

**COMMONWEALTH OF KENTUCKY**

**BEFORE THE PUBLIC SERVICE COMMISSION**

**IN THE MATTER OF:**

**SUPPLEMENTAL APPLICATION OF THE GRANT)  
COUNTY SANITARY SEWER DISTRICT FOR)  
AN ALTERNATE RATE ADJUSTMENT)**

**CASE NO. 2019-00424**

Comes now the Grant County Sanitary Sewer District ("DISTRICT") and respectfully submits the following Report relating to the pending Application before the Public Service Commission ("COMMISSION") for a rate adjustment pursuant to KAR 5:076.

On February 3, 2020, the DISTRICT received a call from Liz Stefanski wherein the District was informed that its rates set forth in its Tariff as approved on April 12, 2006, in Case No. 2005-00314 did not address "Commercial Rates" charged to District Commercial Customers. A copy of the Order dated April 12, 2006, in Case No. 2005-00314 is attached as Exhibit "1". A review of Case No. 2005-00314 would indicate that the District did in fact request the COMMISSION to approve an adjustment of its rates relating to the DISTRICT'S Commercial Customers. A copy of the Supplemental Application filed in Case No. 2005-00314 is attached as Exhibit "2". After further communications and discussions with COMMISSION representatives, it was determined that the DISTRICT should from this point forward charge DISTRICT Commercial Customers rates based upon the "Monthly Sewer Rates" as contained in Appendix "A" of the Order dated April 12, 2006. Commercial Customers would be charged those rates until further Orders entered by the COMMISSION. To that end, Counsel notified the DISTRICT that all future billings to DISTRICT Commercial Customers should be consistent with those rates approved in Appendix "A" of the April 12, 2006 Order. A copy of the correspondence from Counsel to the DISTRICT dated February 4, 2020 is attached as Exhibit "3". Counsel also notified COMMISSION representatives of this

development in its February 4, 2020 correspondence directed to Ms. Liz Stefanski and attached as Exhibit "4".

The pending Application for a rate adjustment pursuant to KAR 5:076 requests an adjustment of rates to both the DISTRICT'S Residential and Commercial Customers. The developments set forth in this filing would not alter in any way the requested adjustment of rates being sought by the DISTRICT as to Residential and/or Commercial Customers.

Respectfully submitted,

*//s// Thomas R. Nienaber*

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GRANT COUNTY SANITARY SEWER DISTRICT

BY: *Charles Givin*  
CHARLES GIVIN, CHAIRMAN

COMMONWEALTH OF KENTUCKY

COUNTY OF BOONE

Subscribed, sworn to and acknowledged before me by Charles Givin, Chairman of the Grant County Sanitary Sewer District on this the 5<sup>th</sup> day of February, 2020.

*Deanne K Cook*

NOTARY PUBLIC, State at Large

My Commission Expires: 2-13-20

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF THE GRANT COUNTY )  
SANITARY SEWER DISTRICT FOR ) CASE NO. 2005-00314  
AUTHORITY TO ADJUST RATES )

O R D E R

On December 27, 2005, Grant County Sanitary Sewer District ("Grant County") filed an application for Commission approval of a proposed increase in sewer rates. Grant County had originally submitted an application for approval of initial operations on July 25, 2005, subsequent to its assumption of the sanitary sewer system previously operated by the city of Crittenden. However, Grant County's application included a proposed tariff increasing rates to its customers; therefore, Grant County was compelled to file additional information on December 27 to conform to the Commission's rate case filing requirements. Grant County proposed to increase its annual revenue from sewer rates by \$178,941, an increase of 45.7 percent over test-period revenue from rates of \$391,879. This proposal would increase Grant County's average residential monthly bill from \$22.50 to \$45.81.

The evidence of record indicates that Grant County assumed from the city of Crittenden a sewer system in substantial disrepair. Grant County indicated during this proceeding that the substantial rate increase was necessary to improve the operations of the sewer system and to pay normal operating expenses and debt service. Grant County has contracted with the Bullock Pen Water District to provide management and operational services needed to maintain the sewer system.





By Order dated March 23, 2006, the Commission issued a Staff Report that was prepared upon review of Grant County's operations for the 12 months ended May 31, 2005. Staff's report recommended that the requested increase be granted. The Order granted 10 days to file written comments regarding the Staff Report or requests for a hearing or informal conference. No such requests have been received.

The Commission, having considered the evidence of record and being otherwise sufficiently advised, finds that:

1. The recommendations and findings contained in the Staff Report are supported by the evidence of record, are reasonable, and should be adopted as the findings of the Commission.

2. The rates in Appendix A will produce annual revenue from sewer service of \$596,117.

IT IS THEREFORE ORDERED that:

1. The findings contained in the Staff Report are adopted and incorporated by reference into this Order as if fully set out herein.

2. The rates in Appendix A are approved for service rendered by Grant County on and after the date of this Order.

3. Within 30 days of the date of this Order, Grant County shall file with the Commission its revised tariff setting out the rates approved herein.

Done at Frankfort, Kentucky, this 12<sup>th</sup> day of April, 2006.

By the Commission

ATTEST:

  
Executive Director

Case No. 2005-00314

APPENDIX A

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE  
COMMISSION IN CASE NO. 2005-00314 DATED April 12, 2006

The following rates and charges are prescribed for the customers in the area served by Grant County Sanitary Sewer District. All other rates and charges not specifically mentioned herein shall remain the same as those in effect under authority of the Commission prior to the effective date of this Order.

Monthly Sewer Rates

**5/8" X 3/4" Water Meter**

First	2,000 gallons	\$21.06 Minimum Bill
Next	3,000 gallons	8.25 per 1,000 gallons
Next	5,000 gallons	6.76 per 1,000 gallons
Over	10,000 gallons	5.31 per 1,000 gallons

**1" Water Meter**

First	5,000 gallons	\$45.81 Minimum Bill
Next	5,000 gallons	6.76 per 1,000 gallons
Over	10,000 gallons	5.31 per 1,000 gallons

**1 1/2" Water Meter**

First	10,000 gallons	\$79.61 Minimum Bill
Over	10,000 gallons	5.31 per 1,000 gallons

**2" Water Meter**

First	20,000 gallons	\$132.71 Minimum Bill
Over	20,000 gallons	5.31 per 1,000 gallons

COMMONWEALTH OF KENTUCKY

RECEIVED

BEFORE THE PUBLIC SERVICE COMMISSION

DEC 27 2005

IN THE MATTER OF:

PUBLIC SERVICE  
COMMISSION

SUPPLEMENTAL APPLICATION OF THE GRANT )  
COUNTY SANITARY SEWER DISTRICT FOR ) CASE NO. 2005-00314  
AUTHORITY TO ADJUST RATES - SEWAGE UTILITY )

SUPPLEMENTAL APPLICATION

Comes now the Grant County Sanitary Sewer District ("DISTRICT"), by and through its Chairman Bobby Burgess, and pursuant to duly authorized and adopted Resolution of its Commissioners submits the following Supplemental Application for Authority to Adjust Rates for a Sewage Utility.

1. The DISTRICT incorporates herein by reference all statements and facts set forth in its original Application with all attached Exhibits as filed of record herein.

2. Pursuant to 807 KAR 5:07, § 3(2)(a), the DISTRICT would state that it was formed pursuant to duly enacted Ordinance of the Grant County Fiscal Court as identified in Exhibit "1" to the DISTRICT's original filing. As such, the DISTRICT serves as an agency of the County of Grant, Kentucky. The DISTRICT would submit this evidence in support of its financial integrity.

3. Pursuant to 807 KAR 5:071 § 3(2)(b)(c), the DISTRICT would submit the attached Supplemental Accounting and financial documentation identified as Exhibit "9". To the extent that the DISTRICT does not have comparative income statements for test period books, the DISTRICT would request that the Public Service Commission ("COMMISSION") waive this requirement in that the DISTRICT has effectively been operating and receiving income only for the period beginning May, 2004 through the present.





4. Pursuant to 807 KAR 5:071 § 3(2)(g), the DISTRICT incorporates herein a detailed customer list showing the number of customers in each customer class and average water consumption for each class of customers as identified in Exhibit "10".

5. Pursuant to 807 KAR 5:071 § 3(2)(j), the DISTRICT would state as follows:

- (a) The DISTRICT was formed by Ordinance of the Grant County Fiscal court as identified in Exhibit "1". The DISTRICT was created as a separate entity and agency of the County of Grant, Kentucky.
- (b) As a condition of the enabling Ordinance, the Grant County Fiscal Court recognized that the Bullock Pen Water District ("WATER DISTRICT") was created pursuant to the provisions of Chapter 74 and authorized pursuant to KRS 74.407 to operate sewage disposal systems within the confines of that WATER DISTRICT.
- (c) Pursuant to the provisions of a Management and Operational Services Agreement (Exhibit "7"), the DISTRICT has engaged the services of Bullock Pen Water District for the purposes of providing equipment, staff, management and operational services and support.
- (d) Currently, the Bullock Pen Water District provides complete and full operational services for the DISTRICT, including field maintenance personnel; office and managerial staff; office space and related office equipment, phone system, secretarial staff; accounting and related financial support; and overall supervision and maintenance of the DISTRICT's system and its customers.

6. The existing rate schedule and Tariff of the DISTRICT is attached hereto and identified as Exhibit "11".

7. The proposed Tariff changes shown in comparative form are completely set out in Exhibit "3".

8. Other than the verified Application and Supplemental Application filed herein, executed on behalf of the DISTRICT, by and through its Chairman, Bobby Burgess, the DISTRICT does not plan to submit any other prepared testimony.



9. Pursuant to 807 KAR 5:001 § 10(6)(h), the DISTRICT, in summary, is seeking a total revenue increase of \$178,941.00 per year based upon a new minimum rate increase of \$21.00 per month. See Exhibit "5" for detailed breakdown on existing and projected revenues.

10. A current chart of accounts is set forth in Exhibit "5". This statement of accounts is USOA compliant.

11. Pursuant to 807 KAR 5:001 § 10(6)(r), the DISTRICT would state that monthly managerial reports providing financial results of operations for the 12 month period in the test period are contained in the attached Exhibit "9".

12. Pursuant to 807 KAR 5:001 § 10(7)(a) and (b), the DISTRICT would state that it does not have detailed income statement and balance sheets reflecting the impact of all proposed adjustments are contained in the attached Exhibit "9". The DISTRICT does not have a current capital construction budget. To the extent that the DISTRICT does not maintain such records, a waiver of this filing requirement would be requested.

13. Pursuant to 807 KAR 5:001 § 10(7)(d) and (e), the DISTRICT would state that the operating budget for each month of the period encompassing the *pro forma* adjustments are contained in Exhibit "9". To the extent that the DISTRICT does not maintain such documents, the DISTRICT would request a waiver of that filing requirement.

14. On December 15, 2005, the DISTRICT mailed to each of its customers by United States Mail, postage prepaid, a "NOTICE OF GENERAL ADJUSTEMENT TO EXISTING RATES" as set forth in Exhibit "12".

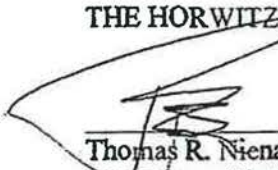
WHEREFORE, the DISTRICT requests:

A. That adjustment of rates to its existing customers is set forth in Exhibit "3";

B. A waiver of all financial and related filing requirements in those instances where the financial data and documentation requested by the Commission is not available to the DISTRICT, said specific waivers being more particularly set forth herein.

Respectfully submitted,

THE HORWITZ LAW FIRM, P.S.C.

  
\_\_\_\_\_  
Thomas R. Nienaber - KBA#51820  
541-Buttermilk Pike, Suite 305  
Crescent Springs, KY 41017  
(859) 578-1000

**VERIFICATION**

Comes now Bobby Burgess, Chairman, Grant County Sanitary Sewer District, and states that he has read the foregoing Application and that the statements contained therein are true and correct as he verily believes.

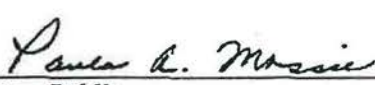
GRANT COUNTY SANITARY SEWER  
DISTRICT

BY:   
\_\_\_\_\_  
BOBBY BURGESS, CHAIRMAN

COMMONWEALTH OF KENTUCKY

COUNTY OF GRANT

SUBSCRIBED, SWORN TO AND ACKNOWLEDGED before me by the said BOBBY BURGESS, Chairman of the Grant County Sanitary Sewer District, this 22nd day of December, 2005.

  
\_\_\_\_\_  
Notary Public  
My Commission Expires: 9-15-2007

**Grant County Sanitary Sewer District  
Contributed & Non-Contributed Property  
5/31/2005**

**Exhibit 4-1**

Contributed by the City of Crittenden per Agreement Dated 4/23/2004:

**Fixed Assets:**

Land - Estimated FMV 4/23/2004	25,000		
Mains - Estimated NBV 4/23/2004	2,395,398		
Pump Stations - Estimated NBV 4/23/2004	560,704		
Structures & Improvements - Estimated NBV 4/23/2004	<u>1,164,441</u>		
<b>Total Fixed Assets</b>		<b>4,145,543</b>	<b>4,145,543</b>

**Cash:**

Bond Sinking Fund	42,985		
Unused Bond Proceeds	171,591		
Cash In Bank - Customer Deposits	<u>49,875</u>		
<b>Total Cash</b>		<b>264,451</b>	

**Current Liabilities:**

Accrued Interest on Bonds	-23,511		
Construction Accounts Payable	-88,574		
Customer Deposits	<u>-49,875</u>		
<b>Total Current Liabilities</b>		<b>-161,961</b>	

**Bonds Payable:**

Bonds Payable	-1,530,000		
Unamortized Bond Issue Costs	45,666		
Unamortized Bond Premium	<u>-26,284</u>		
<b>Total Bonds</b>		<b>-1,510,619</b>	

Net Assets Contributed by the City of Crittenden **2,737,414**

Mains Contributed by Developers During 2004 **283,584** **283,584**

**Total Contributed Assets** **3,020,998**

**Purchased Assets**

Transportation Equipment	11,624		
Equipment	18,251		
Pump - 491 Pump Station	9,000		
Permanent Access Road at Plant	<u>30,072</u>		
<b>Total Purchased Assets</b>		<b>68,947</b>	<b>68,947</b>

**Fixed Assets Per the Depreciation Schedule - Exhibit 5r Page 5** **4,498,074**

**Grant County Sanitary Sewer District  
Tie Revenue Per Usage Tables To Proforma Statements  
AND**

Revised Exhibit 5-A

**Calculation of Effect of Rate Increase on Customer Billing by Class**

Class	Revenue Old Rates 1/1/04 - 9/30/04	Total Revenue Present Rates 1/1/04 - 12/31/04 Annualized	Total Revenue Proposed Rates 21.00/1,000 Minimum Bill
5/8 X 3/4 Inch Meters	237,818.00	317,090.87	477,023.07
5/8 X 3/4 Inch Mtrs - Comm	23,038.50	30,718.00	47,036.00
1 Inch Meters	6,877.00	9,169.33	14,173.33
1 1/2 Inch Meters	3,300.00	4,400.00	6,818.00
2 Inch Meters	12,742.50	18,990.00	25,776.00
<b>Totals</b>	<b>283,776.00</b>	<b>378,368.00</b>	<b>570,824.40</b>
Figures Appearing in Billing Registers	<u>283,776.00</u>	Increase In Revenue % Increase in Revenue	192,466.40 50.86%
Difference	<u>0.00</u>		

Class	Number of Bills 1/1/04 - 9/30/04	Number of Cust 1/1/04 - 9/30/04	Total Usage 1/1/04 - 9/30/04	Average Usage 1/1/04 - 9/30/04	Revenue Old Rates 1/1/04 - 9/30/04	Average Bill 1/1/04 - 9/30/04
5/8 X 3/4 Inch Meters	9885	1,096	38,217,000	3,874	237,818.00	24.11
5/8 X 3/4 Inch Mtrs - Comm	607	87	2,173,000	3,580	23,038.50	37.95
1 Inch Meters	72	8	1,898,000	23,583	6,877.00	95.51
1 1/2 Inch Meters	28	3	839,000	28,964	3,300.00	117.86
2 Inch Meters	98	11	3,453,000	35,989	12,742.50	132.73
<b>Totals</b>	<b>10668</b>	<b>1,185</b>	<b>46,380,000</b>		<b>283,776.00</b>	

Class	Number of Cust 1/1/04 - 9/30/04	Average Usage 1/1/04 - 9/30/04	Bill For Average Usage Present Rates	Bill For Average Usage Proposed Rates	Dollar Increase In Average Bill Due To Rate Increase	% Increase In Average Bill Due To Rate Increase
5/8 X 3/4 Inch Meters	1,096	3,874	23.31	35.71	12.40	53.22%
5/8 X 3/4 Inch Mtrs - Comm	87	3,580	37.90	57.58	19.66	51.87%
1 Inch Meters	8	23,583	93.98	144.33	50.37	53.61%
1 1/2 Inch Meters	3	28,964	109.91	169.86	59.95	54.54%
2 Inch Meters	11	35,989	124.92	188.88	63.95	51.19%
<b>Totals</b>	<b>1,185</b>					



**GRANT COUNTY SANITARY SEWER DISTRICT**  
**Proforma Balance Sheet**  
As of May 31, 2005 & May 31, 2008

Exhibit 5-T

	<u>May 31, 05</u>	<u>May 31, 08</u>
<b>ASSETS</b>		<b>As If Rate</b>
<b>Current Assets</b>		<b>Increase</b>
<b>Checking/Savings</b>		<b>Had</b>
<b>126 - RESTRICTED CASH</b>		<b>Occurred</b>
126.01 - CIB - CUSTOMER DEPOSITS	78,842.93	83,000.00
126.02 - CIB - BOND SINKING FUND	42,265.08	52,578.43
<b>Total 126 - RESTRICTED CASH</b>	<u>121,107.99</u>	<u>115,578.43</u>
131.01 - CIB-MAINTENANCE & OPERATION	6,413.15	3,537.15
131.02 - CIB-REVENUE	72,302.51	58,915.83
<b>Total Checking/Savings</b>	<u>199,823.65</u>	<u>178,131.41</u>
<b>Other Current Assets</b>		
141 - CUSTOMER ACCOUNTS RECEIVABLE	42,594.47	63,891.71
141.01 - ALLOWANCE FOR DOUBTFUL ACCOUNTS	-2,500.00	-3,700.00
141.02 - ACCOUNTS RECEIVABLE-UNBILLED	12,815.31	18,922.97
142.02 - ACCOUNTS RECEIVABLE-OTHER	2,373.14	2,373.14
142.08 - BOND PROCEEDS REC-KRWFC-COC	52.07	0.00
162 - PREPAYMENTS		
162.01 - PREPAID INSURANCE	342.41	4,916.25
<b>Total 162 - PREPAYMENTS</b>	<u>342.41</u>	<u>4,916.25</u>
<b>Total Other Current Assets</b>	<u>55,477.40</u>	<u>86,404.07</u>
<b>Total Current Assets</b>	<u>255,301.05</u>	<u>264,535.48</u>
<b>Fixed Assets</b>		
108.1 - ACCUMULATED DEPRECIATION	-124,129.57	-243,193.00
303.3 - W.T.P.-LAND & LAND RIGHTS	25,000.00	25,000.00
304.3 - S.T.P.- STRUCTURE & IMPROVEMENT	1,194,654.77	1,194,664.77
311.4 - T & D PUMP STATIONS	580,704.03	580,704.03
320.3 - S.T.P.-SEWER TREATMENT PLT EQUI	13,265.17	13,265.17
320.4 - T & D EQUIPMENT	4,986.00	4,986.00
331.4 - T & D MAINS	2,678,982.05	2,678,982.05
341.5 - G.P. - TRANSPORTATION EQUIPMENT	11,623.75	11,623.75
<b>Total Fixed Assets</b>	<u>4,365,096.20</u>	<u>4,255,032.77</u>
<b>Other Assets</b>		
181 - UNAMORTIZED BOND ISSUE COSTS	43,027.28	40,591.77
186.1 - DEFERRED RATE CASE EXP	4,305.00	8,000.00
186.2 - UNAMORTIZED ORGANIZATIONAL COST	17,955.28	13,370.88
<b>Total Other Assets</b>	<u>65,287.56</u>	<u>61,962.65</u>
<b>TOTAL ASSETS</b>	<u><u>4,685,684.81</u></u>	<u><u>4,681,530.90</u></u>

**GRANT COUNTY SANITARY SEWER DISTRICT**  
**Proforma Balance Sheet**  
As of May 31, 2005 & May 31, 2006

Exhibit 5-T

	<u>May 31, 05</u>	<u>May 31, 06</u>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
230 · ACCOUNTS PAYABLE	118,402.90	56,724.55
<b>Total Accounts Payable</b>	<u>118,402.90</u>	<u>56,724.56</u>
<b>Other Current Liabilities</b>		
224.01 · LOAN PAYABLE-GRANT CO FISCAL CT	10,000.00	0.00
224.02 · LOAN PAYABLE-GRANT CO FISCAL CT#2	11,000.00	0.00
235 · ACCRUED PAYROLL TAXES	88.84	88.84
241 · TAX COLLECTIONS PAYABLE		
241.3 · WITHHELD FICA	68.85	68.85
241.5 · WITHHELD STATE	-3.84	
<b>Total 241 · TAX COLLECTIONS PAYABLE</b>	<u>65.01</u>	<u>68.85</u>
245 · CUR LIAB PAY FR RESTRICT ASSETS		
235 · CUSTOMER DEPOSITS	59,075.00	82,975.00
237 · ACCRUED INTEREST ON BONDS	28,805.00	28,199.38
243 · CURRENT PRIN OF LONG TERM DEBT	57,000.00	58,000.00
<b>Total 245 · CUR LIAB PAY FR RESTRICT ASSETS</b>	<u>144,880.00</u>	<u>147,174.38</u>
<b>Total Other Current Liabilities</b>	<u>165,013.85</u>	<u>147,312.07</u>
<b>Total Current Liabilities</b>	<u>284,416.75</u>	<u>204,036.63</u>
<b>Long Term Liabilities</b>		
221 · BONDS	1,475,000.00	1,418,800.00
224 · LT LIAB LESS CURR PRIN OF LTDBT	-57,000.00	-56,000.00
251 · UNAMORTIZED PREMIUM ON DEBT	24,765.76	23,363.92
<b>Total Long Term Liabilities</b>	<u>1,442,765.76</u>	<u>1,385,363.92</u>
<b>Total Liabilities</b>	<u>1,727,182.51</u>	<u>1,589,400.55</u>
<b>Equity</b>		
3000 · NET ASSETS INVESTED IN CAP ASSE	2,908,357.72	2,654,108.85
3001 · RESTRICTED NET ASSETS:	13,512.13	24,479.05
3010 · UNRESTRICTED NET ASSETS	54,282.90	36,632.45
Net Income	-17,650.45	76,910.00
<b>Total Equity</b>	<u>2,958,502.30</u>	<u>2,892,130.35</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>4,685,684.81</u></u>	<u><u>4,481,530.90</u></u>

**GRANT COUNTY SANITARY SEWER DISTRICT**

Exhibit 5-T

**Performa Profit & Loss**

June 2004 through May 2005

and

June 2005 through May 2006

	<u>Jun '04 - May 05</u>	<u>Jun '05 - May 06</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
410 · INTEREST INCOME	1,075.55	311
461 · METERED SEWER REVENUE		
461.1 · SALES TO RESIDENTIAL CUSTOMERS	325,765.30	
461.2 · SALES TO COMMERCIAL CUSTOMERS	66,268.51	
461.3 · SALES TO INDUSTRIAL CUSTOMERS	1,687.50	
461.11 · BILLING ERRORS	-3,483.43	
461.12 · ACCOUNTS RECEIVABLE ADJUSTMENTS	841.45	
<b>Total 461 · METERED SEWER REVENUE</b>	<u>391,079.33</u>	<u>570,824</u>
470 · FORFEITED DISCOUNTS	6,758.42	5,756
471 · MISCELLANEOUS SERVICE REVENUE	10,855.39	13,708
789 · DISCOUNTS	0.00	
<b>Total Income</b>	<u>409,566.69</u>	<u>590,599</u>
<b>Expense</b>		
403 · DEPRECIATION EXPENSE	116,588.69	119,063
407 · AMORTIZATION EXPENSE	4,638.44	6,584
408.12 · PAYROLL TAXES	405.46	459
803 · SALARIES & WAGES COMMISSIONERS	5,300.00	6,000
615 · PURCHASED POWER	58,306.31	56,308
818 · TREATMENT PLANT CHEMICALS	5,043.38	5,043
620 · MATERIALS AND SUPPLIES	27,078.58	19,882
631 · CONTRACTUAL SERVICES-ENGINEERS	9,749.71	9,750
632 · CONTRACTUAL SERVICES-ACCOUNTING	12,573.90	10,000
633 · CONTRACTUAL SERVICES-LEGAL	9,712.50	10,088
834 · CONTRACTUAL SERVICE-MANAGEMENT	142,507.50	135,766
635 · CONTRACTUAL SERVICE-OTHER	45,743.82	46,728
838 · CONTRACTUAL SERVICE-SAMPLE ANALYSIS	3,705.00	3,705
642 · RENT OF EQUIPMENT	832.69	833
650 · TRANSPORTATION EXPENSE	5,669.29	2,583
658 · INSURANCE-VEHICLE	1,558.05	1,680
657 · INSURANCE-GENERAL LIABILITY	2,871.24	2,977
658 · INSURANCE-PROPERTY		3,730
650 · ADVERTISING EXPENSE	108.58	110
670 · BAD DEBT EXPENSE	2,500.00	3,710
675 · MISCELLANEOUS EXPENSE	11.63	0
<b>Total Expense</b>	<u>452,899.74</u>	<u>444,877</u>
<b>Net Ordinary Income</b>	<u>-43,333.05</u>	<u>145,622</u>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
432 · PROCEEDS FROM CAPITAL CONTRIBUTIONS		
432.01 · CUSTOMER CONTRIBUTIONS	70,000.00	
432.05 · DONATED LINES	283,584.00	
<b>Total 432 · PROCEEDS FROM CAPITAL CONTRIBUTIONS</b>	<u>353,584.00</u>	<u>0</u>

**GRANT COUNTY SANITARY SEWER DISTRICT**

Exhibit 5-T

**Performa Profit & Loss**

June 2004 through May 2005

and

June 2005 through May 2006

	<u>Jun '04 - May 05</u>	<u>Jun '05 - May 06</u>
Total Other Income	353,584.00	0
Other Expense		
427 · INTEREST EXPENSE		
427.301 · INTEREST ON KRW-SEWER PLT LOAN	69,950.16	67,679
Total 427 · INTEREST EXPENSE	<u>69,950.16</u>	<u>67,679</u>
428 · AMORTIZATION OF DEBT DISC & EXP	2,435.52	2,438
429 · AMORTIZATION OF PREM ON DEBT	<u>-1,401.84</u>	<u>-1,402</u>
Total Other Expense	<u>70,983.84</u>	<u>68,713</u>
Net Other Income	<u>282,600.16</u>	<u>-88,713</u>
Net Income	<u>238,267.11</u>	<u>76,910</u>



WATER BUDGET OPERATING STATEMENT

Performance Budget by Month  
June 2005 through May 2006

	Jun 05	Jul 05	Aug 05	Sep 05	Oct 05	Nov 05	Dec 05	Jan 06	Feb 06	Mar 06	Apr 06	May 06	TOTAL
<b>Ordinary Income/Expense</b>													
<b>Income</b>													
419 - INTEREST INCOME	26	26	26	26	26	26	26	26	26	26	26	26	311
Total 461 - RETELED SEWER REVENUE	48,256	48,581	48,573	48,722	48,348	49,872	50,789	48,859	48,893	42,505	46,864	49,290	570,824
478 - FORFEITED DISCOUNTS	387	511	589	507	568	414	520	427	558	417	387	483	5,756
471 - MISCELLANEOUS SERVICE REVENUE	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	13,706
783 - DISCOUNTS	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Income</b>	<b>47,821</b>	<b>50,260</b>	<b>48,340</b>	<b>50,398</b>	<b>47,078</b>	<b>48,454</b>	<b>52,457</b>	<b>47,453</b>	<b>49,831</b>	<b>44,090</b>	<b>47,719</b>	<b>50,927</b>	<b>590,539</b>
<b>Expense</b>													
403 - DEPRECIATION EXPENSE	9,922	9,922	9,922	9,922	9,922	9,922	9,922	9,922	9,922	9,922	9,922	9,922	119,063
407 - AMORTIZATION EXPENSE - ORGANIZATIONAL EXP	382	382	382	382	382	382	382	382	382	382	382	382	4,584
407 - AMORTIZATION EXPENSE - RATE CASE EXPENSE	167	167	167	167	167	167	167	167	167	167	167	167	2,000
408.10 - PAYROLL TAXES	40	40	40	40	40	40	40	40	40	40	40	40	480
603 - SALARIES & WAGES-COMMISSIONERS	500	500	500	500	500	500	500	500	500	500	500	500	6,000
615 - PURCHASED POWER	4,534	4,370	4,222	5,115	4,372	4,487	5,705	5,220	2,983	6,312	5,917	6,208	59,300
618 - TREATMENT PLANT CHEMICALS	273	1,312	0	0	1,337	0	0	0	1,781	0	359	0	5,043
620 - MATERIALS AND SUPPLIES	2,594	1,454	2,924	1,561	1,927	1,360	553	2,509	557	1,813	750	2,050	19,862
631 - CONTRACTUAL SERVICES-ENGINEERS	872	525	526	805	847	968	872	829	872	927	538	1,979	9,750
632 - CONTRACTUAL SERVICES-ACCOUNTING	909	400	400	440	400	1,000	400	1,000	400	400	3,800	400	10,000
633 - CONTRACTUAL SERVICES-LEGAL	841	841	841	841	841	841	841	841	841	841	841	841	10,083
634 - CONTRACTUAL SERVICE-MANAGEMENT	12,878	12,415	10,859	10,104	13,093	11,424	8,650	8,736	8,753	9,457	12,711	13,489	135,788
635 - CONTRACTUAL SERVICE-OTHER	5,590	4,825	3,006	2,654	4,556	4,021	2,728	5,285	1,914	6,507	2,189	4,273	48,728
636 - CONTRACTUAL SERVICE-SAMPLE ANYS	0	277	277	677	277	554	0	554	277	0	326	277	3,705
643 - RENT OF EQUIPMENT	453	240	0	0	0	0	0	110	0	0	0	0	833
649 - TRANSPORTATION EXPENSE	215	215	1,322	150	20	20	0	0	0	222	258	150	2,543
650 - Payroll Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
656 - INSURANCE-VEHICLE	140	140	140	140	140	140	140	140	140	140	140	140	1,680
67 - INSURANCE-GENERAL LIABILITY	248	248	248	248	248	248	248	248	248	248	248	248	2,977
67 - INSURANCE-PROPERTY	311	311	311	311	311	311	311	311	311	311	311	311	3,730
640 - ADVERTISING EXPENSE	22	22	11	22	0	0	0	0	0	22	0	0	110
670 - BAD DEBT EXPENSE	25	20	20	15	20	20	3,500	15	20	20	20	15	3,710
<b>Total Expense</b>	<b>40,534</b>	<b>37,823</b>	<b>36,118</b>	<b>34,652</b>	<b>39,395</b>	<b>36,382</b>	<b>38,854</b>	<b>37,788</b>	<b>30,876</b>	<b>38,039</b>	<b>38,606</b>	<b>39,389</b>	<b>444,977</b>
<b>Net Ordinary Income</b>	<b>7,287</b>	<b>12,437</b>	<b>12,222</b>	<b>16,347</b>	<b>7,878</b>	<b>9,072</b>	<b>28,603</b>	<b>9,665</b>	<b>17,225</b>	<b>6,052</b>	<b>9,113</b>	<b>11,528</b>	<b>145,522</b>
<b>Other Expense</b>													
427 - INTEREST EXPENSE													
427.301 - INTEREST ON RWW-SEWER PLY LOAN	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	67,679
Total 427 - INTEREST EXPENSE	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	67,679
428 - AMORTIZATION OF DEBT DISC & EXP	203	203	203	203	203	203	203	203	203	203	203	203	2,436
428 - AMORTIZATION OF PREM ON DEBT	-117	-117	-117	-117	-117	-117	-117	-117	-117	-117	-117	-117	-1,402
<b>Total Other Expense</b>	<b>5,726</b>	<b>5,726</b>	<b>5,726</b>	<b>5,726</b>	<b>5,726</b>	<b>5,726</b>	<b>5,726</b>	<b>5,726</b>	<b>5,726</b>	<b>5,726</b>	<b>5,726</b>	<b>5,726</b>	<b>68,713</b>
<b>Net Other Income</b>	<b>-5,726</b>	<b>-5,726</b>	<b>-5,726</b>	<b>-5,726</b>	<b>-5,726</b>	<b>-5,726</b>	<b>-5,726</b>	<b>-5,726</b>	<b>-5,726</b>	<b>-5,726</b>	<b>-5,726</b>	<b>-5,726</b>	<b>-68,713</b>
<b>Net Income</b>	<b>1,561</b>	<b>6,711</b>	<b>6,496</b>	<b>10,621</b>	<b>1,852</b>	<b>3,346</b>	<b>20,777</b>	<b>3,939</b>	<b>11,599</b>	<b>326</b>	<b>3,387</b>	<b>5,803</b>	<b>76,910</b>

Exhibit 5-U

8:08 PM  
11/08/05

GRANT COUNTY SANITARY SEWER DISTRICT  
Chart of Accounts

Accnt. #	Account
128	128 - RESTRICTED CASH
126.01	126 - RESTRICTED CASH:126.01 CIB - CUSTOMER DEPOSITS
128.02	126 - RESTRICTED CASH:126.02 CIB - BOND SINKING FUND
131.01	131.01 - CIB-MAINTENANCE & OPERATION
131.02	131.02 - CIB-REVENUE
1200	1200 - Accounts Receivable
141	141 - CUSTOMER ACCOUNTS RECEIVABLE
141.01	141.01 - ALLOWANCE FOR DOUBTFUL ACCOUNTS
141.02	141.02 - ACCOUNTS RECEIVABLE-UNBILLED
142.02	142.02 - ACCOUNTS RECEIVABLE-OTHER
142.06	142.06 - BOND PROCEEDS REC-KRWFC-COC
151	151 - MATERIALS & SUPPLY INVENTORY
162	162 - PFE PAYMENTS
162.01	162 PFE PAYMENTS:162.01 - PREPAID INSURANCE
162.02	162 - PFE PAYMENTS:162.02 - PREPAID EXPENSES
171	171 - ACCRUED INTEREST RECEIVABLE
174.03	174.03 - UNAMORTIZED RATE CASE EXP
105	105 - CCNSTRUCTION IN PROGRESS
105.1	105 - CCNSTRUCTION IN PROGRESS:105.1 - CIP - SEWER PLANT ROAD
108.1	108.1 - ACCUMULATED DEPRECIATION
303.3	303.3 - W.T.P.-LAND & LAND RIGHTS
303.4	303.4 - T&D-LAND & LAND RIGHTS
303.5	303.5 - C.I.P.-LAND & LAND RIGHTS
304.3	304.3 - S.T.P.- STRUCTURE & IMPROVEMENT
311.4	311.4 - T & D PUMP STATIONS
320.3	320.3 - S.T.P.-SEWER TREATMENT PLT EQUI
320.4	320.4 - T & D EQUIPMENT
331.4	331.4 - T & D MAINS
341.5	341.5 - GLP. - TRANSPORTATION EQUIPMENT
181	181 - UNAMORTIZED BOND ISSUE COSTS
186.1	186.1 - DEFERRED RATE CASE EXP
186.2	186.2 - UNAMORTIZED ORGANIZATIONAL COST
230	230 - ACCOUNTS PAYABLE
2100	2100 - Payroll Liabilities
2200	2200 - Sales Tax Payable
224.01	224.01 - LOAN PAYABLE-GRANT CO FISCAL CT
224.02	224.02 - LOAN PAYABLE-GRANT CO FISCAL CT#2
236	236 - ACCRUED PAYROLL TAXES
241	241 - TAX COLLECTIONS PAYABLE
241.1	241 - TAX COLLECTIONS PAYABLE:241.1 - WITHHELD SCHOOL TAX
241.2	241 - TAX COLLECTIONS PAYABLE:241.2 - WITHHELD SALES TAX
241.3	241 - TAX COLLECTIONS PAYABLE:241.3 - WITHHELD FICA
241.4	241 - TAX COLLECTIONS PAYABLE:241.4 - WITHHELD FEDERAL
241.5	241 - TAX COLLECTIONS PAYABLE:241.5 - WITHHELD STATE
245	245 - CUR LIAB PAY FR RESTRICT ASSETS
231.01	245 - CUR LIAB PAY FR RESTRICT ASSETS:231.01 - TRASH COLLECTION PAYABLE
231.02	245 - CUR LIAB PAY FR RESTRICT ASSETS:231.02 - APAYABLE-CONSTRUCTION
236	245 - CUR LIAB PAY FR RESTRICT ASSETS:236 - CUSTOMER DEPOSITS
237	245 - CUR LIAB PAY FR RESTRICT ASSETS:237 - ACCRUED INTEREST ON BONDS
243	245 - CUR LIAB PAY FR RESTRICT ASSETS:243 - CURRENT PRTN OF LONG TERM DEBT
221	221 - BONDS
224	224 - LT LIAB LESS CURR PRTN OF LTDBT
251	251 - UNAMORTIZED PREMIUM ON DEBT
1110	1110 - Retained Earnings
3000	3000 - NET ASSETS INVESTED IN CAP ASSE
3001	3001 - RESTRICTED NET ASSETS
3010	3010 - UNRESTRICTED NET ASSETS
419	419 - INTEREST INCOME
461	461 - MEYERED SEWER REVENUE
461.1	461 - MEYERED SEWER REVENUE:461.1 - SALES TO RESIDENTIAL CUSTOMERS
461.2	461 - MEYERED SEWER REVENUE:461.2 - SALES TO COMMERCIAL CUSTOMERS
461.3	461 - MEYERED SEWER REVENUE:461.3 - SALES TO INDUSTRIAL CUSTOMERS
461.11	461 - MEYERED SEWER REVENUE:461.11 - BILLING ERRORS
461.12	461 - MEYERED SEWER REVENUE:461.12 - ACCOUNTS RECEIVABLE ADJUSTMENTS
470	470 - FORFEITED DISCOUNTS
471	471 - MISCELLANEOUS SERVICE REVENUE
789	789 - DISCOUNTS
403	403 - DEPRECIATION EXPENSE

6:09 PM  
11/09/05

GRANT COUNTY SANITARY SEWER DISTRICT  
Chart of Accounts

Acct. #	Account
407	407 · AMORTIZATION EXPENSE
408.12	408.12 · PAYROLL TAXES
601	601 · SALARIES & WAGES-EMPLOYEES
603	603 · SALARIES & WAGES-COMMISSIONERS
615	615 · PURCHASED POWER
6170	6170 · Equipment Rental
618	618 · TREATMENT PLANT CHEMICALS
620	620 · MATERIALS AND SUPPLIES
631	631 · CONTRACTUAL SERVICES-ENGINEERS
632	632 · CONTRACTUAL SERVICES-ACCOUNTING
633	633 · CONTRACTUAL SERVICES-LEGAL
634	634 · CONTRACTUAL SERVICE-MANAGEMENT
635	635 · CONTRACTUAL SERVICE-OTHER
636	636 · CONTRACTUAL SERVICE-SAMPLE ANYS
642	642 · RENT OF EQUIPMENT
650	650 · TRANSPORTATION EXPENSE
6560	6560 · Payroll Expenses
656	656 · INSURANCE-VEHICLE
657	657 · INSURANCE-GENERAL LIABILITY
658	658 · INSURANCE - PROPERTY
659	659 · INSURANCE-OTHER
660	660 · ADVERTISING EXPENSE
670	670 · BAJ DEBT EXPENSE
675	675 · MISCELLANEOUS EXPENSE
432	432 · PROCEEDS FROM CAPITAL CONTRIB
432.01	432 · PROCEEDS FROM CAPITAL CONTRIB:432.01 · CUSTOMER CONTRIBUTIONS
432.02	432 · PROCEEDS FROM CAPITAL CONTRIB:432.02 · FEDERAL GRANTS
432.03	432 · PROCEEDS FROM CAPITAL CONTRIB:432.03 · STATE GRANTS
432.04	432 · PROCEEDS FROM CAPITAL CONTRIB:432.04 · OTHER GRANTS
432.05	432 · PROCEEDS FROM CAPITAL CONTRIB:432.05 · DONATED LINES
427	427 · INTEREST EXPENSE
427.3	427 · INTEREST EXPENSE:427.3 · INTEREST ON LONG TERM DEBT
427.301	427 · INTEREST EXPENSE:427.301 · INTEREST ON KRW-SEWER PLT LOAN
428	428 · AMORTIZATION OF DEBT DISC & EXP
429	429 · AMORTIZATION OF PREM ON DEBT



**Grant County Sanitary Sewer District  
Software Used in the Preparation of This Filing**

**Exhibit 10**

The District Used the Following Software in the Preparation of this Filing

Meter Reading - E Z Route. The vendor of this program was Neptune  
Customer Billing - Utility Management System. The vendor of this program was Computer Resources.  
Accounting Program - Quick Books Premier Accountants Edition 2004. This program is offered by Intuit.  
Exhibits - Excel offered by Microsoft.

The Utility Management System Program was used to run a report called "Usage Tracking by Volume Ranges" This report was run for the test period. One report was run for each rate class and the information it provided was summarized by hand and then transferred to excel spreadsheets. See Exhibit 5-A. Basically the usage from the reports was used to calculate the billings for each rate increment and then compared to actual billings per the District's books. This usage was then annualized because the test period was nine months. The projected revenue was then calculated using the annualized usage and the proposed rates.

The rest of the financial data in exhibit 5 was prepared using information from Quick Books. A profit and loss was run for the year ended May 31, 2005 and the information was transferred to a column in an excel spreadsheet (Exhibit 5). The projected expenses were then determined by examination of the data in each expense account listed in the Quick Books program. In some cases actual print outs of the expenses in the District's Quick Books program are provided as attachments to Exhibit 5. In other instances the data obtained from the Quick Books print outs were summarized in excel and provided as attachments to Exhibit 5.



2:29 PM  
1/30/03  
Account Dates

GRANT COUNTY SANITARY SEWER DISTRICT  
Profit & Loss

June 2004 through May 2005

	Jun 04	Jul 04	Aug 04	Sep 04	Oct 04	Nov 04	Dec 04	Jan 05	Feb 05	Mar 05	Apr 05	May 05	TOTAL
<b>Ordinary Income/Expense</b>													
469 - INTEREST INCOME	8.97	75.51	24.34	3.39	13.15	16.98	716.47	85.30	84.47	12.96	29.76	49.53	1,015.05
469 - METERED SEWER REVENUE													
461.1 - SALES TO RESIDENTIAL CUSTOMERS	79,318.75	79,815.75	26,018.00	79,977.75	24,301.00	25,102.25	34,793.44	29,002.00	25,611.25	23,946.75	26,283.75	29,952.50	226,765.20
461.2 - SALES TO COMMERCIAL CUSTOMERS	5,767.75	5,234.50	5,700.25	3,728.75	3,273.25	5,253.75	7,140.51	5,119.75	6,623.75	6,170.00	4,023.50	5,110.25	66,288.51
461.3 - SALES TO INDUSTRIAL CUSTOMERS	141.00	135.00	135.00	135.00	135.00	138.00	190.50	135.00	135.00	135.00	135.00	135.00	1,567.50
461.11 - BILLING ERRORS	-247.73	-1,241.82	-326.00	-720.25	-202.25	-105.23	-238.96	15.16	-0.83	-238.73	-2.90	-89.75	-3,483.43
461.12 - ACCOUNTS RECEIVABLE ADJUSTMENT	-244.34	8.86	386.39	-1,023.80	1,825.32	-300.06	226.34	-718.62	978.42	162.13	-142.24	-277.36	641.45
<b>Total 461 - METERED SEWER REVENUE</b>	<b>74,775.43</b>	<b>74,727.28</b>	<b>31,973.64</b>	<b>81,893.50</b>	<b>31,122.80</b>	<b>30,118.74</b>	<b>41,718.94</b>	<b>31,432.60</b>	<b>32,186.49</b>	<b>29,181.13</b>	<b>31,683.11</b>	<b>33,800.64</b>	<b>311,879.23</b>
470 - PROFITTED DISCOUNTS	357.08	570.74	508.22	507.41	559.42	613.78	519.69	426.91	540.84	476.84	286.71	498.17	5,756.42
471 - MISCELLANEOUS SERVICE REVENUE	5.13	4.72	1,161.29	978.70	812.71	2,154.21	1,203.31	433.46	867.70	939.60	1,727.43	661.03	10,656.30
789 - DISCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>12,957.28</b>	<b>33,893.26</b>	<b>33,758.09</b>	<b>34,844.95</b>	<b>32,278.11</b>	<b>32,704.60</b>	<b>43,168.41</b>	<b>32,474.64</b>	<b>33,869.90</b>	<b>30,920.66</b>	<b>30,817.07</b>	<b>34,729.41</b>	<b>429,624.60</b>
<b>Expenses</b>													
433 - DEPRECIATION EXPENSE	7,542.88	7,542.88	7,542.88	7,542.88	7,542.88	7,542.88	22,915.28	9,702.80	9,702.80	9,702.80	9,702.80	9,702.80	116,669.59
401 - AMORTIZATION EXPENSE	327.66	327.66	327.66	327.66	327.66	327.66	369.00	331.70	482.25	346.78	346.78	805.27	4,635.44
404.12 - PAYROLL TAXES	38.25	30.60	34.75	38.25	30.60	37.00	30.60	31.68	30.60	30.60	30.60	30.29	465.45
610 - SALARIES & WAGES-COMMISSIONERS	500.00	400.00	500.00	500.00	400.00	400.00	400.00	500.00	400.00	400.00	400.00	500.00	5,300.00
611 - PURCHASED POWER	4,233.05	4,329.91	4,222.43	5,114.91	9,271.84	4,857.25	5,764.25	5,220.37	2,963.45	8,311.00	5,017.43	4,208.02	58,326.31
619 - TREATMENT PLANT CHEMICALS	274.98	1,311.80	0.00	0.00	1,306.80	0.00	0.00	0.00	1,760.70	0.00	303.00	0.00	5,043.58
626 - MATERIALS AND SUPPLIES	2,594.41	1,219.71	2,923.82	169.77	123.69	3,200.07	553.22	2,529.00	568.82	1,741.40	1,192.27	1,619.52	27,079.88
631 - CONTRACTUAL SERVICES-ENGINEERS	872.00	1,051.15	804.80	0.00	846.72	957.68	1,344.00	819.84	0.00	927.36	537.00	1,878.56	12,743.71
632 - CONTRACTUAL SERVICES-ACCOUNTING	0.00	0.00	0.00	0.00	1,803.48	732.20	532.50	1,808.46	32.30	50.00	634.75	7,576.25	12,573.90
633 - CONTRACTUAL SERVICES-LEGAL	0.00	1,125.00	0.00	376.00	0.00	0.00	2,700.00	612.50	0.00	1,311.25	1,000.00	2,368.75	9,712.80
634 - CONTRACTUAL SERVICE-MANAGEMENT	17,876.30	12,414.74	10,869.00	10,104.00	13,083.44	11,423.02	9,849.54	8,735.75	9,753.14	3,457.04	12,710.51	16,290.00	147,807.30
635 - CONTRACTUAL SERVICE-OTHER	5,429.79	4,095.08	2,827.64	2,693.61	4,379.27	3,041.23	2,470.98	9,458.83	1,734.16	8,386.80	2,158.83	4,279.49	45,743.82
636 - CONTRACTUAL SERVICE-SAMPLE ANALYSIS	0.00	277.50	277.00	877.00	277.00	554.00	0.00	554.00	877.00	0.00	305.00	277.00	3,703.00
642 - RIGHT OF EQUIPMENT	482.60	240.00	0.00	0.00	0.00	0.00	0.00	110.00	0.00	0.00	0.00	0.00	802.60
689 - TRANSPORTATION EXPENSE	1,573.61	1,738.25	1,222.20	149.96	20.00	20.00	0.00	0.00	408.50	254.47	159.25	5,682.28	11,512.80
684 - PAYROLL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
684 - INSURANCE-VEHICLE	127.05	127.05	127.05	127.05	127.05	127.05	127.05	127.05	127.05	127.05	127.05	127.05	1,566.50
687 - INSURANCE-GENERAL LIABILITY	736.27	236.27	236.27	236.27	236.27	236.27	236.27	236.27	236.27	236.27	236.27	236.27	2,871.24
610 - ADVERTISING EXPENSE	22.16	22.16	11.08	22.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160.55
670 - BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	2,500.00
678 - MISCELLANEOUS EXPENSE	131.71	4.00	-108.14	14.82	56.67	-122.29	-44.46	25.35	9.29	6.38	-1.31	37.48	11.83
<b>Total Expense</b>	<b>42,147.00</b>	<b>42,556.56</b>	<b>31,717.28</b>	<b>38,687.51</b>	<b>38,136.50</b>	<b>32,317.87</b>	<b>46,580.99</b>	<b>36,504.14</b>	<b>28,078.78</b>	<b>37,807.18</b>	<b>35,183.86</b>	<b>31,573.71</b>	<b>452,868.74</b>
<b>Net Ordinary Income</b>	<b>-9,979.61</b>	<b>-8,663.29</b>	<b>2,040.81</b>	<b>6,257.44</b>	<b>-5,858.39</b>	<b>-9,613.27</b>	<b>-4,412.58</b>	<b>-4,029.50</b>	<b>5,809.44</b>	<b>-7,146.60</b>	<b>-1,286.79</b>	<b>-18,265.30</b>	<b>-43,233.05</b>
<b>Other Income/Expense</b>													
<b>Other Income</b>													
432 - PROCEEDS FROM CAPITAL CONTRIB													
432.01 - CUSTOMER CONTRIBUTIONS	3,000.00	1,000.00	5,000.00	10,000.00	3,000.00	7,000.00	4,000.00	3,000.00	3,000.00	15,000.00	3,000.00	3,000.00	70,000.00
432.02 - DONATED LINES	0.00	284,584.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	284,584.00
<b>Total 432 - PROCEEDS FROM CAPITAL CONTRIB</b>	<b>3,000.00</b>	<b>284,584.00</b>	<b>5,000.00</b>	<b>10,000.00</b>	<b>3,000.00</b>	<b>7,000.00</b>	<b>4,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>15,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>333,584.00</b>
<b>Other Expense</b>													
477 - INTEREST EXPENSE													
427.201 - INTEREST ON BURNSEWER PLY LOAN	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,877.88	5,781.00	5,761.00	5,761.00	5,761.00	5,761.00	64,802.95
<b>Total 427 - INTEREST EXPENSE</b>	<b>5,877.88</b>	<b>5,877.88</b>	<b>5,877.88</b>	<b>5,877.88</b>	<b>5,877.88</b>	<b>5,877.88</b>	<b>5,877.88</b>	<b>5,781.00</b>	<b>5,761.00</b>	<b>5,761.00</b>	<b>5,761.00</b>	<b>5,761.00</b>	<b>64,802.95</b>
428 - AMORTIZATION OF DEBT DISC & BNP	202.98	202.98	202.98	202.98	202.98	202.98	202.98	202.98	202.98	202.98	202.98	202.98	2,436.52
429 - AMORTIZATION OF PREMIUM ON DEBT	-118.82	-118.82	-118.82	-118.82	-118.82	-118.82	-118.82	-118.82	-118.82	-118.82	-118.82	-118.82	-1,401.84
<b>Total Other Expense</b>	<b>5,962.04</b>	<b>5,962.04</b>	<b>5,962.04</b>	<b>5,962.04</b>	<b>5,962.04</b>	<b>5,962.04</b>	<b>5,962.04</b>	<b>5,864.14</b>	<b>5,842.14</b>	<b>5,842.14</b>	<b>5,842.14</b>	<b>5,842.14</b>	<b>7,043.67</b>
<b>Net Other Income</b>	<b>-3,962.04</b>	<b>278,621.96</b>	<b>-961.02</b>	<b>4,035.16</b>	<b>-964.02</b>	<b>1,035.96</b>	<b>-1,964.02</b>	<b>-3,864.14</b>	<b>-2,842.14</b>	<b>9,157.86</b>	<b>3,157.86</b>	<b>-847.14</b>	<b>282,800.16</b>
<b>Net Income</b>	<b>-12,941.65</b>	<b>289,959.30</b>	<b>1,079.79</b>	<b>10,292.60</b>	<b>-6,893.35</b>	<b>-8,577.31</b>	<b>-6,447.54</b>	<b>-7,893.50</b>	<b>2,967.30</b>	<b>2,808.28</b>	<b>1,738.07</b>	<b>-17,399.44</b>	<b>239,797.11</b>

Management Reports

Exhibit 11

P.S.C. KY. NO. 1

CANCELLING P.S.C. KY. NO. \_\_\_\_\_

GRANT COUNTY SANITARY SEWER DISTRICT

- SEWER DIVISION -

OF

GRANT COUNTY, KENTUCKY

RATES FOR FURNISHING & CHARGES

SEWER SERVICE

AT

GRANT COUNTY, KENTUCKY

FILED WITH THE

PUBLIC SERVICE COMMISSION

OF

KENTUCKY

DATE OF ISSUE \_\_\_\_\_  
Month / Date / Year

DATE EFFECTIVE \_\_\_\_\_  
Month / Date / Year

ISSUED BY \_\_\_\_\_  
Bobby Burgess (Signature of Officer)

TITLE Chairman, Grant County Sanitary Sewer District

FOR Grant County, Kentucky  
Community, Town or City

P.S.C. KY. NO. 1

Original SHEET NO. 2

Grant County Sanitary Sewer District  
(Name of Utility)

CANCELLING P.S.C. KY. NO. \_\_\_\_\_

SHEET NO. \_\_\_\_\_

**RATES AND CHARGES**

**Residential Rate Tables**

First	2,000	Gallons	\$13.00	Minimum Bill
Next	3,000	Gallons	5.50	Per 1,000 Gallons
Over	5,000	Gallons	5.25	per 1,000 Gallons

**Commercial Rate Tables**

5/8" x 3/4" Meter

First	2,000	Gallons	\$30.00	Minimum Bill
Next	3,000	Gallons	5.00	Per 1,000 Gallons
Next	5,000	Gallons	3.00	Per 1,000 Gallons
Over	10,000	Gallons	2.50	per 1,000 Gallons

1" Meter

First	5,000	Gallons	\$45.00	Minimum Bill
Next	5,000	Gallons	3.00	Per 1,000 Gallons
Over	10,000	Gallons	2.50	per 1,000 Gallons

1 1/2" Meter

First	10,000	Gallons	\$60.00	Minimum Bill
Over	10,000	Gallons	2.50	per 1,000 Gallons

2" Meter

First	20,000	Gallons	\$85.00	Minimum Bill
Over	20,000	Gallons	2.50	per 1,000 Gallons

**Tap-In Fees**

Residential Rate	\$1,000.00
Commercial Rate	\$1,000.00

DATE OF ISSUE \_\_\_\_\_  
Month / Date / Year

DATE EFFECTIVE \_\_\_\_\_  
Month / Date / Year

ISSUED BY \_\_\_\_\_  
Bobby Burgess (Signature of Officer)

TITLE Chairman, Grant County Sanitary Sewer District

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. \_\_\_\_\_ DATED \_\_\_\_\_



**NOTICE OF GENERAL ADJUSTMENT TO EXISTING RATES**

Dear Grant County Sanitary Sewer District Customer:

Please take notice that the Grant County Sanitary Sewer District ("District") intends to file an Application with the Kentucky Public Service Commission requesting a general adjustment in existing rates. The amount of the increase requested in both dollars amounts and percentage change for each customer classification to which the proposed rate change will apply is set forth on the reverse side of this Notice. The present rates being charged by the District and the proposed rates for each customer class to which the proposed rates apply are also set forth on the reverse side of this Notice. The rates contained in this notice are the rates proposed by the District, however, the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this Notice.

Any corporation, association, body politic, or person may request leave to intervene by Motion within thirty (30) days after notice of the proposed rate change is given. The Motion shall be submitted to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602-0615 and shall set forth the grounds for the request, including the status and interest of the party. Any person who has granted intervention by the Public Service Commission may obtain copies of the Rate Application and any other filings made by the District by contacting the Grant County Sanitary Sewer District, One Farrell Drive, P.O. Box 460, Crittenden, Kentucky 41030, Phone (859) 428-3060. Any person may examine the Application and other filings made by the District at the District's main office or at the Public Service Commission Office at the following addresses: Grant County Sanitary District, One Farrell Drive, P.O. Box 460, Crittenden, Kentucky 41030, Phone (859) 428-2112; and Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602-0615, Phone (502) 564-3940. See reverse side for the existing and proposed rate schedule.

**Residential Rate Tables****Present Rates****Proposed Rates**

First 2,000 Minimum Bill	13.00 Minimum	21.00 Minimum
Next 3,000 Gallons	5.50 per 1,000	7.85 per 1,000
Next 5,000 Gallons	5.25 per 1,000	6.50 per 1,000
Next 10,000 Gallons	5.25 per 1,000	5.50 per 1,000
Over 20,000 Gallons	5.25 per 1,000	5.50 per 1,000
Average Usage	3,874	3,874
Bill for Average Usage	\$23.31	\$35.71
% Increase		53.20%

**Commercial Rate Tables****5/8 x 3/4 Inch Meter**

First 2,000 Minimum Bill	30.00 Minimum	46.50 Minimum
Next 3,000 Gallons	5.00 per 1,000	7.00 per 1,000
Next 5,000 Gallons	3.00 per 1,000	4.50 per 1,000
Next 10,000 Gallons	2.50 per 1,000	4.00 per 1,000
Over 20,000 Gallons	2.50 per 1,000	4.00 per 1,000
Average Usage	3,580	3,580
Bill for Average Usage	\$37.90	\$57.56
% Increase		51.87%

**1" Meter**

First 5,000 Minimum Bill	45.00 Minimum	67.50 Minimum
Next 5,000 Gallons	3.00 per 1,000	4.50 per 1,000
Next 10,000 Gallons	2.50 per 1,000	4.00 per 1,000
Over 20,000 Gallons	2.50 per 1,000	4.00 per 1,000
Average Usage	23,583	23,583
Bill for Average Usage	\$93.96	\$144.33
% Increase		53.61%

**1 & 1/2" Meter**

First 10,000 Minimum Bill	60.00 Minimum	90.00 Minimum
Next 10,000 Gallons	2.50 per 1,000	4.00 per 1,000
Over 20,000 Gallons	2.50 per 1,000	4.00 per 1,000
Average Usage	29,964	29,964
Bill for Average Usage	\$109.91	\$169.86
% Increase		54.54%

**2" Meter**

First 20,000 Minimum Bill	85.00 Minimum	125.00 Minimum
Over 20,000 Gallons	2.50 per 1,000	4.00 per 1,000
Average Usage	35,969	35,969
Bill for Average Usage	\$124.92	\$188.88
% Increase		51.20%

Grant County Sanitary Sewer District  
 Rate Schedule  
 Approved by Public Service Commission  
 As of April 15, 2006

**RATES AND CHARGES**

**5/8" X 3/4" Water Meter**

First	2,000 gallons	\$21.06	Minimum bill
Next	3,000 gallons	8.25	per 1,000 gallons
Next	5,000 gallons	6.76	per 1,000 gallons
All Over	10,000 gallons	5.31	per 1,000 gallons

**1" Water Meter**

First	5,000 gallons	\$45.81	Minimum bill
Next	5,000 gallons	6.76	per 1,000 gallons
All Over	10,000 gallons	5.31	per 1,000 gallons

**1 1/2" Water Meter**

First	20,000 gallons	\$79.61	Minimum bill
All Over	10,000 gallons	5.31	per 1,000 gallons

**2" Water Meter**

First	20,000 gallons	\$132.71	Minimum bill
All Over	20,000 gallons	5.31	per 1,000 gallons

**COMMERCIAL RATE TABLES**

**5/8" X 3/4" Water Meter**

First	2,000 gallons	\$30.00	Minimum bill
Next	3,000 gallons	5.00	per 1,000 gallons
Next	5,000 gallons	3.00	per 1,000 gallons
All Over	10,000 gallons	2.50	per 1,000 gallons

**1" Water Meter**

First	5,000 gallons	\$45.00	Minimum Bill
Next	5,000 gallons	3.00	per 1,000 gallons
All Over	10,000 gallons	2.50	per 1,000 gallons

**1 1/2" Water Meter**

First	10,000 gallons	\$60.00	Minimum Bill
All Over	10,000 gallons	2.50	per 1,000 gallons

**2" Water Meter**

First	20,000 gallons	\$85.00	Minimum Bill
All Over	20,000 gallons	2.50	per 1,000 gallons

**TAP-IN FEES**

Residential Rate	\$1,000.00
Commercial Rate	\$1,000.00



Grant Co. Sanitary Sewer District (GCSSD)  
 Residential Rate Schedule  
 04/06

Gallons	Rate	Penalty
1,000	\$21.06	\$22.11
2,000	\$21.06	\$22.11
3,000	\$29.31	\$30.78
4,000	\$37.56	\$39.44
5,000	\$45.81	\$48.10
6,000	\$52.57	\$55.20
7,000	\$59.33	\$62.30
8,000	\$66.09	\$69.40
9,000	\$72.85	\$76.49
10,000	\$79.61	\$83.59
11,000	\$84.92	\$89.17
12,000	\$90.23	\$94.74
13,000	\$95.54	\$100.32
14,000	\$100.85	\$105.89
15,000	\$106.16	\$111.47
16,000	\$111.47	\$117.04
17,000	\$116.78	\$122.62
18,000	\$122.09	\$128.20
19,000	\$127.40	\$133.77
20,000	\$132.71	\$139.35
21,000	\$138.02	\$144.92
22,000	\$143.33	\$150.50
23,000	\$148.64	\$156.07
24,000	\$153.95	\$161.65
25,000	\$159.26	\$167.22
26,000	\$164.57	\$172.80
27,000	\$169.88	\$178.37
28,000	\$175.19	\$183.95
29,000	\$180.50	\$189.53
30,000	\$185.81	\$195.10

# SKEES, WILSON & NIENABER, PLLC

ATTORNEYS AND COUNSELORS AT LAW

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THOMAS R. NIENABER

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FAX: 859.371.9872  
EMAIL: [rswandd@fuse.net](mailto:rswandd@fuse.net)

February 4, 2020

Grant County Sanitary Sewer District  
1 Farrell Drive  
Crittenden, KY 41030  
Attention: Dianne Cook

In re: Public Service Commission  
Tariff Modifications  
Commercial Customer Billing  
Case No. 2019-00424

Dear Dianne:

After our phone conversation earlier this morning regarding the billing of District Commercial Customers, I spoke with Ms. Liz Stefanski at the Public Service Commission ("PSC"). After discussing this matter with Ms. Stefanski, she conferred with the PSC's legal department to determine how the District should move forward with the billing of Commercial Customers. I have been instructed by the PSC that District Commercial Customers for the next billing cycle and thereafter should be billed at the rates approved by the PSC in its April 12, 2006 Order entered in Case No. 2005-00314. A copy of the approved billing rates as incorporated in that Order is attached as Appendix "A". We are to continue billing our Commercial Customers at those rates set forth in the attached Order and Appendix "A" until further notice from the PSC. At this time, I have been informed by the PSC that we do not have to advertise this change or otherwise notify our Commercial Customers in writing. If that should change, I will advise you accordingly.

If you have any questions regarding this matter, please do not hesitate to call.

Very truly yours,

*/s/ Thomas R. Nienaber*  
THOMAS R. NIENABER

TRN/krp  
Enclosure

cc: Public Service Commission, Attn: Ms. Liz Stefanski  
Chairman Charles Givin  
Mr. Danny Northcutt  
Mr. Leo Saylor  
Mr. Rodger Bingham  
Mr. Robert H. Worthington, Jr.  
Superintendent William Catlett  
Ms. Ashley Dyer  
Ms. Peggy Gamble



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EMAIL: [rswandd@fuse.net](mailto:rswandd@fuse.net)

February 4, 2020

2-4-20

Attention: Ms. Liz Stefanski  
Kentucky Public Service Commission  
211 Sower Blvd., PO Box 615  
Frankfort, KY 40602-0615

Via Email: [liz.stefanski@ky.gov](mailto:liz.stefanski@ky.gov)

In re: Grant County Sanitary Sewer District  
Commercial Customer Billing Procedures  
Case No. 2019-00424

Dear Ms. Stefanski:

I would first like to take this opportunity to thank you for working with the Grant County Sanitary Sewer District ("GCSSD") regarding the subject issue. Pursuant to your instructions, I have instructed the appropriate District personnel about the future billing of all District Commercial Customers. I am attaching hereto a copy of my letter to Ms. Dianne Cook, Office Manager at the District regarding the billing of District Commercial Customers. If there is anything inaccurate in this letter, or if it does not accurately reflect our discussions regarding same, please call at your earliest convenience.

As further stated in our phone conversation, I will file a document in Case No. 2019-00424 acknowledging the District's awareness of this situation and reflecting the District's procedures in moving forward with respect to the billing of District Commercial Customers.

Again, thanking you for your prompt attention and consideration, I remain

Very truly yours,

//s// Thomas R. Nienaber  
THOMAS R. NIENABER

TRN/krp

