,624			615	S/L	36.3	45
86	4 MANHOLES-BULL PEN AC	4/23/04		3,634			1,367	S/L	36.3	100
87	4,800' OF 3" F - BRADFORD	4/23/04		19,760			6,560	S/L	41.2	480
88	12 MANHOLES-BRADFORD	4/23/04		12,350			4,100	S/L	41.2	300
90	11,500' OF 6" G-HARVESTOR	4/23/04		10,417			3,417	S/L	41.7	250
91	2,500' OF 3" F-HARVESTORS	4/23/04		36,458			11,958	S/L	41.7	875
95	11,500' OF 6" G-HARVESTOR	4/23/04		134,167			44,007	S/L	41.7	3,220
96	3,600' OF 8"G-MAPLE RIDGE	7/22/04		115,200			30,912	S/L	50	2,304
97	22 MANHOLES-MAPLE RIDGE I	7/22/04		33,000			8,855	S/L	50	660
98	3,387' - 8"G-CLAIBORN III	7/01/04		108,384			29,268	S/L	50	2,168
99	18 MANHOLES-CLAIBORN III	7/01/04		27,000			7,290	S/L	50	540
102	3425' -8" G -EAGLE CRK II	8/01/06		133,575			30,505	S/L	50	2,672
103	12 MANHOLES-E CREEK II	8/01/06		24,000			5,480	S/L	50	480
104	7146' -8" G-MAPLE RIDGE II	2/06/06		278,694			66,423	S/L	50	5,574
105	33 MANHOLES-M RIDGE II	2/06/06		66,000			15,730	S/L	50	1,320
106	3100' -8" G-EAGLE CRK III	12/31/06		120,900			26,598	S/L	50	2,418
107	20 MANHOLES E CRK III	12/31/06		40,000			8,800	S/L	50	800
143	1040' -4" F MAIN-GREENVW	6/30/11		15,940			2,073	S/L	50	319
147	4755' -1 1/4" HDPE F MAIN	9/07/11		89,480			11,337	S/L	50	1,790
148	6642' - 2" FORCE MAIN	9/07/11		131,290			16,631	S/L	50	2,626
149	1516' - 3" PVC FORCE MAIN	9/07/11		33,652			4,262	S/L	50	673
150	14,335' - 6" FORCE MAIN	9/07/11		390,905			49,514	S/L	50	7,818
151	8,478' - 8" GRAVITY MAIN	9/07/11		561,780			71,161	S/L	50	11,236
152	914 -4" PVC LATERALS-GRAV	9/07/11		31,708			4,015	S/L	50	634
188	6,072' -1 1/4" FORCE MAIN	10/31/14		103,764			6,571	S/L	50	2,075
189	585' - 1 1/2" FORCE MAIN	10/31/14		13,104			830	S/L	50	262
190	3,643' -2" FORCE MAIN	10/31/14		89,268			5,653	S/L	50	1,785

See last 3 pages
of depreciation
schedule for
actual depreciation
on mains now
using a 75 year life

Client 2604

GRANT COUNTY SANITARY SEWER DISTRICT

30-0216082

10/29/19

01:01PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179/ SDA	Prior 179/ SDA/ Depr.	Method	Life	Current Depr.
191	6,750' - 3" FORCE MAIN	10/31/14		158,770			10,054	S/L	50	3,175
205	800' OF 8" GRAVITY-LEE-HI	12/18/15		23,823			952	S/L	50	476
206	3 MANHOLES - LEE HI	12/18/15		9,269			370	S/L	50	185
Total MAINS				4,974,674		0	1,190,762			108,879
PUMP STATIONS										
2	491 PUMP STATIONS	4/23/04		75,804			25,898	S/L	40	1,895
4	EADS PUMP STATION	4/23/04		27,162			14,103	S/L	26.3	1,032
14	SAYERS PUMP STATION	4/23/04		37,107			12,682	S/L	40	928
25	RUSSELL ST PUMP STATION	4/23/04		22,264			11,561	S/L	26.3	846
26	CASE PUMP STATION	4/23/04		23,155			12,013	S/L	26.3	879
43	25 HP PUMP STA -GREENVIEW	4/23/04		39,167			13,777	S/L	39.2	1,000
51	3 HP PUMP S-130 KYLEY ST	4/23/04		20,992			8,542	S/L	33.6	625
55	5 HP PUMP S-104 MILLER D	4/23/04		25,625			10,250	S/L	34.2	750
59	5 HP PUMP S - BRIDGEVIEW	4/23/04		25,002			10,250	S/L	33.3	750
68	5 HP PS-8 DOVE LANE	4/23/04		23,375			10,250	S/L	31.2	750
75	5HP PS - PINHOOK	4/23/04		23,375			10,250	S/L	31.2	750
79	5HP PS - VINCENT	4/23/04		28,729			10,180	S/L	38.3	751
82	15HP PS -CLAIBORNE	4/23/04		32,958			11,958	S/L	37.7	875
89	2HP PS-355 OAKWOOD DRIVE	4/23/04		19,480			8,542	S/L	31.2	625
92	15 HP PUMP STA - WALLER	4/23/04		27,708			11,958	S/L	31.7	875
93	5HP PS-200 BARLEY CT	4/23/04		23,750			10,250	S/L	31.7	750
94	5HP PS-255 WHEAT CT	4/23/04		23,750			10,250	S/L	31.7	750
108	REBUILD 5HP PUMP - SPARE	2/27/07		1,547			1,547	S/L	3	0
111	REBUILD SAYERS PUMP	1/29/07		3,113			3,113	S/L	3	0
112	REBUILD KYLEY 5 HP PUMP	2/27/07		1,572			1,572	S/L	3	0
113	REBUILD BINGHAM LN 15 HP	9/07/07		1,385			1,385	S/L	3	0
114	REBUILD CASE LANE 15 HP	9/12/07		2,470			2,470	S/L	3	0
115	VINCENT LANE CONSOLIDATIO	9/17/07		6,433			1,835	S/L	36	179
117	REBUILD BRIDGEVIEW 5 HP	12/10/07		1,290			1,290	S/L	3	0
118	NEW 15 HP MTR-RUSSELL #1	1/29/08		3,492			3,492	S/L	3	0
119	REBUILD 15 HP PUMP SAYERS	6/30/08		3,859			3,859	S/L	3	0
120	REBUILD15 HP PUMP BINGHAM	7/31/08		1,108			1,108	S/L	3	0
123	REBUILD 25HP PUMP-GREENVI	4/03/09		3,752			3,752	S/L	3	0
124	REBUILD 15HP PUMP-CASE LN	4/21/09		1,836			1,836	S/L	3	0
125	1/2 HP VACUUM PUMP-BINGHA	7/24/09		752			752	S/L	3	0
126	REBUILD 15HP PUMP-BINGHAM	8/28/09		1,346			1,346	S/L	3	0
127	REBUILD 25HP PUMP-GREENVI	5/12/09		4,106			4,106	S/L	3	0

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GRANT COUNTY SANITARY SEWER DISTRICT

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No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179/ SDA	Prior 179/ SDA/ Depr.	Method	Life	Current Depr.
128	REBUILD 15HP PUMP-BINGHAM	9/29/09		1,397			1,397	S/L	3	0
129	NEW 5 HP PUMP #2-WHEAT CT	12/18/09		3,413			3,413	S/L	5	0
130	REBUILD15 HP MTR BRADFORD	2/26/10		1,822			1,822	S/L	3	0
131	REBLD 10 HP PUMPMILLER #1	6/23/10	7/30/18	1,909			1,909	S/L	3	0
132	BEARINGS 15HP-CASE LIFTST	8/24/10		950			950	S/L	3	0
136	REBLD NEW#2 PUMP-WHEAT CT	5/31/11		1,593			1,593	S/L	3	0
137	BEARINGS IN MTR-EADS PUMP	5/12/11		1,008			1,008	S/L	3	0
138	BEARINGS- PUMP KYLEY LANE	6/30/11		1,489			1,489	S/L	3	0
142	FENCE AT PUMP STATIONS	7/07/11		3,168			1,027	S/L	20	158
144	3 HP GRINDER PUMP-BRIDGW	11/29/11		3,288			2,859	S/L	7	429
145	5 HP GRINDER PUMP-WHEAT C	11/29/11		3,523			3,060	S/L	7	463
146	PIRAHNA 100/2 PUMP-INDIAN	12/12/11		5,018			3,054	S/L	10	502
153	22 IND GRINDER PITS	9/07/11		140,679			22,274	S/L	40	3,517
154	27 IND GRINDER PUMPS	9/07/11		41,137			26,055	S/L	10	4,114
155	LIFT STATION - CLB A	9/07/11		110,204			17,448	S/L	40	2,755
156	LIFT STATION - CLB B	9/07/11		104,292			16,511	S/L	40	2,607
157	LIFT STATION-KOA	9/07/11		249,590			39,520	S/L	40	6,240
158	LIFT STATION-KENDRICK	9/07/11		80,812			12,793	S/L	40	2,020
159	PUMP STATION-ANGELA DRIVE	9/07/11		70,206			11,115	S/L	40	1,755
160	PUMP STATION-SHERMAN	9/07/11		115,115			18,227	S/L	40	2,878
161	4 WATER MTRS @ OLD PS	8/18/11		4,000			633	S/L	40	100
163	GRINDER PUMP-VINCENT BLVD	1/25/12		1,753			1,036	S/L	10	175
164	GRINDER PUMP-LEEHI	1/25/12		1,561			923	S/L	10	156
165	PIRANHA PUMP-INDIAN HILL	3/16/12		5,189			2,984	S/L	10	519
166	PUMP #2 - MILLER P S	5/04/12	11/13/18	4,821			2,731	S/L	10	402
167	GENERATOR DISCONNECT-CASE	5/24/12		887			246	S/L	20	44
168	GENERATOR DIS-INDIAN HILL	5/24/12		1,637			458	S/L	20	82
169	GENERATOR DIS-GREENVIEW	5/24/12		3,682			1,027	S/L	20	184
170	GENERATOR DIS-PINHOOK	5/24/12		829			229	S/L	20	41
171	ACCESS RD - WALLER P S	6/06/12		4,359			1,217	S/L	20	218
172	PUMP #1 - 491 PUMP STN	7/31/12		10,441			5,655	S/L	10	1,044
173	GRINDER PUMP-BRIDGEVIEW	9/28/12		3,315			1,743	S/L	10	332
175	PUMP #1 - WALLER PUMP STN	1/18/13		5,721			2,812	S/L	10	572
176	PUMP #2 - WALLER PUMP STN	1/31/13		5,786			2,846	S/L	10	579
180	MTR REBUILD/BEAR/CASE #2	12/06/13		1,695			1,695	S/L	3	0
182	MYERS PUMP - GREENVIEW #2	5/19/14		4,562			4,562	S/L	3	0
183	PUMP REPAIR - CASE LN #1	7/22/14		1,595			1,595	S/L	3	0
184	491 GENERATOR	1/15/14		33,704			6,740	S/L	20	1,685
185	REWIND,BEARINGS-BARLEY #1	9/08/14		1,575			1,575	S/L	3	0

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No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179/ SDA	Prior 179/ SDA/ Depr.	Method	Life	Current Depr.
186	BEARINGS,SEALS-VINCENT #2	10/08/14		1,105			1,105	S/L	3	0
187	NEW BINGHAM PUMP STATION	7/01/14		319,809			27,983	S/L	40	7,995
192	46 GRINDER PUMPS	10/31/14		69,000			21,850	S/L	10	6,900
193	46 GRINDER PITS	10/31/14		223,680			17,708	S/L	40	5,592
194	PUMP RBLD INDIAN HILL #2	1/05/15		2,467			2,467	S/L	3	0
195	PUMP REBLD RUSSELL DR #2	2/02/15		2,245			2,182	S/L	3	63
197	SAYERS PUMP #2 REBUILT	8/03/15		2,380			1,917	S/L	3	463
198	KYLEY PUMP #2 REBUILT	8/27/15		1,588			1,234	S/L	3	354
199	SAYERS #1 REBUILT	8/28/15		1,985			1,545	S/L	3	440
201	491 AIR RELEASE VALVES	6/30/15		6,996			1,458	S/L	12	583
202	WIRING 491 P STN TO GENER	8/30/15		5,050			590	S/L	20	253
203	REBUILD CLAIBORNE #1	12/10/15		750			521	S/L	3	229
204	OLD LEE-HI CONTROL CABINE	12/18/15		750			188	S/L	8	94
207	CLAIBORNE PUMP #2 - 5HP	1/05/16	2/07/18	3,583			716	S/L	10	30
208	WHEAT PUMP #2 REBUILT	5/17/16		2,524			1,332	S/L	3	841
210	491 PUMP #2 - BEARINGS	7/09/16		3,268			1,634	S/L	3	1,089
211	BARLEY CIRCLE #1-BEARINGS	7/15/16		1,500			750	S/L	3	500
212	SAYLERS PUMP #1 REBUILT	8/19/16		2,500			1,111	S/L	3	833
213	WHEAT CT PUMP REBUILT #1	8/25/16		1,543			685	S/L	3	514
215	VFDs AT 491 PUMP STN	3/24/17		27,085			2,031	S/L	10	2,709
220	GRINDER PUMP TANK	8/21/17		1,255			21	S/L	20	63
221	GRINDER PUMP-SN 606689	8/21/17		1,477			49	S/L	10	148
222	GRINDER PUMP-SN 604985	8/21/17		1,476			49	S/L	10	148
228	MYERS GRINDER PUMP 5 HP	10/04/17		3,953			99	S/L	10	395
241	CLAIRBORNE PUMP #2	2/07/18		4,237				S/L	10	388
244	GRINDER PUMP -CORNERSTONE	5/18/18		5,612				S/L	10	327
245	MILLER PUMP #1 REPLACED	7/30/18		5,796				S/L	10	242
246	MILLER PUMP #2 REPLACED	11/13/18		5,796				S/L	10	97

Total PUMP STATIONS

2,284,599

0

553,633

79,871

SEWER PLANT EQUIPMENT

8	MONOFLO GRINDER (MUNCHER)	9/30/04		13,265			13,265	S/L	10	0
121	1/2 OF DETROIT GENERATOR	3/28/08		19,800			9,653	S/L	20	990
181	2 SEWER PLANT SAMPLERS	2/20/14		5,172			2,480	S/L	8	647
209	BYPASS FOR COMMUNITOR	9/30/16		28,826			1,441	S/L	25	1,153
216	20% OF TELEMETRY COMPUTER	1/26/17		574			105	S/L	5	115
218	CHEMICAL PUMP	7/25/17		2,284			119	S/L	8	286
219	CHEMICAL PUMP	7/25/17		2,284			119	S/L	8	286

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No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179/ SDA	Prior 179/ SDA/ Depr.	Method	Life	Current Depr.
223	PH METER & PROBES	8/30/17		2,982			124	S/L	8	373
224	BULK CHEM TANKS	10/06/17		6,420			80	S/L	20	321
225	BLOWER, PIPE & FITTINGS	9/14/17		42,951			954	S/L	15	2,863
226	BLOWER, PIPE & FITTINGS	9/14/17		42,951			954	S/L	15	2,863
227	TELEMETRY FOR VFD	10/04/17		13,490			337	S/L	10	1,349
229	VFD TREATMENT PLANT	10/05/17		29,711			743	S/L	10	2,971
230	1,000 LB DRUM SCALES	10/09/17		1,876			31	S/L	15	125
231	1000 LB DRUM SCALES	10/09/17		1,876			31	S/L	15	125
232	SCALES MONITOR & CABLE	10/09/17		2,454			41	S/L	15	164
233	GAS DETECTOR MONITOR	10/13/17		1,003			84	S/L	3	334
235	INFLUENT FLOW METER	12/20/17		7,490				S/L	8	936
239	DELL LAPTOP	1/06/18		1,368				S/L	5	274
240	MICROSCOPE	1/25/18		646				S/L	10	59
Total SEWER PLANT EQUIPMENT				227,423		0	30,561			16,234
STRUCTURES & IMPROVEMENTS										
1	WASTE WATER TREAT PLANT	4/23/04		768,545			262,591	S/L	40	19,214
3	WASTE WATER TREAT PLANT	4/23/04		133,586			69,344	S/L	26.3	5,074
9	RELOCATE & REP OLD WWTP	4/23/04		101,929			34,823	S/L	40	2,548
10	ADD'L PARK AREA WWTP	4/23/04		6,645			4,538	S/L	20	332
11	GRAVEL ACCESS AREA WWTP	4/23/04		5,439			3,717	S/L	20	272
12	ACCESS ROAD WWTP	4/23/04		19,872			13,584	S/L	20	994
13	CHAIN LINK FENCE - WWTP	4/23/04		15,516			10,605	S/L	20	776
24	GRAVEL RD & CULV-SCH TR L	4/23/04		1,590			1,093	S/L	20	80
100	CONCRETE SEWER PLANT RD	5/31/05		30,223			19,014	S/L	20	1,511
162	REPLACE CHLORINE LINE-STP	5/04/12		4,060			578	S/L	40	102
179	REPLACE CATWALK AT PLANT	12/31/13		2,480			660	S/L	15	165
200	SEWER PLANT ROAD	6/01/15		54,925			7,094	S/L	20	2,746
236	BLOWER BUILDING	9/30/17		26,920			168	S/L	40	673
237	LAB BUILDING	10/31/17		94,805			395	S/L	40	2,370
238	BLOWER BLDG-3 PHASE ELEC	9/30/17		15,048			94	S/L	40	376
Total STRUCTURES & IMPROVEM				1,281,583		0	428,298			37,233
TRANSPORTATION EQUIPMENT										
7	VECTOR TRUCK	5/20/04		11,624			11,624	S/L	5	0
101	NEW TRANSMISSION-VECTOR T	10/25/05		4,502			4,502	S/L	5	0
116	1999 DODGE TRUCK	10/02/07	5/15/18	16,000			16,000	S/L	5	0

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No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179/ SDA	Prior 179/ SDA/ Depr.	Method	Life	Current Depr.
141	CLUTCH -VACTOR TRUCK	9/07/11		3,790			3,790	S/L	3	0
196	99 DODGE REPAIRS	4/08/15	5/15/18	2,330			2,137	S/L	3	193
234	20% OF 16' UTIL TRAILER	9/06/17		375			10	S/L	13	29
242	2011 FORD F250 WITH CRANE	3/12/18		22,238				S/L	10	1,853
Total TRANSPORTATION EQUIPM				60,859		0	38,063			2,075
Total Depreciation				<u>8,905,270</u>		<u>0</u>	<u>2,269,933</u>			<u>246,619</u>
Grand Total Depreciation				<u>8,905,270</u>		<u>0</u>	<u>2,269,933</u>			<u>246,619</u>
Depreciation Assets Sold				28,643		0	23,493			625
Depr Remaining Assets				<u>8,876,627</u>		<u>0</u>	<u>2,246,440</u>			<u>245,994</u>

GRANT COUNTY SANITARY SEWER DISTRICT													
2018 DEPRECIATION SCHEDULE FOR TRANSMISSION & DISTRIBUTION MAINS													
AFTER CHANGING LIFE FROM 50 YEARS TO 75 YEARS													
Description	Date	Time	Cost/	Prior	Net Book	Method	Current	Revised	Life Left	2017	2017	2018	2018
	Acquired	In Use	Basis	Depr.	Value		Life	Life		Depr.	Accum	Depr.	Accum
at 12/31/15													
290-8" GRAVITY-DOWNTN PS	4/23/2004	11.7	13,528	3,161	10,367	S/L	50	75	63.30	164	328	164	492
2,100-4" FORCE-DOWNTN PS	4/23/2004	11.7	44,528	10,395	34,133	S/L	50	75	63.30	539	1,078	539	1,617
AIR RE VALVE-DOWNTN PS	4/23/2004	11.7	1,272	292	980	S/L	50	75	63.30	15	30	15	45
3 MANHOLES-DOWNTN PS	4/23/2004	11.7	5,725	1,341	4,384	S/L	50	75	63.30	69	138	69	207
10 - 8" GRAVITY-491 PS	4/23/2004	11.7	2,650	618	2,032	S/L	50	75	63.30	32	64	32	96
46 - 6" FORCE - 491 PS	4/23/2004	11.7	1,463	339	1,124	S/L	50	75	63.30	18	36	18	54
AIR RELEASE VALVES - 491 PS	4/23/2004	11.7	4,453	1,038	3,415	S/L	50	75	63.30	54	108	54	162
4,576 - 12" GRAVITY - SCH T L	4/23/2004	11.7	203,760	47,542	156,218	S/L	50	75	63.30	2,468	4,936	2,468	7,404
18 MANHOLES & 59 RISERS	4/23/2004	11.7	40,462	9,438	31,024	S/L	50	75	63.30	490	980	490	1,470
2,249 - 10" GRAVITY MAIN	4/23/2004	11.7	35,373	11,363	24,010	S/L	36.3	61.3	49.60	484	968	484	1,452
28,739 - 8" GRAVITY MAIN	4/23/2004	11.7	430,217	138,156	292,061	S/L	36.3	61.3	49.60	5,888	11,776	5,888	17,664
510 - 6" SEWER LATERALS	4/23/2004	11.7	5,013	1,610	3,403	S/L	36.3	61.3	49.60	69	138	69	207
3,405 - 4" SEWER LATERALS	4/23/2004	11.7	30,125	9,672	20,453	S/L	36.3	61.3	49.60	412	824	412	1,236
147 MANHOLES	4/23/2004	11.7	138,506	44,473	94,033	S/L	36.3	61.3	49.60	1,896	3,792	1,896	5,688
15,822' - 6" FORCEMAIN	4/23/2004	11.7	85,542	27,474	58,068	S/L	36.3	61.3	49.60	1,171	2,342	1,171	3,513
4,154' - 4" FORCEMAIN	4/23/2004	11.7	18,375	5,903	12,472	S/L	36.3	61.3	49.60	251	502	251	753
5 - AIR RELEASE VALVES	4/23/2004	11.7	2,458	793	1,665	S/L	36.3	61.3	49.60	34	68	34	102
PIPE ENCASMENT	4/23/2004	11.7	66,796	21,454	45,342	S/L	36.3	61.3	49.60	914	1,828	914	2,742
464' OF 8" G - S RIDGE APT	4/23/2004	11.7	7,792	2,380	5,412	S/L	38.2	63.2	51.50	105	210	105	315
594' OF 2" F - S RIDGE APT	4/23/2004	11.7	2,040	618	1,422	S/L	38.2	63.2	51.50	28	56	28	84
1 MANHOLE - S RIDGE APT	4/23/2004	11.7	955	292	663	S/L	38.2	63.2	51.50	13	26	13	39
9,700' OF 8" G-GREENVW-NEW	4/23/2004	11.7	209,843	49,793	160,050	S/L	49.2	74.2	62.50	2,561	5,122	2,561	7,683
2,100' OF 4" F-GREENVW-NEW	4/23/2004	11.7	11,358	2,695	8,663	S/L	49.2	74.2	62.50	139	278	139	417
68 MANHOLES-GREENVW-NEW	4/23/2004	11.7	83,583	19,833	63,750	S/L	49.2	74.2	62.50	1,020	2,040	1,020	3,060
3,700' OF 8" G-GREENVW II	4/23/2004	11.7	75,159	18,993	56,166	S/L	46.2	71.2	59.50	944	1,888	944	2,832
14 MANHOLES-GREENVW II	4/23/2004	11.7	16,158	4,083	12,075	S/L	46.2	71.2	59.50	203	406	203	609
4,400' OF 8" G-GREENVW I	4/23/2004	11.7	87,443	22,587	64,856	S/L	45.2	70.2	58.50	1,109	2,218	1,109	3,327
10 MANHOLES-GREENVW I	4/23/2004	11.7	11,292	2,917	8,375	S/L	45.2	70.2	58.50	143	286	143	429
500' OF 8" G-KYLEY	4/23/2004	11.7	9,589	2,567	7,022	S/L	43.6	68.6	56.90	123	246	123	369
700' OF 3" F - KYLEY	4/23/2004	11.7	3,051	817	2,234	S/L	43.6	68.6	56.90	39	78	39	117
3 MANHOLES - KYLEY	4/23/2004	11.7	3,269	875	2,394	S/L	43.6	68.6	56.90	42	84	42	126
3,000' OF 6" G-MILLER	4/23/2004	11.7	58,300	15,400	42,900	S/L	44.2	69.2	57.50	746	1,492	746	2,238
1,600' OF 6" F - MILLER	4/23/2004	11.7	9,187	2,427	6,760	S/L	44.2	69.2	57.50	118	236	118	354
20 MANHOLES - MILLER	4/23/2004	11.7	22,083	5,833	16,250	S/L	44.2	69.2	57.50	283	566	283	849
600' OF 6" G - BRIDGEVIEW	4/23/2004	11.7	11,441	3,080	8,361	S/L	43.3	68.3	56.60	148	296	148	444
240' OF 3" F - BRIDGEVIEW	4/23/2004	11.7	1,040	280	760	S/L	43.3	68.3	56.60	13	26	13	39
6 MANHOLES - BRIDGEVIEW	4/23/2004	11.7	6,501	1,750	4,751	S/L	43.3	68.3	56.60	84	168	84	252
1,400' OF 6" G-DALTON PL	4/23/2004	11.7	26,745	7,187	19,558	S/L	43.4	68.4	56.70	345	690	345	1,035
2,500' OF 8" F-DALTON PL	4/23/2004	11.7	16,281	4,375	11,906	S/L	43.4	68.4	56.70	210	420	210	630
14 MANHOLES - DALTON PL	4/23/2004	11.7	15,196	4,083	11,113	S/L	43.4	68.4	56.70	196	392	196	588

GRANT COUNTY SANITARY SEWER DISTRICT													
2018 DEPRECIATION SCHEDULE FOR TRANSMISSION & DISTRIBUTION MAINS													
AFTER CHANGING LIFE FROM 50 YEARS TO 75 YEARS													
Description	Date Acquired	Time In Use	Cost/ Basis	Prior Depr.	Net Book Value	Method	Current Life	Revised Life	Life Left	2017 Depr.	2017 Accum	2018 Depr.	2018 Accum
at 12/31/15													
1,200' OF 6" G-INDIAN HI	4/23/2004	11.7	13,832	3,920	9,912	S/L	41.2	66.2	54.50	182	364	182	546
2462' OF 8" G-INDIAN HILL	4/23/2004	11.7	44,595	12,635	31,960	S/L	41.2	66.2	54.50	586	1,172	586	1,758
600' OF 3" F-INDIAN HILL	4/23/2004	11.7	2,470	700	1,770	S/L	41.2	66.2	54.50	32	64	32	96
700' OF 8" F-INDIAN HILL	4/23/2004	11.7	4,322	1,225	3,097	S/L	41.2	66.2	54.50	57	114	57	171
38 MANHOLES	4/23/2004	11.7	39,108	11,083	28,025	S/L	41.2	66.2	54.50	514	1,028	514	1,542
800' OF 6" G-PINHOOK	4/23/2004	11.7	9,221	2,613	6,608	S/L	41.2	66.2	54.50	121	242	121	363
5,300' OF 8" G-PINHOOK	4/23/2004	11.7	96,001	27,207	68,794	S/L	41.2	66.2	54.50	1,262	2,524	1,262	3,786
3,000' PF 3" F - PINHOOK	4/23/2004	11.7	12,350	3,500	8,850	S/L	41.2	66.2	54.50	162	324	162	486
58 MANHOLES - PINHOOK	4/23/2004	11.7	59,692	16,917	42,775	S/L	41.2	66.2	54.50	785	1,570	785	2,355
400' OF 3" F - PINHOOK II	4/23/2004	11.7	3,293	933	2,360	S/L	41.2	66.2	54.50	43	86	43	129
900' OF 8" F - PINHOOK II	4/23/2004	11.7	5,557	1,575	3,982	S/L	41.2	66.2	54.50	73	146	73	219
3 MANHOLES - LEE HI	4/23/2004	11.7	2,787	875	1,912	S/L	37.2	62.2	50.50	38	76	38	114
1,400' OF 6" F-SO COURT	4/23/2004	11.7	8,781	2,123	6,658	S/L	48.3	73.3	61.60	108	216	108	324
6 MANHOLES - SO COURT	4/23/2004	11.7	7,237	1,750	5,487	S/L	48.3	73.3	61.60	89	178	89	267
2,800' OF 8" F-CLAIBORNE	4/23/2004	11.7	20,020	4,900	15,120	S/L	47.7	72.7	61.00	248	496	248	744
6 MANHOLES - CLAIBORNE	4/23/2004	11.7	7,150	1,750	5,400	S/L	47.7	72.7	61.00	89	178	89	267
88' OF 8" G-BULL PEN AC	4/23/2004	11.7	1,407	455	952	S/L	36.3	61.3	49.60	19	38	19	57
96' OF 4" F-BULL PEN AC	4/23/2004	11.7	383	128	255	S/L	36.3	61.3	49.60	5	10	5	15
298' OF 8" F-BULL PEN AC	4/23/2004	11.7	1,624	525	1,099	S/L	36.3	61.3	49.60	22	44	22	66
4 MANHOLES -BULL PEN AC	4/23/2004	11.7	3,634	1,167	2,467	S/L	36.3	61.3	49.60	50	100	50	150
4,800' PF 3" F - BRADFORD	4/23/2004	11.7	19,760	5,600	14,160	S/L	41.2	66.2	54.50	260	520	260	780
12 MANHOLES - BRADFORD	4/23/2004	11.7	12,350	3,500	8,850	S/L	41.2	66.2	54.50	162	324	162	486
11,500' OF 6" G-HARVESTOR	4/23/2004	11.7	10,417	2,917	7,500	S/L	41.7	66.7	55.00	136	272	136	408
2,500' OF 3" F-HARVESTOR	4/23/2004	11.7	36,458	10,208	26,250	S/L	41.7	66.7	55.00	477	954	477	1,431
11,500' OF 6" G-HARVESTOR	4/23/2004	11.7	134,167	37,567	96,600	S/L	41.7	66.7	55.00	1,756	3,512	1,756	5,268
3,600' OF 8" G-MAPLE RIDGE	7/22/2004	11.4	115,200	26,304	88,896	S/L	50	75	63.60	1,398	2,796	1,398	4,194
22 MANHOLES-MAPLE RIDGE I	7/22/2004	11.4	33,000	7,535	25,465	S/L	50	75	63.60	400	800	400	1,200
3,387' - 8" G-CLAIBORNE III	7/1/2004	11.5	108,384	24,932	83,452	S/L	50	75	63.50	1,314	2,628	1,314	3,942
18 MANHOLES - CLAIRBORNE III	7/1/2004	11.5	27,000	6,210	20,790	S/L	50	75	63.50	327	654	327	981
3425' - 8" G-EAGLE CRK II	8/1/2006	9.4	133,575	25,161	108,414	S/L	50	75	65.60	1,653	3,306	1,653	4,959
12 MANHOLES-E CREEK II	8/1/2006	9.4	24,000	4,520	19,480	S/L	50	75	65.60	297	594	297	891
7146'-8" G-MAPLE RIDGE II	2/6/2006	9.8	278,694	55,275	223,419	S/L	50	75	65.20	3,427	6,854	3,427	10,281
33 MANHOLES - M RIDGE II	2/6/2006	9.8	66,000	13,090	52,910	S/L	50	75	65.20	812	1,624	812	2,436
3100'-8" G-EAGLE CRK III	12/31/2006	8	120,900	21,762	99,138	S/L	50	75	67.00	1,480	2,960	1,480	4,440
20 MANHOLES E CRK III	12/31/2006	8	40,000	7,200	32,800	S/L	50	75	67.00	490	980	490	1,470
1040' - 4" F MAIN - GREENVW	6/30/2011	4.5	15,940	1,435	14,505	S/L	50	75	70.50	206	412	206	618
4755'-1 1/4" HDPE F MAIN	9/7/2011	4.3	89,480	7,757	81,723	S/L	50	75	70.70	1,156	2,312	1,156	3,468
6642' - 2" FORCE MAIN	9/7/2011	4.3	131,290	11,379	119,911	S/L	50	75	70.70	1,696	3,392	1,696	5,088
1516' - 3" PVC FORCE MAIN	9/7/2011	4.3	33,652	2,916	30,736	S/L	50	75	70.70	435	870	435	1,305
14,335' - 6" FORCE MAIN	9/7/2011	4.3	390,905	33,878	357,027	S/L	50	75	70.70	5,050	10,100	5,050	15,150

