

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of:**

<b>ELECTRONIC APPLICATION OF</b>	)	
<b>MCCREARY COUNTY WATER DISTRICT</b>	)	<b>CASE NO. 2021-00300</b>
<b>FOR AN ADJUSTMENT OF ITS SEWER</b>	)	
<b>RATES PURSUANT TO 807 KAR 5:076</b>	)	

**APPLICATION**

Pursuant to KRS 278.180, McCreary County Water District (“McCreary District” or “Applicant”) applies for an adjustment of its rates for sewer service under the procedures set forth in 807 KAR 5:076. McCreary District proposes rates for sewer service that will be implemented in three phases and that, upon implementation of the final phase rates, will increase revenues approximately \$211,617 over adjusted test period revenues.

In support of its Application, McCreary District states:

1. The full name and post office address of McCreary District is: McCreary County Water District, Post Office Box 488, Whitley City, Kentucky 42653. Its e-mail address is mcwd@mccrearywater.com. Its telephone number is (606) 376-2540.

2. Copies of all orders, pleadings and other communications related to this Application should be directed to:

Stephen Whitaker  
Superintendent  
Post Office Box 488  
Whitley City, KY 42653  
(270) 298-7704  
stepwhitaker@gmail.com

3. Applicant’s operations consist of two divisions. One division provides water service and the other provides sewer service. In its immediate past calendar year of operation, the

gross annual revenue from Applicant's combined operations did not exceed had \$5,000,000. The reported gross annual revenue from its sewer division for its immediate past calendar year of operation was \$1,402,737.70.

4. Applicant has filed an annual report with the Public Service Commission for the two previous years.

5. Applicant's records are kept separate from other commonly-owned enterprises.

6. Applicant is a water district organized pursuant to KRS Chapter 74.

7. An electronic copy of this Application (or a hyperlink enabling the receiving party to access and download an electronic copy of this Application) has been electronically mailed to Office of Rate Intervention, Office of Attorney General at [rateintervention@ky.gov](mailto:rateintervention@ky.gov).

8. 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 as Exhibit L.

9. Applicant requires a rate adjustment for the reasons set forth in Attachment SR ("Reasons for Application) which is attached to this Application as Exhibit A.

10. Applicant proposes to charge the rates that are set forth in Attachment CPR ("Current and Proposed Rates") and which is attached to this Application as Exhibit B.

11. 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, 2020.

12. 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 Attachment SAO-S (“Statement of Adjusted Operations”) and Attachment OME (“Sewer Operations and Maintenance Expense”), which are attached to this application as Exhibits C and D.

13. When applied to Applicant’s test period operations, as adjusted for known and measurable changes, the methodology that the Public Service Commission has historically used to establish rates to test period operations shows that Applicant requires additional revenues of \$634,851 and total revenues from service rates of \$1,927,136. The manner in which these amounts were calculated is set forth in Attachment RR-DC (“Revenue Requirement Calculation”), which is attached to this application as Exhibit E.

14. In view of an expected increase in revenues related to an industrial customer’s plant expansion and the completion of its Sanitary Sewer Collection System Expansion Phase I Project<sup>1</sup> and wishing to avoid placing an undue hardship upon its customers, a large number of which have annual incomes at or below the federal poverty threshold, McCreary District proposes to adjust its rates in three phases to produce additional revenues of \$211,617 and total revenues from service rates of \$1,503,902.

15. As of the date of the filing of this Application, Applicant had 1,165 customers.

16. A billing analysis of Applicant's current and proposed rates is set forth in Attachment BA-DB (“Billing Analysis”) and is attached as Exhibit F to this Application.

17. Applicant's depreciation schedule of utility plant in service is attached to this Application as Exhibit G.

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<sup>1</sup> *Electronic Application of McCreary County Water District for Authorization To Execute An Assistance Agreement With the Kentucky Infrastructure Authority and for A Certificate Of Public Convenience and Necessity To Construct the Sanitary Sewer Collection System Expansion Phase I Project*, Case No. 2020-00399 (Ky. PSC Mar. 24, 2021).

18. Applicant has outstanding evidences of indebtedness and has attached a copy of each evidence of indebtedness at Exhibit H of this Application and a copy of the amortization schedule for each indebtedness at Exhibit I of this Application.

19. Applicant is not required to file state and federal tax returns.

20. None of Applicant's total utility plant was recovered through the sale of real estate lots or other contributions.

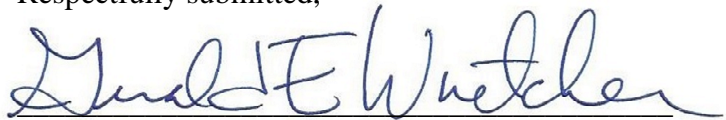
21. Applicant has attached a completed Statement of Disclosure of Related Party Transactions for each person that 807 KAR 5:076, §4(h) requires to complete such form. These forms are attached as Exhibit J to this application.

22. A resolution of Applicant's governing body authorizing the submission of this application is attached as Exhibit K to the application.

23. 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.

Dated: September 24, 2021

Respectfully submitted,



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gerald.wuetcher@skofirm.com

*Counsel for McCreary County Water District*



COMMONWEALTH OF KENTUCKY)
) SS
COUNTY OF MCCREARY )

The undersigned, Randy Kidd, being duly sworn, deposes and states that he is the Chairman of the McCreary County Water District Board of Commissioners; that he has read this Application and has noted its contents, including attachments; that the same is true of his own knowledge, except as to matters which are therein stated on information or belief, and as to those matters, he believes same to be true; and that he is authorized by the McCreary County Water District Board of Commissioners to sign and file this application.

IN TESTIMONY WHEREOF, witness the signature of the undersigned on this 23rd day of September, 2021.

Randy Kidd
Randy Kidd
Chairman, Board of Commissioners
McCreary County Water District

Subscribed and sworn to before me by Randy Kidd, Chairman, McCreary County Water District Board of Commissioners, on this this 23 day of September, 2021.

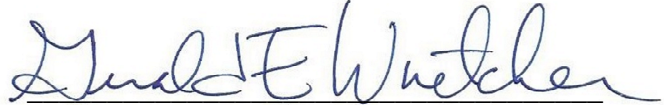
Kathy Depue
Notary Public

Notary ID: 603026

My Commission expires: 7/13/2022

**CERTIFICATE OF SERVICE**

In accordance with 807 KAR 5:001, Section 8, and the Public Service Commission's Order of July 22, 2021 in Case No. 2020-00085, I certify that this document was transmitted to the Public Service Commission on September 24, 2021 and that there are currently no parties that the Public Service Commission has excused from participation by electronic means in this proceeding.

A handwritten signature in blue ink that reads "Gerald E. Wuetcher". The signature is written in a cursive style with a horizontal line underneath the name.

Gerald E. Wuetcher

## **EXHIBITS TO APPLICATION**

<b><u>Exhibit</u></b>	<b><u>Description</u></b>
A	Attachment SR – Reasons for Application
B	Attachment CPR – Current and Proposed Rates
C	Attachment SAO-S – Statement of Adjusted Operations-Sewer Utility
D	Attachment OME – Sewer Operations and Maintenance Expenses
E	Attachment RR-DC – Revenue Calculation Form – Debt Coverage
F	Attachment BA-DB – Billing Analysis
G	Depreciation Schedule
H	Bond Resolutions/Evidences of Indebtedness
H-1	Assistance Agreement with Kentucky Rural Water Finance Corporation (2012)
H-2	Assistance Agreement with Kentucky Rural Water Finance Corporation (2020)
H-3	Bond Resolution – Rural Development Series 2020 Bonds
H-4	Assistance Agreement with Kentucky Infrastructure Authority (Loan A20-47) (2021)
I	Debt Amortization Schedules
J	ARF Form 3 – Statements of Disclosure of Related Party Transactions
K	A Resolution of The Board of Commissioners of McCreary County Water District Authorizing an Application to the Kentucky Public Service Commission for Authority to Adjust Rates for Water and Sewer Service
L	Compliance with Notice Provisions of 807 KAR 5:076
M	General Ledger
M-1	General Ledger (2019)
M-2	General Ledger (2020)
N	Trial Balances
N-1	Trial Balance (2019)
N-2	Trial Balance (2020)

## EXHIBITS TO APPLICATION

<u>Exhibit</u>	<u>Description</u>
O	Adjusting Journal Entries (2020)
P	Employee Job Position Descriptions
Q	Minutes of Board of Commissioners Meeting Approving Employee Hourly Wage Increase Beginning January 1, 2021 (December 29, 2020)
R	McCreary County Water District Employee Policies
S	Materials Re: Commissioner Salaries
S-1	Minutes of McCreary County Fiscal Court Meeting of January 9, 2012 in which Court approved increase in the salaries of members of McCreary County Water District Board of Commissioners with stipulation to attend training
S-2	Minutes of McCreary County Fiscal Court Meeting of November 8, 2018 in which Court approved increase in the monthly salaries of members of McCreary County Water District Board of Commissioners to \$500 with stipulation to attend training
S-3	Commissioner Compensation (2016-2020)
S-4	Evidence of Attendance of McCreary County Water District Commissioners at Certified Management Training Events During Test Period
T	Insurance
T-1	General Liability Policy
T-2	Workers' Compensation and Employers' Liability Insurance Policy
U	Minutes of Meeting of Board of Commissioners (January 2019 – June 2021)
U-1	Minutes (January 2019 – December 2019)
U-2	Minutes (January 2020 – December 2020)
U-3	Minutes (January 2021 – April 2021)
V	Documents Embedded in Electronic Version of Application

# EXHIBIT A

**REASONS FOR APPLICATION**

**(In the space below list all reasons why the Applicant requires a rate adjustment. Describe any event or occurrence of significance that may affect the Applicant's present or future financial condition, including but not limited to excessive water line losses, regulatory changes, major repairs, planned construction, and increases in wholesale water costs.)**

McCreary County Water District submits this application to comply with the Public Service Commission's Order of June 26, 2020 in Case No. 2020-00151, which directed it to file an application for rate adjustment within one year, and with the Public Service Commission's Order of February 22, 2021 in Case No. 2021-00021, which affirmed the June 26, 2020 Order's directive and clarified that rate applications should be filed for the water district's water and sewer operations.

# EXHIBIT B

**CURRENT AND PROPOSED RATES**

**CURRENT RATES**

**All Users Except Federal Penitentiary - McCreary**

First	2,000 Gallons	\$	24.19 Minimum Bill
Next	18,000 Gallons		0.00844 Per Gallon
Over	20,000 Gallons		0.00750 Per Gallon

**Federal Penitentiary - McCreary**

First	1,300,000 Gallons	\$	9,703.00 Minimum Bill
Over	1,300,000 Gallons		0.00844 Per Gallon

**PROPOSED RATES**

**All Users Except Federal Penitentiary – McCreary**

**(Phase 1\*)**

First	2,000 Gallons	\$	25.51 Minimum Bill
Next	18,000 Gallons		0.00890 Per Gallon
Over	20,000 Gallons		0.00791 Per Gallon

**(Phase 2\*\*)**

First	2,000 Gallons	\$	24.19 Minimum Bill
Next	18,000 Gallons		0.00844 Per Gallon
Over	20,000 Gallons		0.00750 Per Gallon

**Phase 3\*\*\***

First	2,000 Gallons	\$	24.19 Minimum Bill
Next	18,000 Gallons		0.00844 Per Gallon
Over	20,000 Gallons		0.00750 Per Gallon

**Federal Penitentiary - McCreary**

**(Phase 1\*)**

First	1,300,000 Gallons	\$	10,232.73 Minimum Bill
Over	1,300,000 Gallons		0.00890 Per Gallon

**(Phase 2\*)**

First	1,300,000 Gallons	\$	10,762.71 Minimum Bill
Over	1,300,000 Gallons		0.00761 Per Gallon

**(Phase 3\*)**

First	1,300,000 Gallons	\$	11,291.95 Minimum Bill
Over	1,300,000 Gallons		0.00982 Per Gallon

\* Phase 1 Rates will take effect upon Public Service Commission approval or six months after filing and will remain effective for one year.

\*\* Phase 2 Rates to take effect one year after Phase I Rates take effect and will remain in effect for one year.

\*\*\* Phase 3 Rates will take effect two years after Phase 1 rates take effect.



# EXHIBIT C

**SCHEDULE OF ADJUSTED OPERATIONS - SEWER UTILITY**

TYE 12/31/20 20

	Test Year	Adjustment	Ref.	Pro Forma
<b><u>Operating Revenues</u></b>				
Sewage Service Revenues				
Flat Rate Revenues				0.00
Measured Revenues	1,307,770.70	-16,143.74	A	1,291,626.96
Revenue from Public Authorities				0.00
Revenue from Other Systems				0.00
Miscellaneous Sewage Revenues	94,967.00	-94,309.23	B	657.77
<b>Total Sewage Service Revenues</b>	<b>1,402,737.70</b>	<b>-110,452.97</b>		<b>1,292,284.73</b>
Other Operating Revenues				
Forfeited Discounts				0.00
Miscellaneous Operating Revenues		54,419.75	C	54,419.75
<b>Total Other Operating Revenues</b>	<b>0.00</b>	<b>54,419.75</b>		<b>54,419.75</b>
<b>Total Operating Revenues</b>	<b>1,402,737.70</b>	<b>-56,033.22</b>		<b>1,346,704.48</b>
<b><u>Operating Expenses</u></b>				
Total Operation and Maintenance Expenses*	1,177,505.73	-9,299.72	D	1,168,206.01
Depreciation Expense	533,310.00	7,852.19	E	541,162.19
Amortization Expense				0.00
Taxes Other Than Income	17,521.46	3,515.77	F	21,037.23
Income Tax Expense				0.00
<b>Total Operating Expenses</b>	<b>1,728,337.19</b>	<b>2,068.24</b>		<b>1,730,405.43</b>
<b>Utility Operating Income</b>	<b>-325,599.49</b>	<b>-58,101.46</b>		<b>-383,700.95</b>

\* Total Operation and Maintenance Expenses should be calculated using the worksheet titled "Sewer Operations and Maintenance Expenses".

**SCHEDULE OF ADJUSTED OPERATIONS – SEWER UTILITY  
REFERENCES**

Reference	Remarks
A	Revenues adjusted to reflect the results of the billing analysis.
B	<p>Revenues (\$94,967) misclassified as Miscellaneous Sewerage Revenues and instead should be classified as Miscellaneous Operating Revenues.</p> <p>During the test period, Utility's water operations recorded \$4,257.43 of revenue from Bad Debt Collection. A portion of this amount allocated to sewer operations based upon number of customers in each division. (<math>\\$2,257.43 \times .1545 = \\$657.77</math>)</p> <p>Total Adjustment = <math>\\$(94,967) + 657.77 = \\$(94,309.23)</math></p>
C	<p>Reclassified Miscellaneous Sewerage Revenues as Miscellaneous Operating Revenues - \$94,967. Removed \$75,200 in Sewer Tap Fees and contributions to capital for sewer line extensions.</p> <p>During test period, Utility's water operations recorded payments of \$34,452.75 from Fibrotec to cover testing and other costs related to the Utility's Industrial User Permit Program for its sewer operations. These payments are more properly recorded as revenue to the Utility's sewer operations.</p>
D	See Schedule of Sewer Operations and Maintenance Expense
E	<p>Portion of depreciation expense related to the utility main office building reassigned from water operations to sewer operations (\$1,775.29) from water operations.</p> <p>Depreciation associated with Items incorrectly classified as expenses instead of capital expenditures:</p> <p>Sewer taps - <math>\\$75,200 - \\$21,489 = \\$53,711</math> - 10 years SL - <math>\\$5,371.10</math>  Security Camera - <math>\\$1,158</math> - 10 years SL - <math>\\$115.80</math>  Aluma Utility Trailer with Pumping Unit - <math>\\$5,900</math> - 10 years SL - <math>\\$590.00</math></p> <p>Total Adjustment = <math>\\$1,775.29 + \\$5,371.10 + \\$115.80 + \\$590.00 = \\$7,852.19</math></p>
F	Payroll taxes adjusted to reflect increased wages ( $\$21,342.61 - 17,521.46 = \$3,821.15$ )

## ALLOCATION RULES

1. At the end of test period, Utility had a total of 7,403 customers (6,259 water customers; 1,144 sewer customers). For costs allocated on the basis of the number of customers, 84.55 percent (6,259/7,403) are allocated to water operations and 15.45 percent (1,144/7,403) are allocated to sewer operations.
2. Superintendent's salary and benefits is located based upon the ratio of each division's total wages to total utility wages (excluding the Superintendent).
3. The wages/benefits of all customer service employees and administrative employees are allocated based upon the number of customers in each division.
4. The allocation of the wages of field employees who served both divisions are based upon the Superintendent's estimate.
5. The allocation of wages/benefits of water meter readers is based upon each reader spending 24 hours per month (or 288 hours annually) performing meter reading duties. That time is divided by the meter reader's adjusted test period hours to obtain the percentage of his total workhours devoted to meter reading. This percentage is then multiplied by the ratio of the division's number of customers to the total number of customers.
6. The cost of billing and collection services, including the cost to issue bills was allocated between divisions based upon the ratio of the division's number of customers to the combined total number of customers.
7. The cost of general liability insurance is allocated between the water and sewer divisions based upon the ratio of adjusted test period revenues for the operation to total adjusted test period revenues for combined operations.
8. The cost of workers compensation insurance is allocated between the water and sewer divisions based upon the ratio of adjusted payroll of each division to total operations payroll.
9. Commissioners' salary is allocated between the divisions based upon the ratio of customers served in the operating division at end of test period to combined operations' total number of customers.
10. Expenses related to general legal services not specifically provided to one division are allocated between divisions based upon the number of customers in each division.
11. Advertising expenses (i.e., required newspaper notices to public) and expenses for public communication services are allocated between divisions based upon the number of customers in each division.
12. Electric and water and sewer service to the Utility's office building, as well as pest control services to the office building and depreciation on the building, were allocated to each division

based upon the ratio of the division's number of customers to the combined total number of customers.

# EXHIBIT D

**SEWER OPERATIONS AND MAINTENANCE EXPENSES**

TYE 12/31/20 20

	Test Year	Adjustment	Ref.	Pro Forma
<u>Operation Expenses</u>				
Supervision and Engineering:				
Owner/Manager-Management Fee	0.00	4,264.20	A	4,264.20
Other Expenses				0.00
Labor and Expenses:				
Collection System-Labor, Materials and Expenses	47,786.38	-18,226.30	B	29,560.08
Pumping System-Labor, Materials and Expenses				0.00
Treatment System:				
Sludge Hauling				0.00
Utility Service- Water Cost		11,148.00	C	11,148.00
Other-Labor,Materials and Expenses		144,980.83	D	144,980.83
Rents				0.00
Fuel/Power Purchased for Pumping and Treatment	140,049.31			140,049.31
Chemicals	124,890.87			124,890.87
Miscellaneous Supplies and Expenses:				
Collection System				0.00
Pumping System				0.00
Treatment and Disposal				0.00
<u>Maintenance Expenses</u>				
Supervision and Engineering:				
Routine Maintenance Service Fee				0.00
Internal Supervision and Engineering				0.00
Maintenance of Structures and Improvements				0.00
Maintenance of Collection Sewer System				0.00
Maintenance of Pumping System	218,358.54			218,358.54
Maintenance of Treatment and Disposal Plant				0.00
Maintenance of Other Plant and Facilities	33,267.83			33,267.83
<u>Customer Accounts Expenses</u>				
Supervision				0.00
Meter Reading Expenses and Flat Rate Inspections		1,260.82	E	1,260.82

	Test Year	Adjustment	Ref.	Pro Forma
<u>Customer Accounts Expenses-Continued</u>				
Customer Records and Collection Expenses:				
Agency Collection Fee		195.10	F	195.10
Internal Labor, Materials and Expenses		20,442.76	G	20,442.76
Uncollectable Accounts	12,720.00			12,720.00
Miscellaneous Customer Accounts Expenses				0.00
<u>Administrative and General Expenses</u>				
Administrative and General Salaries	203,962.33	-159,304.36	H	44,657.97
Office Supplies and Other Expenses	65,510.70	-8,836.80	I	56,673.90
Outside Services Employed	113,232.24	44,020.39	J	157,252.63
Insurance Expenses	66,947.87	-55,064.61	K	11,883.26
Employee Pensions and Benefits	109,733.66	8,708.10	L	118,441.76
Regulatory Commission Expense		2,693.41	M	2,693.41
Transportation Expense	24,111.81			24,111.81
Miscellaneous General Expenses	16,934.19	-5,581.26	N	11,352.93
Rents				0.00
Maintenance of General Plant				0.00
<b>Total Sewer Operation and Maintenance Expenses</b>	<b>1,177,505.73</b>	<b>-9,299.72</b>		<b>1,168,206.01</b>



**SEWER OPERATIONS AND MAINTENANCE EXPENSES  
REFERENCES**

Reference	Remarks
A	Allocation of adjusted Commissioner Salaries to Sewer Operations based upon percentage of total combined customers (15.45 percent). $(0.1545 \times \$27,600 = \$4,264.20)$
B	<p>Reassigned the wages of Employees No. 21, No. 30 (50%), No. 28 (50%), and No. 33 (50%) from Administrative and General Salaries to reflect nature of employees' job duties. All employee wages are adjusted to reflect current wage rates. All employees received wage increases effective 1/1/2021. Only wages/salaries of persons employed as of 6/30/2021 considered. Employees are assumed to receive merit payment of \$500, but not special merit payment awarded in test period. All wages/salaries are allocated in accordance with allocation rules. See Rate Calculations Spreadsheet, Wage-Benefits Tab.</p> <p>Adjusted to reflect the removal of \$75,000 related to labor and material expenses for sewer connections and extensions (capital expenditures) performed during the test period.</p>
C	<p>Sewer Operations paid Water Operations for water consumed at wastewater treatment plant. Usage was metered. Payments were reported in Office Supplies and Other Expenses (Acct 921). Adjusted amount also reflects increased cost of water resulting from rate adjustment approved on 2/22/2021 (PSC Case No. 2021-00021). Approximately 1,200,000 gallons provided to treatment plant. Minimum bill includes 2,000 gallons.</p> <p>Total Adjustment = <math>(\\$22.50 \times 12 \text{ months}) + (1,176,000 \text{ gallons} \times \\$0.00925 \text{ per gallon}) = \\$11,148</math></p>
D	Reassigned the wages of Employees No. 28 (50%), No. 29, No. 30 (50%), No.31, and No. 33 (50%) from Administrative and General Salaries to reflect nature of employees' job duties. All employee wages are adjusted to reflect current wage rates. All employees received wage increases effective 1/1/2021. Only wages/salaries of persons employed as of 6/30/2021 considered. Employees are assumed to receive merit payment of \$500, but not special merit payment awarded in test period. All wages/salaries are allocated in accordance with allocation rules. See Rate Calculations Spreadsheet, Wage-Benefits Tab.
E	Reflects allocation of a portion of meter readers' wages (Employees No. 6 and No. 7) to sewer operations to reflect benefit received from sewer operations from meter reading and the expense of reading meters. All employee wages are adjusted to reflect current wage rates. All employees received wage increases effective 1/1/2021. Only wages/salaries of persons employed as of 6/30/2021 considered. All wages/salaries are allocated in accordance with allocation rules. See Rate Calculations Spreadsheet, Wage-Benefits Tab.
F	Allocation of a portion of Collection Agency Fee expense from water operations. Allocation is in accordance with allocation rules. For calculation of fee and allocation, see Rate Calculations Spreadsheet, Adjustment_Contract-MiscExpense Tab

Reference	Remarks
G	<p>Reflects allocation of portion of customer service personnel (Employees No. 8, No. 9, No. 12, and No. 18) to sewer operations. All employee wages are adjusted to reflect current wage rates. All employees received wage increases effective 1/1/2021. Employees are assumed to receive merit payment of \$500, but not special merit payment awarded in test period. All wages/salaries are allocated in accordance with allocation rules. See Rate Calculations Spreadsheet, Wage-Benefits Tab.</p> <p>A portion of the mailing expense for customer bills (\$5,759.40) allocated to sewer operations in accordance with allocation rules.</p>
H	<p>Reflects reassignment of wages of non-administrative and general services employees to other areas; adjustment of Employees No 19, No. 22, and No. 23 (Superintendent) to reflect current wages. Wage increases effective 1/1/2021. Employees (except Superintendent) are assumed to receive merit payment of \$500, but not special merit payment awarded in test period. All wages/salaries are allocated in accordance with allocation rules. See Rate Calculations Spreadsheet, Wage-Benefits Tab.</p>
I	<p>Reduced to reflect reclassification of payments for water service to Water Division.  Total Gallons Used: 1,200,000  Test Period Cost: (12 months x \$21.98 per month) + (1,176,000 gals x \$0.00729 per gal) = \$8,836.80</p>
J	<p>Adjusted to reflect allocated portion of legal services, pest control and other services for main office, and communication services. Reflects reassignment of expenses associated with sewage pretreatment program (\$37,452) incorrectly recorded to water operations. See Rate Calculations Spreadsheet, Adjustment_Contract-MiscExpense.</p>
K	<p>Employee insurance expenses (health, life, vision and dental) removed and reported in Employee Pension and Benefits.</p> <p>Cost of workers compensation insurance allocated between water and sewer operations based upon the adjusted payroll of each division (76.97 percent – water; 23.03 percent – sewer). Cost of general liability insurance allocated between operations based upon the adjusted test period revenues of each operation. Combined operating revenues = \$5,501,976. Sewer operating revenues = \$1,316,073. Sewer operating revenues/combined operating revenues =0.2477</p> <p>Workers Compensation insurance cost to Sewer: 0.2303 x \$12,986.64 = \$2,990.82  General Liability Insurance cost to Sewer: 0.2477 x \$35,943.58 = \$8,903.22</p> <p>Total Adjustment = (\$2,990.82 + \$8,903.22) - \$66,947.87 = \$(55,053.82)</p>

Reference	Remarks																		
L	<p>Employee Benefits adjusted to reflect current cost of health, dental, and vision insurance, the allocation of certain employee's benefits to Sewer Division, the PSC limitations on the recovery of employer-paid health insurance and dental insurance premiums. Retirement payments reflect increased wages and increase in CERS employer contribution rate from 24.06% to 26.95%. Test period GASB 68 Expense and OPEB Benefits Expense, which were included in expense level report were removed. See Rate Calculations Spreadsheet, Wage-Benefits Tab.</p> <table data-bbox="293 478 1503 800"> <tr> <td>Health Insurance (Adjusted/PSC Limits Applied)</td> <td style="text-align: right;">\$ 41,033.50</td> </tr> <tr> <td>Plus: Dental Insurance (Adjusted/PSC Limits Applied)</td> <td style="text-align: right;">\$ 1,042.74</td> </tr> <tr> <td>    Vision Insurance (Adjusted)</td> <td style="text-align: right;">\$ 791.07</td> </tr> <tr> <td>    Life Insurance (Adjusted)</td> <td style="text-align: right;">\$ 362.03</td> </tr> <tr> <td>    Retirement Contribution to CERS (Adjusted)</td> <td style="text-align: right;">\$ 73,098.58</td> </tr> <tr> <td>    Uniforms</td> <td style="text-align: right;">\$ 2,113.85</td> </tr> <tr> <td>Total Employee Benefits and Pensions (Adjusted):</td> <td style="text-align: right;">\$118,441.76</td> </tr> <tr> <td>Minus: Test-Period Employee and Benefits:</td> <td style="text-align: right;"><u>\$109,733.66</u></td> </tr> <tr> <td>Adjustment</td> <td style="text-align: right;"><u>\$ 8,708.10</u></td> </tr> </table> <p>Application of the PSC limitations on employer-paid health insurance and dental insurance premiums does not reflect McCreary County Water District's agreement with or acceptance of these limitations. McCreary District reserves the right to contest these limitations in future proceedings.</p>	Health Insurance (Adjusted/PSC Limits Applied)	\$ 41,033.50	Plus: Dental Insurance (Adjusted/PSC Limits Applied)	\$ 1,042.74	Vision Insurance (Adjusted)	\$ 791.07	Life Insurance (Adjusted)	\$ 362.03	Retirement Contribution to CERS (Adjusted)	\$ 73,098.58	Uniforms	\$ 2,113.85	Total Employee Benefits and Pensions (Adjusted):	\$118,441.76	Minus: Test-Period Employee and Benefits:	<u>\$109,733.66</u>	Adjustment	<u>\$ 8,708.10</u>
Health Insurance (Adjusted/PSC Limits Applied)	\$ 41,033.50																		
Plus: Dental Insurance (Adjusted/PSC Limits Applied)	\$ 1,042.74																		
Vision Insurance (Adjusted)	\$ 791.07																		
Life Insurance (Adjusted)	\$ 362.03																		
Retirement Contribution to CERS (Adjusted)	\$ 73,098.58																		
Uniforms	\$ 2,113.85																		
Total Employee Benefits and Pensions (Adjusted):	\$118,441.76																		
Minus: Test-Period Employee and Benefits:	<u>\$109,733.66</u>																		
Adjustment	<u>\$ 8,708.10</u>																		
M	<p>During test period, assessment for maintenance of PSC based upon combined operations' revenues. Water operations paid full amount. Adjustment reflects assessment based upon adjusted test period revenues.</p>																		
N	<p>Removed Refund of Sewer Tap Fee (\$3,600) as fee was contribution to capital. Removed \$5,900 related to purchase of Aluma Utility Trailer with Pumping Unit (capital expenditure). Allocation of portion of Miscellaneous Expenses and Advertising Expenses originally allocated to Water Operations (\$2,082.29). Allocation of portion electric power expense for Main Office Building (\$1,836.45). Allocations made in accordance with allocation rules.</p> <p>Total Adjustment: <math>\\$2,082.29 + \\$1,836.45 - (\\$3,600 + \\$5,900) = (\\$5,581.26)</math></p>																		

## ALLOCATION RULES

1. At the end of test period, Utility had a total of 7,403 customers (6,259 water customers; 1,144 sewer customers). For costs allocated on the basis of the number of customers, 84.55 percent (6,259/7,403) are allocated to water operations and 15.45 percent (1,144/7,403) are allocated to sewer operations.
2. Superintendent's salary and benefits is located based upon the ratio of each division's total wages to total utility wages (excluding the Superintendent).
3. The wages/benefits of all customer service employees and administrative employees are allocated based upon the number of customers in each division.
4. The allocation of the wages of field employees who served both divisions are based upon the Superintendent's estimate.
5. The allocation of wages/benefits of water meter readers is based upon each reader spending 24 hours per month (or 288 hours annually) performing meter reading duties. That time is divided by the meter reader's adjusted test period hours to obtain the percentage of his total workhours devoted to meter reading. This percentage is then multiplied by the ratio of the division's number of customers to the total number of customers.
6. The cost of billing and collection services, including the cost to issue bills was allocated between divisions based upon the ratio of the division's number of customers to the combined total number of customers.
7. The cost of general liability insurance is allocated between the water and sewer divisions based upon the ratio of adjusted test period revenues for the operation to total adjusted test period revenues for combined operations.
8. The cost of workers compensation insurance is allocated between the water and sewer divisions based upon the ratio of adjusted payroll of each division to total operations payroll.
9. Commissioners' salary is allocated between the divisions based upon the ratio of customers served in the operating division at end of test period to combined operations' total number of customers.
10. Expenses related to general legal services not specifically provided to one division are allocated between divisions based upon the number of customers in each division.
11. Advertising expenses (i.e., required newspaper notices to public) and expenses for public communication services are allocated between divisions based upon the number of customers in each division.
12. Electric and water and sewer service to the Utility's office building, as well as pest control services to the office building and depreciation on the building, were allocated to each division

based upon the ratio of the division's number of customers to the combined total number of customers.

# EXHIBIT E

**REVENUE REQUIREMENT CALCULATION - DEBT COVERAGE METHOD**

Pro forma Operating Expenses	\$1,730,449
Plus: Average Annual Debt Principal and Interest Payment*	209,984
Debt Coverage Requirement**	<u>41,997</u>
Total Revenue Requirement	\$1,982,429
Less: Other Operating Revenue	54,420
Non-Operating Revenue	0
Interest Income	<u>830</u>
Revenue Required from Rates	\$1,927,179
Less: Revenue from Sales at Present Rates	<u>\$1,292,285</u>
Required Revenue Increase	<u>\$ 634,851</u>
<b>Required Revenue Increase stated as a Percentage of Revenue at Present Rates</b>	<b>49.13</b>

\*Average was based upon a 5-year average of debt principal and interest payments for the five years following the submission of the application for rate adjustment (2022-2026). McCreary County Water District will complete all interest and principal payments for 2021 prior to completion of the Commission's review of its application.

\*\*A debt service coverage of 20 percent is used.

# EXHIBIT F



**Revenue from Present Rates**  
**Test Period from January 1, 2020 to December 31, 2020**

**USAGE TABLE**  
 Usage By Rate Increment

<b>All Users Except US Penitentiary McCreary Prison</b>						
	<b>Bills</b>	<b>Gallons</b>	<b>0 - 2,000</b>	<b>Next 18,000</b>	<b>Over 20,000</b>	<b>Total</b>
First 2,000 gallons	5,420	5,215,400	5,215,400			5,215,400
Next 18,000 gallons	7,949	37,728,900	15,898,000	21,830,900		37,728,900
Over 20,000 gallons	401	29,466,900	802,000	7,218,000	21,446,900	29,466,900
<b>Totals</b>	<b>13,770</b>	<b>72,411,200</b>	<b>21,915,400</b>	<b>29,048,900</b>	<b>21,446,900</b>	<b>72,411,200</b>

<b>US Penitentiary McCreary Prison</b>				
	<b>Bills</b>	<b>First 1,300,000</b>	<b>Over 1,300,000</b>	<b>Total</b>
Over 1,300,000 gallons	12	15,600,000	51,666,900	67,266,900
<b>Total</b>	<b>12</b>	<b>15,600,000</b>	<b>51,666,900</b>	<b>67,266,900</b>

**REVENUE TABLE**  
 Revenue By Rate Increment

<b>All Users Except US Penitentiary McCreary Prison</b>				
	<b>Bills</b>	<b>Gallons</b>	<b>Rates</b>	<b>Revenue</b>
First 2,000 gallons	13,770	5,215,400	\$ 24.19 Minimum Bill	333,096.30
Next 18,000 gallons		37,728,900	0.00844 Per Gallon	245,172.72
Over 20,000 gallons		29,466,900	0.00750 Per Gallon	160,851.75
<b>Total</b>	<b>13,770</b>	<b>72,411,200</b>		<b>739,120.77</b>
<b>US Penitentiary McCreary</b>				
	<b>Bills</b>	<b>Gallons</b>	<b>Rates</b>	<b>Revenue</b>
First 1,300,000 gallons	12	15,600,000	\$ 9,703.13 Minimum Bill	\$ 116,437.56
Over 1,300,000 gallons		51,666,900	0.00844 Per Gallon	\$ 436,068.64
<b>Total</b>		<b>70,241,600</b>		<b>\$ 552,506.20</b>
<b>Total</b>	<b>13,782</b>	<b>139,678,100</b>		<b>\$ 1,291,626.96</b>

**Revenue from Proposed Phase 1 Rates  
Test Period from January 1, 2020 to December 31, 2020**

**USAGE TABLE**

Usage By Rate Increment

<b>All Users Except US Penitentiary McCreary Prison</b>						
	<b>Bills</b>	<b>Gallons</b>	<b>0 - 2,000</b>	<b>Next 18,000</b>	<b>Over 20,000</b>	<b>Total</b>
First 2,000 gallons	5,420	5,215,400	5,215,400			5,215,400
Next 18,000 gallons	7,949	37,728,900	15,898,000	21,830,900		37,728,900
Over 20,000 gallons	401	29,466,900	802,000	7,218,000	21,446,900	29,466,900
<b>Totals</b>	<b>13,770</b>	<b>72,411,200</b>	<b>21,915,400</b>	<b>29,048,900</b>	<b>21,446,900</b>	<b>72,411,200</b>

<b>US Penitentiary McCreary Prison</b>				
	<b>Bills</b>	<b>First 1,300,000</b>	<b>Over 1,300,000</b>	<b>Total</b>
Over 1,300,000 gallons	12	15,600,000	51,666,900	67,266,900
<b>Total</b>	<b>12</b>	<b>15,600,000</b>	<b>51,666,900</b>	<b>67,266,900</b>

**REVENUE TABLE**

Revenue By Rate Increment

<b>All Users Except US Penitentiary McCreary Prison</b>				
	<b>Bills</b>	<b>Gallons</b>	<b>Rates</b>	<b>Revenue</b>
First 2,000 gallons	13,770	5,215,400	\$ 25.51 Minimum Bill	351,276.70
Next 18,000 gallons		37,728,900	0.00890 Per Gallon	258,554.24
Over 20,000 gallons		29,466,900	0.00791 Per Gallon	169,631.04
<b>Total</b>	<b>13,770</b>	<b>72,411,200</b>		<b>779,461.98</b>
<b>US Penitentiary McCreary</b>				
	<b>Bills</b>	<b>Gallons</b>	<b>Rates</b>	<b>Revenue</b>
First 1,300,000 gallons	12	15,600,000	\$10,232.73 Minimum Bill	\$ 122,792.72
Over 1,300,000 gallons		51,666,900	0.00890 Per Gallon	\$ 459,869.26
<b>Total</b>		<b>70,241,600</b>		<b>\$ 582,661.98</b>
<b>Total</b>	<b>13,782</b>	<b>139,678,100</b>		<b>\$ 1,362,123.96</b>

**Revenue from Proposed Phase 2 Rates**  
**Test Period from January 1, 2020 to December 31, 2020**

**USAGE TABLE**

Usage By Rate Increment

<b>All Users Except US Penitentiary McCreary Prison</b>						
	<b>Bills</b>	<b>Gallons</b>	<b>0 - 2,000</b>	<b>Next 18,000</b>	<b>Over 20,000</b>	<b>Total</b>
First 2,000 gallons	5,420	5,215,400	5,215,400			5,215,400
Next 18,000 gallons	7,949	37,728,900	15,898,000	21,830,900		37,728,900
Over 20,000 gallons	401	29,466,900	802,000	7,218,000	21,446,900	29,466,900
<b>Totals</b>	<b>13,770</b>	<b>72,411,200</b>	<b>21,915,400</b>	<b>29,048,900</b>	<b>21,446,900</b>	<b>72,411,200</b>

<b>US Penitentiary McCreary Prison</b>				
	<b>Bills</b>	<b>First 1,300,000</b>	<b>Over 1,300,000</b>	<b>Total</b>
Over 1,300,000 gallons	12	15,600,000	51,666,900	67,266,900
<b>Total</b>	<b>12</b>	<b>15,600,000</b>	<b>51,666,900</b>	<b>67,266,900</b>

**REVENUE TABLE**

Revenue By Rate Increment

<b>All Users Except US Penitentiary McCreary Prison</b>				
	<b>Bills</b>	<b>Gallons</b>	<b>Rates</b>	<b>Revenue</b>
First 2,000 gallons	13,770	5,215,400	\$ 26.83 Minimum Bill	369,470.42
Next 18,000 gallons		37,728,900	0.00936 Per Gallon	271,945.58
Over 20,000 gallons		29,466,900	0.00832 Per Gallon	178,416.76
<b>Total</b>	<b>13,770</b>	<b>72,411,200</b>		<b>819,832.75</b>
<b>US Penitentiary McCreary</b>				
	<b>Bills</b>	<b>Gallons</b>	<b>Rates</b>	<b>Revenue</b>
First 1,300,000 gallons	12	15,600,000	\$10,762.71 Minimum Bill	\$ 129,152.54
Over 1,300,000 gallons		51,666,900	0.00936 Per Gallon	\$ 483,678.33
<b>Total</b>		<b>70,241,600</b>		<b>\$ 612,839.87</b>
<b>Total</b>	<b>13,782</b>	<b>139,678,100</b>		<b>\$ 1,432,672.63</b>

**Revenue from Proposed Phase 3 Rates  
Test Period from January 1, 2020 to December 31, 2020**

**USAGE TABLE**

Usage By Rate Increment

<b>All Users Except US Penitentiary McCreary Prison</b>						
	<b>Bills</b>	<b>Gallons</b>	<b>0 - 2,000</b>	<b>Next 18,000</b>	<b>Over 20,000</b>	<b>Total</b>
First 2,000 gallons	5,420	5,215,400	5,215,400			5,215,400
Next 18,000 gallons	7,949	37,728,900	15,898,000	21,830,900		37,728,900
Over 20,000 gallons	401	29,466,900	802,000	7,218,000	21,446,900	29,466,900
<b>Totals</b>	<b>13,770</b>	<b>72,411,200</b>	<b>21,915,400</b>	<b>29,048,900</b>	<b>21,446,900</b>	<b>72,411,200</b>

<b>US Penitentiary McCreary Prison</b>				
	<b>Bills</b>	<b>First 1,300,000</b>	<b>Over 1,300,000</b>	<b>Total</b>
Over 1,300,000 gallons	12	15,600,000	51,666,900	67,266,900
<b>Total</b>	<b>12</b>	<b>15,600,000</b>	<b>51,666,900</b>	<b>67,266,900</b>

**REVENUE TABLE**

Revenue By Rate Increment

<b>All Users Except US Penitentiary McCreary Prison</b>				
	<b>Bills</b>	<b>Gallons</b>	<b>Rates</b>	<b>Revenue</b>
First 2,000 gallons	13,770	5,215,400	\$ 28.15 Minimum Bill	387,657.47
Next 18,000 gallons		37,728,900	0.00982 Per Gallon	285,332.01
Over 20,000 gallons		29,466,900	0.00873 Per Gallon	187,199.27
<b>Total</b>	<b>13,770</b>	<b>72,411,200</b>		<b>860,188.77</b>
<b>US Penitentiary McCreary</b>				
	<b>Bills</b>	<b>Gallons</b>	<b>Rates</b>	<b>Revenue</b>
First 1,300,000 gallons	12	15,600,000	\$11,291.92 Minimum Bill	\$ 116,503.04
Over 1,300,000 gallons		51,666,900	0.00936 Per Gallon	\$ 507,496.68
<b>Total</b>		<b>70,241,600</b>		<b>\$ 642,999.72</b>
<b>Total</b>	<b>13,782</b>	<b>139,678,100</b>		<b>\$ 1,503,188.49</b>

# EXHIBIT G

MC CREARY CO SEWER  
RECAP OF PROPERTY & EQUIPMENT

W/P 311SW  
vg

ACCT	311 BUILDINGS	352.1 COLLECTION SEWERS-FORCE	354 SERVICES/METERS	355 FLOW MEASURING DEVICES	363.1 PUMPING EQUIPMENT
09/01/1994	01/01/2000	06/30/2004	01/01/1995	06/30/2004	06/30/2004
1,155,191.00	2,415,002.00	771,830.00	3,201.00	8,000.00	8,000.00
S/L 40	S/L 40	S/L 40	S/L 10	S/L 10	S/L 10
644933.075	1026375.65	241196.875	3201	8000	8000
28879.775	60375.05	19295.75	1773	0	0
673862.85	1086750.7	260492.625	3201	8000	8000
28879.775	60375.05	19295.75	1773	0	0
1417125.75	2365908.088	702742.625	36415.6	1183617.95	1183617.95
60375.05	163166.075	154453.7094	23507.4	96716.75	96716.75
2879.35	297.35	7692.55	24901.6	0	0
4233469.013	7989.9	4233469.013	112443.4	1183617.95	1183617.95
252718.25	297.35	252718.25	7718.5	0	0
28879.775	60375.05	19295.75	12900	8000	8000
1267875.65	2862240.288	318379.875	1291.45	0	0
60375.05	163166.075	154453.7094	12191.45	0	0
2879.35	297.35	7692.55	250000	0	0
4478905.513	8287.25	4478905.513	484.2	0	0
252718.25	297.35	252718.25	9513.6	0	0
70502.175	1267875.65	66825	3438.1	0	0
1267875.65	2862240.288	318379.875	15553.8	0	0
60375.05	163166.075	154453.7094	818.2	0	0
2879.35	297.35	7692.55	340	0	0
4728905.513	8287.25	4728905.513	2142	0	0
252718.25	297.35	252718.25	2890	0	0
790502.175	1267875.65	66825	5109.6	0	0
1267875.65	2862240.288	318379.875	3260.4	0	0
60375.05	163166.075	154453.7094	3853.2	0	0
2879.35	297.35	7692.55	158.4	0	0
4728905.513	8287.25	4728905.513	496.6	0	0
252718.25	297.35	252718.25	613.2	0	0
318379.875	1267875.65	66825	120	0	0
318379.875	1267875.65	66825	2205	0	0
23659.125	179143.1029	19734.125	207.8	0	0
179143.1029	19734.125	32887.5	35.45	0	0
19734.125	32887.5	244891.225	0	0	0
32887.5	1964.8375	1964.8375	0	0	0
244891.225	1964.8375	256270.8	0	0	0
1964.8375	1964.8375	79470.35625	0	0	0
256270.8	1964.8375	113264.3375	0	0	0
79470.35625	113264.3375	862.83	0	0	0
113264.3375	862.83	3740	0	0	0
862.83	3740	6944.447917	0	0	0
3740	6944.447917	2229383.082	0	0	0
6944.447917	2229383.082	0	0	0	0
2229383.082	0	0	0	0	0

2009 Holloway Cem RD XS 214,47011	1/01/2002	56,000.00	S/L	20	21750	2900	24650	2900	27550	2900	30450	2900	33350
2009 Holloway Cem Rd	1/01/2002	7,382.00	S/L	20	2583	369	2952	369	3321	369	3690	369	4059
		<b>246,248.00</b>			118523.3	14077.45	132761.75	14077.45	146839.2	12277.25	159116.45	10476.25	169592.7
363.2 PUMPING EQUIPMENT-DIESEL Emergency Generator(cont 27)	06/30/2004	<b>47,654.00</b>	S/L	20	29783.75	2382.7	32166.45	2382.7	34549.15	2382.7	36931.85	2383	39314.55
373 TREATMENT & DISPOSAL													
391 OFFICE FURNITURE AND EQUIP Office Furniture and Equipment	07/01/2001	1,300.00	S/L	10	1300	0	1300	0	1300	0	1300	0	1300
Office Furniture	09/01/2003	4,478.00	S/L	10	4477.6	0	4477.6	0	4477.6	0	4477.6	0	4477.6
		5,778.00			5777.6	0	5777.6	0	5777.6	0	5777.6	0	5777.6
392 TRANSPORTATION EQUIPMENT													
11 Ford F150 4x4	12/17/2010	19,828.00	S/L	5	19827.6	0	19827.6	0	19827.6	0	19827.6	0	19827.6
07 Chevrolet 4x4	07/15/2014	7,100.00	S/L	5	3632.83333	1420	4952.83333	1420	6372.83333	727	7098.83333	0	7098.83333
Ford F-350	08/12/2015	19,900.00	S/L	5	9316.479492	3980	13286.47945	3980	17276.47945	2624	19900.47945	0	19900.47945
20 Dodge Ram 3500 Tradesman	07/02/2020	66,931.00	S/L	5	66931.00	0	66931.00	0	66931.00	0	66931.00	0	66931.00
		113,759.00			32676.91279	5400	38076.91279	5400	43476.91279	3351	48827.91279	6693.1	53521.01279
393.2 TOOLS, SHOP & GARAGE EQUIP Wrench	07/01/2002	533.00	S/L	10	533.4	0	533.4	0	533.4	0	533.4	0	533.4
Tapping Machine	07/01/2003	1,390.00	S/L	10	1390	0	1390	0	1390	0	1390	0	1390
		1,923.00			1923.4	0	1923.4	0	1923.4	0	1923.4	0	1923.4
393.3 LABORATORY EQUIPMENT Equipment	1/001/1998	572.00	S/L	10	572	0	572	0	572	0	572	0	572
Testing Equipment	08/01/2001	1,485.00	S/L	10	1485	0	1485	0	1485	0	1485	0	1485
Spectro Lab Equipment	06/30/2007	3,424.00	S/L	10	3250	174	3424	0	3424	0	3424	0	3424
		5,481.00			5307	342	5649	0	5649	0	5649	0	5649
393.5 COMMUNICATION EQUIP													
					1449	0	0	0	0	0	0	0	0
393.6 OTHER TANGIBLE PROPERTY Other General Equipment	08/01/2003	2,122.00	S/L	10	2122.2	0	2122.2	0	2122.2	0	2122.2	0	2122.2
Other General Equipment	02/13/2004	7,000.00	S/L	10	7000	0	7000	0	7000	0	7000	0	7000
Security System/DigitalCameras	10/19/2014	3,609.00	S/L	10	1933.7	360.9	1934.6	360.9	1934.6	360.9	2315.5	360.9	2676.4
Wireless Alarm	04/29/2011	2,728.00	S/L	10	1547	273	1820	273	2093	273	2366	273	2639
		15,459.00			13169.2	1173	14342.2	633.9	14976.1	633.9	15610	633.9	16243.9
TOTAL		19,229,490.87			6495131.282	538292.0613	7032135.123	536803.1613	7568938.285	532441.4113	8101379.696	533309.8613	8634689.257
ACCUMULATED DEP		8,634,689.26								532441.4113			
TOTAL PROP & EQUIP NET OF DEPR		10,594,801.61								0			
107 CONSTRUCTION IN PROCESS		-								532441.4113			
TOTAL PROPERTY & EQUIPMENT		10,594,801.61								0			

# EXHIBIT H



# EXHIBIT H-1

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**ASSISTANCE AGREEMENT**  
**BETWEEN**  
**KENTUCKY RURAL WATER FINANCE CORPORATION**  
**AND**  
**MCCREARY COUNTY WATER DISTRICT**  
**DATED**  
**MAY 30, 2012**  
**IN THE AMOUNT OF \$4,800,000**

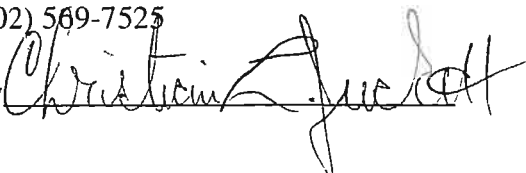
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This document was prepared by:

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Louisville, Kentucky 40202  
(502) 569-7525

By



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EXHIBIT A ..... Debt Service Schedule

## ASSISTANCE AGREEMENT

This Assistance Agreement made and entered into as of May 30, 2012 (the "Assistance Agreement") by and between the Kentucky Rural Water Finance Corporation, a non-profit agency and instrumentality of various political subdivisions of the Commonwealth of Kentucky duly organized and existing under the laws of the Commonwealth of Kentucky (the "Issuer") and the McCreary County Water District, P.O. Box 488, Whitley City, Kentucky 42653 (the "Governmental Agency"):

### WITNESSETH

WHEREAS, the Issuer has established its Public Projects Flexible Term Program (the "Program") designed to provide financing for the expansion, addition and improvements of public projects for governmental entities under which the Issuer issued its Kentucky Rural Water Finance Corporation Multimodal Public Projects Revenue Bonds (Flexible Term Program), Series 2001, dated April 4, 2001, in the aggregate principal amount of \$46,000,000 (the "Series 2001 Bonds") pursuant to a Trust Indenture dated as of April 4, 2001 (the "Indenture") between the Issuer and Regions Bank, Nashville, Tennessee (as successor in interest to Fifth Third Bank and The Bank of New York Trust Company, N.A.), as trustee (the "Trustee"), the net proceeds of which will be applied for the benefit of such governmental entities by making loans, pursuant to Assistance Agreements; and

WHEREAS, pursuant to the Indenture, the Issuer has authorized the issuance of the Kentucky Rural Water Finance Corporation Public Projects Refunding Revenue Bonds (Flexible Term Program), Series 2012D (the "Series 2012D Bonds") in the aggregate principal amount of \$15,975,000, pursuant to a Supplemental Trust Indenture No. 46, dated as of May 30, 2012 by and between the Issuer and the Trustee, which Series 2012D Bonds will rank on a parity with the Series 2001 Bonds and the proceeds of which will be used by certain Governmental Agencies to acquire, construct and equip public projects described in various Assistance Agreements by and between the Governmental Agencies and the Issuer; and

WHEREAS, the Governmental Agency has outstanding its (i) McCreary County Water District Waterworks Revenue Bonds, Series 1993, dated June 21, 1994, in the original principal amount of \$794,000, (ii) McCreary County Water District Waterworks Revenue Bonds, Series 1997, dated February 13, 1998, in the original principal amount of \$390,000, (iii) McCreary County Water District Sewer System Revenue Bonds, Series 1997, dated January 14, 1998, in the original authorized principal amount of \$972,000, (iv) McCreary County Water District Waterworks Revenue Bonds, Series 2001, dated February 6, 2002, in the original principal amount of \$2,500,000, and (v) McCreary County Water District Sewer System Revenue Bonds, Series 2002A, dated September 6, 2002, in the original authorized principal amount of \$850,000 (collectively, the "Refunded Bonds"), which bonds were issued by the Governmental Agency to make improvements and extensions to the Governmental Agency's water system (the "System"); and

WHEREAS, the Governmental Agency has determined that it is necessary and desirable and in the public interest to currently refund the Refunded Bonds, in order to effect substantial

debt service savings (the "Project"), and the Issuer has determined that the Project is a project within the meaning of the Act and the Indenture, thereby qualifying for financial assistance from the Issuer; and

WHEREAS, the Governmental Agency has designated the Issuer as its instrumentality and agency; and

WHEREAS, pursuant to this Assistance Agreement the Governmental Agency will proceed with the Project; and

WHEREAS, in and by the Prior Bond Legislation (as hereinafter defined), the right and privilege was reserved by the Governmental Agency under conditions and restrictions set out in said Prior Bond Legislation, of issuing additional bonds from time to time, payable from the income and revenues of the System and ranking on a parity with the Governmental Agency's outstanding Prior Bonds (as hereinafter defined), for the purpose, among other things, of financing the costs of extensions, additions and improvements to the System and refinancing certain outstanding indebtedness, which conditions and restrictions are found to currently exist and prevail so as to permit the issuance of certain proposed additional bonds so as to rank, when issued, on a parity with the outstanding Prior Bonds; and

WHEREAS, it is deemed necessary and advisable for the best interests of the Governmental Agency that it enter into this Assistance Agreement with the Issuer in order to borrow funds (the "Loan") in the amount of \$4,800,000 [the "Obligations"], for the purpose of providing funds for the Project, and to reaffirm the conditions and restrictions under which similar bonds or obligations may be subsequently issued ranking on a parity therewith; and

WHEREAS, under the provisions of Sections 58.010 through 58.140, inclusive, of the Kentucky Revised Statutes, and under the provisions of the Prior Bond Legislation, the Governmental Agency is authorized to enter into this Assistance Agreement and to borrow the Obligations to provide such funds for the purpose aforesaid; and

WHEREAS, the Issuer is willing to cooperate with the Governmental Agency in making available the Loan pursuant to the Act and the Indenture to be applied to the Project upon the conditions hereinafter enumerated and the covenants by the Governmental Agency herein contained; and

WHEREAS, the Issuer and the Governmental Agency have determined to enter into this Assistance Agreement pursuant to the terms of the Act and the Indenture and to set forth their respective duties, rights, covenants, and obligations with respect to the financing of the Project subject to the repayment of the Loan and the Obligations and the interest thereon;

NOW, THEREFORE, FOR AND IN CONSIDERATION OF THE MUTUAL COVENANTS HEREIN SET FORTH, THE LOAN HEREBY EFFECTED AND OTHER GOOD AND VALUABLE CONSIDERATION, THE RECEIPT OF WHICH IS HEREBY ACKNOWLEDGED BY EACH PARTY, THE PARTIES HERETO MUTUALLY COVENANT AND AGREE, EACH WITH THE OTHER AS FOLLOWS:

**Section 1. Definitions.** As used in this Assistance Agreement, unless the context requires otherwise:

*"Act"* refers to Chapters 58 and 74 of the Kentucky Revised Statutes.

*"Assistance Agreement"* refers to this Assistance Agreement authorizing the Loan and the Obligations.

*"Bond Counsel"* refers to Rubin & Hays, Kentucky Home Trust Building, 450 South Third Street, Louisville, Kentucky 40202, or any other nationally recognized individual or firm in the field of municipal bond law.

*"Bond Legislation of 1991B"* or *"1991B Bond Legislation"* refers to the resolution authorizing the Series 1991B Bonds.

*"Bond Legislation of 1993"* or *"1993 Bond Legislation"* refers to the resolution authorizing the Series 1993 Bonds.

*"Bond Legislation of 1997 Water"* or *"1997 Water Bond Legislation"* refers to the resolution authorizing the Series 1997 Water Bonds.

*"Bond Legislation of 1997 Sewer"* or *"1997 Sewer Bond Legislation"* refers to the resolution authorizing the Series 1997 Sewer Bonds.

*"Bond Legislation of 2001"* or *"2001 Bond Legislation"* refers to the resolution authorizing the Series 2001 Bonds.

*"Bond Legislation of 2002A Sewer"* or *"2002A Sewer Bond Legislation"* refers to the resolution authorizing the Series 2002A Sewer Bonds.

*"Bond Legislation of 2005"* or *"2005 Bond Legislation"* refer to the Resolution authorizing the Series 2005 Bonds.

*"Bond Legislation of 2008 - New Liberty"* or *"2008 New Liberty Bond Legislation"* refer to the Resolution authorizing the Series 2008 Bonds - New Liberty.

*"Bond Legislation of 2008 - Cumberland Falls"* or *"2008 Cumberland Falls Bond Legislation"* refer to the Resolution authorizing the Series 2008 Bonds - Cumberland Falls.

*"Bondowner"*, *"Owner"*, *"Bondholder"* means and contemplates, unless the context otherwise indicates, the registered owner of one or more of the Bonds at the time issued and outstanding hereunder.

*"Bonds"* refers to the Obligations, the Prior Bonds and any additional Parity Bonds.

"*Certified Public Accountants*" refers to an independent Certified Public Accountant or firm of Certified Public Accountants, duly licensed in Kentucky and knowledgeable about the affairs of the System and/or of other Governmental Agency financial matters.

"*Code*" refers to the United States Internal Revenue Code of 1986, as amended, and any regulations issued thereunder.

"*Compliance Group*" refers to the Compliance Group identified and defined in the Indenture.

"*Current Sinking Fund*" refers to the McCreary County Water District Water System Sinking Fund of 2008, described in Section 402 of the 2008 New Liberty Bond Legislation and the 2008 Cumberland Falls Bond Legislation.

"*Engineer*" or "*Independent Consulting Engineer*" refers to an Independent Consulting Engineer or firm of Engineers of excellent national reputation or of recognized excellent reputation in Kentucky in the fields of waterworks and sewer engineering.

"*Fiscal Year*" refers to the annual accounting period of the Governmental Agency, beginning on January 1, and ending on December 31, of each year.

"*Funds*" refers to the Revenue Fund, the Prior Sinking Fund, the Current Sinking Fund, the Operation and Maintenance Fund, and the Governmental Agency Account.

"*Governing Body*" means the Board of Commissioners of the Governmental Agency or such other body as shall be the governing body of said Governmental Agency under the laws of Kentucky at any given time.

"*Governmental Agency*" refers to the McCreary County Water District, P.O. Box 488, Whitley City, Kentucky 42653.

"*Governmental Agency Chief Executive*" refers to the Chairman of the Board of Commissioners of the Governmental Agency.

"*Governmental Agency Clerk*" refers to the Secretary of the Governmental Agency.

"*Indenture*" means the Trust Indenture, dated as of April 4, 2001, as originally executed or as it may from time to time be supplemented, modified or amended by any supplemental indenture, including the Supplemental Trust Indenture No. 46, dated May 30, 2012, by and between the Issuer and the Trustee.

"*Interest Payment Date*" shall mean the 1<sup>st</sup> day of each month, commencing July 1, 2012 and continuing through and including January 1, 2041 or until the Loan has been paid in full.

"*Issuer*" refers to the Kentucky Rural Water Finance Corporation, Bowling Green, Kentucky.

"KIA" refers to the Kentucky Infrastructure Authority, a body corporate and politic and an agency of the Commonwealth of Kentucky.

"KIA Loan" refers to the loan to the Governmental Agency from the KIA, dated January 1, 2004, in the principal amount of \$1,725,714.

"Obligations" refers to the Loan authorized by this Assistance Agreement in the principal amount of \$4,800,000, maturing January 1, 2041.

"Operation and Maintenance Fund" refers to the McCreary County Water District Water System Operation and Maintenance Fund described in the Prior Bond Legislation, and which Fund will continue to be maintained for the benefit of all of the Bonds.

"Outstanding Bonds" refers collectively to all outstanding Prior Bonds, the outstanding Obligations and any outstanding Parity Bonds, and does not refer to any bonds that have been defeased.

"Parity Bonds" means bonds issued in the future, which will, pursuant to the provisions of this Assistance Agreement, rank on a basis of parity with the Obligations and shall not be deemed to include, nor to prohibit the issuance of, bonds ranking inferior in security to the Obligations.

"Permitted Investments" refers to the following:

(a) Obligations of the United States and of its agencies and instrumentalities, including obligations subject to repurchase agreements, if delivery of these obligations subject to repurchase agreements is taken either directly or through an authorized custodian. These investments may be accomplished through repurchase agreements reached with sources including but not limited to national or state banks chartered in the Commonwealth of Kentucky;

(b) Obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States or a United States government agency, including but not limited to:

- i. United States Treasury;
- ii. Export-Import Bank of the United States;
- iii. Farmers Home Administration;
- iv. Government National Mortgage Corporation; and
- v. Merchant Marine bonds;

(c) Obligations of any corporation of the United States government, including but not limited to:

- i. Federal Home Loan Mortgage Corporation;
- ii. Federal Farm Credit Banks;



- iii. Bank for Cooperatives;
- iv. Federal Intermediate Credit Banks;
- v. Federal Land Banks;
- vi. Federal Home Loan Banks;
- vii. Federal National Mortgage Association; and
- viii. Tennessee Valley Authority;

(d) Certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institutions which are insured by the Federal Deposit Insurance Corporation or similar entity or which are collateralized, to the extent uninsured, by any obligations, including surety bonds, permitted by KRS Section 41.240(4);

(e) Uncollateralized certificates of deposit issued by any bank or savings and loan institution rated on one (1) of the three (3) highest categories by a nationally recognized rating agency;

(f) Banker's acceptances for banks rated in one (1) of the three (3) highest categories by a nationally recognized rating agency;

(g) Commercial paper rated in the highest category by a nationally recognized rating agency;

(h) Bonds or certificates of indebtedness of the Commonwealth of Kentucky and of its agencies and instrumentalities;

(i) Securities issued by a state or local government, or any instrumentality of agency thereof, in the United States, and rated in one (1) of the three (3) highest categories by a nationally recognized rating agency; and

(j) Shares of mutual funds, each of which shall have the following characteristics:

- i. The mutual fund shall be an open-end diversified investment company registered under the Federal Investment Company Act of 1940, as amended;
- ii. The management company of the investment company shall have been in operation for at least five (5) years; and
- iii. All of the securities in the mutual fund shall be eligible investments under this section.

Investments in the above instruments are subject to the following conditions and limitations:

(a) The amount of money invested at any time by a local government or political subdivision in one (1) or more of the categories of investments authorized by subsection (e), (f), (g), and (i) of this definition shall not exceed twenty percent (20%) of the total amount of money invested by the local government; and

(b) No local government or political subdivision shall purchase any investment authorized herein on a margin basis or through the use of any similar leveraging technique.

"*Prior Bond Legislation*" refers collectively to the 2004A Assistance Agreement and the 2005 Bond Legislation.

"*Prior Bonds*" refers collectively to Series 2004A Loan, Series 2005 Bonds, and the KIA Loan.

"*Prior Sinking Fund*" refers to the McCreary County Water District Water System Revenue Bond and Interest Sinking Fund, described in Section 401 of the 2008 New Liberty Bond Legislation and the 2008 Cumberland Falls Bond Legislation.

"*Program*" refers to the Issuer's Public Projects Flexible Term Program designed to provide financing for the expansion, addition and improvement of public projects for governmental entities.

"*Program Administrator*" refers to the Kentucky Rural Water Association, Inc., Bowling Green, Kentucky.

"*Program Reserve Fund*" refers to the Program Reserve Fund created and established pursuant to Section 4.2 of the Indenture.

"*Project*" refers to financing the cost to currently refund the outstanding Refunded Bonds, with the proceeds of the Obligations.

"*Refunded Bonds*" refers to the Series 1993 Bonds, Series 1997 Water Bonds, Series 1997 Sewer Bonds, Series 2001 Bonds, and Series 2002A Sewer Bonds.

"*Revenue Fund*" refers to the McCreary County Water District Water System Revenue Fund created in the Prior Bond Legislation and which Revenue Fund will continue to be maintained for the benefit of all of the Bonds.

"*Series 1993 Bonds*" refers to the outstanding McCreary County Water District Water System Revenue Bonds, Series of 1993, dated June 21, 1994, in the original authorized principal amount of \$794,000.

"*Series 1997 Water Bonds*" refers to the outstanding McCreary County Water District Water System Revenue Bonds, Series of 1997, dated February 13, 1998, in the original authorized principal amount of \$390,000.

"*Series 1997 Sewer Bonds*" refers to the outstanding McCreary County Water District Sewer System Revenue Bonds, Series 1997, dated January 14, 1998, in the original authorized principal amount of \$972,000

"*Series 2001 Bonds*" refers to the outstanding McCreary County Water District Water System Revenue Bonds, Series of 2001, dated February 6, 2002, in the original authorized principal amount of \$2,500,000.

"*Series 2002A Sewer Bonds*" refers to the outstanding McCreary County Water District Sewer System Revenue Bonds, Series 2002A, dated September 6, 2002, in the original authorized principal amount of \$850,000

"*Series 2004A Assistance Agreement*" or "*2004A Assistance Agreement*" refers to the Assistance Agreement between the Kentucky Rural Water Finance Corporation and the Governmental Agency, dated March 24, 2004, authorizing the loan in the principal amount of \$2,050,000 from the Kentucky Rural Water Finance Corporation Public Projects Refunding Revenue Bonds (Flexible Term Program), Series 2004A.

"*Series 2004A Loan*" refers to the loan to the Governmental Agency in the principal amount of \$2,050,000, dated March 24, 2004, from the Kentucky Rural Water Finance Corporation Public Projects Refunding Revenue Bonds (Flexible Term Program), Series 2004A.

"*Series 2005 Bonds*" refers to the outstanding McCreary County Water District Water System Revenue Bonds, Series 2005, dated August 31, 2005, in the original authorized principal amount of \$750,000.

"*Series 2008 New Liberty Bonds*" refers to the outstanding McCreary County Water District Water System Revenue Bonds, Series 2008 (New Liberty Project), dated October 29, 2008, in the original authorized principal amount of \$325,000.

"*Series 2008 Cumberland Falls Bonds*" refers to the outstanding McCreary County Water District Water System Revenue Bonds, Series 2008 (Cumberland Falls Project), dated October 29, 2008, in the original authorized principal amount of \$150,000.

"*System*" refers to the Governmental Agency's water system, together with all future extensions, additions and improvements to said System.

"*Treasurer*" refers to the Treasurer of the Governmental Agency.

"*Trustee*" refers to Regions Bank, Nashville, Tennessee.

"*U.S. Obligations*" refers to bonds, notes, or Treasury Bills, which are direct obligations of the United States of America or obligations fully guaranteed by the United States of America, including book-entry obligations of the United States Treasury-State and Local Government Series, and Trust Receipts representing an ownership interest in direct obligations of the United States.

**Section 2. Reaffirmation of Declaration of Water System.** That all proceedings heretofore taken for the establishment of and the supplying of water service in and to said Governmental Agency as a water system are hereby in all respects ratified and confirmed; and so

long as any of the Obligations hereinafter authorized or permitted to be issued remain outstanding, said System shall be owned, controlled, operated and maintained for the security and source of payment of the Obligations. Said System is hereby declared to constitute a public project within the meaning and application of Sections 58.010 to 58.140, inclusive, of the Kentucky Revised Statutes.

**Section 3. Authorization of Obligations; Place of Payment; Manner of Execution.** That pursuant to the Constitution and laws of Kentucky, and particularly said Sections 58.010 through 58.140, inclusive, of the Kentucky Revised Statutes, the Governmental Agency hereby authorizes the borrowing of \$4,800,000 from the Program, for the purpose of providing funds for the Project.

Said Obligations shall mature in such principal amounts, and shall bear interest as set forth in Exhibit A attached hereto.

The principal of, redemption price, if any, and interest on the Obligations shall be payable in lawful money of the United States of America on the Interest Payment Date to the Trustee for the Program. Such payment shall be made by the Governmental Agency from funds on deposit in the Prior Sinking Fund pursuant to the ACH Debit Direct Payment Method (the "ACH Debit Direct Payment Method") as described and detailed in the ACH Debit Direct Payment Authorization Form (the "ACH Authorization Form") in a form as provided by the Trustee to the Governmental Agency. The ACH Authorization Form shall be completed, signed and forwarded to the Trustee prior to the Governmental Agency receiving any of the proceeds of the Loan.

Pursuant to the ACH Debit Direct Payment Method, there shall be transferred to the Trustee on or before each Interest Payment Date, from the Prior Sinking Fund, the amounts set forth as sinking fund payments on Exhibit A attached hereto.

In addition, in the event the Issuer is required to withdraw moneys from the Program Reserve Fund established pursuant to the Indenture to pay the principal of and interest on the Obligations and any other payments due under this Assistance Agreement on behalf of the Governmental Agency (the "Reserve Withdrawal"), the Governmental Agency shall pay to the Trustee, each amount set forth as sinking fund payments on Exhibit A attached hereto, pursuant to the ACH Debit Direct Payment Method an amount equal to at least 1/12 of the Reserve Withdrawal, plus accrued interest thereon at the rate equal to the highest rate of interest paid by the investments making up the Program Reserve Fund until such Reserve Withdrawal has been replenished.

#### **Section 4. Redemption.**

(a) *Optional Redemption.* Subject to the prior written approval of the Compliance Group, the Obligations maturing on or after January 1, 2022 are subject to optional redemption, in whole or in part, by the Governmental Agency prior to their stated maturity, at any time falling on or after January 1, 2021 at a redemption price equal to 100% of the principal amount of the Obligations called for redemption, plus unpaid interest accrued to the date of redemption.

In the event that the Governmental Agency desires to optionally redeem a portion of its Obligations, such redemption shall be in a denomination equal to \$5,000 or any integral multiple thereof.

(b) *Notice of Redemption.* The Governmental Agency shall give the Issuer and the Trustee notice of any redemption by sending at least one such notice by first class United States mail not less than 45 and not more than 90 days prior to the date fixed for redemption.

All of said Obligations as to which the Governmental Agency reserves and exercises the right of redemption and as to which notice as aforesaid shall have been given, and for the retirement of which, upon the terms aforesaid, funds are duly provided, will cease to bear interest on the redemption date.

**Section 5. Recognition of Prior Bonds.** The Governmental Agency hereby expressly recognizes and acknowledges that the Governmental Agency has previously created for the benefit and protection of the owners of the Prior Bonds, a certain lien and pledge and certain security rights relating to the System, all as set forth in the Prior Bonds and in the Prior Bond Legislation.

**Section 6. Obligations Payable Out of Revenues on a Parity with Prior Bonds.** All of the Obligations and Prior Bonds, together with the interest thereon and such additional bonds ranking on a parity therewith heretofore issued and outstanding and that may be hereafter issued and outstanding from time to time under the conditions and restrictions hereinafter set forth, shall be payable out of the Prior Sinking Fund, as heretofore created in the Prior Bond Legislation and as hereinafter more specifically provided and shall be a valid claim of the holder thereof only against said fund and the fixed portion or amount of the income and revenues of the System of said Governmental Agency pledged to said fund.

**Section 7. Compliance with Parity Coverage Requirements of the Prior Bond Legislation.** It is hereby declared that in accordance with the provisions of the Prior Bond Legislation, and prior to the issuance of any of the Obligations hereby authorized, there will be procured and filed with the Governmental Agency Clerk of said Governmental Agency any and all statements or certifications for the purpose of having both principal and interest on the Prior Bonds and the Obligations hereby authorized payable on a parity from the income and revenues of said System with said outstanding Prior Bonds.

**Section 8. Flow of Funds.** All proceedings preliminary to and in connection with the issuance of the Prior Bonds, whereby provision was made for the receipt, custody, and application of the proceeds of the Prior Bonds; for the operation of said System on a revenue-producing basis; for the segregation, allocation, and custody of the revenues derived from the operation of the System; and for the enforcement and payment of the Prior Bonds; and all other covenants for the benefit of the bondholders set out in the Prior Bond Legislation, are hereby ratified and confirmed and shall continue in force and inure to the security and benefit of the Bonds, the same as if such provisions and proceedings were repeated in full herein; provided,

further, that, hereafter, the income and revenues of the System shall be collected, segregated, accounted for, and distributed as follows:

**A. Revenue Fund.** The Governmental Agency covenants and agrees that it will continue to deposit in the Revenue Fund, promptly as received from time to time, all revenues of the System, as same may be extended and improved from time to time. The moneys in the Revenue Fund shall continue to be used, disbursed and applied by the Governmental Agency only for the purpose and in the manner and order of priorities specified in the Prior Bond Legislation, as hereinafter modified by this Assistance Agreement, all as permitted by the Act, and in accordance with previous contractual commitments.

**B. Prior Sinking Fund.** It is hereby recognized that the Governmental Agency is obligated upon the issuance of the Obligations to provide for additional debt service requirements of the Obligations.

There shall be transferred from the Revenue Fund and deposited into the Prior Sinking Fund on or before the 20th day of each month, for payment of interest on and principal of the Prior Bonds and the Obligations a sum equal to the total of the following:

- (1) An amount equal to one-sixth (1/6) of the next succeeding six-month interest payment to become due on the Prior Bonds and the Obligations then outstanding, plus
- (2) A sum equal to one-twelfth (1/12) of the principal of any Prior Bonds and the Obligations maturing on the next succeeding principal payment date.

Said Prior Sinking Fund shall be used solely and only and is hereby pledged for the purpose of paying the principal of and interest on the Prior Bonds and the Obligations.

**C. Current Sinking Fund.** After the monthly transfers required in the preceding paragraphs have been paid from the Revenue Fund, there shall next be transferred from the Revenue Fund and deposited into the Current Sinking Fund on or before the 20th day of each month, for payment of interest on and principal of the Series 2008 New Liberty Bonds and the Series 2008 Cumberland Falls Bonds, a sum equal to the total of the following:

- (1) An amount equal to one-sixth (1/6) of the next succeeding six-month interest payment to become due on the Series 2008 New Liberty Bonds and the Series 2008 Cumberland Falls Bonds then outstanding, plus
- (2) A sum equal to one-twelfth (1/12) of the principal of any Series 2008 New Liberty Bonds and the Series 2008 Cumberland Falls Bonds maturing on the next succeeding principal payment date.

Said Current Sinking Fund shall be used solely and only and is hereby pledged for the purpose of paying the principal of and interest on the Series 2008 New Liberty Bonds and the Series 2008 Cumberland Falls Bonds.

If the Governmental Agency for any reason shall fail to make any monthly deposit as required, then an amount equal to the deficiency shall be set apart and deposited into, first, the Prior Sinking Fund, then the Current Sinking Fund out of the first available revenues in the ensuing months, which amount shall be in addition to the monthly deposits otherwise required during such succeeding months.

**D. Operation and Maintenance Fund.** There shall next be transferred monthly from the Revenue Fund and deposited into said Operation and Maintenance Fund, sums sufficient to meet the current expenses of operating and maintaining the System. The balance maintained in said Operation and Maintenance Fund shall not be in excess of the amount required to cover anticipated System expenditures for a two-month period pursuant to the Governmental Agency's annual budget.

**E. Surplus Funds.** Subject to the provisions for the disposition of the income and revenues of the System as set forth hereinabove, which provisions are cumulative, and after paying or providing for the payment of debt service on any subordinate obligations, there shall be transferred, within sixty days after the end of each fiscal year, the balance of excess funds in the Revenue Fund on such date, to the Prior Sinking Fund to be applied to the maximum extent feasible, to the prompt purchase or redemption of Outstanding Bonds.

Provided, however, notwithstanding anything to the contrary in any Prior Bond Legislation, the Governmental Agency shall be allowed a credit to the extent of moneys on deposit in the Program Reserve Fund for the purpose of meeting any parity requirements in any Prior Bond Legislation; subject however, to the limitation that moneys in the Program Reserve Fund may only be used to make payments of the Government Agency due under this Assistance Agreement, if necessary, and; provided further, that the Trustee may not seek payment for any reserve funds held by the Governmental Agency under any Prior Bond Legislation for payment of any amounts due from the Governmental Agency under this Assistance Agreement.

**Section 9. Disposition of Proceeds of the Obligations; Governmental Agency Account.** Upon (i) the execution of this Assistance Agreement, (ii) the delivery of this Assistance Agreement to the Trustee, (iii) certification of the Compliance Group that the Loan is to be accepted in the Program, and (iv) upon receipt by the Governmental Agency of the proceeds of the Obligations, the proceeds shall be applied as follows:

(a) *Disposition of the Proceeds.* There shall first be deducted and paid from the proceeds of the Obligations the fees and costs incurred by the Governmental Agency and any other pertinent expenses incident to the issuance, sale and delivery of the Obligations and such other appropriate expenses as may be approved by the Governmental Agency Chief Executive, including but not limited to the Governmental Agency's pro rata share of the Program's fees and expenses.

The balance shall be deposited to the Governmental Agency Account to be used for the Project.

(b) *Governmental Agency Account.* It is hereby acknowledged that a fund entitled "McCreary County Water District Governmental Agency Account" (the "Governmental Agency Account") has been created and maintained by the Trustee pursuant to the Indenture; and such amount on deposit in said Governmental Agency Account shall be transferred to the Rural Development (the "RD") of the Department of Agriculture of the United States of America, the holder of the Refunded Bonds, as may be required:

(1) To pay the interest on the Refunded Bonds to and including May 31, 2012;  
and

(2) To redeem on May 31, 2012 at a price equal to 100% of principal amount the Refunded Bonds that as of that date have not been redeemed, retired or otherwise paid, thereby defeasing the pledge of revenues and the property securing the Refunded Bonds.

Investment income derived from investment of the Governmental Agency Account, which shall be invested in Permitted Investments in accordance with this Assistance Agreement, shall, as received, be deposited in the Governmental Agency Account.

The Trustee shall be obligated to send written notice to the Governmental Agency of the need for investment directions if and whenever funds in excess of \$50,000 shall remain uninvested for a period of more than five days. In the absence of written direction from the Governmental Agency with respect to investment of moneys held in the Governmental Agency Account, the Trustee is hereby directed to invest funds in money market mutual funds of the Trustee or its affiliates that qualify as Permitted Investments under this Assistance Agreement.

No expenditure shall be made from the Governmental Agency Account except for proper and authorized expenses relating to the Project as approved by the Governmental Agency.

After completion of the Project, any balance then remaining on deposit in the Governmental Agency Account shall, subject to any and all applicable legal provisions and applicable arbitrage regulations necessary to assure the exemption of interest on the Obligations from Federal income taxation, upon orders of the Governing Body, be transferred to the Prior Sinking Fund, to be used for the purposes thereof.

#### **Section 10. Arbitrage Limitations.**

(a) The Governmental Agency covenants that neither the proceeds of the Obligations, nor "Non-Exempt Revenues" of the System, as defined below, will be invested in investments which will produce a net adjusted yield in excess of the net interest cost (effective yield) of the Obligations, if such investment would cause such Obligations to be treated as "arbitrage bonds" within the meaning of Section 148 of the Internal Revenue Code, as amended, and the applicable regulations thereunder; provided, however, that such proceeds and/or revenues may be invested to whatever extent and whenever the Code and/or applicable regulations permit same to be invested without causing the Obligations to be treated as "arbitrage bonds."



(b) "Non-Exempt Revenues" within the meaning of the foregoing shall be deemed to refer to revenues of the System deposited in any of the funds earmarked for or reasonably expected to be used for the payment of debt service on the Obligations, in excess of "Exempt Revenues," which Exempt Revenues are:

(1) amounts deposited in the Prior Sinking Fund for the purpose of paying debt service on any Obligations against the System within thirteen (13) months from the date of deposit; and

(2) amounts deposited in a depreciation fund or any similar reserve for replacements, reasonably expected to be used for extensions, additions, improvements or replacements to the System, and not reasonably expected to be used to pay debt service (even if pledged to be used to pay debt service in the event of the unexpected inadequacy of other funds pledged for that purpose).

(c) If, and to the extent that any Non-Exempt Revenues are on deposit and are available for investment by reason of the foregoing, such funds shall be subject to the investment limitations set out in Subsection (a) above.

(d) On the basis of information furnished to the Governmental Agency, on known facts, circumstances and reasonable expectations on the date of enactment of this Assistance Agreement, the Governmental Agency certifies as follows:

(1) That it is not expected or contemplated that the proceeds of the Obligations will be used or invested in any manner which will cause any of the Obligations to be treated as "arbitrage bonds" within the meaning of Section 148 of the Code and the applicable regulations thereunder.

(2) That it is not expected or contemplated that the Governmental Agency will make any use of the proceeds of the Obligations, which, if such use had been reasonably anticipated on the date of issuance of the Obligations, would have caused the Obligations to be arbitrage bonds.

(3) That it is expected and contemplated that the Governmental Agency will comply with (i) all of the requirements of Section 148 of the Code; and (ii) all of the requirements of the applicable regulations thereunder, to whatever extent is necessary to assure that the Obligations will not be treated as arbitrage bonds.

(4) That it is anticipated that amounts on deposit in the Prior Sinking Fund will be used within 13 months from the date of deposit for the payment of debt service on the outstanding Obligations and all Prior Bonds payable from said Prior Sinking Fund.

(5) That amounts accumulated in the Prior Sinking Fund shall not exceed the limitations set forth in this Assistance Agreement.

(6) That it is not reasonably anticipated that amounts accumulated in a depreciation fund will be used for payment of debt service on any bonds payable from the revenues of the System, even though such depreciation fund will be so available if necessary to prevent a default in the payment of principal and interest on such bonds.

Prior to or at the time of delivery of the Obligations, the Governmental Agency Chief Executive and/or the Governmental Agency Treasurer are authorized to execute the appropriate certification with reference to the matters referred to above, setting out all known and contemplated facts concerning such anticipated investment of the proceeds of the Obligations, including the execution of necessary and/or desirable certifications of the type contemplated by the Code and applicable regulations, as amended, in order to assure that interest on the Obligations will be exempt from all federal income taxes and that the Obligations will not constitute or be treated as arbitrage bonds.

**Section 11. Parity Bonds.** The Obligations shall not be entitled to priority one over the other in the application of the income and revenues of the System, regardless of the time or times of their issuance, it being the intention that there shall be no priority among the Obligations, regardless of the fact they may be actually issued and delivered at different times, and provided further that the lien and security of and for any bonds or obligations hereafter issued that are payable from the income and revenues of the System, shall, except as set out herein, be subject to the priority of the Prior Bonds and the Obligations as may from time to time be outstanding; provided the Governmental Agency has in said Prior Bond Legislation reserved the right and privilege, and does hereby reserve the right and privilege, of issuing additional bonds from time to time payable from the income and revenues of the System ranking on a parity with the Prior Bonds and with the Obligations, but only under the conditions specified in the Prior Bond Legislation, which conditions are hereinafter repeated, taking into account the issuance of the Obligations.

The Governmental Agency reserves the right to finance future extensions, additions, and/or improvements to the System by the issuance of one or more additional series of bonds to be secured by a parity lien on and ratably payable from, the revenues of the System pledged to the Prior Bonds and the Obligations, provided;

(a) The facilities to be constructed from the proceeds of the additional Parity Bonds are made a part of the System and their revenues are pledged as additional security for the additional Parity Bonds and for the Outstanding Bonds.

(b) The Governmental Agency is in compliance with all covenants and undertakings in connection with all of the Outstanding Bonds.

(c) The annual net revenues (defined as gross revenues less operating expenses), of the then existing System for the Fiscal Year preceding the year in which such Parity Bonds are to be issued, adjusted as hereinafter provided, shall be certified by an independent Certified Public Accountant to be equal at least one hundred twenty percent (120%) of the average annual debt service requirements for principal and interest on all Outstanding Bonds payable from the

revenues of the System, plus the anticipated debt service requirements of any Parity Bonds then proposed to be issued. The calculation of average annual debt service requirements of principal and interest on the additional Parity Bonds to be issued shall, regardless of whether such additional Parity Bonds are to be serial or term bonds, be determined on the basis of the principal of and interest on such Parity Bonds being payable in approximately equal annual installments.

(d) The annual net revenues referred to above may be adjusted for the purpose of the foregoing computations to reflect:

(1) any revisions in the System's schedule of rates or charges being imposed on or before the time of the issuance of any such additional Parity Bonds, and

(2) any increase in the annual net revenues to be realized from the proposed extensions, additions and improvements being financed (in whole or in part) by such additional Parity Bonds;

provided all such adjustments shall be based upon and included in a certification of an Independent Consulting Engineer.

(e) Reference is made to the necessity of obtaining the written consent of the United States Department of Agriculture Farmers Home Administration or its successor [the "FHA"] for the issuance of future bonds encumbering the System while the FHA holds any bonds payable from the revenues of the System.

(f) The Governmental Agency reserves the right to issue Parity Bonds to refund or refinance any part or all of the Obligations, provided that prior to the issuance of such Parity Bonds for that purpose, there shall have been procured and filed with the Governmental Agency Clerk of the Governmental Agency a statement by a Certified Public Accountant, as defined herein, reciting the opinion based upon necessary investigation that:

(1) after the issuance of the Parity Bonds, the annual net revenues, as adjusted and defined above, of the then existing system for the fiscal year preceding the date of issuance of the Parity Bonds, after taking into account the revised debt service requirements resulting from the issuance of the Parity Bonds and from the elimination of the Outstanding Bonds being refunded or refinanced thereby, are equal to not less than 120% of the average annual debt service requirements then scheduled to fall due in any fiscal year thereafter for principal of and interest on all of the Outstanding Bonds payable from the revenues of the System, calculated in the manner specified above; or

(2) in the alternative, that the average annual debt service requirements for the proposed Parity Bonds, in any year of maturities thereof after the redemption of the Obligations scheduled to be refunded through the issuance of the proposed Parity Bonds, shall not exceed the average annual debt service requirements applicable to the then outstanding Obligations for any year prior to the issuance of the proposed Parity Bonds and the redemption of the Outstanding Bonds to be refunded.

**Section 12. Rates and Charges for Services of the System.** While there are any Outstanding Bonds, the rates for all services of the System rendered by the Governmental Agency to its citizens, corporations, or others requiring the same, shall be reasonable and just, taking into account and consideration the cost and value of said System, the cost of maintaining and operating the same, the proper and necessary allowances for depreciation thereof, and the amounts necessary for the retirement of the Outstanding Bonds and the accruing interest on all Outstanding Bonds as may be outstanding under the provisions of this Assistance Agreement and the Prior Bond Legislation, and there shall be charged such rates and amounts as shall be adequate to meet all requirements of the provisions of this Assistance Agreement. Prior to the issuance of the Obligations a schedule of rates and charges for the services rendered by the System to all users adequate to meet all requirements of this Assistance Agreement has been established and adopted.

The Governmental Agency covenants that it will not reduce the rates and charges for the services rendered by the System without first filing with the Governmental Agency Clerk a certification of an Independent Consulting Engineer or a Certified Public Accountant that the annual net revenues (as defined in Section 11 hereof) of the then existing System for the fiscal year preceding the year in which such reduction is proposed, as such annual net revenues are adjusted, after taking into account the projected reduction in annual net revenues anticipated to result from any such proposed rate decrease, are equal to not less than 120% of the average annual debt service requirements for principal and interest on all of the then outstanding bonds payable from the revenues of the System, calculated in the manner specified in Section 11 hereof.

The Governmental Agency also covenants to cause a report to be filed with the Governing Body within four months after the end of each fiscal year by a Certified Public Accountant, setting forth the precise debt service coverage percentage of the average annual debt service requirements falling due in any fiscal year thereafter for principal of and interest on all of the then Outstanding Bonds payable from the revenues of the System, produced or provided by the net revenues of the System in that fiscal year, calculated in the manner specified in Section 11 hereof; and the Governmental Agency covenants that if and whenever such report so filed shall establish that such coverage of net revenues for such year was less than 120% of the average annual debt service requirements, the Governmental Agency shall increase the rates by an amount sufficient, in the opinion of such Certified Public Accountant, to establish the existence of or immediate projection of, such minimum 120% coverage.

**Section 13. All Obligations of this Issue Are Equal.** The Obligations authorized and permitted to be issued hereunder, and from time to time outstanding, shall not be entitled to priority one over the other in the application of the income and revenues of the System regardless of the time or times of their issuance, it being the intention that there shall be no priority among the Obligations, the Prior Bonds and any Parity Bonds authorized or permitted to be issued under the provisions of this Assistance Agreement, regardless of the fact that they may be actually issued and delivered at different times.

**Section 14. Defeasance and/or Refunding of Obligations.** The Governmental Agency reserves the right, at any time, to cause the pledge of the revenues securing the

outstanding Obligations to be defeased and released by paying an amount into an escrow fund sufficient, when invested (or sufficient without such investment, as the case may be) in cash and/or U.S. Obligations, to assure the availability in such escrow fund of an adequate amount (a) to call for redemption and to redeem and retire all of such outstanding Obligations, both as to principal and as to interest, on the next or any optional redemption date, including all costs and expenses in connection therewith, and to pay all principal and interest falling due on the outstanding Obligations to and on said date, or (b) to pay all principal and interest requirements on the outstanding Obligations as same mature, without redemption in advance of maturity, the determination of whether to defease under (a) or (b) or both to be made by the Governing Body. Such U.S. Obligations shall have such maturities as to assure that there will be sufficient funds for such purpose. If such defeasance is to be accomplished pursuant to (a), the Governmental Agency shall take all steps necessary to publish the required notice of the redemption of the outstanding Obligations and the applicable redemption date. Upon the proper amount of such investments being placed in escrow and so secured, such revenue pledge shall be automatically fully defeased and released without any further action being necessary.

**Section 15. Contractual Nature of Assistance Agreement.** The provisions of this Assistance Agreement shall constitute a contract between the Governmental Agency and the Issuer; and after the issuance of any of such Obligations, no change, variation or alteration of any kind in the provisions of this Assistance Agreement, nor of the Prior Bond Legislation, shall be made in any manner except as herein or therein provided until such time as all of the Bonds authorized thereby and the interest thereon have been paid or provided for in full, or as otherwise provided herein; provided (a) that the Governing Body may enact legislation for any other purpose not inconsistent with the terms of this Assistance Agreement, and which shall not impair the security of the Issuer and/or for the purpose of curing any ambiguity, or of curing, correcting or supplementing any defective or inconsistent provisions contained herein or in any ordinance or other proceedings pertaining hereto.

**Section 16. Appointment and Duties of Trustee.** The Trustee is hereby designated as the bond registrar and paying agent with respect to the Obligations.

Its duties as Trustee shall be as follows:

- (a) To register all of the Obligations in the names of the Issuer;
- (b) To cancel and destroy (or remit to the Governmental Agency for destruction, if so requested by the Governmental Agency) all exchanged, matured, retired and redeemed Obligations, and to maintain adequate records relevant thereto;
- (c) To remit, but only to the extent that all required funds are made available to the Trustee by the Governmental Agency, semiannual interest payments directly to the Issuer's accounts for the Program;
- (d) To notify the Issuer of any Obligations to be redeemed and to redeem Obligations prior to their stated maturity upon receiving sufficient funds; and

(e) To supply the Governmental Agency with a written accounting evidencing the payment of interest on and principal of the Obligations within thirty (30) days following each respective due date.

The Trustee shall be entitled to the advice of counsel and shall be protected for any acts taken by it in good faith in reliance upon such advice. The Trustee shall not be liable for any actions taken in good faith and believed by it to be within its discretion or the power conferred upon it by this Assistance Agreement, or the responsibility for the consequences of any oversight or error in judgment.

The Trustee may at any time resign from its duties set forth in this Assistance Agreement by filing its resignation with the Governmental Agency Clerk and notifying the Issuer. Thereupon, the Issuer shall notify the Governmental Agency of a successor Trustee which shall be an incorporated bank or trust company authorized to transact business in the United States of America. Notwithstanding the foregoing, in the event of the resignation of the Trustee, provision shall be made for the orderly transition of the books, records and accounts relating to the Obligations to the successor Trustee in order that there will be no delinquencies in the payment of interest or principal due on the Obligations.

**Section 17. Provisions in Conflict Repealed.** All ordinances, resolutions and orders, or parts thereof, in conflict herewith are, to the extent of such conflict, hereby repealed; and it is hereby specifically ordered and provided that any proceedings heretofore taken for the issuance of other bonds payable or secured in any manner by all or any part of the income and revenues of the System, or any part thereof, and which have not heretofore been issued and delivered, are hereby revoked and rescinded, and none of such other bonds shall be issued and delivered.

**Section 18. Covenant of Governmental Agency to Take All Action Necessary to Assure Compliance with the Internal Revenue Code of 1986.** In order to assure purchasers of the Obligations that interest thereon will continue to be exempt from federal and Kentucky income taxation (subject to certain exceptions set out below), the Governmental Agency covenants to and with the Issuer that (1) the Governmental Agency will take all actions necessary to comply with the provisions of the Code, (2) the Governmental Agency will take no actions which will violate any of the provisions of the Code, or would cause the Obligations to become "private activity bonds" within the meaning of the Code, (3) none of the proceeds of the Obligations will be used for any purpose which would cause the interest on the Obligations to become subject to federal income taxation, and the Governmental Agency will comply with any and all requirements as to rebate (and reports with reference thereto) to the United States of America of certain investment earnings on the proceeds of the Obligations.

The Governmental Agency reserves the right to amend this Assistance Agreement but only with the consent of the Issuer (i) to whatever extent shall, in the opinion of Bond Counsel, be deemed necessary to assure that interest on the Obligations shall be exempt from federal income taxation, and (ii) to whatever extent shall be permissible (without jeopardizing such tax exemption or the security of such owners) to eliminate or reduce any restrictions concerning the investment of the proceeds of these Obligations, or the application of such proceeds or of the revenues of the System. The purchasers of these Obligations are deemed to have relied fully

upon these covenants and undertakings on the part of the Governmental Agency as part of the consideration for the purchase of the Obligations. To the extent that the Governmental Agency obtains an opinion of nationally recognized bond counsel to the effect that non-compliance with any of the covenants contained in this Assistance Agreement or referred to in this Assistance Agreement would not subject interest on the Obligations to federal income taxes or Kentucky income taxes, the Governmental Agency shall not be required to comply with such covenants or requirements.

This Assistance Agreement is enacted in contemplation that Bond Counsel will render an opinion as to exemption of principal of the Obligations from Kentucky ad valorem taxation and as to exemption of interest on the Obligations from federal and Kentucky income taxation, based on the assumption by Bond Counsel that the Governmental Agency complies with covenants made by the Governmental Agency with respect to compliance with the provisions of the Code, and based on the assumption of compliance by the Governmental Agency with requirements as to any required rebate (and reports with reference thereto) to the United States of America of certain investment earnings on the proceeds of the Obligations. The Governmental Agency has been advised that based on the foregoing assumptions of compliance, Bond Counsel is of the opinion that the Obligations are not "arbitrage bonds" within the meaning of Section 148 of the Code.

#### **Section 19. Insurance.**

(a) *Fire and Extended Coverage.* If and to the extent that the System includes structures above ground level, the Governmental Agency shall, upon receipt of the proceeds of the sale of the Obligations, if such insurance is not already in force, procure fire and extended coverage insurance on the insurable portion of all of the facilities of the System, of a kind and in such amounts as would ordinarily be carried by private companies or public bodies engaged in operating a similar utility.

The foregoing fire and extended coverage insurance shall be maintained so long as any of the Obligations are outstanding and shall be in amounts sufficient to provide for not less than full recovery whenever a loss from perils insured against does not exceed eighty percent (80%) of the full insurable value of the damaged facility.

In the event of any damage to or destruction of any part of the System the Governmental Agency shall promptly arrange for the application of the insurance proceeds for the repair or reconstruction of the damaged or destroyed portion thereof.

(b) *Liability Insurance on Facilities.* So long as any of the Obligations are outstanding, the Governmental Agency shall, procure and maintain, public liability insurance relating to the operation of the facilities of the System, with limits of not less than \$200,000 for one person and \$1,000,000 for more than one person involved in one accident, to protect the Governmental Agency from claims for bodily injury and/or death; and not less than \$200,000 from claims for damage to property of others which may arise from the Governmental Agency's operations of the System and any other facilities constituting a portion of the System.

(c) *Vehicle Liability Insurance.* If and to the extent that the Governmental Agency owns or operates vehicles in the operation of the System, upon receipt of the proceeds of the Obligations, the Governmental Agency shall, if such insurance is not already in force, procure and maintain, so long as any of the Obligations are outstanding, vehicular public liability insurance with limits of not less than \$200,000 for one person and \$1,000,000 for more than one person involved in one accident, to protect the Governmental Agency from claims for bodily injury and/or death, and not less than \$200,000 against claims for damage to property of others which may arise from the operation of such vehicles by the Governmental Agency.

**Section 20. Event of Default; Remedies.** The following items shall constitute an "Event of Default" on the part of the Governmental Agency:

(a) The failure to pay principal on the Obligations when due and payable, either at maturity or by proceedings for redemption;

(b) The failure to pay any installment of interest on the Obligations when the same shall become due and payable;

(c) The failure of the Governmental Agency to fulfill any of its obligations pursuant to this Assistance Agreement and to cure any such failure within 30 days after receipt of written notice of such failure; and/or

(d) The failure to promptly repair, replace or reconstruct essential facilities of the System after any major damage and/or destruction thereof.

Upon the occurrence of an Event of Default, the Issuer or the Trustee on its behalf, as owner of the Obligations, may enforce and compel the performance of all duties and obligations of the Governmental Agency as set forth herein. Upon the occurrence of an Event of Default, then, upon the filing of suit by the Trustee or the Issuer, any court having jurisdiction of the action may appoint a receiver to administer the System on behalf of the Governmental Agency, with power to charge and collect rates sufficient to provide for the payment of the principal of and interest on the Obligations, and for the payment of operation and maintenance expenses of the System, and to provide and apply the income and revenues in conformity with this Assistance Agreement and with the laws of the Commonwealth of Kentucky.

In addition to and apart from the foregoing, upon the occurrence of an Event of Default, the owner of any of the Obligations may require the Governmental Agency by demand, court order, injunction, or otherwise, to raise all applicable rates charged for services of the System a reasonable amount, consistent with the requirements of this Assistance Agreement.

**Section 21. Annual Reports.** The Governmental Agency hereby agrees to provide or cause to be provided to the Issuer and the Compliance Group audited financial statements prepared in accordance with generally accepted accounting principles (commencing with the fiscal year ended December 31, 2011) and such other financial information and/or operating data as requested by the Issuer or the Compliance Group.



The annual financial information and operating data, including audited financial statements, will be made available on or before 120 days after the end of each fiscal year.

**Section 22. Supplemental Assistance Agreement.** The Governmental Agency may, but only with the consent of the Issuer, execute one or more supplemental Assistance Agreements as shall not be inconsistent with the terms and provisions hereof for any one or more of the following purposes:

- (a) to cure any ambiguity or formal defect or omission in this Assistance Agreement;
- (b) to subject to the lien and pledge of this Assistance Agreement additional revenues, properties, or collateral which may legally be subjected;
- (c) to add to the conditions, limitations and restrictions on the issuance of bonds, other conditions, limitations and restrictions thereafter to be observed;
- (d) to add to the covenants and agreements of the Governmental Agency in this Assistance Agreement, other covenants and agreements thereafter to be incurred by the Governmental Agency or to surrender any right or power herein reserved to or conferred upon the Governmental Agency;
- (e) to effect the issuance of additional Parity Bonds; and/or
- (f) to modify the terms and conditions of this Assistance Agreement at the request of the Issuer in order to assist the Issuer in operating the Program or to maintain any rating the Issuer may have on its Program obligations.

**Section 23. No Remedy Exclusive.** No remedy herein conferred upon or reserved to the Issuer is intended to be exclusive, and every such remedy will be cumulative and will be in addition to every other remedy given hereunder and every remedy now or hereafter existing at law or in equity. No delay or omission to exercise any right or power accruing upon any default will impair any such right or power and any such right and power may be exercised from time to time and as often as may be deemed expedient.

**Section 24. Waivers.** In the event that any agreement contained herein should be breached by either party and thereafter waived by the other party, such waiver will be limited to the particular breach so waived and will not be deemed to waive any other breach hereunder.

**Section 25. Agreement to Pay Attorneys' Fees and Expenses.** In the event that either party hereto shall become in default under any of the provisions hereof and the non-defaulting party employs attorneys or incurs other expenses for the enforcement of performance or observance of any obligation or agreement on the part of the defaulting party herein contained, the defaulting party agrees that it will pay on demand therefore to the non-defaulting party the fees of such attorneys and such other expenses so incurred by the non-defaulting party.

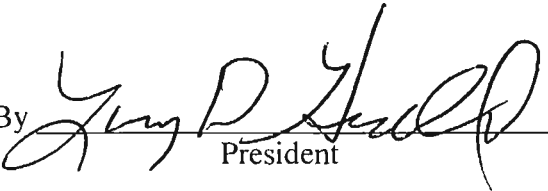
**Section 26. Signatures of Officers.** If any of the officers whose signatures or facsimile signatures appear on this Assistance Agreement or any other document evidencing the Obligations cease to be such officers before delivery of the Obligations, such signatures shall nevertheless be valid for all purposes the same as if such officers had remained in office until delivery, as provided by KRS 58.040 and KRS 61.390.

**Section 27. Severability Clause.** If any section, paragraph, clause or provision of this Assistance Agreement shall be held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Assistance Agreement.

*[Signature page follows]*

IN WITNESS WHEREOF, the Kentucky Rural Water Finance Corporation has caused this Assistance Agreement to be signed in its name by its President and attested by its Secretary/Treasurer and the McCreary County Water District has caused this Assistance Agreement to be signed in corporate name and by its officer thereunder duly authorized, all as of the day and year first above written.

KENTUCKY RURAL WATER FINANCE CORPORATION

By  President

Attest:

By \_\_\_\_\_  
Secretary/Treasurer

MCCREARY COUNTY WATER DISTRICT

By \_\_\_\_\_  
Chairman

Attest:

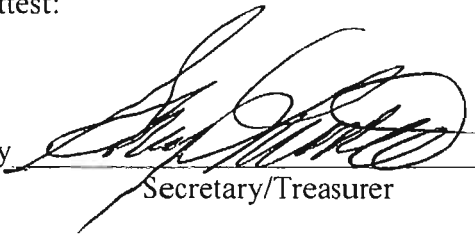
By \_\_\_\_\_  
Secretary

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KENTUCKY RURAL WATER FINANCE CORPORATION

By \_\_\_\_\_  
President

Attest:

By  \_\_\_\_\_  
Secretary/Treasurer

MCCREARY COUNTY WATER DISTRICT

By \_\_\_\_\_  
Chairman

Attest:

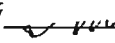
By \_\_\_\_\_  
Secretary

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KENTUCKY RURAL WATER FINANCE CORPORATION

By \_\_\_\_\_  
President

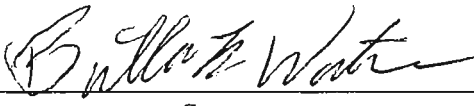
Attest:

By  \_\_\_\_\_  
Secretary/Treasurer

MCCREARY COUNTY WATER DISTRICT

By  \_\_\_\_\_  
Chairman

Attest:

By  \_\_\_\_\_  
Secretary

**EXHIBIT A**

**Debt Service Schedule**

**KRWFC Flexible Term Program Series 2012 D**  
**Sinking Fund Payment Schedule**

**Borrower: McCreary County Water District**  
**Closing Date: 05/30/12**

	Monthly Principal	Monthly Interest	Monthly Admin.Fees	Total Monthly Sinking Fund Payments
7/12-1/13	12,857.14	16,111.14	918.10	29,886.38
2/13-7/13	10,416.67	13,738.75	785.00	24,940.42
8/13-1/14	10,416.67	13,738.75	785.00	24,940.42
2/14-8/14	10,833.33	13,322.08	764.17	24,919.58
8/14-1/15	10,833.33	13,322.08	764.17	24,919.58
2/15-7/15	11,250.00	12,888.75	742.50	24,881.25
8/15-1/16	11,250.00	12,888.75	742.50	24,881.25
2/16-7/16	11,250.00	12,551.25	720.00	24,521.25
8/16-1/17	11,250.00	12,551.25	720.00	24,521.25
2/17-7/17	11,666.67	12,326.25	697.50	24,690.42
8/17-1/18	11,666.67	12,326.25	697.50	24,690.42
2/18-7/18	12,083.33	11,976.25	674.17	24,733.75
8/18-1/19	12,083.33	11,976.25	674.17	24,733.75
2/19-7/19	12,500.00	11,613.75	650.00	24,763.75
8/19-1-20	12,500.00	11,613.75	650.00	24,763.75
2/20-7/20	12,916.67	11,238.75	625.00	24,780.42
8/20-1/21	12,916.67	11,238.75	625.00	24,780.42
2/21-7/21	13,333.33	10,883.54	599.17	24,816.04
8/21-1/22	13,333.33	10,883.54	599.17	24,816.04
2/22-7/22	13,750.00	10,483.54	572.50	24,806.04
8/22-1/23	13,750.00	10,483.54	572.50	24,806.04
2/23-7/23	13,750.00	10,057.29	545.00	24,352.29
8/23-1/24	13,750.00	10,057.29	545.00	24,352.29
2/24-7/24	14,583.33	9,617.29	517.50	24,718.13
8/24-1/25	14,583.33	9,617.29	517.50	24,718.13
2/25-7/25	15,000.00	9,121.46	488.33	24,609.79
8/25-1/26	15,000.00	9,121.46	488.33	24,609.79
2/26-7/26	15,416.67	8,611.46	458.33	24,486.46
8/26-1/27	15,416.67	8,611.46	458.33	24,486.46
2/27-7/27	16,250.00	8,071.88	427.50	24,749.38
8/27-1/28	16,250.00	8,071.88	427.50	24,749.38
2/28-7/28	16,666.67	7,503.13	395.00	24,564.79
8/28-1/29	16,666.67	7,503.13	395.00	24,564.79
2/29-7/29	17,500.00	6,919.79	361.67	24,781.46
8/29-1/30	17,500.00	6,919.79	361.67	24,781.46
2/30-7/30	17,916.67	6,285.42	326.67	24,528.75
8/30-2/31	17,916.67	6,285.42	326.67	24,528.75
2/31-7/31	18,750.00	5,635.94	290.83	24,676.77
8/31-1/32	18,750.00	5,635.94	290.83	24,676.77
2/32-7/32	19,583.33	4,932.81	253.33	24,769.48
8/32-1/33	19,583.33	4,932.81	253.33	24,769.48
2/33-7/33	16,250.00	4,198.44	214.17	20,662.61
8/33-1/34	16,250.00	4,198.44	214.17	20,662.61
2/34-7/34	16,666.67	3,589.06	181.67	20,437.40
8/34-1/35	16,666.67	3,589.06	181.67	20,437.40
2/35-7/35	17,083.33	2,964.06	148.33	20,195.73
8/35-1/36	17,083.33	2,964.06	148.33	20,195.73
2/36-7/36	16,250.00	2,280.73	114.17	18,644.90
8/36-1/37	16,250.00	2,280.73	114.17	18,644.90
2/37-7/37	12,500.00	1,630.73	81.67	14,212.40
8/37-1/38	12,500.00	1,630.73	81.67	14,212.40
2/38-7/38	12,916.67	1,130.73	56.67	14,104.06
8/38-1/39	12,916.67	1,130.73	56.67	14,104.06
2/39-7/39	13,333.33	614.06	30.83	13,978.23
8/39-1/40	13,333.33	614.06	30.83	13,978.23
2/41-7/41	2,083.33	80.73	4.17	2,168.23
8/41-2/41	2,083.33	80.73	4.17	2,168.23
	<u>4,800,000.00</u>	<u>2,683,993.06</u>	<u>147,136.67</u>	<u>7,631,129.73</u>

# EXHIBIT H-2



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**ASSISTANCE AGREEMENT**  
**BETWEEN**  
**KENTUCKY RURAL WATER FINANCE CORPORATION**  
**AND**  
**MCCREARY COUNTY WATER DISTRICT**  
**DATED**  
**SEPTEMBER 23, 2020**  
**IN THE AMOUNT OF \$1,705,000**

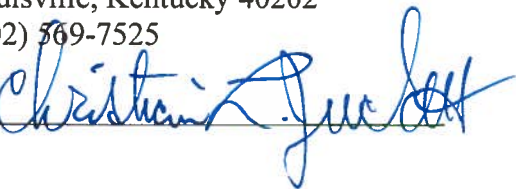
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This document was prepared by:

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Louisville, Kentucky 40202  
(502) 569-7525

By



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EXHIBIT A ..... Debt Service Schedule

## ASSISTANCE AGREEMENT

This Assistance Agreement made and entered into as of September 23, 2020 (the “Assistance Agreement”) by and between the Kentucky Rural Water Finance Corporation, a non-profit agency and instrumentality of various political subdivisions of the Commonwealth of Kentucky duly organized and existing under the laws of the Commonwealth of Kentucky (the “Issuer”) and the McCreary County Water District, 456 North Hwy 27, Whitley City, Kentucky 42653 (the “Governmental Agency”):

### WITNESSETH

WHEREAS, the Issuer has established its Public Projects Flexible Term Program (the “Program”) designed to provide financing for the expansion, addition and improvements of public projects for governmental entities under which the Issuer issued, in various series, its Kentucky Rural Water Finance Corporation Multimodal Public Projects Revenue Bonds (Flexible Term Program) pursuant to a Trust Indenture dated as of April 4, 2001, as supplemented from time to time (collectively, the “Indenture”) between the Issuer and Regions Bank, Nashville, Tennessee (as successor in interest to Fifth Third Bank and The Bank of New York Trust Company, N.A.), as trustee (the “Trustee”), the net proceeds of which will be applied for the benefit of such governmental entities by making loans, pursuant to assistance agreements; and

WHEREAS, pursuant to the Indenture, the Issuer has authorized the issuance of the Kentucky Rural Water Finance Corporation Public Projects Refunding and Improvement Revenue Bonds (Flexible Term Program), Series 2020E (the “Series 2020E Bonds”) in the aggregate principal amount of \$11,375,000, pursuant to a Supplemental Trust Indenture No. 77, dated as of September 23, 2020 by and between the Issuer and the Trustee, which Series 2020E Bonds will rank on a parity with the other outstanding bonds issued under the terms of the Indenture and the proceeds of which will be used by certain governmental agencies to acquire, construct and equip public projects described in various Assistance Agreements by and between the governmental agencies and the Issuer; and

WHEREAS, the Governmental Agency has outstanding its:

- (i) McCreary County Water District Water System Revenue Bonds, Series 2005, dated August 31, 2005, in the original authorized principal amount of \$750,000;
- (ii) McCreary County Water District Sewer System Revenue Bonds, Series 2005, dated August 31, 2005, in the original authorized principal amount of \$290,000;
- (iii) McCreary County Water District Water System Revenue Bonds, Series 2008 (New Liberty Project), dated October 29, 2008, in the original authorized principal amount of \$325,000;
- (iv) McCreary County Water District Water System Revenue Bonds, Series 2008 (Cumberland Falls Project), dated October 29, 2008, in the original authorized principal amount of \$150,000; and
- (v) Loan to the District from the United Cumberland Bank, dated December 28, 2018, in the original principal amount of \$495,000

(collectively, the “Refunded Bonds”), which bonds were issued by the Governmental Agency to make improvements and extensions to the Governmental Agency’s water and sewer system (the “System”); and

WHEREAS, the Governmental Agency has determined that it is necessary and desirable and in the public interest to currently refund the Refunded Bonds, in order to effect substantial debt service savings (the “Refunding Program”), and the Issuer has determined that the Refunding Program is a project within the meaning of the Act and the Indenture, thereby qualifying for financial assistance from the Issuer; and

WHEREAS, the Governmental Agency has designated the Issuer as its instrumentality and agency; and

WHEREAS, pursuant to this Assistance Agreement the Governmental Agency will proceed with the Refunding Program; and

WHEREAS, in and by the Prior Bond Legislation (as hereinafter defined), the right and privilege was reserved by the Governmental Agency under conditions and restrictions set out in said Prior Bond Legislation, of issuing additional bonds from time to time, payable from the income and revenues of the System and ranking on a parity with the Governmental Agency’s outstanding Prior Bonds (as hereinafter defined), for the purpose, among other things, of financing the cost of extensions, additions and improvements to the System and refinancing certain outstanding indebtedness, which conditions and restrictions are found to currently exist and prevail so as to permit the issuance of certain proposed additional bonds so as to rank, when issued, on a parity with the outstanding Prior Bonds; and

WHEREAS, it is deemed necessary and advisable for the best interests of the Governmental Agency that it enter into this Assistance Agreement with the Issuer in order to borrow funds (the “Loan”) in the amount of \$1,705,000 for the Refunding Program, and to reaffirm the conditions and restrictions under which similar bonds or obligations may be subsequently issued ranking on a parity therewith; and

WHEREAS, under the provisions of Sections 58.010 through 58.140, inclusive, of the Kentucky Revised Statutes, and under the provisions of the Prior Bond Legislation, the Governmental Agency is authorized to enter into this Assistance Agreement and to borrow the Loan to provide such funds for the purpose aforesaid; and

WHEREAS, the Issuer is willing to cooperate with the Governmental Agency in making available the Loan pursuant to the Act and the Indenture to be applied to the Refunding Program upon the conditions hereinafter enumerated and the covenants by the Governmental Agency herein contained; and

WHEREAS, the Issuer and the Governmental Agency have determined to enter into this Assistance Agreement pursuant to the terms of the Act and the Indenture and to set forth their

respective duties, rights, covenants, and obligations with respect to the financing of the Refunding Program subject to the repayment of the Loan and the interest thereon;

NOW, THEREFORE, FOR AND IN CONSIDERATION OF THE MUTUAL COVENANTS HEREIN SET FORTH, THE LOAN HEREBY EFFECTED AND OTHER GOOD AND VALUABLE CONSIDERATION, THE RECEIPT OF WHICH IS HEREBY ACKNOWLEDGED BY EACH PARTY, THE PARTIES HERETO MUTUALLY COVENANT AND AGREE, EACH WITH THE OTHER AS FOLLOWS:

**Section 1. Definitions.**

As used in this Assistance Agreement, unless the context requires otherwise:

“*Act*” refers to Chapters 58 and 74 of the Kentucky Revised Statutes.

“*Assistance Agreement*” refers to this Assistance Agreement authorizing the Loan and the obligations hereunder.

“*Bond Counsel*” refers to Rubin & Hays, Kentucky Home Trust Building, 450 South Third Street, Louisville, Kentucky 40202, or any other nationally recognized individual or firm in the field of municipal bond law.

“*Bond Legislation of 2005 - Water*” or “*2005 Water Bond Legislation*” refer to the Resolution authorizing the Series 2005 Water Bonds.

“*Bond Legislation of 2005 - Sewer*” or “*2005 Sewer Bond Legislation*” refer to the Resolution authorizing the Series 2005 Sewer Bonds.

“*Bond Legislation of 2008 - New Liberty*” or “*2008 New Liberty Bond Legislation*” refer to the Resolution authorizing the Bonds of 2008 - New Liberty.

“*Bond Legislation of 2008 - Cumberland Falls*” or “*2008 Cumberland Falls Bond Legislation*” refer to the Resolution authorizing the Bonds of 2008 - Cumberland Falls.

“*Bond Legislation of 2012*” or “*2012 Bond Legislation*” refer to the Resolution authorizing the Series 2012 Bonds.

“*Bond Legislation of 2015*” or “*2015 Bond Legislation*” refer to the Resolution authorizing the Series 2015 Bonds.

“*Bond Legislation of 2020*” or “*2020 Bond Legislation*” refer to the Resolution authorizing the Series 2020 Bonds.

“*Bondowner*”, “*Owner*”, “*Bondholder*” means and contemplates, unless the context otherwise indicates, the registered owner of one or more of the Bonds at the time issued and outstanding hereunder.

“*Bonds*” refers to the Loan, the Prior Bonds and any additional Parity Bonds.

“*Bonds of 2005 - Water*” or “*Series 2005 Water Bonds*” refer to the outstanding McCreary County Water District Water System Revenue Bonds, Series 2005, dated August 31, 2005, in the original authorized principal amount of \$750,000.

“*Bonds of 2005 - Sewer*” or “*Series 2005 Sewer Bonds*” refer to the outstanding McCreary County Water District Sewer System Revenue Bonds, Series 2005, dated August 31, 2005, in the original authorized principal amount of \$290,000.

“*Bonds of 2008 - New Liberty*” or “*Series 2008 New Liberty Bonds*” refer to the outstanding McCreary County Water District Water System Revenue Bonds, Series 2008 (New Liberty Project), dated October 29, 2008, in the original authorized principal amount of \$325,000.

“*Bonds of 2008 - Cumberland Falls*” or “*Series 2008 Cumberland Falls Bonds*” refer to the outstanding McCreary County Water District Water System Revenue Bonds, Series 2008 (Cumberland Falls Project), dated October 29, 2008, in the original authorized principal amount of \$150,000.

“*Bonds of 2012*” or “*Series 2012 Bonds*” refer to the outstanding McCreary County Water District Water System Revenue Bonds, Series 2012, dated February 27, 2013, in the original authorized principal amount of \$1,935,000, consisting of \$1,300,000 of Series A Bonds and \$635,000 of Series B Bonds.

“*Bonds of 2015*” or “*Series 2015 Bonds*” refer to the outstanding McCreary County Water District Water and Sewer Revenue Bonds, Series 2015, dated February 5, 2016, in the original authorized principal amount of \$1,158,000.

“*Bonds of 2020*” or “*Series 2020 Bonds*” refer to the outstanding McCreary County Water District Water and Sewer Revenue Bonds, Series 2020 (Stearns/Smithtown Phase 2 Water Improvements Project), dated May 28, 2020, in the original principal amount of \$1,324,000.

“*Certified Public Accountants*” refers to an independent Certified Public Accountant or firm of Certified Public Accountants, duly licensed in Kentucky and knowledgeable about the affairs of the System and/or of other Governmental Agency financial matters.

“*Code*” refers to the United States Internal Revenue Code of 1986, as amended, and any regulations issued thereunder.

“*Compliance Group*” refers to the Compliance Group identified and defined in the Indenture.

“*Engineer*” or “*Independent Consulting Engineer*” refers to an Independent Consulting Engineer or firm of Engineers of excellent national reputation or of recognized excellent reputation in Kentucky in the fields of water and sewer engineering.

“*Fiscal Year*” refers to the annual accounting period of the Governmental Agency, beginning on January 1 and ending on December 31 of each year.

“*Funds*” refers collectively to the Revenue Fund, the Sinking Fund, the Sinking Fund of 2020, the Operation and Maintenance Fund, and the Governmental Agency Account.

“*Governing Body*” means the Board of Commissioners of the Governmental Agency or such other body as shall be the governing body of said Governmental Agency under the laws of Kentucky at any given time.

“*Governmental Agency*” refers to the McCreary County Water District, 456 North Hwy 27, Whitley City, Kentucky 42653.

“*Governmental Agency Chief Executive*” refers to the Chairman of the Governing Body.

“*Governmental Agency Clerk*” refers to the Secretary of the Governmental Agency.

“*Indenture*” means the Trust Indenture, dated as of April 4, 2001, as originally executed or as it may from time to time be supplemented, modified or amended by any supplemental indenture, including the Supplemental Trust Indenture No. 77, dated September 23, 2020, by and between the Issuer and the Trustee.

“*Interest Payment Date*” shall mean the 1<sup>st</sup> day of each month, commencing November 1, 2020 and continuing through and including January 1, 2050 or until the Loan has been paid in full.

“*Issuer*” refers to the Kentucky Rural Water Finance Corporation, 1151 Old Porter Pike, Bowling Green, Kentucky 42103.

“*KIA*” refers to the Kentucky Infrastructure Authority, an agency and instrumentality of the Commonwealth of Kentucky.

“*KIA Loan*” refers to the loan to the Governmental Agency from the Kentucky Infrastructure Authority, dated January 1, 2004, in the original principal amount of \$1,725,714.

“*Loan*” refers to the loan authorized by this Assistance Agreement from the Issuer to the Governmental Agency, in the principal amount of \$1,705,000, maturing January 1, 2050, to defray the cost of the Refunding Program.

“*Operation and Maintenance Fund*” refers to the McCreary County Water District Water and Sewer Operation and Maintenance Fund created in the Prior Bond Legislation and which Operation and Maintenance Fund will continue to be maintained for the benefit of the System.

“*Outstanding Bonds*” refers collectively to all outstanding Prior Bonds, the Loan and any outstanding Parity Bonds and does not refer to any bonds that have been defeased.

“*Parity Bonds*” means bonds issued in the future, which will, pursuant to the provisions of this Assistance Agreement, rank on a basis of parity with the Loan and shall not be deemed to include, nor to prohibit the issuance of, bonds ranking inferior in security to the Loan.

“*Permitted Investments*” refers to investments of funds on deposit in the various funds created herein and includes:

(a) Obligations of the United States and of its agencies and instrumentalities, including obligations subject to repurchase agreements, if delivery of these obligations subject to repurchase agreements is taken either directly or through an authorized custodian. These investments may be accomplished through repurchase agreements reached with sources including but not limited to national or state banks chartered in Kentucky;

(b) Obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States or a United States government agency, including but not limited to:

1. United States Treasury;
2. Export-Import Bank of the United States;
3. Farmers Home Administration;
4. Government National Mortgage Corporation; and
5. Merchant Marine bonds;

(c) Obligations of any corporation of the United States government, including but not limited to:

1. Federal Home Loan Mortgage Corporation;
2. Federal Farm Credit Banks;
3. Bank for Cooperatives;
4. Federal Intermediate Credit Banks;
5. Federal Land Banks;
6. Federal Home Loan Banks;
7. Federal National Mortgage Association; and
8. Tennessee Valley Authority;

(d) Certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution having a physical presence in Kentucky which are insured by the Federal Deposit Insurance Corporation or similar entity or which are collateralized, to the extent uninsured, by any obligations, including surety bonds, permitted by KRS 41.240(4) ;

(e) Uncollateralized certificates of deposit issued by any bank or savings and loan institution having a physical presence in Kentucky rated in one (1) of the three (3) highest



categories by a competent rating agency;

(f) Bankers' acceptances for banks rated in one (1) of the three (3) highest categories by a competent rating agency;

(g) Commercial paper rated in the highest category by a competent rating agency;

(h) Bonds or certificates of indebtedness of this state and of its agencies and instrumentalities;

(i) Securities issued by a state or local government, or any instrumentality of agency thereof, in the United States, and rated in one (1) of the three (3) highest categories by a competent rating agency;

(j) Shares of mutual funds and exchange traded funds, each of which shall have the following characteristics:

1. The mutual fund shall be an open-end diversified investment company registered under the Federal Investment Company Act of 1940, as amended;
2. The management company of the investment company shall have been in operation for at least five (5) years; and
3. All of the securities in the mutual fund shall be eligible investments pursuant to this section;

(k) Individual equity securities if the funds being invested are managed by a professional investment manager regulated by a federal regulatory agency. The individual equity securities shall be included within the Standard and Poor's 500 Index, and a single sector shall not exceed twenty-five percent (25%) of the equity allocation; and

(l) Individual high-quality corporate bonds that are managed by a professional investment manager that:

1. Are issued, assumed, or guaranteed by a solvent institution created and existing under the laws of the United States;
2. Have a standard maturity of no more than ten (10) years; and
3. Are rated in the three (3) highest rating categories by at least two (2) competent credit rating agencies.

(m) Any other lawful investment authorized by the Kentucky Revised Statutes to be utilized by local governments with a rating equal to or higher than the rating of the Bonds, as rated by each rating agency then rating the Bonds, including an investment agreement with investment agreement provider whose obligations have a current rating at least equal to the rating on the Bonds.

*"Prior Bond Legislation"* refers collectively to the Series 2004A Assistance Agreement, 2012 Bond Legislation, the 2012D Assistance Agreement, the 2015 Bond Legislation, the 2020 Bond Legislation, and the resolution authorizing the KIA Loan.

*"Prior Bonds"* refers collectively to the Series 2004A Loan, Series 2012 Bonds, the Series 2012D Loan, the KIA Loan, the Series 2015 Bonds, and the Series 2020 Bonds.

*"Program"* refers to the Issuer's Public Projects Flexible Term Program designed to provide financing for the expansion, addition and improvement of public projects for governmental entities.

*"Program Administrator"* refers to the Kentucky Rural Water Association, Inc., Bowling Green, Kentucky.

*"Program Reserve Fund"* refers to the Reserve Fund created and established pursuant to Section 4.2 of the Indenture.

*"Project"* refers specifically to the construction of the extensions, additions and improvements to the System that were financed with proceeds of the Refunded Bonds.

*"Refunded Bonds"* refers to the outstanding Series 2005 Water Bonds, the Series 2005 Sewer Bonds, the Series 2008 New Liberty Bonds, the Series 2008 Cumberland Falls Bonds, and the United Cumberland Bank Loan.

*"Refunding Program"* refers to the current refunding of the Refunded Bonds with the proceeds of the Loan.

*"Revenue Fund"* refers to the McCreary County Water District Water and Sewer Revenue Fund created in the Prior Bond Legislation and which Revenue Fund will continue to be maintained for the benefit of all of the Bonds.

*"Series 2004A Assistance Agreement"* refers to the Assistance Agreement between the Kentucky Rural Water Finance Corporation and the Governmental Agency, dated March 24, 2004, authorizing the Series 2004A Loan.

*"Series 2004A Loan"* refers to the loan to the Governmental Agency, in the principal amount of \$2,050,000, dated March 24, 2004, from the Kentucky Rural Water Finance Corporation Public Projects Refunding Revenue Bonds (Flexible Term Program), Series 2004A, which loan was reamortized on February 27, 2013 to a revised principal amount of \$1,415,000.

*"Series 2012D Assistance Agreement"* refers to the Assistance Agreement between the Kentucky Rural Water Finance Corporation and the Governmental Agency, dated May 30, 2012, authorizing the Series 2012D Loan.

“*Series 2012D Loan*” refers to the loan to the Governmental Agency, in the principal amount of \$4,800,000, dated May 30, 2012, from the Kentucky Rural Water Finance Corporation Public Projects Refunding Revenue Bonds (Flexible Term Program), Series 2012D.

“*Sinking Fund*” refers to the McCreary County Water District Water and Sewer Revenue Bond and Interest Sinking Fund, created in the Prior Bond Legislation and defined as the “Prior Sinking Fund” and which Sinking Fund will continue to be maintained for the benefit of all of the Bonds.

“*Sinking Fund of 2020*” refers to the McCreary County Water District Water and Sewer Sinking Fund of 2020, created in the Prior Bond Legislation and defined as the “Current Sinking Fund” and which Sinking Fund of 2020 will continue to be maintained for the benefit of all of the Bonds.

“*System*” refers to the Governmental Agency’s water and sewer system, together with all future extensions, additions and improvements to said System.

“*Treasurer*” refers to the Treasurer of the Governmental Agency.

“*Trustee*” refers to Regions Bank, Nashville, Tennessee.

“*United Cumberland Bank Loan*” refers to the loan from United Cumberland Bank, the proceeds of which were used to acquire a new office building for the Governmental Agency located at 456 N HWY 27, in Whitley City, Kentucky.

“*U.S. Obligations*” refers to bonds, notes, or Treasury Bills, which are direct obligations of the United States of America or obligations fully guaranteed by the United States of America, including book-entry obligations of the United States Treasury-State and Local Government Series, and Trust Receipts representing an ownership interest in direct obligations of the United States.

## **Section 2. Reaffirmation of Declaration of Water and Sewer System.**

That all proceedings heretofore taken for the establishment of and the supplying of water service in and to said Governmental Agency as a water and sewer system are hereby in all respects ratified and confirmed; and so long as the Loan herein authorized or permitted to be issued remains outstanding, said System shall be owned, controlled, operated and maintained for the security and source of payment of the Loan. Said System is hereby declared to constitute a public project within the meaning and application of Sections 58.010 to 58.140, inclusive, of the Kentucky Revised Statutes.

## **Section 3. Authorization of Loan; Place of Payment; Manner of Execution.**

That pursuant to the Constitution and laws of Kentucky, and particularly the Act, the Governmental Agency hereby authorizes the borrowing of \$1,705,000 from the Program, to provide funds for the Refunding Program.

The Loan is payable on the Interest Payment Date in such principal and interest amounts as set forth in **Exhibit A** attached hereto.

The principal of, redemption price, if any, and interest on the Loan shall be payable in lawful money of the United States of America on the Interest Payment Date to the Trustee for the Program. Such payment shall be made by the Governmental Agency from funds on deposit in the Sinking Fund pursuant to the ACH Debit Direct Payment Method (the "ACH Debit Direct Payment Method") as described and detailed in the ACH Debit Direct Payment Authorization Form (the "ACH Authorization Form") in a form as provided by the Trustee to the Governmental Agency. The ACH Authorization Form shall be completed, signed and forwarded to the Trustee prior to the Governmental Agency receiving any of the proceeds of the Loan.

Pursuant to the ACH Debit Direct Payment Method, there shall be transferred to the Trustee on or before each Interest Payment Date, from the Sinking Fund, the amounts set forth as sinking fund payments on Exhibit A attached hereto.

In addition, in the event the Issuer is required to withdraw moneys from the Program Reserve Fund established pursuant to the Indenture to pay the principal of and interest on the Loan and any other payments due under this Assistance Agreement on behalf of the Governmental Agency (the "Reserve Withdrawal"), the Governmental Agency shall pay to the Trustee, each amount set forth as sinking fund payments on **Exhibit A** attached hereto, pursuant to the ACH Debit Direct Payment Method an amount equal to at least 1/12 of the Reserve Withdrawal, plus accrued interest thereon at the rate equal to the highest rate of interest paid by the investments making up the Program Reserve Fund until such Reserve Withdrawal has been replenished.

#### **Section 4. Redemption.**

(a) *Optional Redemption.* Subject to the prior written approval of the Compliance Group, the Loan payments due on or after January 1, 2030 are subject to optional redemption, in whole or in part, by the Governmental Agency prior to their stated maturity, at any time falling on or after January 1, 2029 at a redemption price equal to 100% of the principal amount of the Loan payments called for redemption, plus unpaid interest accrued to the date of redemption.

In the event that the Governmental Agency desires to optionally redeem a portion of its Loan payments, such redemption shall be in a denomination equal to \$5,000 or any integral multiple thereof.

(b) *Notice of Redemption.* The Governmental Agency shall give the Issuer and the Trustee notice of any redemption by sending at least one such notice by first class United States mail not less than 45 and not more than 90 days prior to the date fixed for redemption.

All of said Loan payments as to which the Governmental Agency reserves and exercises the right of redemption and as to which notice as aforesaid shall have been given, and for the retirement of which, upon the terms aforesaid, funds are duly provided, will cease to bear interest on the redemption date.

**Section 5. Loan Payable Out of Gross Revenues on a Parity with Prior Bonds.**

The Loan, the Prior Bonds and any additional Parity Bonds that may be issued under the conditions and restrictions hereinafter set forth, shall be secured by and payable out of the gross revenues of the System.

**Section 6. Compliance with Parity Coverage Requirements of the Prior Bond Legislation.**

It is hereby declared that in accordance with the provisions of the Prior Bond Legislation and prior to the issuance of the Loan herein authorized, there will be procured and filed with the Governmental Agency Clerk of said Governmental Agency any and all statements or certifications for the purpose of having both principal and interest on the Prior Bonds and the Loan payable on a parity from the income and revenues of said System with said outstanding Prior Bonds.

**Section 7. Flow of Funds.**

All proceedings preliminary to and in connection with the issuance of the Prior Bonds, whereby provision was made for the receipt, custody, and application of the proceeds of the Prior Bonds; for the operation of said System on a revenue-producing basis; for the segregation, allocation, and custody of the revenues derived from the operation of the System; and for the enforcement and payment of the Prior Bonds; and all other covenants for the benefit of the bondholders set out in the Prior Bond Legislation, are hereby ratified and confirmed and shall continue in force and inure to the security and benefit of the Bonds, the same as if such provisions and proceedings were repeated in full herein; provided, further, that, hereafter, the income and revenues of the System shall be collected, segregated, accounted for, and distributed as follows:

**A. Revenue Fund.** The Governmental Agency covenants and agrees that it will continue to deposit in the Revenue Fund, promptly as received from time to time, all revenues of the System, as same may be extended and improved from time to time. The moneys in the Revenue Fund shall continue to be used, disbursed and applied by the Governmental Agency only for the purpose and in the manner and order of priorities specified in the Prior Bond Legislation, as hereinafter modified by this Assistance Agreement, all as permitted by the Act, and in accordance with previous contractual commitments.

**B. Sinking Fund.** There shall be set aside and transferred on or before the 20th day of each month from the Revenue Fund, as a first charge thereon, and deposited in the Sinking Fund sums sufficient to pay when due the principal and interest requirements on the Loan and the Prior Bonds. Specifically, there shall be paid into the Sinking Fund on or before the 20th day of each month, on account of the Loan and the Prior Bonds, not less than the following:

- (1) An amount equal to one-sixth (1/6) of the next succeeding six-month interest payment to become due on the Loan and the Prior Bonds, plus

- (2) A sum equal to one-twelfth (1/12) of the principal due on the Loan and principal due on any Prior Bonds maturing on the next succeeding principal payment date.

In the event additional Parity Bonds are issued pursuant to the conditions and restrictions hereinafter prescribed, the monthly deposits to the Sinking Fund shall be increased to provide for payment of interest thereon and the principal thereof as the same respectively become due.

If for any reason there should be a failure to pay into the Sinking Fund the full amounts above stipulated, then an amount equivalent to such deficiency shall be set apart and paid into the Sinking Fund from the first available income and revenues of the System, subject to the aforesaid priorities.

No further payments need to be made into the Sinking Fund if and when the amount held therein and in any other available fund is at least equal to the amount required to retire all Loan and the Prior Bonds and Parity Bonds and paying all interest that will accrue thereon.

**B. Sinking Fund of 2020.** After the monthly transfers required in the preceding paragraphs have been paid from the Revenue Fund, there shall next be transferred monthly from said Revenue Fund and deposited into the Sinking Fund of 2020 on or before the 20th day of each month, for payment of interest on and principal of the Series 2020 Bonds, a sum equal to the total of the following:

- (1) An amount equal to one-sixth (1/6) of the next succeeding six-month interest payment to become due on the Series 2020 Bonds, plus
- (2) A sum equal to one-twelfth (1/12) of the principal of any Series 2020 Bonds maturing on the next succeeding principal payment date.

The Sinking Fund of 2020 is hereby pledged for the payment of the interest and the principal of the Series 2020 Bonds, but subject to the vested rights and priorities of the Prior Bonds.

Pursuant to Section 4.3(b)(iv) of the Indenture, the money and investments in the Principal and Interest Account (as defined in the Indenture) may be returned to the Governmental Agency and applied to the final Loan Payment (as defined in the Indenture) for the Governmental Agency.

**C. Operation and Maintenance Fund.** There shall next be transferred monthly from the Revenue Fund and deposited into said Operation and Maintenance Fund, sums sufficient to meet the current expenses of operating and maintaining the System. The balance maintained in said Operation and Maintenance Fund shall not be in excess of the amount required to cover anticipated System expenditures for a two-month period pursuant to the Governmental Agency's annual budget.

**D. Surplus Funds.** Subject to the provisions for the disposition of the income and revenues of the System as set forth hereinabove, which provisions are cumulative, and after paying or providing for the payment of debt service on any subordinate obligations, there shall be transferred, within sixty days after the end of each Fiscal Year, the balance of excess funds in the Revenue Fund on such date, to a depreciation fund for application in accordance with the terms of this Assistance Agreement or to the Sinking Fund to be applied to the maximum extent feasible, to the prompt purchase or redemption of Outstanding Bonds.

Provided, however, notwithstanding anything to the contrary in any Prior Bond Legislation, the Governmental Agency shall be allowed a credit to the extent of moneys on deposit in the Program Reserve Fund for the purpose of meeting any parity requirements in any Prior Bond Legislation; subject however, to the limitation that moneys in the Program Reserve Fund may only be used to make payments of the Government Agency due under this Assistance Agreement, if necessary, and; provided further, that the Trustee may not seek payment for any reserve funds held by the Governmental Agency under any Prior Bond Legislation for payment of any amounts due from the Governmental Agency under this Assistance Agreement.

**Section 8. Disposition of Proceeds of the Loan; Governmental Agency Account.**

Upon (i) the execution of this Assistance Agreement, (ii) the delivery of this Assistance Agreement to the Trustee, (iii) certification of the Compliance Group that the Loan is to be accepted in the Program, and (iv) upon receipt by the Governmental Agency of the proceeds of the Loan, the proceeds shall be applied as follows:

(a) *Disposition of the Proceeds.* There shall first be deducted and paid from the proceeds of the Loan the fees and costs incurred by the Governmental Agency and any other pertinent expenses incident to the issuance, sale and delivery of the Loan and such other appropriate expenses as may be approved by the Governmental Agency Chief Executive, including but not limited to the Governmental Agency's pro rata share of the Program's fees and expenses.

The balance shall be deposited to the Governmental Agency Account to be used for the Refunding Program.

(b) *Governmental Agency Account.* It is hereby acknowledged that a fund entitled "McCreary County Water District Governmental Agency Account" (the "Governmental Agency Account") has been created and maintained by the Trustee pursuant to the Indenture; and such amount on deposit in said Governmental Agency Account shall be paid as follows:

(1) to the Rural Development (the "RD") of the Department of Agriculture of the United States of America, the holder of the Refunded Bonds, as may be required:

(A) To pay the interest on the Series 2005 Water Bonds, the Series 2005 Sewer Bonds, the Series 2008 New Liberty Bonds, the Series 2008 Cumberland Falls Bonds to and including September 25, 2020; and

(B) To redeem on September 25, 2020 at a price equal to 100% of principal amount the Series 2005 Water Bonds, the Series 2005 Sewer Bonds, the Series 2008 New Liberty Bonds, the Series 2008 Cumberland Falls Bonds that as of that date have not been redeemed, retired or otherwise paid, thereby defeasing the pledge of revenues and the property securing said bonds.

(2) to United Cumberland Bank the holder of the United Cumberland Bank Loan, as may be required:

(A) To pay the interest on the United Cumberland Bank Loan to and including September 23, 2020; and

(B) To redeem on September 23, 2020 at a price equal to 100% of principal amount the United Cumberland Bank Loan that as of that date has not been redeemed, retired or otherwise paid, thereby defeasing the pledge of revenues and the property securing the United Cumberland Bank Loan.

Investment income derived from investment of the Governmental Agency Account, which shall be invested in Permitted Investments in accordance with this Assistance Agreement, shall, as received, be deposited in the Governmental Agency Account.

The Trustee shall be obligated to send written notice to the Governmental Agency of the need for investment directions if and whenever funds in excess of \$50,000 shall remain uninvested for a period of more than five days. In the absence of written direction from the Governmental Agency with respect to investment of moneys held in the Governmental Agency Account, the Trustee is hereby directed to invest funds in money market mutual funds of the Trustee or its affiliates that qualify as Permitted Investments under this Assistance Agreement.

No expenditure shall be made from the Governmental Agency Account except for proper and authorized expenses relating to the Refunding Program as approved by the Governmental Agency.

After completion of the Refunding Program, any balance then remaining on deposit in the Governmental Agency Account shall, subject to any and all applicable legal provisions and applicable arbitrage regulations necessary to assure the exemption of interest on the Loan from Federal income taxation, upon orders of the Governing Body, be transferred to the Sinking Fund, to be used for the purposes thereof.

#### **Section 9. Arbitrage Limitations.**

(a) The Governmental Agency covenants that neither the proceeds of the Loan, nor "Non-Exempt Revenues" of the System, as defined below, will be invested in investments that will produce a net adjusted yield in excess of the net interest cost (effective yield) of the Loan, if such investment would cause such Loan to be treated as "arbitrage bonds" within the meaning of Section 148 of the Internal Revenue Code, as amended, and the applicable regulations thereunder; provided, however, that such proceeds and/or revenues may be invested to whatever



extent and whenever the Code and/or applicable regulations permit same to be invested without causing the Loan to be treated as “arbitrage bonds.”

(b) “Non-Exempt Revenues” within the meaning of the foregoing shall be deemed to refer to revenues of the System deposited in any of the funds earmarked for or reasonably expected to be used for the payment of debt service on the Loan, in excess of “Exempt Revenues,” which Exempt Revenues are:

(1) amounts deposited in the Sinking Fund for the purpose of paying debt service on the Loan against the System within thirteen (13) months from the date of deposit; and

(2) amounts deposited in a depreciation fund or any similar reserve for replacements, reasonably expected to be used for extensions, additions, improvements or replacements to the System, and not reasonably expected to be used to pay debt service (even if pledged to be used to pay debt service in the event of the unexpected inadequacy of other funds pledged for that purpose).

(c) If, and to the extent that any Non-Exempt Revenues are on deposit and are available for investment by reason of the foregoing, such funds shall be subject to the investment limitations set out in Subsection (a) above.

(d) On the basis of information furnished to the Governmental Agency, on known facts, circumstances and reasonable expectations on the date of enactment of this Assistance Agreement, the Governmental Agency certifies as follows:

(1) That it is not expected or contemplated that the proceeds of the Loan will be used or invested in any manner which will cause the Loan to be treated as “arbitrage bonds” within the meaning of Section 148 of the Code and the applicable regulations thereunder.

(2) That it is not expected or contemplated that the Governmental Agency will make any use of the proceeds of the Loan, which, if such use had been reasonably anticipated on the date of issuance of the Loan, would have caused the Loan to be arbitrage bonds.

(3) That it is expected and contemplated that the Governmental Agency will comply with (i) all of the requirements of Section 148 of the Code; and (ii) all of the requirements of the applicable regulations thereunder, to whatever extent is necessary to assure that the Loan will not be treated as arbitrage bonds.

(4) That it is anticipated that amounts on deposit in the Sinking Fund will be used within 13 months from the date of deposit for the payment of debt service on the Loan and all Prior Bonds payable from said Sinking Fund.

(5) That amounts accumulated in the Sinking Fund shall not exceed the limitations set forth in this Assistance Agreement.

(6) That it is not reasonably anticipated that amounts accumulated in a depreciation fund will be used for payment of debt service on any bonds payable from the revenues of the System, even though such depreciation fund will be so available if necessary to prevent a default in the payment of principal and interest on such bonds.

Prior to or at the time of delivery of the Loan, the Governmental Agency Chief Executive and/or the Governmental Agency Treasurer are authorized to execute the appropriate certification with reference to the matters referred to above, setting out all known and contemplated facts concerning such anticipated investment of the proceeds of the Loan, including the execution of necessary and/or desirable certifications of the type contemplated by the Code and applicable regulations, as amended, in order to assure that interest on the Loan will be exempt from all federal income taxes and that the Loan will not constitute or be treated as arbitrage bonds.

#### **Section 10. Parity Bonds.**

The lien and security of and for any bonds or obligations hereafter issued that are payable from the income and revenues of the System, shall, except as set out herein, be subject to the priority of the Prior Bonds and the Loan as may from time to time be outstanding; provided the Governmental Agency has in said Prior Bond Legislation reserved the right and privilege, and does hereby reserve the right and privilege, of issuing additional bonds from time to time payable from the income and revenues of the System ranking on a parity with the Prior Bonds and with the Loan, but only under the conditions specified in the Prior Bond Legislation, which conditions are hereinafter repeated, taking into account the issuance of the Loan.

No other bonds or other obligations shall be issued by the Governmental Agency and made payable from the revenues of the System unless the pledge of revenues for the same is expressly made subordinate and inferior to the lien and pledge herein created; provided, however, the Governmental Agency hereby reserves the right and privilege of issuing additional bonds, from time to time, payable from the revenues of the System, ranking on a basis of equality and parity as to security and source of payment with the Loan, and heretofore issued and outstanding parity bonds, for the following purposes and subject to the following conditions and restrictions:

(A) The Governmental Agency shall have the right to add new System facilities and related auxiliary facilities by the issuance of one or more additional series of bonds to be secured by a parity lien on and ratably payable from the revenues and any other security pledged to the Loan, provided in each instance that:

(i) facility or facilities to be built from the proceeds of the additional parity bonds is or are made a part of the System and its or their revenues are pledged as additional security for the additional parity bonds and the Outstanding Bonds;

(ii) the Governmental Agency is in compliance with all covenants and undertakings in connection with all of its bonds then outstanding and payable from the income and revenues of the System or any part thereof;

(iii) the annual net revenues, defined as gross revenues less Current Expenses of the System for the fiscal year next preceding the issuance of additional parity bonds, are certified by an independent certified public accountant to have been equal to at least one and twenty hundredths (1.20) times the average annual requirements for principal and interest on all bonds then outstanding and payable from the revenues of the System. The term "Current Expenses," as used herein, includes all reasonable and necessary costs of operating, repairing, maintaining and insuring the System, but shall exclude any allowance for depreciation, payments into a depreciation fund for extensions, improvements and extraordinary repairs and maintenance, and payments into a sinking fund and a debt service reserve;

(iv) the estimated average annual net revenues of the facility or facilities to be constructed or acquired with the proceeds of such additional bonds (and any other funds pledged as security), when added to the estimated future average annual net revenues of the then existing System, shall be at least one and twenty hundredths (1.20) times the average annual debt service requirements for principal and interest on all outstanding bonds payable from the revenues of the System and on the additional bonds to be issued. Future net revenue estimates shall be furnished by a recognized independent Consulting Engineer and shall be forecast over a period not exceeding ten (10) years from the date of the additional bonds proposed to be issued. Provided, however, the foregoing conditions and limitations prescribed in subparagraph (iii) and this subparagraph (iv) may be waived or modified by the written consent of the holders of at least seventy-five percent (75%) in principal amount of the Outstanding Bonds and parity bonds.

(B) The Governmental Agency hereby covenants and agrees that in the event additional series of parity bonds are issued, it shall:

(i) adjust the monthly deposits into the Sinking Fund on the same basis as that prescribed in Section 7 hereof to reflect the annual debt service on the additional bonds; and

(ii) adjust and increase appropriately the monthly amount to be deposited into a depreciation fund in accord with controlling resolutions to give recognition to the facilities and equipment to be constructed or acquired with the proceeds of such additional bonds.

(C) The additional parity bonds (sometimes herein referred to as "permitted" to be issued), the issuance of which is restricted and conditioned by this Section, shall be understood to mean bonds or obligations payable from the revenues of the System on a basis of equality and parity with the Loan, and shall not be deemed to include other bonds or obligations, the security and source of payment of which are subordinate and subject to the priority of the Loan and parity bonds herein authorized or permitted to be issued. The Governmental Agency expressly reserves

the right to issue the Loan or other obligations payable from the revenues herein pledged, and not ranking on a basis of equality and parity with the Loan and parity bonds herein otherwise referred to, without any proof of previous earnings or net revenues, but only if such bonds or other obligations are issued to provide for additions or extensions or improvements of the System, and only if the same are issued in express recognition of the priorities, liens and rights created and existing for the security, source of payment, and protection of the Loan and parity bonds herein authorized and permitted to be issued. Provided, however, that nothing in this Section is intended or shall be construed as a restriction upon the ordinary refunding of the Loan, and/or of any bonds which may have been issued and are outstanding under any of the provisions of this Assistance Agreement, if such refunding does not operate to increase, in any year until the final maturity of the refunding bonds, the aggregate of the principal and interest requirements of the bonds to remain outstanding and the bonds proposed to be refunded.

#### **Section 11. Rates and Charges for Services of the System.**

While any Bonds are outstanding and unpaid, the rates for all services of the System rendered by the Governmental Agency to its citizens, corporations, or others requiring the same, shall be reasonable and just, taking into account and consideration the cost and value of said System, the cost of maintaining and operating the same, the proper and necessary allowances for depreciation thereof, and the amounts necessary for the retirement of the Outstanding Bonds and the accruing interest on all such Bonds as may be outstanding under the provisions of this Assistance Agreement and the Prior Bond Legislation, and there shall be charged such rates and amounts as shall be adequate to meet all requirements of the provisions of this Assistance Agreement. Prior to the issuance of the Loan a schedule of rates and charges for the services rendered by the System to all users adequate to meet all requirements of this Assistance Agreement has been established and adopted.

The Governmental Agency covenants that it will not reduce the rates and charges for the services rendered by the System without first filing with the Governmental Agency Clerk a certification of an Independent Consulting Engineer or a Certified Public Accountant that the annual net revenues (defined in the previous Section) of the then existing System for the fiscal year preceding the year in which such reduction is proposed, as such annual net revenues are adjusted, after taking into account the projected reduction in annual net revenues anticipated to result from any such proposed rate decrease, are equal to not less than 120% of the average annual debt service requirements for principal and interest on all of the Outstanding Bonds, calculated in the manner specified in the previous Section.

The Governmental Agency also covenants to cause a report to be filed with the Governing Body within four months after the end of each fiscal year by a Certified Public Accountant, setting forth the precise debt service coverage percentage of the average annual debt service requirements falling due in any fiscal year thereafter for principal of and interest on all of the then Outstanding Bonds payable from the revenues of the System, produced or provided by the net revenues of the System in that fiscal year, calculated in the manner specified in the previous Section; and the Governmental Agency covenants that if and whenever such report so filed shall establish that such coverage of net revenues for such year was less than 120% of the average annual debt service requirements, the Governmental Agency shall increase the rates by

an amount sufficient, in the opinion of such Certified Public Accountant, to establish the existence of or immediate projection of, such minimum 120% coverage.

**Section 12. All Obligations of this Loan Are Equal.**

The obligations authorized and permitted to be issued hereunder, and from time to time outstanding, shall not be entitled to priority one over the other in the application of the income and revenues of the System regardless of the time or times of their issuance, it being the intention that there shall be no priority among the obligations authorized or permitted to be issued under the provisions of this Assistance Agreement, regardless of the fact that they may be actually issued and delivered at different times.

**Section 13. Defeasance and/or Refunding of the Loan.**

The Governmental Agency reserves the right, at any time, to cause the pledge of the revenues securing the outstanding Loan to be defeased and released by paying an amount into an escrow fund sufficient, when invested (or sufficient without such investment, as the case may be) in cash and/or U.S. Obligations, to assure the availability in such escrow fund of an adequate amount (a) to call for redemption and to redeem and retire all of such outstanding Loan, both as to principal and as to interest, on the next or any optional redemption date, including all costs and expenses in connection therewith, and to pay all principal and interest falling due on the outstanding Loan to and on said date, or (b) to pay all principal and interest requirements on the outstanding Loan as same matures, without redemption in advance of maturity, the determination of whether to defease under (a) or (b) or both to be made by the Governing Body. Such U.S. Obligations shall have such maturities as to assure that there will be sufficient funds for such purpose. If such defeasance is to be accomplished pursuant to (a), the Governmental Agency shall take all steps necessary to publish the required notice of the redemption of the outstanding Loan and the applicable redemption date. Upon the proper amount of such investments being placed in escrow and so secured, such revenue pledge shall be automatically fully defeased and released without any further action being necessary.

**Section 14. Contractual Nature of Assistance Agreement.**

The provisions of this Assistance Agreement shall constitute a contract between the Governmental Agency and the Issuer; and after the issuance of the Loan, no change, variation or alteration of any kind in the provisions of this Assistance Agreement, nor of the Prior Bond Legislation, shall be made in any manner except as herein or therein provided until such time as all of the Bonds authorized thereby and the interest thereon have been paid or provided for in full, or as otherwise provided herein; provided that the Governing Body may enact legislation for any other purpose not inconsistent with the terms of this Assistance Agreement, and which shall not impair the security of the Issuer and/or for the purpose of curing any ambiguity, or of curing, correcting or supplementing any defective or inconsistent provisions contained herein or in any ordinance or other proceedings pertaining hereto.

**Section 15. Appointment and Duties of Trustee.**

The Trustee is hereby designated as the bond registrar and paying agent with respect to the Loan.

Its duties as Trustee shall be as follows:

- (a) To register the Loan in the name of the Issuer;
- (b) To cancel and destroy (or remit to the Governmental Agency for destruction, if so requested by the Governmental Agency) all exchanged, matured, retired and redeemed Loan obligations, and to maintain adequate records relevant thereto;
- (c) To remit, but only to the extent that all required funds are made available to the Trustee by the Governmental Agency, semiannual interest payments directly to the Issuer's accounts for the Program;
- (d) To notify the Issuer of any Loan obligations to be redeemed and to redeem the Loan prior to its stated maturity upon receiving sufficient funds; and
- (e) To supply the Governmental Agency with a written accounting evidencing the payment of interest on and principal of the Loan within thirty (30) days following each respective due date.

The Trustee shall be entitled to the advice of counsel and shall be protected for any acts taken by it in good faith in reliance upon such advice. The Trustee shall not be liable for any actions taken in good faith and believed by it to be within its discretion or the power conferred upon it by this Assistance Agreement, or the responsibility for the consequences of any oversight or error in judgment.

The Trustee may at any time resign from its duties set forth in this Assistance Agreement by filing its resignation with the Governmental Agency Clerk and notifying the Issuer. Thereupon, the Issuer shall notify the Governmental Agency of a successor Trustee which shall be an incorporated bank or trust company authorized to transact business in the United States of America. Notwithstanding the foregoing, in the event of the resignation of the Trustee, provision shall be made for the orderly transition of the books, records and accounts relating to the Loan to the successor Trustee in order that there will be no delinquencies in the payment of interest or principal due on the Loan.

#### **Section 16. Provisions in Conflict Repealed.**

All ordinances, resolutions and orders, or parts thereof, in conflict herewith are, to the extent of such conflict, hereby repealed; and it is hereby specifically ordered and provided that any proceedings heretofore taken for the issuance of other bonds payable or secured in any manner by all or any part of the income and revenues of the System, or any part thereof, and which have not heretofore been issued and delivered, are hereby revoked and rescinded, and none of such other bonds shall be issued and delivered.

#### **Section 17. Covenant of Governmental Agency to Take All Action Necessary to Assure Compliance with the Internal Revenue Code of 1986.**

In order to assure purchasers of the Loan that interest thereon will continue to be exempt from federal and Kentucky income taxation (subject to certain exceptions set out below), the

Governmental Agency covenants to and with the Issuer that (1) the Governmental Agency will take all actions necessary to comply with the provisions of the Code, (2) the Governmental Agency will take no actions which will violate any of the provisions of the Code, or would cause the Loan to become “private activity bonds” within the meaning of the Code, (3) none of the proceeds of the Loan will be used for any purpose which would cause the interest on the Loan to become subject to federal income taxation, and the Governmental Agency will comply with any and all requirements as to rebate (and reports with reference thereto) to the United States of America of certain investment earnings on the proceeds of the Loan.

The Governmental Agency reserves the right to amend this Assistance Agreement but only with the consent of the Issuer (i) to whatever extent shall, in the opinion of Bond Counsel, be deemed necessary to assure that interest on the Loan shall be exempt from federal income taxation, and (ii) to whatever extent shall be permissible (without jeopardizing such tax exemption or the security of such owners) to eliminate or reduce any restrictions concerning the investment of the proceeds of the Loan, or the application of such proceeds or of the revenues of the System. The purchasers of the Loan are deemed to have relied fully upon these covenants and undertakings on the part of the Governmental Agency as part of the consideration for the purchase of the Loan. To the extent that the Governmental Agency obtains an opinion of nationally recognized bond counsel to the effect that non-compliance with any of the covenants contained in this Assistance Agreement or referred to in this Assistance Agreement would not subject interest on the Loan to federal income taxes or Kentucky income taxes, the Governmental Agency shall not be required to comply with such covenants or requirements.

This Assistance Agreement is executed in contemplation that Bond Counsel will render an opinion as to exemption of principal of the Loan from Kentucky ad valorem taxation and as to exemption of interest on the Loan from federal and Kentucky income taxation, based on the assumption by Bond Counsel that the Governmental Agency complies with covenants made by the Governmental Agency with respect to compliance with the provisions of the Code, and based on the assumption of compliance by the Governmental Agency with requirements as to any required rebate (and reports with reference thereto) to the United States of America of certain investment earnings on the proceeds of the Loan. The Governmental Agency has been advised that based on the foregoing assumptions of compliance, Bond Counsel is of the opinion that the Loan is not an “arbitrage bond” within the meaning of Section 148 of the Code.

#### **Section 18. Insurance.**

(a) *Fire and Extended Coverage.* If and to the extent that the System includes structures above ground level, the Governmental Agency shall, upon receipt of the proceeds of the sale of the Loan, if such insurance is not already in force, procure fire and extended coverage insurance on the insurable portion of all of the facilities of the System, of a kind and in such amounts as would ordinarily be carried by private companies or public bodies engaged in operating a similar utility.

The foregoing fire and extended coverage insurance shall be maintained so long as any of the Loan is outstanding and shall be in amounts sufficient to provide for not less than full recovery whenever a loss from perils insured against does not exceed eighty percent (80%) of the full insurable value of the damaged facility.

In the event of any damage to or destruction of any part of the System the Governmental Agency shall promptly arrange for the application of the insurance proceeds for the repair or reconstruction of the damaged or destroyed portion thereof.

(b) *Liability Insurance on Facilities.* So long as the Loan is outstanding, the Governmental Agency shall, procure and maintain, public liability insurance relating to the operation of the facilities of the System, with limits of not less than \$200,000 for one person and \$1,000,000 for more than one person involved in one accident, to protect the Governmental Agency from claims for bodily injury and/or death; and not less than \$200,000 from claims for damage to property of others which may arise from the Governmental Agency's operations of the System and any other facilities constituting a portion of the System.

(c) *Vehicle Liability Insurance.* If and to the extent that the Governmental Agency owns or operates vehicles in the operation of the System, upon receipt of the proceeds of the Loan, the Governmental Agency shall, if such insurance is not already in force, procure and maintain, so long as the Loan is outstanding, vehicular public liability insurance with limits of not less than \$200,000 for one person and \$1,000,000 for more than one person involved in one accident, to protect the Governmental Agency from claims for bodily injury and/or death, and not less than \$200,000 against claims for damage to property of others which may arise from the operation of such vehicles by the Governmental Agency.

#### **Section 19. Event of Default; Remedies.**

The following items shall constitute an "Event of Default" on the part of the Governmental Agency:

(a) The failure to pay principal on the Loan when due and payable, either at maturity or by proceedings for redemption;

(b) The failure to pay any installment of interest on the Loan when the same shall become due and payable;

(c) The failure of the Governmental Agency to fulfill any of its obligations pursuant to this Assistance Agreement and to cure any such failure within 30 days after receipt of written notice of such failure; and/or

(d) The failure to promptly repair, replace or reconstruct essential facilities of the System after any major damage and/or destruction thereof.

Upon the occurrence of an Event of Default, the Issuer or the Trustee on its behalf, as owner of the Loan, may enforce and compel the performance of all duties and obligations of the Governmental Agency as set forth herein. Upon the occurrence of an Event of Default, then, upon the filing of suit by the Trustee or the Issuer, any court having jurisdiction of the action may appoint a receiver to administer the System on behalf of the Governmental Agency, with power to charge and collect rates sufficient to provide for the payment of the principal of and interest on the Loan, and for the payment of operation and maintenance expenses of the System,



and to provide and apply the income and revenues in conformity with this Assistance Agreement and with the laws of the Commonwealth of Kentucky.

In addition to and apart from the foregoing, upon the occurrence of an Event of Default, the owner of the Loan may require the Governmental Agency by demand, court order, injunction, or otherwise, to raise all applicable rates charged for services of the System a reasonable amount, consistent with the requirements of this Assistance Agreement.

**Section 20. Annual Reports.**

The Governmental Agency hereby agrees to provide or cause to be provided to the Issuer and the Compliance Group audited financial statements prepared in accordance with generally accepted accounting principles (commencing with the Fiscal Year ended prior to the Fiscal Year in which this Agreement is executed) and such other financial information and/or operating data as requested by the Issuer or the Compliance Group.

The annual financial information and operating data, including audited financial statements, will be made available on or before 180 days after the end of each Fiscal Year.

**Section 21. Supplemental Assistance Agreement.**

The Governmental Agency may, but only with the consent of the Issuer, execute one or more supplemental Assistance Agreements as shall not be inconsistent with the terms and provisions hereof for any one or more of the following purposes:

- (a) to cure any ambiguity or formal defect or omission in this Assistance Agreement;
- (b) to subject to the lien and pledge of this Assistance Agreement additional revenues, properties, or collateral which may legally be subjected;
- (c) to add to the conditions, limitations and restrictions on the issuance of bonds, other conditions, limitations and restrictions thereafter to be observed;
- (d) to add to the covenants and agreements of the Governmental Agency in this Assistance Agreement, other covenants and agreements thereafter to be incurred by the Governmental Agency or to surrender any right or power herein reserved to or conferred upon the Governmental Agency;
- (e) to effect the issuance of additional Parity Bonds; and/or
- (f) to modify the terms and conditions of this Assistance Agreement at the request of the Issuer in order to assist the Issuer in operating the Program or to maintain any rating the Issuer may have on its Program obligations.

**Section 22. No Remedy Exclusive.**

No remedy herein conferred upon or reserved to the Issuer is intended to be exclusive, and every such remedy will be cumulative and will be in addition to every other remedy given hereunder and every remedy now or hereafter existing at law or in equity. No delay or omission

to exercise any right or power accruing upon any default will impair any such right or power and any such right and power may be exercised from time to time and as often as may be deemed expedient.

**Section 23. Waivers.**

In the event that any agreement contained herein should be breached by either party and thereafter waived by the other party, such waiver will be limited to the particular breach so waived and will not be deemed to waive any other breach hereunder.

**Section 24. Agreement to Pay Attorneys' Fees and Expenses.**

In the event that either party hereto shall become in default under any of the provisions hereof and the non-defaulting party employs attorneys or incurs other expenses for the enforcement of performance or observance of any obligation or agreement on the part of the defaulting party herein contained, the defaulting party agrees that it will pay on demand therefore to the non-defaulting party the fees of such attorneys and such other expenses so incurred by the non-defaulting party.

**Section 25. Signatures of Officers.**

If any of the officers whose signatures or facsimile signatures appear on this Assistance Agreement or any other document evidencing the Loan cease to be such officers before delivery of the Loan, such signatures shall nevertheless be valid for all purposes the same as if such officers had remained in office until delivery, as provided by KRS 58.040 and KRS 61.390.

**Section 26. Severability Clause.**

If any section, paragraph, clause or provision of this Assistance Agreement shall be held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Assistance Agreement.

*[Signature Page Follows]*

IN WITNESS WHEREOF, the Kentucky Rural Water Finance Corporation has caused this Assistance Agreement to be signed in its name by its President and attested by its Secretary/Treasurer and the McCreary County Water District has caused this Assistance Agreement to be signed in corporate name and by its officer thereunder duly authorized, all as of the day and year first above written.

KENTUCKY RURAL WATER FINANCE CORPORATION

By John M. Duff  
President

Attest:

By [Signature]  
Secretary/Treasurer

MCCREARY COUNTY WATER DISTRICT

By \_\_\_\_\_  
Chairman

Attest:

By \_\_\_\_\_  
Secretary

IN WITNESS WHEREOF, the Kentucky Rural Water Finance Corporation has caused this Assistance Agreement to be signed in its name by its President and attested by its Secretary/Treasurer and the McCreary County Water District has caused this Assistance Agreement to be signed in corporate name and by its officer thereunder duly authorized, all as of the day and year first above written.


KENTUCKY RURAL WATER FINANCE CORPORATION

By \_\_\_\_\_  
President

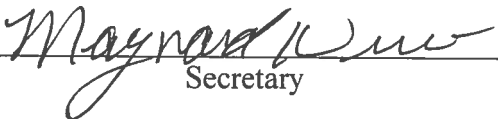
Attest:

By \_\_\_\_\_  
Secretary/Treasurer

MCCREARY COUNTY WATER DISTRICT

By  \_\_\_\_\_  
Chairman

Attest:

By  \_\_\_\_\_  
Secretary

**EXHIBIT A**

**Debt Service Schedule**

**KRWFC Flexible Term Program Series 2020 E  
Sinking Fund Payment Schedule**

**Borrower:** McCreary County Water District - refunding  
**Closing Date:** 09/23/20

	<b>Monthly Principal</b>	<b>Monthly Interest</b>	<b>Total Monthly Sinking Fund Payments</b>
11/20-1/21		4,408.15	4,408.15
2/21-7/21	2,916.67	3,099.48	6,016.15
8/21-1/22	2,916.67	3,099.48	6,016.15
2/22-7/22	2,916.67	2,975.52	5,892.19
8/22-1/23	2,916.67	2,975.52	5,892.19
2/23-7/23	2,916.67	2,851.56	5,768.23
8/23-1/24	2,916.67	2,851.56	5,768.23
2/24-7/24	2,916.67	2,727.61	5,644.27
8/24-1/25	2,916.67	2,727.61	5,644.27
2/25-7/25	3,333.33	2,603.65	5,936.98
8/25-1/26	3,333.33	2,603.65	5,936.98
2/26-7/26	3,333.33	2,461.98	5,795.31
8/26-1/27	3,333.33	2,461.98	5,795.31
2/27-7/27	3,333.33	2,320.31	5,653.65
8/27-1/28	3,333.33	2,320.31	5,653.65
2/28-7/28	3,750.00	2,178.65	5,928.65
8/28-1/29	3,750.00	2,178.65	5,928.65
2/29-7/29	3,750.00	2,019.27	5,769.27
8/29-1/30	3,750.00	2,019.27	5,769.27
2/30-7/30	3,750.00	1,859.90	5,609.90
8/30-2/31	3,750.00	1,859.90	5,609.90
2/31-7/31	4,166.67	1,738.02	5,904.69
8/31-1/32	4,166.67	1,738.02	5,904.69
2/32-7/32	4,166.67	1,602.61	5,769.27
8/32-1/33	4,166.67	1,602.61	5,769.27
2/33-7/33	4,166.67	1,467.19	5,633.86
8/33-1/34	4,166.67	1,467.19	5,633.86
2/34-7/34	4,166.67	1,373.44	5,540.11
8/34-1/35	4,166.67	1,373.44	5,540.11
2/35-7/35	4,583.33	1,279.69	5,863.02
8/35-1/36	4,583.33	1,279.69	5,863.02
2/36-7/36	4,583.33	1,176.56	5,759.90
8/36-1/37	4,583.33	1,176.56	5,759.90
2/37-7/37	4,583.33	1,073.44	5,656.77
8/37-1/37	4,583.33	1,073.44	5,656.77
2/38-7/38	4,583.33	964.58	5,547.92
8/38-1/39	4,583.33	964.58	5,547.92
2/39-7/39	4,583.33	855.73	5,439.06
8/39-1/40	4,583.33	855.73	5,439.06
2/40-7/40	5,000.00	746.88	5,746.88
8/40-1/41	5,000.00	746.88	5,746.88
2/41-7/41	5,000.00	615.63	5,615.63
8/41-1/42	5,000.00	615.63	5,615.63
2/42-7/42	5,000.00	484.38	5,484.38
8/42-1/43	5,000.00	484.38	5,484.38
2/43-7/43	5,416.67	353.13	5,769.79
8/43-1/44	5,416.67	353.13	5,769.79
2/44-7/44	5,416.67	210.94	5,627.61
8/44-1/45	5,416.67	210.94	5,627.61
2/45-7/45	833.33	68.75	902.08
8/45-1/46	833.33	68.75	902.08
2/46-7/46	833.33	45.83	879.17
8/46-1/47	833.33	45.83	879.17
2/47-7/47	833.33	22.92	856.25
8/47-1/48	833.33	22.92	856.25
2/48-7/48	-	-	-
	<u>1,210,000.00</u>	<u>483,355.88</u>	<u>1,688,947.73</u>

# EXHIBIT H-3

BOND RESOLUTION

McCREARY COUNTY WATER DISTRICT

AUTHORIZING

McCREARY COUNTY WATER DISTRICT

WATER AND SEWER REVENUE BONDS, SERIES 2020

(STEARNS/SMITHTOWN PHASE 2 WATER IMPROVEMENTS PROJECT)

IN THE PRINCIPAL AMOUNT OF

\$1,324,000



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## BOND RESOLUTION

**RESOLUTION OF THE McCREARY COUNTY WATER DISTRICT AUTHORIZING AND PROVIDING FOR THE ISSUANCE AND SALE OF \$1,324,000 PRINCIPAL AMOUNT OF McCREARY COUNTY WATER DISTRICT WATER AND SEWER REVENUE BONDS, SERIES 2020 FOR THE PURPOSE OF FINANCING THE COST (NOT OTHERWISE PROVIDED) OF THE CONSTRUCTION OF EXTENSIONS, ADDITIONS AND IMPROVEMENTS TO THE EXISTING WATER AND SEWER SYSTEM OF SAID DISTRICT; SETTING FORTH TERMS AND CONDITIONS UPON WHICH SAID BONDS MAY BE ISSUED AND OUTSTANDING; PROVIDING FOR THE COLLECTION, SEGREGATION AND DISTRIBUTION OF THE REVENUES OF SAID WATER AND SEWER SYSTEM; AND PROVIDING FOR AN ADVERTISED, PUBLIC, COMPETITIVE SALE OF SAID BONDS.**

WHEREAS, the water and sewer system (the "System") of the McCreary County Water District (the "District") is owned and operated by said District pursuant to Chapters 58 and 74 of the Kentucky Revised Statutes (the "Act"), and

WHEREAS, the District presently has outstanding certain Prior Bonds (as hereinafter defined), which Prior Bonds are payable from and secured by a pledge of the revenues derived from the operation of the System, and

WHEREAS, all of the Prior Bonds presently outstanding are current as to payment of both principal and interest, and for the security of which a certain Sinking Fund and certain reserves are being maintained in the manner and by the means prescribed in the Prior Bond Resolution (as hereinafter defined) of the District, authorizing the Prior Bonds, and

WHEREAS, it is the desire and intent of the District at this time to authorize and provide for the issuance of revenue bonds in the principal amount of \$1,324,000 (the "Current Bonds"), for the purpose of financing the cost (not otherwise provided) of the construction of extensions, additions and improvements to the System of the District, in accordance with plans and specifications prepared by Kentucky Engineering Group, PLLC and to prescribe the covenants of the District, the rights of Bondowners and the details of the issuance and sale of the proposed Current Bonds, and

WHEREAS, the District desires and intends that the Current Bonds be issued subject to the priority of the Prior Bonds, and

WHEREAS, the District has filed an Application with the Kentucky Public Service Commission for the issuance of a Certificate of Public Convenience and Necessity, authorizing the issuance of the Current Bonds and the construction of said extensions, additions and improvements, and

WHEREAS, the proceeds of the Current Bonds will be supplemented by Grant Proceeds (as hereinafter defined) in the amount of approximately \$940,400, to provide the total cost of such construction,

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF COMMISSIONERS OF THE McCREARY COUNTY WATER DISTRICT AS FOLLOWS:

**ARTICLE 1. DEFINITIONS; PURPOSE; AUTHORIZATION OF BONDS;  
SECURITY.**

**Section 101. Definitions.** As used in this Resolution, unless the context requires otherwise:

*"Act"* refers to Chapters 58 and 74 of the Kentucky Revised Statutes.

*"ARC Grant"* refers to the Appalachian Regional Commission grant described in Section 805 of this Resolution.

*"Beginning Month"* refers to the month following the month in which the Current Bonds authorized herein are issued, sold and delivered to the Purchaser thereof.

*"Bond Counsel"* refers to an attorney or firm of attorneys recognized nationally as experts in the field of municipal bond law and shall be deemed to refer to Rubin & Hays, Louisville, Kentucky, or their successors.

*"Bondowner" or "Owner"* refer to registered Owners of the Current Bonds at the time issued and outstanding hereunder.

*"Bonds"* collectively refers to the outstanding Current Bonds, Prior Bonds, the 2007 Bonds, and the Parity Bonds.

*"Bonds of 2005 - Water" or "Series 2005 Water Bonds"* refer to the outstanding McCreary County Water District Water System Revenue Bonds, Series 2005, dated August 31, 2005, in the original authorized principal amount of \$750,000.

*"Bonds of 2005 - Sewer" or "Series 2005 Sewer Bonds"* refer to the outstanding McCreary County Water District Sewer System Revenue Bonds, Series 2005, dated August 31, 2005, in the original authorized principal amount of \$290,000.

*"Bonds of 2008 - New Liberty" or "Series 2008 New Liberty Bonds"* refer to the outstanding McCreary County Water District Water System Revenue Bonds, Series 2008 (New Liberty Project), dated October 29, 2008, in the original authorized principal amount of \$325,000.

*"Bonds of 2008 - Cumberland Falls" or "Series 2008 Cumberland Falls Bonds"* refer to the outstanding McCreary County Water District Water System Revenue Bonds, Series 2008 (Cumberland Falls Project), dated October 29, 2008, in the original authorized principal amount of \$150,000.

*"Bonds of 2012" or "Series 2012 Bonds"* refer to the outstanding McCreary County Water District Water System Revenue Bonds, Series 2012, dated February 27, 2013, in the original authorized principal amount of \$1,935,000, consisting of \$1,300,000 of Series A Bonds and \$635,000 of Series B Bonds.

*"Bonds of 2015"* or *"Series 2015 Bonds"* refer to the outstanding McCreary County Water District Water and Sewer Revenue Bonds, Series 2015, dated February 5, 2016, in the original authorized principal amount of \$1,158,000.

*"Bond Resolution of 2005 - Water"* or *"2005 Water Bond Resolution"* refer to the Resolution authorizing the Series 2005 Water Bonds.

*"Bond Resolution of 2005 - Sewer"* or *"2005 Sewer Bond Resolution"* refer to the Resolution authorizing the Series 2005 Sewer Bonds.

*"Bond Resolution of 2008 - New Liberty"* or *"2008 New Liberty Bond Resolution"* refer to the Resolution authorizing the Bonds of 2008 - New Liberty.

*"Bond Resolution of 2008 - Cumberland Falls"* or *"2008 Cumberland Falls Bond Resolution"* refer to the Resolution authorizing the Bonds of 2008 - Cumberland Falls.

*"Bond Resolution of 2012"* or *"2012 Bond Resolution"* refer to the Resolution authorizing the Series 2012 Bonds.

*"Bond Resolution of 2015"* or *"2015 Bond Resolution"* refer to the Resolution authorizing the Series 2015 Bonds.

*"Chairman"* refers to the elected or appointed Chairman or Chairperson of the Commission.

*"Code"* refers to the Internal Revenue Code of 1986, as amended, and the Treasury Regulations relating thereto.

*"Commission"* refers to the Board of Commissioners of the District, or such other body as shall be the governing body of said District under the laws of Kentucky at any given time.

*"Construction Account"* refers to the McCreary County Water District Water and Sewer Construction Account, created in Section 301(B) of this Current Bond Resolution.

*"Contractors"* refers to the general contractors who have been employed by the District to construct the Project.

*"Current Bond Resolution"* or *"Resolution"* refer to this Resolution authorizing the Current Bonds.

*"Current Bonds"* refers to the \$1,324,000 of McCreary County Water District Water and Sewer Revenue Bonds, Series 2020 (Stearns/Smithtown Phase 2 Water Improvements Project) authorized by this Resolution, to be dated as of the date of issuance thereof.

*"Current Sinking Fund"* refers to the McCreary County Water District Water and Sewer Sinking Fund of 2020, described in Section 402 of this Resolution.

*"Debt Reserve Fund"* refers to the McCreary County Water District Water and Sewer Debt Reserve Fund, described in Section 402 of this Resolution.

*"Depository Bank"* refers to the bank, which shall be a member of the FDIC, which bank is United Cumberland Bank, Whitley City, Kentucky, or its successor.

*"District"* refers to the McCreary County Water District.

*"Engineers"* refers to the Engineers or any one of them, who prepared the plans and specifications for the construction of the Project and who will supervise the construction thereof and/or will furnish full time resident inspection of the construction of the Project, and shall be deemed to refer to Kentucky Engineering Group, PLLC, or a member of said firm, or their successors.

*"Event of Default"* refers to one or more of the Events of Default set forth in Section 701 of this Resolution.

*"FDIC"* refers to the Federal Deposit Insurance Corporation, or its successors.

*"Fiscal Year"* refers to the annual accounting period of the District, beginning on January 1, and ending on December 31, of each year.

*"Funds"* refers to the Construction Account, the Revenue Fund, the Current Sinking Fund, the Prior Sinking Fund, the Debt Reserve Fund and the Operation and Maintenance Fund.

*"Government"* refers to the United States of America, or any agency thereof, including RD.

*"Grant Proceeds"* refers to the proceeds of the RD Grant and the ARC Grant.

*"Independent Consulting Engineer"* refers to a consulting engineer or a firm of consulting engineers of recognized excellent reputation in the field of water system engineering, and such definition includes the Engineers named above.

*"Interim Lender"* refers to Kentucky Rural Water Finance Corporation, Bowling Green, Kentucky, its successors or assigns; or any other financial institution or governmental agency approved by the District.

*"KIA Loan"* refers to the loan to the District from the Kentucky Infrastructure Authority, dated January 1, 2004, in the original principal amount of \$1,725,714.



*"KRWFC 2012 Loan"* refers to the loan to the District from the Kentucky Rural Water Finance Corporation, dated May 30, 2012, in the original principal amount of \$4,800,000.

*"KRWFC 2013 Loan"* refers to the loan to the District from the Kentucky Rural Water Finance Corporation, dated March 24, 2004, in the original principal amount of \$2,050,000, which loan was reamortized on February 27, 2013 to a revised principal amount of \$1,415,000.

*"Local Counsel"* refers to Tim Lavender, Esq., Whitley City, Kentucky, or any other attorney or firm of attorneys designated by the District.

*"Multiple Advances"* refers to the advance of loan funds from the RD as described in Section 302 of this Resolution.

*"Note"* refers to a single note or any number of notes, in such form as may be prescribed by the Interim Lender, including any revenue bond anticipation notes issued pursuant to Chapter 58 of the Kentucky Revised Statutes, including any renewal or extensions of the Note, issued by the District evidencing the interim financing for the Project as prescribed in Section 302 of this Resolution.

*"Operation and Maintenance Fund"* refers to the McCreary County Water District Water and Sewer Operation and Maintenance Fund described in Section 401 of this Resolution.

*"Outstanding Bonds"* refers to the outstanding Bonds, and does not refer to, nor include, any Bonds for the payment of the principal and interest of which sufficient funds will have been deposited and earmarked for payment of Bonds; provided all Outstanding Bonds of any series held by the RD shall be deemed to constitute Outstanding Bonds until paid regardless of the deposit of funds to pay for same.

*"Parity Bonds"* refers to bonds which may be issued in the future which, pursuant to this Resolution, rank on a basis of parity with the outstanding Bonds, as to priority, security and source of payment, and does not refer to bonds which might be issued so as to rank inferior to the security and source of payment of the outstanding Bonds.

*"Prior Bonds"* refers collectively to the Series 2005 Water Bonds, the Series 2005 Sewer Bonds, the Series 2008 New Liberty Bonds, the Series 2008 Cumberland Falls Bonds, the Series 2012 Bonds, the KIA Loan, the KRWFC 2012 Loan, the KRWFC 2013 Loan and the Series 2015 Bonds.

*"Prior Bond Resolution"* refers collectively to the 2005 Water Bond Resolution, the 2005 Sewer Bond Resolution, the 2008 New Liberty Bond Resolution, the 2008 Cumberland Falls Bond Resolution, the 2012 Bond Resolution, the 2015 Bond Resolution and the resolutions authorizing the KIA Loan, the KRWFC 2012 Loan and the KRWFC 2013 Loan.

*"Prior Sinking Fund"* refers to the McCreary County Water District Water and Sewer Revenue Bond and Interest Sinking Fund, described in Section 401 of this Resolution.

*"Project"* refers specifically to the construction of the currently proposed extensions, additions and improvements to the System of the District, which Project is being financed by the Current Bonds and by other funds.

*"Purchaser"* refers to the agency, person, firm or firms, or their successors, to whom the Current Bonds herein authorized are awarded at the public sale of the Current Bonds.

*"RD"* refers to the United States Department of Agriculture, acting through Rural Development.

*"RD Grant"* refers to the RD grant described in Section 804 of this Resolution.

*"Required Signatures"* refers to the signatures necessary to be obtained with reference to the approval of the expenditures to be made from the Construction Account, which required signatures shall consist of the signatures of (1) the Chairman; (2) the Engineers; and (3) the Purchaser; provided, however, any expenditures for issuance and administrative costs and the costs of any equipment which is not permanently affixed to the real estate shall not require the signature or the approval of the Engineers.

*"Revenue Fund"* refers to the McCreary County Water District Water and Sewer Revenue Fund, described in Section 401 of this Resolution.

*"Secretary"* refers to the elected or appointed Secretary of the Commission.

*"System"* refers to the existing water and sewer system of the District, together with all extensions, additions and improvements to said System.

*"Treasurer"* refers to the elected or appointed Treasurer of the Commission.

*"U.S. Obligations"* refers to bonds or notes which are the direct obligations of the United States of America, or obligations the principal of and interest on which are guaranteed by the United States of America.

All words and terms importing the singular number shall, where the context requires, import the plural number and vice versa. Unless otherwise indicated, references to Articles or Sections refers to those in this Resolution.

**Section 102. Purpose.** The Current Bonds shall be issued for the purpose of financing the cost (not otherwise provided) of the Project, as set out in the plans and specifications prepared by the Engineers. The Commission hereby declares the System of the District, including the extensions, additions and improvements to be constructed, to constitute a revenue producing public

project, and said System shall continue to be owned, controlled, operated and maintained by the District as a revenue producing public project pursuant to the Act, so long as any Bonds remain outstanding.

**Section 103. Construction Award Approved; Work Authorized.** The Commission hereby authorizes, approves, ratifies and confirms its previous action in advertising for and taking steps toward awarding the contracts for the construction of the Project to the lowest and best bidders, and further approves the action of the District officials in entering into formal contracts with said bidders, subject to the necessary approvals being obtained. Authority is hereby given for undertaking the construction of the Project according to the plans and specifications heretofore prepared by the Engineers for the District, after all necessary approvals have been obtained.

**Section 104. Declaration of Period of Usefulness.** The Commission hereby declares that the period of usefulness of the System is more than forty (40) years from the date of completion of the Project.

**Section 105. Authorization of Bonds.** The District has heretofore determined that the total cost of the Project, including preliminary expenses, land and rights-of-way, engineering expense, capitalized interest during construction, legal and administrative costs, publication costs, initial deposits required and all incidental expenses, will not exceed \$2,264,400. Therefore, it is hereby determined to be necessary in order for the District to finance the cost (not otherwise provided) of the Project that the District issue a total of \$1,324,000 of Current Bonds, based on the following calculation:

Total cost of Project		\$2,264,400
Less:		
ARC Grant	\$500,000	
RD Grant	<u>440,400</u>	
Total Non-Bond Funds:		<u>(940,400)</u>
Balance to be financed by Current Bonds		\$1,324,000

Accordingly, for the purpose of financing the cost (not otherwise provided) of the Project, under the provisions of the Act, there is hereby authorized to be issued and sold \$1,324,000 principal amount of McCreary County Water District Water and Sewer Revenue Bonds, Series 2020.

The Current Bonds shall be dated as of the date of delivery to the Purchaser thereof; shall bear interest from such date at such interest rate as may be fixed by supplemental resolution as a result of the advertised sale and competitive bidding for such Current Bonds, as hereinafter provided; and shall be issued and delivered as prescribed in Section 202 hereof.

Interest on the Current Bonds shall be payable semiannually on April 1 and October 1 of each year, provided that the first interest payment period will cover interest only from the date of delivery of the Current Bonds to the ensuing April 1 or October 1, as the case may be. Principal of the Current Bonds shall be payable on April 1 of each of the respective years until maturity, as set out in Section 201 hereof.

**Section 106. Recognition of Prior Bonds.** The District hereby expressly recognizes and acknowledges that the District has previously created for the benefit and protection of the owners of the Prior Bonds, a certain lien and pledge and certain security rights relating to the System, all as set forth in the Prior Bonds and in the Prior Bond Resolution.

**Section 107. Current Bonds Shall be Payable on Out of Gross Revenues.** The Current Bonds and any additional Parity Bonds that may be issued under the conditions and restrictions hereinafter set forth, shall be payable out of the gross revenues of the System, subject to the priority of the Prior Bonds.

**Section 108. Lien on Contracts.** In addition to the revenue pledge securing the Bonds, a lien is hereby created and granted in favor of the Bondowners on all contracts, and on all other rights of the District pertaining to the System, enforceable by assignment to any receiver or other operator proceeding by authority of any court.

## ARTICLE 2. THE BONDS; BOND FORM; PREPAYMENT.

**Section 201. Principal Payments.** Principal payments due on the Current Bonds shall be as set forth in the schedule of maturities set out in **Exhibit A** attached to this Resolution and incorporated herein.

**Section 202. Issuance of Current Bonds; Bond Form.** The Purchaser of the Current Bonds at the public sale shall take delivery of the Current Bonds in the form of one or more fully registered bonds, as set forth in **Exhibit B** attached hereto and incorporated herein, amounting in the aggregate to the principal amount of the Current Bonds authorized herein, maturing as to principal as set out in Section 201. The Current Bonds shall be numbered R-1 and consecutively upward thereafter. Such Current Bonds shall, upon appropriate execution on behalf of the District as prescribed, constitute the entire bond issue herein authorized, shall be negotiable (subject to registration requirements as to transferability), registered as to principal and interest and payable as directed by the registered Owner.

**Section 203. Place of Payment and Manner of Execution.** Both principal of and interest on the Current Bonds shall be payable at the place and in the manner set out in the form of such Current Bond. The Current Bonds shall be executed on behalf of the District by the manual or facsimile signature of the Chairman of the District, with the Corporate Seal of the District affixed thereto and attested by the manual or facsimile signature of the Secretary of said District.

If either of the officers whose signatures appear on the Current Bonds ceases to be such officer before delivery of said Current Bonds, such signatures shall nevertheless be valid for all purposes the same as if such officers had remained in office until delivery.

**Section 204. Provisions as to Prepayment.** Except when all of the Current Bonds are held by the Government, principal maturities falling due prior to April 1, 2029, shall not be subject to prepayment. Principal maturities falling due on and after April 1, 2029, shall be subject to prepayment by the District on any date falling on and after April 1, 2028, at par plus accrued interest, without any prepayment penalty.

So long as the registered owner of the Current Bonds is the United States of America, or any agency thereof, the entire principal amount of the Current Bonds, or installments in multiples of \$100, may be prepaid at any time in inverse chronological order of the installments due. Prepayments or extra payments on the Current Bonds shall, after payment of interest, be applied to the installments last to become due hereunder and shall not affect the obligation of the District to pay the remaining installments in accordance with the Current Bonds.

Notice of such prepayment shall be given by certified mail to the Bondowner or his assignee, at least 30 days prior to the date fixed for prepayment. Notice of such prepayment may be waived with the written consent of the Bondowner.

**ARTICLE 3. CONSTRUCTION ACCOUNT; INTERIM FINANCING;  
APPLICATION OF PROCEEDS; ARBITRAGE LIMITATIONS.**

**Section 301. Construction Account; Application of Proceeds of Bonds; Other Transfers and Deposits.** The Treasurer, or such other District official as shall be designated by the Commission, shall be the custodian of all funds belonging to and associated with the System. All moneys in excess of the amount insured by the FDIC in the Construction Account shall be secured by the Depository Bank in accordance with U. S. Treasury Department Circular No. 176. The officials of the District entrusted with the receipt and disbursement of revenues of the System and the custody of valuable property shall be covered by a fidelity bond in the amount of not less than \$245,500 (the "Fidelity Bond"), or such larger amount as the RD may require, which Fidelity Bond shall be effective and secured by a surety company approved by the RD so long as it is owner of any of the Current Bonds. The RD and the District shall be named co-obligees in such Fidelity Bond and the amount thereof shall not be reduced without the written consent of the RD. Whenever sums in the Funds shall exceed \$245,500, the Fidelity Bond shall be increased accordingly as requested by and with the approval of the RD.

**A. Covenants Applicable if RD Purchases Current Bonds.** It is acknowledged that all covenants herein with reference to the necessity for approval of the RD, the necessity of observing RD regulations and procedures and the necessity of using RD forms (the "RD Forms"), shall apply only if the RD is the Purchaser of the Current Bonds and only so long as the RD holds the Current Bonds thereafter. In the event that the RD shall not be the Purchaser of the Current Bonds, or, after purchasing same, shall sell or transfer the Current Bonds to an Owner who shall not be the Government, all covenants herein with reference to the necessity for approval of the RD, the necessity of observing RD regulations and procedures, and the necessity of using RD Forms, shall not be applicable.

**B. Application of Proceeds of Current Bonds.** The proceeds of the Current Bonds shall be applied as follows:

**(1) Payment of Interim Financing, Costs of Project and Costs of Issuance.** Simultaneously with the delivery of the Current Bonds, there shall immediately be paid to the Interim Lender (or the RD if Multiple Advances are made) an amount sufficient to pay principal of and interest on any temporary loans borrowed by the District in anticipation of the sale and delivery of the Current Bonds and/or of the receipt of Grant Proceeds. Also, at the time of delivery of the Current Bonds, there shall be paid all amounts then due and payable in connection with the costs of the Project and in connection with the issuance of the Current Bonds.

**(2) Construction Account.** If and to the extent that the proceeds of the Current Bonds shall be in excess of the amount necessary to pay the interest, principal and costs referred to in subparagraph B(1) of this Section, such excess amount shall immediately be deposited in the "McCreary County Water District Water and Sewer Construction Account" hereby created, which shall be established at the Depository Bank. There shall

also be deposited in said Construction Account the Grant Proceeds, as and when received, or said Grant Proceeds may be applied, to the extent necessary, to liquidate or reduce any interim financing owed by the District at the time of receipt of Grant Proceeds.

**(3) Withdrawal of Funds From Construction Account.** Prior to the expenditure by the District of any moneys from the Construction Account, the District must obtain written approval from the RD as to such expenditures, if the RD is the Owner of any Outstanding Bonds. The proceeds of said Construction Account shall be withdrawn only on checks signed by the Chairman, the Treasurer (or by such other official of the District as may be authorized by the Commission), provided such official shall be covered by the Fidelity Bond required by Section 301 of this Resolution, in payment for services and/or materials supplied in connection with the Project, as evidenced by (1) a Requisition Certificate; and (2) invoices and/or partial payment estimates bearing the written approval of the Engineers and the Chairman (or by such other official of the District as may be authorized by the Commission), and which invoices and/or partial payment estimates must have been reviewed and approved for payment by the designated RD official.

Written approval or certification of the Engineers shall not be required for matters not under the jurisdiction of the Engineers, such as legal fees, land acquisition and related items.

During construction, the District shall disburse Construction Account funds in a manner consistent with RD Instruction 1780.

The District shall prepare and submit any and all RD Forms required by the RD. Periodic audits of the District's Construction Account records shall be made by RD as determined by it to be necessary.

**(4) Transfer of Capitalized Interest to Current Sinking Fund.** There shall be transferred from the Construction Account an amount sufficient to provide for capitalized interest (initially estimated at \$45,000) during the construction of the Project, as approved by the Engineers and by the RD. If and to the extent not theretofore expended in paying interest on interim financing and if and to the extent then needed to pay interest during the remaining period of construction of the Project, such amount so transferred from the Construction Account shall be deposited in the Current Sinking Fund.

**(5) Investment of Funds in Construction Account.** Pending disbursement of amounts on deposit in the Construction Account, all such funds, or such portion of said amounts on deposit in said Construction Account as is designated by the Commission, shall be invested for the benefit of such Construction Account in Certificates of Deposit, savings accounts or U.S. Obligations which may be converted readily into cash, having a maturity date prior to the date when the sums invested will be needed for costs of the Project (as determined by the Engineers, the Chairman and the RD), provided that to the extent that any amounts on deposit in said Depository Bank shall cause the total deposits of

the District in said Depository Bank to exceed the amount insured by the FDIC, the same shall be continuously secured by a valid pledge of U.S. Obligations, having an equivalent market value, in conformity with Section 66.480 of the Kentucky Revised Statutes. Investments in Certificates of Deposit or savings accounts may be made only in such Certificates or accounts of an FDIC bank. Any such investments will be a part of the Construction Account, and income from such investments will be credited to the Construction Account. All such investments shall be subject to the limitations set out in Section 303 hereof.

**(6) Statements of Contractors, Engineers and Attorneys as to Payment.** Prior to the delivery of the Current Bonds, if the RD is the Purchaser of the Current Bonds, the District will be required to provide the RD with statements from the Contractors, Engineers and attorneys for the District that they have been paid to date in accordance with their contract or other agreements and, in the case of any Contractor, that he has paid his suppliers and subcontractors. Any exceptions must be authorized under RD Instruction 1780.

**(7) Disposition of Balance in Construction Account After Completion of Project.** When the Project has been completed and all construction costs have been paid in full, as certified by the Engineers for the District and/or by the RD, any balance then remaining in the Construction Account may, with the consent of the RD, be applied to the cost of constructing additional extensions, additions and improvements to the System (the "Additional Construction"). If such Additional Construction is to be undertaken by the Contractors previously engaged in the Project, such Additional Construction may be authorized by a change order.

If there is a balance remaining in the Construction Account after such Additional Construction, such balance (subject to legal requirements as to possible refund of any allocated portion of the balance derived from Grant Proceeds) shall be transferred to the Current Sinking Fund, whereupon said Construction Account shall be closed. Such remaining balance in the Construction Account so transferred to the Current Sinking Fund shall be used by the District immediately to prepay principal installments due on the Current Bonds in the inverse order of maturities without prepayment penalty, provided further that any balance insufficient to prepay at least \$100 of the principal payment falling due in any year on the Bonds will be transferred to the Debt Reserve Fund.

**Section 302. Interim Financing Authorization.**

**A. Interim Financing.** The District shall use interim financing for the Project during construction of that portion of the cost of the Project financed by the Current Bonds, if available at reasonable rates and terms.

The borrowing of up to the aggregate sum of \$1,324,000 from the Interim Lender is hereby authorized; and the Chairman is hereby authorized to execute the Note in the name and on behalf of the District. Each advance under the Note shall evidence a loan by the Interim Lender to



the District for services rendered and/or materials supplied in connection with the Project, as evidenced by a Requisition Certificate.

Interim financing shall be disbursed as follows:

(1) At the direction of the District, the Interim Lender shall disburse the proceeds of the Note by cashier's checks directly to the parties entitled thereto as set forth in the Requisition Certificate; or

(2) At the direction of the District, the Interim Lender shall deposit the proceeds of the Note in the Construction Account, in which event amounts of the District on deposit therein shall, until expended to the extent that same shall exceed the amount insured by the FDIC, be fully secured by a pledge of U.S. Obligations.

The aggregate of the principal amount of all Notes shall not exceed \$1,324,000. Each Note which is renewed or superseded shall be simultaneously cancelled by the Interim Lender and transmitted to the Treasurer. The rate of interest applicable to each Note shall not exceed a reasonable rate, which rate is subject to the approval of the RD.

The total authorized interim financing of \$1,324,000 shall be the maximum indebtedness which the District may owe at any one time to the Interim Lender for the purpose of providing temporary construction financing for the Project; provided, however, that the District may reduce the amount owed by the District to the Interim Lender from time to time as and when funds are available to the District, whether derived from the proceeds of the Grant Proceeds, the proceeds of the sale of the Current Bonds or otherwise, and may reborrow from the Interim Lender additional amounts in anticipation of the further receipt by the District of additional proceeds from the Current Bonds and/or Grant Proceeds.

The District hereby covenants and agrees with the Interim Lender that upon the issuance and delivery of the Current Bonds and/or the receipt of said Grant Proceeds, the District will apply the proceeds thereof, to whatever extent may be necessary, in payment of the principal amount of the Note, together with accrued interest thereon to the date of such payment; and the proceeds of the Current Bonds and Grant Proceeds are hereby pledged therefor, and such pledge shall constitute a first and prior charge against said proceeds.

Although the proceeds of the Current Bonds and Grant Proceeds are pledged to the repayment of said interim financing, it is recognized that the Grant Proceeds may be applied to the extent required at the time of receipt of the Grant Proceeds, to the payment of costs of the Project due and owing by the District at the time of receipt of such Grant Proceeds, rather than to the repayment of portions of the interim financing at that time. If and to the extent that the Grant Proceeds are in excess of any costs of the Project due and owing at the time of receipt thereof, such Grant Proceeds may be applied, in the same manner as set out hereinabove, to the reduction of the amount of the interim financing, after which, such interim financing may again be increased as theretofore. The District further pledges the revenues of the System to the repayment of said interim

financing, subject to the vested rights and priorities of the pledges securing the Outstanding Bonds.

It is understood that the foregoing constitutes an alternative method of obtaining interim financing, and does not preclude the authorization and sale, by public advertisement or otherwise, of bond anticipation notes and/or grant anticipation notes to the most favorable bidder on the open market, by concurrent or subsequent proceedings of the District.

**B. Multiple Advances by RD.** In the event the Current Bonds are purchased by the RD, and in the event the District is unable to obtain a commitment for interim financing for the Project from any Interim Lender at reasonable rates and terms, the Chairman is authorized to request Multiple Advances of loan funds from the RD.

If the RD agrees to make Multiple Advances to the District pending the delivery of the Current Bonds, the Chairman is hereby authorized to execute in the name and on behalf of the District any number of Notes. Each such Note, evidencing an advance of funds by the RD to the District, shall be in the form prescribed by the RD.

Each request for an advance from the RD shall be accompanied by a Requisition Certificate. The District will also furnish to the RD, prior to the receipt of each Multiple Advance, whatever additional documentation shall be requested by the RD, including an updated supplemental title opinion of Local Counsel and an updated supplemental preliminary legal opinion of Bond Counsel.

The proceeds of any Multiple Advances shall be either (i) disbursed directly to the parties entitled thereto for services and/or materials supplied in connection with the Project; or (ii) deposited into the Construction Account and disbursed in accordance with the provisions of Section 301 hereof, in which event amounts on deposit in such Construction Account shall, until expended, to the extent that same shall exceed the amount insured by the FDIC, be fully secured by a pledge of U.S. Obligations.

The proceeds of the Current Bonds are hereby pledged to the repayment of such Multiple Advances, and such pledge shall constitute a first and prior pledge against such proceeds. The District further pledges the revenues of the System to the repayment of said Multiple Advances, subject to the vested rights and priorities of the pledges securing the Outstanding Bonds.

**Section 303. Arbitrage Limitations on Investment of Proceeds.** The District covenants and certifies, in compliance with the Code, on the basis of known facts and reasonable expectations on the date of adoption of this Resolution, that it is not expected that the proceeds of the Current Bonds will be used in a manner which would cause the Current Bonds to be "arbitrage bonds" within the meaning of Section 148 of the Code. The District covenants to the Owners of the Current Bonds that (1) the District will make no use of the proceeds of said Current Bonds which, if such use had been reasonably expected on the date of issue of such Current Bonds, would have caused such Current Bonds to be "arbitrage bonds"; and (2) the District will comply with all of the requirements of the Code to whatever extent is necessary to assure that the Current Bonds shall not be treated as

or constitute "arbitrage bonds" and that the interest on the Bonds shall be excludable from gross income for federal income tax purposes.

Prior to or at the time of delivery of the Current Bonds, the Chairman and/or the Treasurer (who are jointly and severally charged with the responsibility for the issuance of the Current Bonds) are authorized to execute such certifications as shall be required by Bond Counsel, setting out all known and contemplated facts concerning the anticipated construction, expenditures and investments, including the execution of necessary and/or desirable certifications of the type contemplated by Section 148 of the Code in order to assure that interest on the Current Bonds shall be excludable from gross income for federal income tax purposes and that the Current Bonds will not be treated as "arbitrage bonds".

**ARTICLE 4. FLOW OF FUNDS.**

**Section 401. Funds.** There was heretofore created in the Prior Bond Resolution the following funds and accounts:

- (a) McCreary County Water District Water System Revenue Fund
- (b) McCreary County Water District Water System Revenue Bond and Interest Sinking Fund
- (c) McCreary County Water District Water System Sinking Fund of 2008
- (d) McCreary County Water District Water System Debt Reserve Fund
- (e) McCreary County Water District Water System Operation and Maintenance Fund

There is hereby created the McCreary County Water District Water and Sewer Sinking Fund of 2020.

All of the Funds shall be maintained with the Depository Bank so long as any Bonds remain outstanding. The District shall have the right to designate a different Depository Bank at any time.

**Section 402. Flow of Funds.** All proceedings preliminary to and in connection with the issuance of the Outstanding Bonds, including provisions made for (i) the receipt, custody and application of the proceeds of the Outstanding Bonds; (ii) the operation of the System on a revenue-producing basis; (iii) the segregation, allocation and custody of the revenues derived from the operation of the System; (iv) the enforcement and payment of the Outstanding Bonds and (v) the depreciation of the System; and all other covenants for the benefit of Bondowners set out in the Prior Bond Resolution, are hereby ratified and confirmed and shall continue in force and inure to the security and benefit of the Outstanding Bonds, the same as if such provisions and proceedings were set out in full herein; provided, further, that after the issuance of the Current Bonds, the income and revenues of the System shall be collected, segregated, accounted for and distributed as follows:

**A. Revenue Fund.** The District covenants and agrees that it will continue to deposit in the Revenue Fund, promptly as received from time to time, all revenues of the System, as same may be extended and improved from time to time. The moneys in the Revenue Fund shall continue to be used, disbursed and applied by the District only for the purpose and in the manner and order of priorities specified in the Prior Bond Resolution, as hereinafter modified by this Resolution, all as permitted by the Act, and in accordance with previous contractual commitments.

**B. Prior Sinking Fund.** There shall be transferred from the Revenue Fund and deposited into the Prior Sinking Fund on or before the 20th day of each month, for payment of interest on and principal of the Prior Bonds, a sum equal to the total of the following:

- (1) A sum equal to one-sixth (1/6) of the next succeeding interest payment to become due on all Prior Bonds then outstanding, plus

- (2) A sum equal to one-twelfth (1/12) of the principal of all of the Prior Bonds maturing on the next succeeding principal payment date.

Said Prior Sinking Fund shall be used solely and only and is hereby pledged for the purpose of paying the principal of and interest on the Prior Bonds.

**C. Current Sinking Fund.** At or after the time that the Current Bonds have been delivered, there shall be transferred from the Construction Account into the Current Sinking Fund an amount sufficient (currently estimated at \$45,000) to provide for capitalized interest during the construction of the Project, if and to the extent not theretofore expended in paying interest on interim financing and if and to the extent then needed to pay interest during the remaining period of construction of the Project.

After the monthly transfers required in the preceding paragraphs have been paid from the Revenue Fund, there shall next be transferred monthly from said Revenue Fund and deposited into the Current Sinking Fund on or before the 20th day of each month, for payment of interest on and principal of the Current Bonds, a sum equal to the total of the following:

- (1) An amount equal to one-sixth (1/6) of the next succeeding six-month interest payment to become due on the Current Bonds then outstanding, plus
- (2) A sum equal to one-twelfth (1/12) of the principal of any Current Bonds maturing on the next succeeding April 1.

The Current Sinking Fund is hereby pledged for the payment of the interest and the principal of the Current Bonds, but subject to the vested rights and priorities of the Prior Bonds.

**D. Debt Reserve Fund.** It is hereby determined that upon the issuance of the Current Bonds, and upon completion of the Project, as certified by the Engineers and by the RD, there shall next be transferred from the Revenue Fund the sum of at least \$435 each month which shall be deposited into the Debt Reserve Fund until there is accumulated in such Debt Reserve Fund the sum of at least \$52,200, which amount shall be maintained, and when necessary, restored to said sum of \$52,200, so long as any of the Current Bonds are outstanding and unpaid. These deposits are in addition to the deposits required by the Prior Bond Resolution.

As further security for the Bondowners and for the benefit of the District, it has been and is hereby provided that in addition to the monthly transfers required to be made from the Revenue Fund into the Debt Reserve Fund, there shall be deposited into said Debt Reserve Fund all proceeds of connection fees collected from potential customers (except the amounts necessary to pay the actual costs and service connections applicable to said potential customers) to aid in the financing of the cost of future extensions, additions and improvements to the System, plus the proceeds of any property damage insurance (not otherwise used to replace damaged or destroyed property); and any such amounts or proceeds so deposited shall be used solely and only for the purposes intended.

Moneys in the Debt Reserve Fund may be withdrawn and used by the District, upon appropriate certification of the Commission, for the purpose of paying the cost of unusual or extraordinary maintenance, repairs, renewals and replacements not included in the annual budget of current expenses and/or of paying the costs of constructing future extensions, additions and improvements to the System which will either enhance its revenue-producing capacity or will provide a higher degree of service, and when necessary, for the purpose of making payments of principal and interest on the Bonds if the amount on deposit in the Sinking Fund is not sufficient to make such payments.

**E. Operation and Maintenance Fund.** There shall next be transferred monthly from the Revenue Fund and deposited into said Operation and Maintenance Fund, sums sufficient to meet the current expenses of operating and maintaining the System. The balance maintained in said Operation and Maintenance Fund shall not be in excess of the amount required to cover anticipated System expenditures for a two-month period pursuant to the District's annual budget.

**F. Monthly Principal and Interest Payments if Requested by the RD.** So long as any of the Bonds are held or insured by the RD, the District shall, if requested by the RD, make the payments required by this Section 402, in monthly installments to the RD or to the insured Owners of the Bonds.

**G. Surplus Funds.** Subject to the provisions for the disposition of the income and revenues of the System as set forth hereinabove, which provisions are cumulative, and after paying or providing for the payment of debt service on any subordinate obligations, there shall be transferred, within sixty days after the end of each fiscal year, the balance of excess funds in the Revenue Fund on such date, to the Debt Reserve Fund for application in accordance with the terms of this Resolution or to the Sinking Fund to be applied to the maximum extent feasible, to the prompt purchase or redemption of Outstanding Bonds.

**H. Investment and Miscellaneous Provisions.** All monies in the Sinking Fund and the Debt Reserve Fund shall be deposited in the Depository Bank, or such portion thereof as is designated by the Commission. All monies in the Sinking Fund and the Debt Reserve Fund shall be invested for the benefit of such respective Funds in Certificates of Time Deposit or savings accounts of the Depository Bank or in U.S. Obligations which may be converted readily into cash, having a maturity date prior to the date when the sums invested will be needed for the purposes for which such funds may be expended, provided that to the extent that any amount of the District on deposit in the Depository Bank shall cause the total deposits of the District in said Depository Bank to exceed the amount insured by the FDIC, such excess amount shall be continuously secured by a valid pledge of U.S. Obligations, having an equivalent market value, in conformity with Section 66.480 of the Kentucky Revised Statutes.

Any investments will be a part of the respective Funds from which the proceeds invested are derived, and income from such investments will be credited to such respective Funds. All investments of funds derived from proceeds of the Outstanding Bonds shall be subject to the applicable limitations set out in Section 303 hereof.

All payments into the Funds shall be made on or before the twentieth (20th) day of each month, except that when the twentieth (20th) day of any month shall be a Saturday, Sunday or a legal holiday, then such payment shall be made on the next succeeding business day.

All monies held in any of the Funds shall be kept apart from all other District funds and shall be deposited in the Depository Bank, and all such deposits which cause the aggregate of all deposits of the District therein to be in excess of the amount secured by FDIC, shall (unless invested as herein authorized) be secured by a surety bond or bonds or by a pledge of U.S. Obligations, having a market value equivalent to such deposit.

The Treasurer shall keep appropriate records as to payment of principal and interest installments and as to payment of principal of and interest on any Bonds.

**Section 403. Current Bonds Subject to the Prior Bonds.** The Current Bonds shall be secured by and payable on a parity from the income and revenues of the System, subject to the vested rights and priorities of the Prior Bonds.

## ARTICLE 5. COVENANTS OF DISTRICT

**Section 501. Rates and Charges.** The District shall charge such rates and charges for all services and facilities rendered by the System, which rates and charges shall be reasonable, taking into account and consideration the cost and value of the System, the cost of maintaining, repairing and operating same and the amounts necessary for the payment of principal of and interest on Outstanding Bonds against the System. The District shall charge such rates and charges as shall be adequate to meet the requirements of Articles 4 and 5 hereof.

The District covenants that it will not reduce the rates and charges for the services rendered by the System without first filing with the Secretary a certification of an Independent Consulting Engineer that the annual net revenues (defined as gross revenues less operating expenses) of the then existing System for the fiscal year preceding the year in which such reduction is proposed, as such annual net revenues are adjusted, after taking into account the projected reduction in annual net revenues anticipated to result from any such proposed rate decrease, are equal to not less than 120% of the average annual debt service requirements for principal and interest on all of the then Outstanding Bonds payable from the revenues of the System, calculated in the manner specified in Section 603 hereof.

**Section 502. Books and Accounts; Audit.** The District shall maintain proper records and accounts relating to the operation of the System and the District's financial affairs; and the Bondowners, or their authorized representatives, shall have the right at all reasonable times to inspect the facilities of the System and all records, accounts and data relating thereto. An annual audit shall be made of the books and accounts pertinent to the System by a Certified Public Accountant licensed in Kentucky. No later than ninety (90) days after the close of each Fiscal Year, copies of such audit reports certified by such Certified Public Accountant shall be promptly mailed to the RD without request, so long as the Government is the Owner of any of the Bonds, and to any Bondowner that may have made a written request for same.

Monthly operating reports shall be furnished to the RD and to any Bondowner requesting same, during the first two (2) years of operation after completion of the Project, and whenever and so long as the District is delinquent in any of the covenants set out in the Prior Bond Resolution or this Current Bond Resolution. Thereafter, quarterly operating reports shall be furnished at all other times to the RD and to any Bondowner requesting the same.

**Section 503. System to Continue to be Operated on Fiscal Year Basis; Annual Budget.** While any of the Bonds are outstanding and unpaid, and to the extent permitted by law, the System shall continue to be operated and maintained on a Fiscal Year basis.

Not later than sixty (60) days before the end of each Fiscal Year, the District agrees to cause to be prepared a proposed annual budget of operating expenses (the "Proposed Budget") of the System for the then ensuing Fiscal Year, itemized on the basis of monthly requirements. A copy of said Proposed Budget shall be mailed to any Bondowner who may request in writing a copy of such



Proposed Budget and to the RD without request, if the Government is the Owner of any of the Bonds.

For the purpose of the Proposed Budget, operating expenses shall include all reasonable and necessary expenses of operating, repairing, maintaining and insuring the System, but shall exclude depreciation and debt service payments. The District covenants that the operating expenses incurred in any year will not exceed the reasonable and necessary amounts therefor, and that the District will not expend any amount or incur any obligation for operation or maintenance and repair in excess of the amounts provided for operating expenses in the annual budget, except upon resolution by the District that such expenses are necessary to operate and maintain the System.

Not later than sixty (60) days before the end of each Fiscal Year, the District shall prepare an estimate of gross revenues to be derived from the operation of the System for said Fiscal Year, and, to the extent that said gross revenues are insufficient (a) to pay debt service requirements on all Outstanding Bonds during the ensuing Fiscal Year, (b) to accumulate and maintain all required reserves enumerated herein and (c) to pay operating expenses, the District shall revise the rates and charges sufficiently to provide the funds so required.

If the Owners of at least 50% of the principal amount of the Outstanding Bonds, or the Government so long as it is the Owner of any of said Outstanding Bonds, so request, the Commission shall hold an open hearing not later than thirty (30) days before the beginning of the ensuing Fiscal Year, at which time any Bondowner may appear by agent or attorney and may file written objections to such proposed budget. Notice of the time and place of such hearing shall be mailed at least fifteen (15) days prior to the hearing to each registered Bondowner and to the Government.

The District covenants that annually before the first day of the Fiscal Year, the annual budget for the upcoming Fiscal Year will be adopted substantially in accordance with the Proposed Budget, and that no expenditures for operation and maintenance expenses of the System in excess of the budgeted amount shall be made during such Fiscal Year unless directed by said District by a specific resolution duly adopted.

**Section 504. General Covenants.** The District, through its Commission, hereby covenants and agrees with the Owners of the Bonds that:

- (1) It will faithfully and punctually perform all duties with reference to the System required by the Constitution and laws of the Commonwealth of Kentucky;
- (2) It will make and collect reasonable and sufficient rates and charges for services and facilities rendered by the System;
- (3) It will segregate the revenues and income from the System and make application thereof consistent with and as provided by this Resolution;

- (4) Unless the written consent of the Owners of a majority of the principal amount of the Outstanding Bonds has been obtained, the District agrees not to sell, lease, mortgage or in any manner dispose of any integral part of the System, including any and all appurtenances thereto and extensions, additions and improvements that may be made thereto, until all of the Outstanding Bonds shall have been paid or provided for in full, as provided herein; subject to the provisions of Section 607 hereof;
- (5) It will maintain in good condition and continuously operate the System and appurtenances thereto and will charge such rates and charges for the services rendered thereby so that the gross income and revenues will be sufficient at all times (i) to pay the interest on and principal of the Outstanding Bonds as same become due; (ii) to pay the cost of operating and maintaining the System; and (iii) to provide for an adequate depreciation account; and
- (6) It will carry and maintain insurance on properties of the System subject to loss or damage in amounts and against hazards substantially in accordance with the practices of other districts, cities or corporations which own and maintain water systems under similar conditions; and so long as the Government is the Owner of any of the Outstanding Bonds, the Government will be listed as co-beneficiary on any such policy; and the District shall further comply with the insurance requirements of Section 506 hereof (involving insurance on motors, tanks and structures).

**Section 505. Other Covenants Applicable So Long as RD Owns Any Bonds.** So long as the RD shall own any of the Bonds, the District shall comply with such RD regulations, requirements and requests as shall be made by the RD, including the furnishing of operating and other financial statements, in such form and substance and for such periods as may be requested by the RD, the carrying of insurance of such types and in such amounts as the RD may specify, with insurance carriers acceptable to the RD and compliance with all of the terms and conditions of the Loan Resolution (RD Form 1780-27) adopted and executed by the District, which is hereby authorized, approved, ratified and confirmed.

**Section 506. Civil Rights and Equal Opportunity.** The District covenants and agrees to comply with all applicable Federal laws and statutes, including but not limited to:

(a) *Section 504 of the Rehabilitation Act of 1973.* The District acknowledges that under Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. 794), no handicapped individual in the United States shall, solely by reason of their handicap, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving RHS financial assistance.

(b) *Civil Rights Act of 1964.* The District acknowledges that it is subject to, and its Facilities must be operated in accordance with, Title VI of the Civil Rights Act of 1964 (42 U.S.C.

2000d *et seq.*) and Subpart E of Part 1901 of said Title VI, particularly as it relates to conducting and reporting of compliance reviews.

(c) *Americans with Disabilities Act (ADA) of 1990.* The District acknowledges that the Americans with Disabilities Act of 1990 (42 U.S.C. 12101 *et seq.*) [the "ADA Act"] prohibits discrimination on the basis of disability in employment, state and local government services, public transportation, public accommodations, facilities, and telecommunications. Title II of the ADA Act applies to facilities operated by state and local public entities that provide services, programs, and activities. Title III of the ADA Act applies to facilities owned, leased, or operated by private entities that accommodate the public.

(d) *Age Discrimination Act of 1975.* The District acknowledges that the Age Discrimination Act of 1975 (42 U.S.C. 6101 *et seq.*) provides that no person in the United States shall, on the basis of age, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.

(e) *Limited English Proficiency (LEP) under Executive Order 13166.* The District acknowledges that LEP statutes and authorities prohibit exclusion from participation in, denial of benefits of, and discrimination under Federally-assisted and/or conducted programs on the grounds of race, color, or national origin. Title VI of the Civil Rights Act of 1964 covers program access for LEP persons. LEP persons are individuals who do not speak English as their primary language and who have a limited ability to read, speak, write or understand English. These individuals may be entitled to language assistance, free of charge. The District agrees to take reasonable steps to ensure that LEP persons receive the language assistance necessary to have meaningful access to RHS programs, services and information the District provides. These protections are pursuant to Executive Order 13166 entitled "Improving Access to Services by Persons with Limited English Proficiency" and further affirmed in the USDA Departmental Regulation 4330-005 "Prohibition Against National Origin Discrimination Affecting Persons with Limited English Proficiency in Programs and Activities Conducted by USDA.

**Section 507. Insurance on Motors, Tanks and Structures.** The District shall (a) immediately after the adoption of this Resolution and (b) at the time of final acceptance of the Project, insure all electric motors, elevated water storage tanks, pumping stations and major structures of the System in an amount recommended by the Engineers and approved by the RD, so long as the RD is the Owner of any of the Bonds, for the hazards usually covered in such area, and shall similarly insure same in an amount recommended by the Engineers, without the necessity of approval by the RD if and whenever the District has Outstanding Bonds against the System and none of such Outstanding Bonds are owned by the RD.

## ARTICLE 6. INFERIOR BONDS AND PARITY BONDS

**Section 601. Inferior Bonds.** Except as hereinafter provided below in this Article, the District shall not, so long as any Bonds are outstanding, issue any additional bonds payable from the revenues of the System unless the security and/or pledge of the revenues to secure such additional bonds are made inferior and subordinate in all respects to the security of the Bonds.

The District expressly reserves the right at any time to issue its bonds or other obligations payable from the revenues of the System and not ranking on a parity basis with the Current Bonds, without any proof of previous earnings or net revenues, provided that the consent of the RD must be obtained prior to the issuance of any inferior bonds so long as the RD owns any of the Bonds, and provided further that, after the initial completion of the Project, such inferior bonds may be issued only for the purpose of providing for future extensions, additions and improvements to the System, and only in express recognition of the priorities, liens and rights created and existing for the security, source of payment and protection of the Outstanding Bonds; provided further, that nothing in this Section is intended to restrict or shall be construed as a restriction upon, the ordinary refunding all or a portion of the Outstanding Bonds.

**Section 602. Parity Bonds to Complete the Project.** The District hereby certifies, covenants and agrees that in the event that the cost of completion of the construction of the Project shall exceed the moneys available to the District from any and all sources, the District shall have the right, if necessary, to provide for such excess, and only such excess, through the issuance of Parity Bonds, provided the District has obtained a certification from the Engineers to the effect that it is necessary to issue the desired amount of Parity Bonds in order to enable the District to pay the cost (not otherwise provided) of the completion of the Project, and provided the District has complied with the provisions of Section 603 below or has obtained:

- (a) the consent of the RD if the Government is as the Owner of the Prior Bonds at that time or the consent of any other Owners of the Prior Bonds, and
- (b) the consent of (1) the RD if the Government is the purchaser of the Current Bonds; or (2) the Owners of at least 75% of the principal amount of the Current Bonds outstanding, if the Current Bonds have been issued, sold and delivered and are held by Owners other than the Government.

**Section 603. Parity Bonds to Finance Future Improvements.** The District reserved the right and privilege, and does hereby reserve the right and privilege, of issuing additional Parity Bonds, but only under the conditions specified in the Current Bond Resolution, which conditions are as follows:

The District further reserves the right to add new water facilities and/or to finance future extensions, additions and improvements to the System by the issuance of one or more additional series of Parity Bonds to be secured by a parity lien on and ratably payable on a parity with the Current Bonds, from the revenues of the System, provided:

(a) The facilities to be constructed from the proceeds of the additional Parity Bonds are made a part of the System and their revenues are pledged as additional security for the additional Parity Bonds and for the Outstanding Bonds.

(b) The District is in compliance with all covenants and undertakings in connection with all of the Outstanding Bonds.

(c) The annual net revenues (defined as gross revenues less operating expenses), of the then existing System for the Fiscal Year preceding the year in which such Parity Bonds are to be issued, adjusted as hereinafter provided, shall be certified by an independent Certified Public Accountant to be equal at least one hundred twenty percent (120%) of the average annual debt service requirements for principal and interest on all Outstanding Bonds payable from the revenues of the System, plus the anticipated debt service requirements of any Parity Bonds then proposed to be issued. The calculation of average annual debt service requirements of principal and interest on the additional Parity Bonds to be issued shall, regardless of whether such additional Parity Bonds are to be serial or term bonds, be determined on the basis of the principal of and interest on such Parity Bonds being payable in approximately equal annual installments.

(d) The annual net revenues referred to above may be adjusted for the purpose of the foregoing computations to reflect:

(1) any revisions in the System's schedule of rates or charges being imposed on or before the time of the issuance of any such additional Parity Bonds, and

(2) any increase in the annual net revenues to be realized from the proposed extensions, additions and improvements being financed (in whole or in part) by such additional Parity Bonds;

provided all such adjustments shall be based upon and included in a certification of an Independent Consulting Engineer.

(e) Compliance with Section 603(a) through (d) shall not be necessary for the issuance of Parity Bonds if the District has obtained (1) the written consent of the RD for the issuance of such Parity Bonds, if the Government is the Owner of any Bonds at the time of issuance of such Parity Bonds; and (2) the written consent of the Owners of all of the then outstanding Prior Bonds, and no other prerequisite need be complied with by the District in order to issue Parity Bonds.

**Section 604. Covenants to be Complied with at Time of Issuance of Parity Bonds.** The District hereby covenants and agrees that in the event any Parity Bonds are issued, the District shall:

(a) Adjust the monthly amount to be deposited into the Sinking Fund on the same basis as that prescribed in the provisions establishing such Sinking Fund, to reflect the average annual debt service requirements of the Parity Bonds;

(b) Adjust the minimum annual amount to be deposited monthly into the Debt Reserve Fund on the same basis as that prescribed in the provisions establishing such Debt Reserve Fund, taking into account the future debt service requirements of all Bonds which will then be outstanding against the System; and

(c) Make such Parity Bonds payable as to principal on April 1 of each year in which principal falls due and payable as to interest on April 1 and October 1 of each year until the final maturity of such Parity Bonds.

**Section 605. Prepayment Provisions Applicable to Parity Bonds.** If, in connection with any subsequently issued series of Parity Bonds, it is provided that excess revenues in the Revenue Fund shall be used to prepay Outstanding Bonds in advance of scheduled maturity, or if the District at its option undertakes to prepay Outstanding Bonds in advance of scheduled maturity, it is agreed and understood, for so long as the Government owns any of the Outstanding Bonds, that no such prepayment will be effected without the approval of the RD.

**Section 606. Consent of the RD Regarding Future Bonds.** Notwithstanding any other provisions of this Resolution, the District agrees that so long as the Government owns any Outstanding Bonds against and/or payable from the revenues of the System, the District will not issue any future bonds, notes or other obligations against, secured by or payable from the revenues of the System without the written consent of the RD.

**Section 607. Priority of Lien; Permissible Disposition of Surplus or Obsolete Facilities.** The District covenants and agrees that so long as any of the Prior Bonds and/or Bonds are outstanding, the District will not sell or otherwise dispose of any of the facilities of the System, or any part thereof, and, except as provided above, the District will not create or permit to be created any charge or lien on the revenues thereof ranking equal or prior to the charge or lien of the Outstanding Bonds. Notwithstanding the foregoing, the District may at any time permanently abandon the use of, or sell at fair market value, any part of the facilities of the System, provided that:

(a) The District is in compliance with all covenants and undertakings in connection with all of the Outstanding Bonds, and the required reserves for such Outstanding Bonds will have been accumulated;

(b) The District will, in the event of any such sale, apply the proceeds to either (1) redemption of Outstanding Bonds in accordance with the provisions governing prepayment of bonds in advance of maturity; or (2) replacement of the facility so disposed of by another facility, the revenues of which shall be incorporated into the System, as hereinbefore provided;

- (c) The District certifies, in good faith, prior to any abandonment of use, that the facilities to be abandoned are no longer economically feasible of producing net revenues; and
- (d) The District certifies, in good faith, that the estimated net revenues of the remaining facilities of the System for the then next succeeding Fiscal Year, plus the estimated net revenues of the facilities, if any, to be added to the System, comply with the earnings requirements hereinbefore provided in the provisions and conditions governing the issuance of Parity Bonds.

Notwithstanding any other provisions hereof, so long as any Bonds are held by the Government, the District shall not dispose of its title to the System or to any part thereof, without first obtaining the written consent of the RD.

## ARTICLE 7. DEFAULT AND CONSEQUENCES

**Section 701. Events of Default.** The following items shall constitute an Event of Default on the part of the District:

- (a) The failure to pay principal of the Bonds as and when same shall become due and payable, either at maturity or by proceedings for redemption.
- (b) The failure to pay any installment of interest on the Bonds when the same shall become due and payable or, if any or all of the Outstanding Bonds are owned by the RD, within thirty (30) days thereafter.
- (c) The default by the District in the due or punctual performance of any of the covenants, conditions, agreements and provisions contained in the Bonds or in this Resolution.
- (d) The failure to promptly repair, replace or reconstruct facilities of the System that have been damaged and/or destroyed.
- (e) The entering of any order or decree with the consent or the acquiescence of the District, appointing a receiver of all or any part of the System or any revenues thereof; or if such order or decree shall be entered without the acquiescence or consent of the District, its failure to have the order vacated, discharged or stayed on appeal within sixth (60) days after entry.

**Section 702. Consequences of Event of Default.** Any Owner of the Current Bonds may enforce and compel the performance of all duties and obligations of the District set forth herein. Upon the occurrence of an Event of Default, then upon the filing of a suit by any Owner of said the Current Bonds, any court having jurisdiction of the action may appoint a receiver to administer said System on behalf of the District with power to charge and collect rates sufficient to provide for the payment of operating and maintenance expenses and for the payment of principal of and interest on the Outstanding Bonds and to provide and apply the income and revenues in conformity with this Resolution and with the laws of the Commonwealth of Kentucky.

The District hereby agrees to transfer to any bona fide receiver or other subsequent operator of the System, pursuant to any valid court order in a proceeding brought to enforce collection or payment of the District's obligations, all contracts and other rights of the District pertaining to the System, conditionally, for such time only as such receiver or operator shall operate by authority of the court. Upon the occurrence of an Event of Default, the Owner of any of the Outstanding Bonds may require the governing body of the District by appropriate order to raise the rates a reasonable amount consistent with the requirements of this Resolution.



**ARTICLE 8. CONTRACTUAL PROVISIONS; GRANT APPROVAL;  
MISCELLANEOUS PROVISIONS.**

**Section 801. Resolution Contractual with Bondowners.** The provisions of this Resolution constitute a contract between the District and its Commission and the Owners of the Current Bonds as may be outstanding from time to time; and after the issuance of any of said Current Bonds, no change, alteration or variation of any kind of the provisions of this Resolution shall be made in any manner which will affect an Owner's rights except as herein provided or except with the written consent of all Bondowners until such time as all of the Current Bonds and the interest thereon have been paid in full or fully provided for; provided that the Commission may adopt any resolution for any purpose not inconsistent with the terms of this Resolution and which shall not impair the security of the Owners of the Current Bonds and/or for the purpose of curing any ambiguity, or of curing, correcting or supplementing any defective or inconsistent provisions contained herein or in any resolution or other proceedings pertaining hereto.

It is further agreed that the Owners of 75% in principal amount of the Current Bonds at any time outstanding shall have the right to consent to and approve the adoption of resolutions or other proceedings, modifying or amending any of the terms or provisions contained in this Resolution, subject to the conditions that (a) this Resolution shall not be so modified in any manner that may adversely affect the rights of the Owners of any of the Prior Bonds, nor in any manner that may adversely affect the rights of any certain Owners of the Outstanding Bonds without similarly affecting the rights of all Owners of such Outstanding Bonds, or to reduce the percentage of the number of Owners whose consent is required to effect a further modification and (b) no such change may be effected without the consent of the RD so long as the RD owns any of the Outstanding Bonds.

**Section 802. All Current Bonds are Equal.** The Current Bonds authorized herein shall not be entitled to priority one over the other in the application of the income and revenues of the System, or with respect to the security for their payment, regardless of the time or times of their issuance, it being the intention that there shall be no priority among any of the Current Bonds regardless of the fact that they may be actually issued and delivered at different times.

**Section 803. District Obligated to Refund Current Bonds Owned by Government Whenever Feasible; Defeasement Prohibited.** So long as the Government is the Owner of any of the Current Bonds, if it appears to the Government that the District is able to refund such Current Bonds in whole or in part, by obtaining a loan for such purposes from responsible cooperative or private credit sources, or to sell bonds of the District in the open market, at reasonable rates and terms, for loans or bond issues for similar purposes and periods of time, the District will, upon request of the Government, obtain such loan and/or issue such bonds in sufficient amount to repay the Government and will take all such action as may be required in connection therewith.

In addition, so long as the Government is the Owner of any of the Current Bonds, the District shall not issue any bonds or other obligations for the purpose of defeasing or otherwise terminating

the lien of the Current Bonds without immediately prepaying all of the then outstanding Current Bonds.

**Section 804. Approval and Acceptance of RD Grant Agreement.** The RD has agreed to make a grant to the District in the amount of \$440,400 (the "RD Grant") to supplement the proceeds of the Current Bonds in order to provide the total cost of the Project, and the RD has requested the District to approve, accept and execute RD Form 1780-12 (the "RD Grant Agreement"), setting out the terms and conditions upon which said RD Grant will be made. Said RD Grant Agreement is hereby approved, and the Chairman and the Secretary are authorized to execute said RD Grant Agreement on behalf of the District. The Chairman and Secretary are also authorized on behalf of the District to accept any and all other RD Grants offered to the District in connection with the Project and to execute any and all RD Grant Agreements and any other documents as may be requested by the RD in connection with RD Grants which have been and/or which may hereafter be approved for such Project.

**Section 805. Approval and Acceptance of ARC Grant Agreement.** The Appalachian Regional Commission (the "ARC") has agreed to make a grant to the District in the amount of \$500,000 (the "ARC Grant") to supplement the proceeds of the Current Bonds in order to provide the total cost of the Project, and the ARC has requested the District to approve, accept and execute a certain ARC Grant Agreement (the "ARC Grant Agreement"), setting out the terms and conditions upon which said ARC Grant will be made. Said ARC Grant Agreement is hereby approved, and the Chairman and the Secretary are authorized to execute said ARC Grant Agreement on behalf of the District. The Chairman and the Secretary are also authorized on behalf of the District to accept any and all other ARC Grants offered to the District in connection with the Project and to execute any and all ARC Grant Agreements and any other documents as may be requested by the ARC in connection with ARC Grants which have been and/or which may hereafter be approved for such Project.

**Section 806. Authorization, Ratification and Confirmation of Approval and Execution of Various Documents.** The Commission hereby authorizes, approves, ratifies and confirms the previous action of the officers of the District in approving and executing various documents related to the financing of the Project, including the following:

- (a) Legal Services Agreement with Bond Counsel.
- (b) Legal Services Agreement with Local Counsel.
- (c) Letter of Intent to Meet Conditions of RD Letter of Conditions (RD Form 1942-46).
- (d) Loan Resolution (RD Form 1780-27).
- (e) Agreement for Engineering Services with the Engineers.

**Section 807. Authorization of Condemnation to Acquire Easements and/or Sites.** In the event that (a) any necessary deeds of easement to allow construction of the Project over the property of any property owner or (b) any necessary deed to the necessary site of any water or sewer facility of the Project shall not be obtained through negotiation within ten (10) days after the date of adoption of this Resolution and in the event that (1) such water lines cannot be located within the right-of-way of the State and/or County road involved; and/or (2) such water or sewer facilities cannot be located on a site already owned by the District, Local Counsel is hereby authorized and directed to file condemnation actions to obtain such necessary rights-of-way and/or sites forthwith, without further authorization or direction from the District or the Commission. Local Counsel is further directed to follow the same condemnation procedure in the event that it becomes necessary, through change orders, line extensions and/or errors in the location of property lines and/or property owners, to obtain additional easements, rights-of-way and/or sites for completion of the Project and whenever the necessary deed is not obtained by negotiation at least ten (10) days prior to the date on which construction is contemplated in the respective easement, right-of-way and/or site.

The District further approves the payment from the funds available therefor allocated to the costs of the Project to pay any judgment award, or compromise, determined by Local Counsel with the acquiescence of the Commission, toward the costs of such easements, rights-of-way and/or sites; provided, in each instance, that the payment of such funds to satisfy any judgment, award or compromise must first be approved by the RD; and the Commission further determines that if and to whatever extent the funds available from the proceeds of the financing contemplated by this Resolution shall be inadequate to pay any judgment, award or compromise amount for such easements, rights-of-way and/or sites, or if the District is unable to obtain the approval of the RD for any such payment, the Commission shall take all reasonably necessary actions, within the powers and authority of the Commission, to make such additional amount available from all other available District resources.

**Section 808. Authorization to File Required Financing Statements.** In the event that it is determined by Bond Counsel or Local Counsel that the District is required to file any financing statements under the Kentucky Uniform Commercial Code in order to perfect the pledge of the gross revenues of the District's System as security for the Current Bonds, Bond Counsel and/or Local Counsel are hereby authorized to prepare and file with the appropriate officials such financing statements as they deem necessary.

## ARTICLE 9. SALE OF CURRENT BONDS

**Section 901. Sale of Current Bonds.** The Current Bonds shall be offered publicly for sale upon the basis of sealed, competitive bids at such time as the Commission shall designate.

A suggested form of "Notice of Bond Sale", a suggested form of "Official Notice of Sale of Bonds" and a suggested form of "Bid Form", having been prepared in advance by Bond Counsel, and all of such documents having been found to be in satisfactory form, a copy of each is hereby ordered to be filed in the records of the Secretary with the Minutes of the meeting at which this Resolution is adopted. The Notice of Bond Sale shall be signed by the Secretary and may be used for the purpose of publishing notice of the sale of the Current Bonds. Copies of such documents shall be furnished to any interested parties who may request same.

In the event that there is no bid or that all bids are rejected, the District may readvertise the sale pursuant to this Resolution.

**Section 902. Adjustment in Maturities, Prepayment Provisions and Other Dates, with Consent of Purchaser if Delivery is Delayed.** In the event that delivery of the Current Bonds authorized herein is delayed for any reason and the District, with the consent of the Purchaser of the Current Bonds, determines it is in the District's best interest to change the maturities, the applicable prepayment date or any other dates, the District may adjust the same by a written authorization signed by the Purchaser and the Chairman of the Commission approving the adjustments.

## ARTICLE 10. CONCLUDING PROVISIONS

**Section 1001. Covenant of District to Take All Necessary Action To Assure Compliance with the Code.** In order to assure the Owners of the Current Bonds that such Current Bonds shall continue to be legal and that interest thereon will continue to be excludable from gross income for federal income tax purposes and exempt from all Kentucky income taxation, the District covenants to and with the Owners of the Current Bonds to take the following action:

(a) The District will (1) take all actions necessary to comply with the provisions of the Code necessary to assure that interest on the Current Bonds will be excludable from gross income for federal income tax purposes; (2) will take no actions which will violate any of the provisions of the Code; and (3) not use the proceeds of the Current Bonds for any purpose which will cause interest on the Current Bonds or on interim financing obligations, including, but not limited to the Note, issued pursuant to Section 302 hereof to become includable in gross income for federal income tax purposes.

(b) The District hereby certifies that it does not reasonably anticipate that the total principal amount of "qualified tax-exempt obligations" within the meaning of Section 265(b)(3) of the Code which the District, or any subordinate entity of the District, will issue during the calendar year during which the Current Bonds are issued, will exceed \$10,000,000; and therefore the District hereby designates the Current Bonds and all interim financing obligations, including, but not limited to the Note, issued pursuant to Section 302 hereof as "qualified tax-exempt obligations".

(c) The District further certifies that the Current Bonds and any and all interim financing obligations of the District are not "private activity bonds" within the meaning of the Code.

(d) The District covenants and agrees to comply with the rebate requirements on certain excess earnings imposed by Section 148 of the Code, and in the event it is determined by the District, upon the advice of Bond Counsel, that the Construction Account, or any other Fund established hereunder, is subject to said rebate requirements and does in fact generate earnings from "non-purpose investments" in excess of the amount which said investments would have earned at a rate equal to the "yield" on the Current Bonds, plus any income attributable to such excess, there shall be established a separate and special fund with the Depository Bank, which fund shall be designated the "Excess Earnings and Rebate Fund", which shall be utilized for the collection and payment of any excess generated from investments and the remittance thereof to the United States of America on or before the anniversary of the fifth (5th) year from the date of the Current Bonds, and once every five (5) years thereafter until the final retirement of the Current Bonds; the last installment, to the extent required, to be made no later than sixty (60) days following the date on which funds sufficient for the complete retirement of the Current Bonds are deposited with any escrow agent. The District further covenants to file any and all reports, if any, as may be required to be filed with the Government with regard to the liability or non-liability of the

District as to any such rebate requirements and to maintain records in regard thereto for the period of time required by applicable Treasury regulations.

**Section 1002. Severability Clause.** If any section, paragraph, clause or provision of this Resolution shall be held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution, which shall continue in full force and effect.

**Section 1003. All Provisions in Conflict Repealed.** All motions, resolutions and orders, or parts thereof, in conflict with the provisions of this Resolution, are to the extent of such conflict hereby repealed. It is hereby specifically ordered and provided that any proceedings heretofore taken for the issuance of other bonds of the District payable or secured in any manner by all or any part of the income and revenues of said System or any part thereof, and which have not been heretofore issued and delivered, are hereby revoked and rescinded, and none of such other bonds shall be issued and delivered. The District covenants to correct by appropriate proceedings any required procedure previously taken invalidly.

**Section 1004. Effective Immediately Upon Adoption.** This Resolution shall take effect and be effective immediately upon its adoption.

Adopted this July 30, 20~~20~~<sup>19</sup>.

McCREARY COUNTY WATER DISTRICT

  
Chairman

(Seal of District)

Attest:

  
Secretary

CERTIFICATION

I, the undersigned, hereby certify that I am the duly qualified and acting Secretary of the McCreary County Water District and that the foregoing Resolution is a true copy of a Resolution duly adopted by the Board of Commissioners of said District, signed by the Chairman of said District and attested under Seal by me as Secretary, at a properly convened meeting of said Board of Commissioners held on July 30, 2020, as shown by the official records of said District in my custody and under my control. 19

I further certify that said meeting was duly held in accordance with all applicable requirements of Kentucky law, including KRS 61.810, 61.815, 61.820 and 61.825, that a quorum was present at said meeting, that said Resolution has not been modified, amended, revoked or repealed, and that same is now in full force and effect.

IN TESTIMONY WHEREOF, witness my signature as Secretary and the official Seal of the District this July 30, 2020. 19

  
Secretary

(Seal of District)

## EXHIBIT A

### Schedule of Principal Payments on Bonds

<u>Payment Due</u> <u>April 1</u>	<u>Principal</u> <u>Payment</u>	<u>Payment Due</u> <u>April 1</u>	<u>Principal</u> <u>Payment</u>
2021	\$20,000	2041	\$32,500
2022	20,500	2042	33,000
2023	21,000	2043	34,000
2024	21,500	2044	34,500
2025	22,000	2045	35,500
2026	22,500	2046	36,500
2027	23,000	2047	37,000
2028	24,000	2048	38,000
2029	24,500	2049	39,000
2030	25,000	2050	40,000
2031	25,500	2051	41,000
2032	26,000	2052	42,000
2033	26,500	2053	43,000
2034	27,500	2054	44,000
2035	28,000	2055	45,000
2036	28,500	2056	46,000
2037	29,500	2057	47,000
2038	30,000	2058	48,000
2039	31,000	2059	49,500
2040	31,500	2060	50,500



**EXHIBIT B**

(FORM OF FULLY REGISTERED BOND)

UNITED STATES OF AMERICA  
COMMONWEALTH OF KENTUCKY  
McCREARY COUNTY WATER DISTRICT  
WATER AND SEWER REVENUE BONDS, SERIES 2020  
(STEARNS/SMITHTOWN PHASE 2 WATER IMPROVEMENTS PROJECT)

No. R- \_\_\_\_\_ Interest Rate: \_\_\_\_\_ % \$ \_\_\_\_\_

KNOW ALL PERSONS BY THESE PRESENTS:

That the McCreary County Water District (the "District"), acting by and through its Board of Commissioners (the "Commission"), a public body corporate in McCreary County, Kentucky, for value received, hereby promises to pay to

\_\_\_\_\_ the registered owner hereof, or to its registered assigns, solely from the fund hereinafter identified, the sum of

\_\_\_\_\_ DOLLARS (\$ \_\_\_\_\_),

on the first day of April, in years and installments as follows:

<u>Year</u>	<u>Principal</u>	<u>Year</u>	<u>Principal</u>	<u>Year</u>	<u>Principal</u>
-------------	------------------	-------------	------------------	-------------	------------------

[Here the printer of the Current Bond will print the maturities of the Current Bonds purchased by the registered Owner]

and in like manner, solely from said fund, to pay interest on the balance of said principal sum from time to time remaining unpaid, at the Interest Rate specified above, semiannually on the first days of April and October in each year, beginning with the first April or October after the date of this Bond, until said sum is paid, except as the provisions hereinafter set forth with respect to prepayment may be and become applicable hereto, both principal and interest being payable, without deduction for exchange or collection charges, in lawful money of the United States of America, at the address of the registered owner shown on the registration book of the District.

This Bond is issued by the District in the principal amount of \$1,324,000 under and in full compliance with the Constitution and Statutes of the Commonwealth of Kentucky, including Chapters 58 and 74 of the Kentucky Revised Statutes (collectively the "Act"), and pursuant to a duly adopted Bond Resolution of the District authorizing same (the "Current Bond Resolution"), to which Current Bond Resolution reference is hereby made for a description of the nature and extent of the security thereby created, the rights and limitations of rights of the registered owner of this Bond, and the rights, obligations and duties of the District, for the purpose of financing the cost (not otherwise provided) of the construction of extensions, additions and improvements to the existing water and sewer system of the District (said existing water and sewer system, together with said extensions, additions and improvements, being hereinafter referred to as the "System").

This Bond is payable from and secured by a pledge of the gross revenues to be derived from the operation of the System, after providing for the requirements of the outstanding (i) McCreary County Water District Water System Revenue Bonds, Series 2005, dated August 31, 2005 (the "2005 Water Bonds"); (ii) McCreary County Water District Sewer System Revenue Bonds, Series 2005, dated August 31, 2005 (the "2005 Sewer Bonds"); (iii) McCreary County Water District Water System Revenue Bonds, Series 2008 (New Liberty Project), dated October 29, 2008 (the "2008 New Liberty Bonds"); (iv) McCreary County Water District Water System Revenue Bonds, Series 2008 (Cumberland Falls Project), dated October 29, 2008 (the "2008 Cumberland Falls Bonds"); (v) Kentucky Infrastructure Authority Loan (the "KIA Loan"), dated January 1, 2004 (the "KIA Loan"); (vi) Kentucky Rural Water Finance Corporation Flexible Term Loan, dated May 30, 2012 (the "2012 KRWFC Loan"); (vii) Kentucky Rural Water Finance Corporation Flexible Term Loan, dated March 24, 2004, said loan being reamortized on February 27, 2013 (the "2013 KRWFC Loan"); (viii) McCreary County Water District Water System Revenue Bonds, Series 2012, dated February 27, 2013 (the "2012 Bonds"); and (ix) McCreary County Water District Water and Sewer Revenue Bonds, Series 2015, dated February 5, 2016 (the "2015 Bonds") [hereinafter the 2005 Water Bonds, the 2005 Sewer Bonds, the 2008 New Liberty Bonds, the 2008 Cumberland Falls Bonds, the KIA Loan, the 2012 KRWFC Loan, the 2012 Bonds, the 2013 KRWFC Loan and the 2015 Bonds shall be collectively referred to as the "Prior Bonds".

This Bond has been issued in full compliance with the Current Bond Resolution; and this Bond, and any bonds ranking on a parity therewith that may be issued and outstanding under the conditions and restrictions of the Current Bond Resolution, are and will continue to be payable from revenues which shall be set aside in a fund for that purpose and identified as the "McCreary County Water District Water and Sewer Sinking Fund of 2020", described in the Current Bond Resolution.

This Bond does not constitute an indebtedness of the District within the meaning of any constitutional or statutory provisions or limitations and is payable solely out of the revenues of the System. As provided in the Current Bond Resolution, the District covenants that so long as any of the Current Bonds are outstanding, the System will be continuously owned and operated by the District as a revenue producing public undertaking within the meaning of the aforesaid Act for the security and source of payment of the Current Bonds, and that the District will fix, and if necessary adjust, from time to time, such rates for the services and facilities of the System and will collect and account for the revenues therefrom sufficient to pay promptly the principal of and interest on the

Current Bonds, and all other bonds ranking on a parity therewith as may be outstanding from time to time, to pay the cost of operation and maintenance of the System and to provide for the depreciation thereof.

The District has reserved the right to issue additional bonds ranking on a parity as to security and source of payment with this Bond in order to complete the Project, and to finance future extensions, additions and improvements to the System, provided the necessary requirements of the Current Bond Resolution have been complied with by the District.

This Bond shall be registered as to principal and interest in the name of the owner hereof, after which it shall be transferable only upon presentation to the Secretary of the District as the Bond Registrar, with a written transfer duly acknowledged by the registered owner or its duly authorized attorney, which transfer shall be noted upon this Bond and upon the registration book of the District kept for that purpose.

The District, at its option, shall have the right to prepay, on any interest payment date on and after April 1, 2028, in inverse chronological order of the installments due on this Bond, the entire principal amount of this Bond then remaining unpaid, or such lesser portion thereof, in a multiple of One Hundred Dollars (\$100), as the District may determine, at a price in an amount equivalent to the principal amount to be prepaid plus accrued interest to the date of prepayment, without any prepayment premium. Notice of such prepayment shall be given by registered mail to the registered owner of this Bond or its assignee, at least 30 days prior to the date fixed for prepayment. Notice of such prepayment may be waived with the written consent of the registered owner of this Bond.

So long as the registered owner of this Bond is the United States of America, or any agency thereof, the entire principal amount of this Bond, or installments in multiples of \$100, may be prepaid at any time in inverse chronological order of the installments due. Prepayments or extra payments on this Bond shall, after payment of interest, be applied to the installments last to become due hereunder and shall not affect the obligation of the District to pay the remaining installments in accordance with this Bond.

Upon default in the payment of any principal or interest payment on this Bond, or upon failure by the District to comply with any other provision of this Bond or with any provision of the Current Bond Resolution, the registered owner may, at its option, institute all rights and remedies provided by law or by said Current Bond Resolution.

It is hereby certified, recited and declared that all acts, conditions and things required to exist, happen and be performed precedent to and in the issuance of this Bond, do exist, have happened and have been performed in due time, form and manner as required by law, and that the face amount of this Bond, together with all other obligations of the District, does not exceed any limit prescribed by the Constitution or Statutes of the Commonwealth of Kentucky.

IN WITNESS WHEREOF said McCreary County Water District, by its Board of Commissioners, has caused this Bond to be executed by its Chairman, its corporate seal to be hereunto affixed, and attested by its Secretary, on the date of this Bond, which is

McCREARY COUNTY WATER DISTRICT

By \_\_\_\_\_  
Chairman

Attest:

\_\_\_\_\_  
Secretary

(Seal of District)

PROVISION FOR REGISTRATION

This Bond shall be registered on the registration book of the District kept for that purpose by the Secretary, as Bond Registrar, upon presentation hereof to said Secretary, who shall make notation of such registration in the registration blank, and this Bond may thereafter be transferred only upon written transfer acknowledged by the registered owner or its attorney, such transfer to be made on said book and endorsed hereon.

Date of Registration	Name of Registered Owner	Signature of Bond Registrar

ASSIGNMENT

For value received, this Bond is hereby assigned, without recourse and subject to all of its terms and conditions, unto \_\_\_\_\_, this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_

By: \_\_\_\_\_

EXHIBIT C

REQUISITION CERTIFICATE

Re: McCreary County Water District Water and Sewer Revenue Bonds, Series 2020, in the amount of \$1,324,000

The undersigned hereby certify as follows:

1. That they are the signatories required for construction and/or administrative draws pursuant to the Bond Resolution adopted by the McCreary County Water District (the "District").

2. That the named firms and/or persons set forth on Exhibit A attached hereto are now entitled to the aggregate sum of \$\_\_\_\_\_, itemized as set forth in said Exhibit A and as per approved invoices attached hereto.

3. That upon said amount being lent to said District and/or obtained by said District from the proceeds of the Current Bonds and/or other sources, the undersigned approve such expenditure and the payment of said amounts to said firms and/or persons, either directly or from amounts deposit in the McCreary County Water District Water System Construction Account.

4. That we hereby certify that we have carefully inspected the work and, as a result of our inspection and to the best of our knowledge and belief, the amounts shown in this Requisition Certificate are correct and the work has been performed in accordance with the agreements between the District and the parties requesting payment.

IN TESTIMONY WHEREOF, witness the signature of the undersigned, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

McCreary County Water District

Kentucky Engineering Group, PLLC

By \_\_\_\_\_  
Chairman

By \_\_\_\_\_  
Registered Professional Engineer  
State of Kentucky No. \_\_\_\_\_

Approved on \_\_\_\_\_

Approved on \_\_\_\_\_

USDA, Rural Development

Amount expended heretofore \$ \_\_\_\_\_

By \_\_\_\_\_  
Authorized RD Official

Amount approved herein \_\_\_\_\_

Total \_\_\_\_\_

Approved on \_\_\_\_\_

**EXHIBIT A TO REQUISITION CERTIFICATE**

Name of Entity/Person

Amount

# EXHIBIT H-4



**TRANSCRIPT OF PROCEEDINGS**

ASSISTANCE AGREEMENT  
BETWEEN THE  
KENTUCKY INFRASTRUCTURE AUTHORITY  
AND  
MCCREARY COUNTY WATER DISTRICT

DATED MARCH 30, 2021  
PROJECT NUMBER A20-047

RUBIN & HAYS  
Kentucky Home Trust Building  
450 South Third Street  
Louisville, Kentucky 40202

## **INDEX TO TRANSCRIPT OF PROCEEDINGS**

In re: Assistance Agreement between Kentucky Infrastructure Authority (the “Authority”) and McCreary County Water District (the “Governmental Agency”), regarding Project Number A20-047.

1. Minutes of Kentucky Infrastructure Authority authorizing the Assistance Agreement.
2. Minutes of Capital Projects and Bond Oversight Committee.
3. Certification by the Division of Water.
4. PSC Certificate of Public Convenience and Necessity, entered March 11, 2021.
5. PSC Order of Correction, entered March 24, 2021.
6. Commitment Letter of Kentucky Infrastructure Authority.
7. Resolution of the Governmental Agency authorizing the Assistance Agreement.
8. Minutes of the Meeting of the Governing Body of the Governmental Agency adopting Resolution authorizing Assistance Agreement.
9. Assistance Agreement.
10. General Closing Certificate of the Governmental Agency.
11. Opinion of Counsel to the Governmental Agency.
12. Distribution List.

**KENTUCKY INFRASTRUCTURE AUTHORITY**  
**Minutes of the Full Board**

**Meeting Date/Location: June 4 2020 – 1:00 p.m.**  
**Kentucky Infrastructure Authority**  
**Via Video Conference**

**Members present:**

Mr. Dennis Keene, Commissioner, Department for Local Government  
Mr. Winston Miller, proxy for. Holly M. Johnson, Secretary, Finance and Administration Cabinet  
Mr. Paul Miller, proxy for Rebecca Goodman, Secretary, Energy and Environment Cabinet  
Mr. Claude Christensen, representing Kentucky League of Cities  
Mr. Ron Lovan, Representing the Kentucky Section of the American Water Works Association  
Mr. Kent Chandler, Executive Director, Public Service Commission  
Mr. Bobby Aldridge, proxy for Interim Secretary Larry Hayes, Cabinet for Economic Development  
Mr. Russell Rose, representing Kentucky Rural Water Association  
Mr. David A. Voegele, representing Kentucky Association of Counties  
Mr. Robert A. Amato, representing Kentucky Municipal Utilities Association  
Mr. Kurt Stafford, representing the For-Profit Water Companies

**DLG Staff:**

Mr. Eddie Jacobs, Chief of Staff  
Mr. Matthew Stephens, General Counsel  
Ms. Kim Wooldridge, Executive Assistant

**KIA Staff:**

Ms. Edith Halbleib, Executive Director  
Ms. Linda Bridwell, Deputy Executive Director  
Mr. Jeff Abshire, Fiscal Officer and KIA Treasurer  
Ms. Julie Bickers, Regional Compliance Coordinator  
Mr. Bryan Bunch, Systems Engineer IT  
Mr. Kelly Cunnagin, Executive Staff Assistant  
Mr. Dustin Horn, WRIS Geoprocessing Specialist  
Ms. Debbie Landrum, Regional Compliance Coordinator  
Ms. Meg Link, Administrative Specialist III and KIA Secretary  
Mr. James Nelson, Accountant/Grants  
Mr. Don Schierer, WRIS Resource Management Analyst  
Ms. Sarah Parsley, Regional Compliance Coordinator  
Mr. Tom Schubert, GIS Specialist  
Ms. Meili Sun, Financial Analyst

**Guests:**

Mr. Jory Becker, Division of Water  
Mr. Kenny Cornett, Morehead Utility Plant Board  
Ms. Bethany Couch, Office of Financial Management  
Mr. Kyle Cunningham, Pennyryle Area Development District  
Mr. Matt Curtis, Bluegrass Engineering  
Mr. Gary Damron, City of Salem  
Ms. Jocelyn Gross, Gateway Area Development District  
Mr. Jeremy Lewis, Morehead Utility Plant Board

Mr. Jim McCarty, Cave Run Water Commission  
Ms. Holly McGrath-Rosas, Morehead Utility Plant Board  
Mr. Alan Robinson, Eclipse Engineers, PLLC  
Mr. Larry Tackett, Morehead Utility Plant Board  
Mr. Stephen Whitaker, McCreary County Water District  
Ms. Sandy Williams, Office of Financial Management  
Mr. Larry Workman, Cave Run Water Commission

## **PROCEEDINGS**

Commissioner Dennis Keene, called the meeting of the Kentucky Infrastructure Authority (KIA) Board to order. He noted that the press notification distribution had been done appropriately and confirmed a quorum was present. Meg Link, KIA Secretary was asked to call the Roll. Commissioner Keene asked for those wishing to be recorded as an attendee in the Minutes to please send a chat message with their information.

### **I. BUSINESS (Board Action Required)**

#### **1. APPROVAL OF MINUTES**

**For: KIA Regular Board Meeting of May 7, 2020**

*Mr. Kent Chandler noted he abstained from voting on the Northern Kentucky Water District, (F20-044), project and asked for it to be included as a revision. Mr. Kent Chandler moved to approve the minutes of the May 7, 2020, regular board meeting, with the noted revision. Mr. Kurt Stafford seconded, and the motion carried unanimously.*

### **B. NEW PROJECTS/ACTION ITEMS**

#### **1. A RESOLUTION AND ORDER OF THE BOARD OF DIRECTORS OF THE KENTUCKY INFRASTRUCTURE AUTHORITY AUTHORIZING ISSUANCE OF A CONDITIONAL COMMITMENT FOR A FEDERALLY ASSISTED CLEAN WATER REVOLVING FUND A LOAN (A20-020) FOR AN AMOUNT UP TO \$1,363,200 TO THE CITY OF MOREHEAD, ROWAN COUNTY, KENTUCKY**

Mr. Jory Becker, DOW, Ms. Linda Bridwell, and Ms. Holly McGrath-Rosas, representing the City of Morehead, discussed the City's request for a Fund A Loan, (A20-020) for an amount up to \$1,353,200 for the Derrickson Lift Station Upgrade project. They are co-funding the loan with the Kentucky Transportation Cabinet. The project will improve and promote public health and environmental safety by eliminating SSO events. This project will involve replacing the existing Derrickson Lift Station and corresponding force main to address sanitary sewer overflow (SSO) events by constructing a new lift station on the adjacent site. The new lift station (approximately 700 GPM) will be designed with higher flow pumps and a larger wet well, designed to current regulations. Due to the expansion and growth in customer base in the northern part of Rowan County, approximately 14,000 LF of 10-inch force main would be installed to replace the existing 6-inch force main to increase capacity within this section of the collection system. A segment of the force main, approximately 9,800 linear feet, will be realigned from the existing location beginning at the intersection of KY-32 and Litton Road. The realignment is needed for better operations and efficiency.

The Morehead Utility Plant Board currently serves 5,581 sewer customers, 3,453 water customers, and also provides natural gas to customers in Rowan County.

Mr. Kent Chandler asked Ms. Bridwell about the financials. He asked if KIA staff takes into consideration the non-cash expenses to ensure the appropriate depreciation is included in the financial statement and the cash snapshot. Ms. Bridwell said staff does review it and it is included in consideration. Staff simplifies the form for presentation purposes. Morehead has a strong financial position.

***Mr. Claude Christensen moved to approve the Fund A Loan increase, (A20-020), for an amount up to \$1,363,200 with the standard conditions. Mr. Winston Miller seconded and the motion was unanimously approved.***

**2. A RESOLUTION AND ORDER OF THE BOARD OF DIRECTORS OF THE KENTUCKY INFRASTRUCTURE AUTHORITY AUTHORIZING ISSUANCE OF A CONDITIONAL COMMITMENT FOR A FEDERALLY ASSISTED CLEAN WATER REVOLVING FUND LOAN (A20-047) FOR AN AMOUNT UP TO \$3,244,500 TO THE MCCREARY COUNTY WATER DISTRICT, MCCREARY COUNTY, KENTUCKY**

Mr. Jory Becker, DOW, and Ms. Meili Sun, KIA, discussed the District's request for a Fund A Loan for an amount up to \$3,244,500 for the Sanitary Sewer Collection System Expansion – Phase 1 project. This project will expand the sanitary sewer collection system to serve 305 new customers in the Stearns and Smithtown areas. Many of these underserved customers either have failing septic systems or discharge directly into the environment.

The collection system expansion will consist of approximately 66,500 linear feet of PVC sewer line extension of various sizes, 15 manholes, 275 grinder pump stations, and other appurtenances such as air release valves and flushing connections. The purpose of this project is to expand the sanitary sewer collection system to spread the cost of services across more customers while protecting the environment from failing septic tanks and straight pipes.

The District currently serves approximately 1,100 retail customers in McCreary County and provide wholesale water to the Whitley County Water District and the City of Oneida in Tennessee. Both McCreary and Whitley County Water Districts are under the Public Service Commission jurisdiction ("PSC") and subject to PSC rate regulations. The District had not sold any water to Oneida in the past 3 years due to the need basis agreement but may resume sales in 2020 and 2021 to supply water for Oneida's source water project.

Mr. Kent Chandler asked if someone from the McCreary County Water District could answer a couple of questions. Mr. Alan Robinson, Eclipse Engineering and Mr. Stephen Whitaker with the District, said they would be happy to answer any questions. Mr. Chandler asked if the 2019 financials been completed. Mr. Whitaker noted they have not been finalized and they have been in contact with the auditors, who expect it to be completed soon. Mr. Chandler asked about the \$3.6 million and anticipated 300 additional customers expected with this project, was there for possibly additional customers. Mr. Robinson noted the lines are sized for future customers and potentially could extend the service to 350 or 400 customers should there be remaining funds. This also allows for meeting the Division of Water's hydraulic requirements to not oversize the lines.

***Mr. Kent Chandler abstained from voting. Mr. Ron Lovan moved to approve the Fund A Loan (A20-047) for an amount up to \$3,244,500 with the standard conditions and the***

***following special conditions as required by the PSC: 1) The District shall apply to the Public Service Commission (PSC), pursuant to KRS 278.300, for debt authorization for KIA loan A20-047. This debt authorization application should include a forecast meeting debt service projected through 2025; and 2) Prior to the assistance agreement being executed, the District must receive a Certificate of Public Convenience and Necessity, pursuant to KRS 278.020, from the PSC for any portion of the project that may require it, or provide an opinion from legal counsel or the staff of the PSC, or a declaratory order from the PSC, that a CPCN is not required for any portion of the assets to be constructed as part of the loan agreement.. Mr. Russ Rose seconded and the motion was unanimously approved.***

**3. A RESOLUTION AND ORDER OF THE BOARD OF DIRECTORS OF THE KENTUCKY INFRASTRUCTURE AUTHORITY AUTHORIZING AN AMENDMENT TO THE CONDITIONAL COMMITMENT FOR A FEDERALLY ASSISTED DRINKING WATER REVOLVING FUND F LOAN (F17-007) INCREASE FOR AN AMOUNT UP TO \$1,005,344 TO THE CITY OF OLIVE HILL, CARTER COUNTY, KENTUCKY**

Mr. Jory Becker, DOW, and Ms. Linda Bridwell, KIA, discussed the City of Olive Hill's request for a Fund F Loan increase, (F17-007) that was originally approved in October 2016 for \$883,00, the requested increase amount is \$122,344 for a total loan up to \$1,005,344 for the Olive Hill Downtown Area Waterline Replacement Project. The increase will fund various unanticipated connection issues that were identified during construction. The project replaced approximately 5,900 linear feet of failing cast iron water lines in the downtown area of Olive Hill with new PVC lines. The area covered in this project was determined by water loss studies to have an estimated 50% loss and is also the oldest part of the system. In addition to the line replacement, the project replaced several hydrants as well as facilitated the inspection, rehabilitation, and recommission of the Tick Ridge standpipe water tank. The recommission of the tank will add 250,000 gallons to the current storage capacity of the City's water system and stabilized the available volume and pressure for the downtown area.

The City provides approximately 2,200 water customers and 900 sewer customers. Additionally, they provide electricity, natural gas and sanitation services.

Mr. Kurt Stafford asked Ms. Bridwell about the debt coverage ratio and asked how often staff reviews that information and how does staff stay up-to-date. Ms. Bridwell stated that one of the conditions of their loan agreement is yearly audits must be submitted within 180 days. Staff reviews these audits to ensure they are meeting their debt coverage ratio. If not, we contact the borrower. Mr. Kent Chandler asked if not submitting their audits within the 180 timeframe a violation of their loan agreement. Ms. Bridwell noted that it was a violation and that KIA staff is working with Rubin & Hays, KIA's legal counsel to determine a course of action. Currently, staff continues to reach out to borrowers about any non-compliance issues. Borrowers are told no additional funding will be available through KIA unless their current loans are in good standing with us.

***Mr. Claude Christensen moved to approve the Fund F Loan increase (F17-007) of \$122,344 for a total loan amount up to \$1,005,344 to the City of Olive Hill with the standard conditions. Judge David Voegele seconded and the motion was unanimously approved.***

**4. A RESOLUTION AND ORDER OF THE BOARD OF DIRECTORS OF THE KENTUCKY INFRASTRUCTURE AUTHORITY AUTHORIZING ISSUANCE OF A CONDITIONAL COMMITMENT FOR A FEDERALLY ASSISTED DRINKING WATER REVOLVING FUND LOAN (F20-017) FOR AN AMOUNT UP TO \$585,000 TO THE CITY OF SALEM, LIVINGSTON COUNTY, KENTUCKY**

Mr. Jory Becker, DOW, and Ms. Meili Sun, KIA discussed the City's request for a Fund F Loan for an amount up to \$585,000 for the for the first phase of the Water Main Replacement Project. This phase will concentrate on the western supply route connecting Salem Municipal Water System to the Crittenden-Livingston County Water District. The City has been experiencing water line failures in the area due to corrosion of aging cast iron pipes, which cause service outages and water losses in the area. The scope of work involves replacement of 5,500 linear feet of existing lines with 6" PVC lines and addition of 8 valves and 3 hydrants to the distribution system.

The City purchases 100% of its water supply from the Crittenden-Livingston County Water District to serve approximately 450 retail customers in the City. The City's water purchase rates are regulated by the Public Service Commission.

***Mr. Kent Chandler abstained from voting. Mr. Russ Rose moved to approve the Fund F Loan (F20-017) in an amount up to \$585,000 to the City of Salem with the standard conditions. Mr. Ron Lovan seconded and the motion was unanimously approved.***

**5. A RESOLUTION AND ORDER OF THE BOARD OF DIRECTORS OF THE KENTUCKY INFRASTRUCTURE AUTHORITY AUTHORIZING ISSUANCE OF A CONDITIONAL COMMITMENT FOR A FEDERALLY ASSISTED DRINKING WATER REVOLVING FUND LOAN (F20-021) FOR AN AMOUNT UP TO \$1,171,350 TO THE CAVE RUN WATER COMMISSION, MENIFEE COUNTY, KENTUCKY**

Mr. Jory Becker, DOW, and Ms. Linda Bridwell, KIA discussed the Commission's request for a Fund F Loan (F20-021) for an amount up to \$1,171,350 for the Elevated Water Storage Tank Construction project. This project will construct a new water tank in order to provide purchase source water protection and water supply redundancy that is currently lacking in the system. A new 300,000 gallon elevated storage tank will be constructed on the Menifee and Morgan County Line to service the City of Frenchburg, City of Jeffersonville, and the Morgan County Water district. SCADA will be installed at the tank to enable remote reading and level control from the Water Treatment Plant along with a security fence and approximately 800 LF of 12" PVC waterline to connect the new tank to the existing transmission line.

With Cave Run Water Commission's current system configuration and operations, Morgan County Water District's Ezel Water Tank (150,000 gallons) empties in 10-12 hours when Cave Run stops producing water at the water treatment plant. The Ezel Water Tank has been emptied two times in the past year because it cannot be filled when the plant isn't producing water by constructing a new water tank, Cave Run Water Commission will be able to provide additional storage for the service area and allow the Ezel Water Tank to be filled when the water treatment plant is shutdown between production. Cave Run Water Commission provides approximately 40-50% of Morgan County Water District's water; 95-99% of the City of Frenchburg's water; and 95-99% of the City of Jeffersonville's water. In total,

Cave Run Water Commission indirectly services a population of 18,900 from the Cave Run Tank and sells an average of 1 million gallons of water to wholesale customers each day.

***Mr. Claude Christensen moved to approve the Fund F Loan (F20-021) for an amount up to \$1,171,350 to the Cave Run Water Commission with the standard conditions. Judge David Voegele seconded and the motion was unanimously approved.***

**6. RESOLUTION OF THE KENTUCKY INFRASTRUCTURE AUTHORITY AUTHORIZING AND APPROVING THE ISSUANCE OF OBLIGATIONS OF THE KENTUCKY INFRASTRUCTURE AUTHORITY TO REIMBURSE CAPITAL EXPENDITURES MADE BY GOVERNMENTAL AGENCIES PURSUANT TO LOANS MADE BY THE KENTUCKY INFRASTRUCTURE AUTHORITY TO SUCH GOVERNMENTAL AGENCIES**

This is a routine resolution allowing KIA to reimburse expenses that are paid out of the Authority’s funds with bond proceeds. The projects listed below are covered under this resolution:

<b><u>BORROWER</u></b>	<b><u>FUND</u></b>	<b><u>AMOUNT UP TO</u></b>
City of Morehead	A20-020	\$1,363,200
McCreary County Water District	A20-047	\$3,244,500
City of Olive Hill (Increase)	F17-007	\$ 122,344
City of Salem	F20-017	\$ 585,000
Cave Run Water Commission	F20-021	\$1,171,350

***Mr. Russ Rose moved to approve the reimbursement resolution. Mr. Kent Chandler seconded and the motion carried unanimously.***

**7. RESOLUTION AND ORDER OF THE BOARD OF DIRECTORS OF THE KENTUCKY INFRASTRUCTURE AUTHORITY AUTHORIZING APPROVAL FOR THE FILING OF AN APPLICATION WITH THE UNITED STATES ENVIRONMENTAL PROTECTION AGENCY FOR THE FEDERAL FISCAL YEAR 2020 CAPITALIZATION GRANT FOR THE DRINKING WATER REVOLVING FUND**

***Mr. Bob Amato moved to approve the filing of the 2020 Capitalization Grant for the Drinking Water Revolving Fund. Judge David Voegele seconded and the motion carried unanimously.***

**8. RESOLUTION AND ORDER OF THE BOARD OF DIRECTORS OF THE KENTUCKY INFRASTRUCTURE AUTHORITY AUTHORIZING APPROVAL FOR THE FILING OF AN APPLICATION WITH THE UNITED STATES ENVIRONMENTAL PROTECTION AGENCY FOR THE FEDERAL FISCAL YEAR 2020 CAPITALIZATION GRANT FOR THE WASTEWATER REVOLVING FUND**

***Mr. Russ Rose moved to approve the filing of the 2020 Capitalization Grant for the Wastewater Revolving Fund. Mr. Bob Amato seconded and the motion carried unanimously.***



## EXECUTIVE DIRECTOR'S REPORT

Executive Director Edith Halbleib discussed the Intended Use Plans – The IUP for the Clean Water State Revolving Fund and the Drinking Water State Revolving Fund are in the final edit stages. A public meeting is provisionally scheduled for 2:30 p.m., on June 18, 2020 to be conducted as an interactive virtual Zoom meeting, with a link posted on the website. The project lists and proposed principal forgiveness for FY 2021 are ready and the invitations are loaded into the system, to be emailed at the publishing of the IUPs.

The KIA recommendation in the IUPs reflects the project priorities established last summer. The plan lowers the interest rates on the lowest tier, those borrowers whose MHI is below 80% of the state average. The middle tier and the standard tier remain the same. The recommendation reflects a balance between reasonable rates and adverse long term impacts lower rates to the Fund.

The decision to adjust rates is a function of current market rates, balanced against the long term effects to the program, in reducing rates. Per the recommendation of the Treasurer, program demand, the differences in borrowing capacity for smaller and/or lower income communities were considerations behind the recommendation. The KIA addressed the smaller and lower income communities by reducing the lower tier by 0.25 points, as well as general market conditions for construction demand.

KIA has eight projects to take to the CPBOC this month. With the approval of the ones today, KIA will also have 5 more to present to the CPBOC. CPBOC has moved its meeting back this month, which allows the KIA to present to CPBOC in the same month as the Board approves the projects. After projects are approved at CPBOC, they still require an assistance agreement.

It was also noted, that Jeff Abshire, KIA Treasurer, has given his notice and will be leaving this month. He has been with the agency for 9 years. There are two other positions available for financial analysts. If anyone is aware of someone that might be interested the positions are posted on the Personnel website or let her know.

Mr. Russ Rose noted the presentations and asked if there was any way to note the non-compliant borrowers and what issues need to be addressed. Mr. Kent Chandler concurred and noted it would be helpful information to be included in the future. Ms. Halbleib said that should not be a problem and staff will do so moving forward.

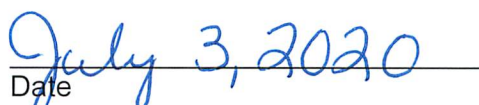
## ANNOUNCEMENTS/NOTIFICATIONS

- Next scheduled KIA board meeting:  
**Thursday, July 9, 2020, 1:00 p.m.**

***There being no further business, Judge David Voegle moved to adjourn. Mr. Kent Chandler seconded and the motion carried unanimously. The June 4, 2020 meeting of the Board of the Kentucky Infrastructure Authority was adjourned.***

Submitted by:

  
Margaret F. Link, Secretary  
Kentucky Infrastructure Authority

  
Date

# **CAPITAL PROJECTS AND BOND OVERSIGHT COMMITTEE**

## **Minutes**

**June 25, 2020**

### **Call to Order and Roll Call**

The Capital Projects and Bond Oversight Committee meeting was held on Thursday, June 25, 2020, at 12:00 PM, via videoconference. Representative Walker Thomas, Chair, called the meeting to order, and the secretary called the roll.

Present were:

Members: Representative Walker Thomas, Co-Chair; Senator Rick Girdler, Co-Chair; Senators Christian McDaniel and Robby Mills; and Representatives Phillip Pratt, Steven Rudy, and Maria Sorolis.

Guests: Janice Tomes, Deputy State Budget Director; Brigadier General (Retired) Benjamin Adams, Executive Director, Office of Management and Administration, Department of Military Affairs; Edith Halbleib, Executive Director, Kentucky Infrastructure Authority; Linda Bridwell, Deputy Executive Director, Kentucky Infrastructure Authority; Katie Smith, Commissioner, Department for Financial Services, Cabinet for Economic Development; and Sandy Williams, Deputy Executive Director, Office of Financial Management.

LRC Staff: Katherine Halloran, Committee Staff Administrator; Julia Wang, Legislative Analyst; and Jenny Wells Lathrem, Committee Assistant.

### **Approval of Minutes**

Representative Rudy moved to approve the May 19, 2020 meeting minutes. Representative Pratt seconded the motion, and the committee approved without objection.

### **Information Items**

Pursuant to KRS 45.760(5), the University of Louisville reported a \$598,400 mass spectrometer purchase from federal National Institute of Health Shared Instrument Grant funds.

Pursuant to KRS 45.812(1), the Covington Independent and Walton-Verona school districts, which did not need an additional tax levy to pay debt service, reported an estimated \$3.75 million, for three elementary school roof replacements, and \$380,000, for high school athletic improvements, respective upcoming debt issuances.

Pursuant to KRS 45A.860(3), the Auditor of Public Accounts provided reports certifying procedural statutory compliance for five selection committees.

### **Report from the University of Kentucky**

Ms. Baker reported three funding source revisions without aggregate appropriation increases. The first two were for projects from the Improve Center for Applied Energy Research restricted funds project authorization. UK opted to utilize a U.S. Department of Defense (DoD) federal grant rather than restricted funds for its \$1.5 million, 2,000 square foot Mineral Process Building Expansion; climate controlled space for raw materials to develop high performing concrete [replacing heavy precast rebar-laden components] for DOD and U.S. Army Corps of Engineers military applications. UK will use a U.S. Department of Energy federal grant rather than restricted funds for its \$2.5 million, 5,000 square foot Carbon Fiber Development Facility; a pilot-scale process plant producing high-value carbon products from coal at the largest scale in the United States, in partnership with the Oak Ridge National Laboratory. The high-value carbon products will replace traditional metals used in aerospace and automotive applications. Representative Thomas praised UK for initiating development of the largest scale high-value carbon fiber facility in the United States.

The third funding source revision was from the Acquire Land restricted funds project authorization. UK will use a [USDA National Institute of Food and Agriculture] federal capacity grant available to land-grant institutions rather than restricted funds for its \$2 million purchase of 287.54 acres in Caldwell County adjacent to its Research and Education Center. UK has leased the land, which has the two soil types and is within eighty miles of eighty percent of the acreage for Kentucky grains, since 2016 for agricultural research. Representative Thomas encouraged members to visit the Research and Education Center.

Ms. Baker submitted one lease renewal and one new lease. Representative Pratt moved to roll the leases into one roll call vote, seconded by Representative Sorolis, and approved without objection. The UK HealthCare Information Technology lease renewal, authorized in House Bill 352, was for 25,903 square feet of space at 245 Fountain Court, costing \$595,769 annually. The new lease, 4,907 square feet of space in Edgewood close to the St. Elizabeth Medical Center costing \$112,135 annually, will provide additional space for the UK/Northern Kentucky University/St. Elizabeth Healthcare medical education program.

Representative Rudy moved to approve the leases, seconded by Representative Pratt, and unanimously approved by roll call vote.

### **Report from the Finance and Administration Cabinet**

Ms. Tomes submitted six new Department of Military Affairs projects at four facilities. Representative Rudy moved to roll the projects into one roll call vote, seconded by Representative Pratt, and approved without objection.

The first was the \$1.946 million Barbourville Readiness Center Latrine Upgrade project; using \$1,459,500 in federal funds, \$449,000 in state investment income, and \$37,500 in bond funds. Interior upgrades include new female latrine/shower and lactation room, existing male latrine/shower, boiler system replacement to more energy efficient HVAC system, windows to antiterrorism/force protection standards, and new organizational clothing individual equipment storage.

The second was the \$1.965 million Richmond Readiness Center Interior Modernization project; using \$1,473,750 in federal funds, \$460,000 in state investment income, and \$31,250 in bond funds. Interior upgrades include existing female and male latrines/showers, new lactation room, windows to antiterrorism/force protection standards, kitchen facilities, drill hall, new organizational clothing individual equipment storage, and new HVAC direct digital controls for energy efficiency.

The third was the \$1,745,495 Boone National Guard Center Auditorium project; using \$1,309,121 in federal funds, \$423,100 in state agency restricted funds, and \$13,274 in state investment income. The 5,500 – 6,000 square foot multi-use auditorium seating style facility, designed for multi-tiered seating with work tables that include data and electric, will accommodate staff briefings, soldier/employee training classes, general presentations/ceremonies, and stage performances by the Kentucky National Guard.

The next three projects were for the Wendell H. Ford Regional Training Center (WHFRTC). The first was the \$1,785,550 WHFRTC 1103<sup>rd</sup> Law and Order Military Police Readiness Center/Provost/Welcome Center project; using 75 percent federal funds and 25 percent state agency restricted funds. This facility will have administrative office space, female and male latrines, lactation area, weapons vault, organizational clothing individual equipment storage, and visitor control center space for all military and civilian visitors to check-in and receive room assignments or be directed to training areas. WHFRTC has over 100,000 military and civilian annual visitors and serves as a training site for the Kentucky National Guard, state and local police and fire departments, as well as other states' National Guard and Emergency Services personnel. This facility is critical for the control and vetting of all WHFRTC visitors.

The second was the 6,000 square foot, solely federally funded \$1.650 million WHFRTC Fire Station Addition; multiuse storage, billeting, and office space, necessary due to fleet modernization and increase in WHFRTC firefighters and apparatus.

The last was the solely federally funded \$1.375 million WHFRTC Multipurpose Athletic Field project; providing access and a location for formal ceremonies, athletic

events, and collective physical fitness activities, including Army Physical Fitness Test/Army Combat Fitness Test training.

Brigadier General (Retired) Benjamin Adams reintroduced himself, stating it was good to be working with this committee as well as the Veterans, Military Affairs, and Public Protection committee. Representative Thomas said he appreciated his service.

Representative Pratt moved to approve the new projects, seconded by Representative Sorolis, and approved by unanimous roll call vote.

### **Report from the Office of Financial Management Kentucky Infrastructure Authority**

Ms. Bridwell submitted seven Clean Water State Revolving Fund (Fund A) Program loans. Representative Rudy moved to roll the loans into one roll call vote, seconded by Senator Mills, and approved without objection.

The Adair County Water District requested a \$2,104,870 Fund A loan for its Downtown Sewer System Improvements – Phase 1 project; 12,865 linear feet of 8-inch gravity sewer and service laterals. For 4,000 gallons, effective since February 2015, the monthly sewer rate is \$25.80 and the district has a proposed 39 percent sewer rate increase pending Public Service Commission approval. The term is 30 years at a 0.50 interest rate.

The City of Morehead, Rowan County, requested a \$1,363,200 Fund A loan for its \$1,963,200 Derrickson Lift Station Upgrade project; replacement of the lift station and adjacent force sewer main. The Transportation Cabinet is funding the remaining project costs. For 4,000 gallons, effective since August 1, 2018, the monthly inside city sewer rate is \$29.76. The term is 20 years at a 1.50 percent interest rate.

The City of Kuttawa, Lyon County, requested a \$453,236 Fund A loan increase to its previously approved \$1,264,200 Fund A loan for a \$1,717,436 total Fund A loan amount. The Lift Station and Force Main Replacement project will replace the existing Magnolia and Kuttawa lift stations and adjacent force sewer main. For 4,000 gallons, effective since February 1, 2019, the monthly sewer rate is \$30.00. The term is 20 years at a 1.50 percent interest rate.

The City of Maysville, Mason County, requested an \$850,000 Fund A loan for its Wall Street Combined Sewer Elimination project; separating combined sewer lines to adjacent storm sewer lines. For 4,000 gallons, the monthly sewer rate has been \$31.60 since July 1, 2013; however, the city added an annual CPI clause to its water and sewer ordinance this year, increasing the monthly sewer rate by 2.30 percent to \$32.32 this July. The term is 20 years at a 0.50 percent interest rate.

The City of South Shore, Greenup County, requested a \$1,035,000 Fund A loan, of which KIA will apply \$517,500 in principal forgiveness, for its South Shore: Upgrade Forest Heights Collection Lines project; 4,300 linear feet of sewer lines and laterals. For 4,000 gallons, effective since May of this year, the monthly inside city sewer rate is \$48.00. The term is 30 years at a 0.50 percent interest rate.

The McCreary County Water District requested a \$3,244,500 Fund A loan, of which KIA will apply \$450,000 in principal forgiveness, for its \$3,644,500 MCWD - Sanitary Sewer Collection System Expansion - Phase 1 project; providing sewer service to 305 unserved homes. MCWD obtained a Rural Development loan to finance the remaining project costs. For 4,000 gallons, effective since August 29, 2019, the monthly sewer rate is \$41.07. The term is 30 years at a 0.50 percent interest rate.

The Hart County Industrial Authority requested an \$853,442 Fund A loan for its \$2,353,442 Progress Park Industrial Park Pretreatment Expansion project, pretreatment facility upgrades. An Appalachian Regional Commission grant and a Community Development Block Grant funded the remaining project costs. The term is 20 years at a 0.50 percent interest rate.

Representative Rudy moved to approve the Fund A loans, contingent upon necessary PSC approvals, seconded by Senator Mills, and approved by unanimous roll call vote.

The Crittenden-Livingston County Water District, Livingston County, requested a \$300,000 Governmental Agencies (Fund C) Program loan for its AMR Meter Replacement project; replacement of approximately 1,400 meters with radio read meters. For 4,000 gallons, effective since May 23 of this year, the monthly water rate is \$61.37. The term is 20 years at a 2.75 percent interest rate.

Senator Mills moved to approve the Fund C loan, contingent upon necessary PSC approvals, seconded by Representative Pratt, and approved by unanimous roll call vote.

Ms. Bridwell submitted five Drinking Water State Revolving Fund (Fund F) Program loans. Senator Mills moved to roll the loans into one roll call vote, seconded by Representative Rudy, and approved without objection.

The City of Olive Hill, Carter County, requested a \$122,344 Fund F loan increase to its previously approved \$883,000 Fund F loan for a total \$1,005,344 Fund F loan amount. The \$1,248,344 Olive Hill: Replace Downtown Area Waterline Replacement project replaced 5,900 linear feet of cast iron waterlines. An ARC grant funded the remaining project costs. For 4,000 gallons, effective since January 1, 2019, the inside and outside city monthly water rates are \$27.43 and \$43.14. The term is 30 years at a 0.25 percent interest rate.

The Adair County Water District requested a \$1,342,530 Fund F loan, of which KIA will apply \$671,265 in principal forgiveness, for its CAUD - Water Main Replacement project; 7,400 linear feet of 8-inch water lines (replacing asbestos-cement) plus 5,250 linear feet of 6-inch water lines, renovation of the City Industrial Tank, and demolition of two other tanks. For 4,000 gallons, effective since February 2012, the monthly water rate is \$33.90 and the district has a 21 percent water rate increase pending PSC approval. The term is 30 years at a 0.50 percent interest rate.

The City of Salem, Livingston County, requested a \$585,000 Fund F loan, of which KIA will apply \$292,500 in principal forgiveness, for its Salem - Water Main Replacement project; 5,500 linear feet of water lines on its western supply route connecting to the Crittenden-Livingston County Water District. For 4,000 gallons, effective since March 27 of this year, the monthly water rate is \$36.48. The term is 30 years at 0.50 percent interest rate.

The Cave Run Water Commission, Menifee County, requested a \$1,171,350 Fund F loan for its Cave Run Water Commission Elevated Water Storage Tank Construction project; a 300,000 gallon elevated storage tank serving the Cities of Frenchburg and Jeffersonville as well as the Morgan County Water District. The commission is a wholesale water provider only. The term is 20 years at a 1.50 percent interest rate.

The Northern Kentucky Water District, Kenton County, requested an \$8 million Fund F loan for its \$10.05 million Taylor Mill Treatment Plant Emergency Generator/Fort Thomas Treatment Plant Phase 2 Basin Improvements project. NKWD is funding the remaining project costs. For 4,000 gallons, effective since March 26 of this year, the monthly water rate is \$38.78. The term is 20 years at a 1.50 percent interest rate.

Senator Mills moved to approve the Fund F loans, contingent upon necessary PSC approvals, seconded by Representative Rudy, and approved by unanimous roll call vote.

### **Cabinet for Economic Development**

Ms. Smith submitted two Economic Development Fund (EDF) grants for the Cabinet for Economic Development (CED). Senator Mills moved to roll the grants into one roll call vote, seconded by Representative Pratt, and approved without objection. Both EDF grants were for projects among the eight recommended by an independent site consultant to receive Kentucky Product Development Initiative program funds for industrial site upgrades, administered in conjunction with the Kentucky Association for Economic Development. Disbursements of grant funds will occur on a reimbursement basis to local governments after CED reviews the required supporting documentation.

The first grant was \$175,000 to Henderson County for the benefit of the City of Henderson, to finance the approximately 4,400 foot municipal gas line extension to the

property site located along the Highway 425 bypass. The city and Henderson County Economic Development have committed \$75,000 and \$100,000 respectively for the match.

The second grant was \$198,189 to the County of Marion for the benefit of the Marion County Industrial Foundation, to finance an access road to the 250 acre business and industrial park in Lebanon. MCIF has committed funding equal to the grant for the match.

Senator Mills moved to approve the grants, seconded by Senator McDaniel, and approved by unanimous roll call vote.

### **Previous Debt Issue**

Ms. Williams reported the \$66.71 million State Property and Buildings Commission (SPBC) Revenue Refunding Bonds, Project No. 122, Series C, which refunded \$68 million of SPBC Project No. 98 debt for \$1.7 million in net present value savings. The issue priced last October and closed May of this year. The forward delivery structure was used as it generated more savings than a taxable advance refunding.

### **School District Debt Issue with School Facilities Construction Commission Debt Service Participation**

Ms. Williams submitted an anticipated \$6.73 million Breckinridge County School District debt issue with SFCC debt service participation. The district did not need an additional tax levy to pay debt service and the proceeds will be used for high school renovations.

Representative Rudy moved to approve the school district debt issue with SFCC debt service participation, seconded by Senator Mills, and approved by unanimous roll call vote.

### **Adjournment**

Representative Thomas announced upcoming meeting dates and times: July 22, 2020, 12:00 p.m.; and August 19, 2020, 3:00 p.m.

Senator McDaniel referenced a utility's increases in administrative expenses and rates, stating that administrative expenses at all levels of government need to be closely monitored. Representative Thomas said he appreciated Senator McDaniel's comments.

With there being no further business the meeting adjourned at 1:49 p.m.





ANDY BESHEAR  
GOVERNOR

REBECCA W. GOODMAN  
SECRETARY

**ENERGY AND ENVIRONMENT CABINET**  
DEPARTMENT FOR ENVIRONMENTAL PROTECTION

ANTHONY R. HATTON  
COMMISSIONER

300 SOWER BOULEVARD  
FRANKFORT, KENTUCKY 40601

January 22, 2021

Sandy Williams, Deputy Executive Director  
Kentucky Infrastructure Authority  
100 Airport Road, 3<sup>rd</sup> Floor  
Frankfort, Kentucky 40601

Re: A20-047 – McCreary County Water District  
McCreary Co WWTP--3089  
Activity ID: FGL20200007  
Assistance Agreement

Dear Mrs. Williams:

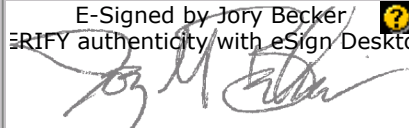
The Division of Water (DOW) hereby certifies that the McCreary County Water District has satisfied the following Clean Water State Revolving Fund general conditions for the MCWD Sanitary Sewer Collection System Expansion - Phase 1 project as specified in the Conditional Commitment Letter dated June 25, 2020.

1. An environmental review was completed and approved by DOW on October 19, 2020.
2. Plans and specifications, including a completed SRF checklist, were approved by the DOW on October 20, 2020.
3. Plans and specifications indicated that American Iron and Steel components were included in the project as approved on October 23, 2020.
4. All easements and/or land purchases were completed as demonstrated by the provisions of a Clear Site Certificate to the DOW on December 22, 2020.
5. This project did not have a “Green Reserve” component.
6. Bids were opened on December 9, 2020 and the ATA package was approved on January 21, 2021

If you have any questions or require additional information, please contact William Averell, Project Manager, at (502) 782-6882.

Sincerely,

E-Signed by Jory Becker  
 VERIFY authenticity with eSign Desktop



For:  
Paul Miller, P.E.  
Director, Division of Water

PM/JB: wa

c: Randy Kidd, Chairman  
McCreary County Water District



Stephen Whitaker, Manager/Superintendent  
McCreary County Water District

Alan Robinson, P. E.  
Eclipse Engineering, PLLC

Judy Hachey, Community Development Specialist  
Lake Cumberland ADD

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF MCCREARY	)	
COUNTY WATER DISTRICT FOR	)	
AUTHORIZATION TO EXECUTE AN	)	
ASSISTANCE AGREEMENT WITH THE	)	
KENTUCKY INFRASTRUCTURE AUTHORITY	)	CASE NO.
AND FOR A CERTIFICATE OF PUBLIC	)	2020-00399
CONVENIENCE AND NECESSITY TO	)	
CONSTRUCT THE SANITARY SEWER	)	
COLLECTION SYSTEM EXPANSION PHASE	)	
1 PROJECT	)	

ORDER

On January 16, 2021, McCreary County Water District (McCreary District) filed an electronic application, pursuant to KRS 278.020 and KRS 278.300, for the issuance of a Certificate of Public Convenience and Necessity (CPCN) to construct extensions to its sewer collection system and for approval of its plan to finance the proposed project. McCreary District proposes to finance the project by requesting to borrow \$3,224,500 from the Kentucky Infrastructure Authority (KIA). McCreary District responded to one round of discovery. No party has sought intervention in this matter. McCreary District has not requested a hearing. The record for this case is complete, and the matter stands ready for a decision.

McCreary District, a water district organized under KRS Chapter 74, provides retail water service to approximately 6,148<sup>1</sup> water customers in McCreary County, Kentucky.<sup>2</sup>

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<sup>1</sup> *Annual Report of McCreary County Water District for the Year Ended December 31, 2019* at 49.

<sup>2</sup> *Id.* at 12.

McCreary District also provides sewer collection service to approximately 1,142 customers in McCreary County, Kentucky.<sup>3</sup>

McCreary District is requesting a CPCN to extend its existing sewer system from Stearns, Kentucky, northwest along Kentucky Highway 92 to the Smithtown area of McCreary County, through the installation of 28,750 linear feet of 1.5-inch high density polyethylene force main; 28,286 linear feet of 2-inch polyvinyl chloride (PVC) force main; 7,185 linear feet of 3-inch PVC force main; 10,399 linear feet of 4-inch PVC force main; 17,300 linear feet of 4-inch PVC gravity sewer main; and 240 grinder pump stations.<sup>4</sup> McCreary District states that construction of the proposed facilities will provide a more reliable, sustainable sewer system for the southern industrial and residential section of McCreary County.<sup>5</sup> McCreary District also avers the construction will serve to protect the local environment and improve public health conditions through the elimination of straight pipes and deteriorating septic systems, as well as provide the infrastructural foundation for later expansions of the collections system and increase the economic viability of the sewer operations by the addition of approximately 305 customers.<sup>6</sup>

The total capital cost of the proposed project is approximately \$3,224,500.<sup>7</sup> McCreary District states that it will finance the proposed project with a \$3,224,500 loan from KIA. The proposed KIA loan will mature over a 30-year term, at an interest rate of

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<sup>3</sup> *Annual Report of McCreary County Water District for Sewer Operations for the Year Ended December 31, 2019* at 36.

<sup>4</sup> Application at 3–4.

<sup>5</sup> *Id.* at 4.

<sup>6</sup> *Id.*

<sup>7</sup> Application, Exhibit 11 (Final Engineering Report).

0.5 percent per annum commencing with the first draw of funds.<sup>8</sup> KIA will forgive approximately \$450,000 of the principal amount of the loan upon release all of the contractor liens and upon the final disbursement of the assistance funds.<sup>9</sup>

In Case No. 2020-00151,<sup>10</sup> the Commission ordered McCreary District to file an application for a general rate adjustment pursuant to 807 KAR 5:001, Section 16, or an application for an alternative rate adjustment pursuant to 807 KAR 5:076 by June 25, 2021, to ensure its revenue is sufficient to support adequate and reliable service.<sup>11</sup> In its response to Commission Staff's First Request for Information, Item 3, McCreary District provided an Excel spreadsheet that provided the debt service coverage using the coverage method most commonly accepted by the Commission for the calendar years 2017 through 2019 for its sewer operations, which revealed a negative debt service for all three years regardless of the inclusion of depreciation.<sup>12</sup> McCreary District additionally stated in its response that compliance with the debt resolutions for its lenders regarding the debt service is based upon the combined performance of both McCreary District's water and sewer divisions.<sup>13</sup> The Commission is concerned that while McCreary District may be in compliance with the debt requirements of its lenders, cross subsidization of

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<sup>8</sup> *Id.* at 7.

<sup>9</sup> *Id.*

<sup>10</sup> Case No. 2020-00151, *Electronic Application of the McCreary County Water District to Issue Securities in the Approximate Principal Amount of \$1,702,000 for the Purpose of Refunding Certain Outstanding Obligations of the District and Refinancing of a Short Term Obligation Pursuant to the Provisions of KRS 278.300 and 807 KAR 5:001* (Ky. PSC June 26, 2020).

<sup>11</sup> *Id.* at 6.

<sup>12</sup> McCreary District's Response to Commission Staff's First Request for Information (filed Feb. 19, 2021), Item 3.

<sup>13</sup> *Id.*

rates may be occurring between its sewer and water operating divisions. Pursuant to the Order entered in Case No. 2020-00151, the Commission finds that McCreary District should still file an application for a general rate adjustment which includes financial data for both the sewer and water division pursuant to KRS 278.190 and 807 KAR 5:001, Section 16, or an application for an alternative rate adjustment pursuant to 807 KAR 5:076 by June 25, 2021.

Having reviewed the evidence of record and being otherwise sufficiently advised, the Commission finds that:

1. The proposed construction will not result in wasteful duplication of existing facilities.
2. The proposed construction does not conflict with any existing certificates or services of any other utility operating in the area.
3. Public convenience and necessity require the proposed construction, which will allow McCreary District to provide reliable and adequate sewer collection service to its customers.
4. Kentucky Department of Water has approved the plans and specifications for this proposed project.
5. The proposed loan with KIA is necessary, is appropriate for, and consistent with the proper performance of McCreary District's service to the public and will not impair McCreary District's ability to perform that service, and is reasonably necessary and appropriate for such purpose.
6. The project will be funded by a KIA Loan of \$3,224,500.

7. McCreary District should be authorized to utilize \$3,224,500 of the Assistance Agreement on the project approved herein.

8. McCreary District's application does not include a proposal to adjust rates.

IT IS THEREFORE ORDERED that:

1. McCreary District is granted a CPCN to construct the proposed project as set forth in the application.

2. McCreary District's proposed plan for obtaining financing is approved.

3. McCreary District shall obtain approval from the Commission prior to performing any additional construction not expressly approved by this Order.

4. McCreary District shall require construction to be inspected under general supervision of a licensed professional engineer with a Kentucky registration in civil or mechanical engineering to ensure that the construction work is done in accordance with the contract drawings and specifications and in conformance with best practices of the construction trades involved in the project.

5. McCreary District is authorized to enter the proposed Assistance Agreement with KIA and, under the terms of the Assistance Agreement, to borrow an amount not to exceed \$3,224,500 to be repaid over 30 years from the date of the last draw of funds at the rate of 0.5 percent per annum commencing with the first draw of funds.

6. The proceeds of the KIA Loan shall be used only for the purposes specified in McCreary District's application.

7. McCreary District shall file with the Commission documentation of the total cost of the project within 60 days of the date that construction authorized under this CPCN

is substantially completed. Construction costs shall be classified into appropriate plant accounts in accordance with the Uniform System of Accounts for water utilities prescribed by the Commission.

8. McCreary District shall file a copy of the “as-built” drawings and a certified statement that the construction has been satisfactorily completed in accordance with the contract plans and specifications within 60 days of the substantial completion of the construction authorized under this CPCN.

9. Any documents filed in the future pursuant to ordering paragraphs 3, 7, and 8 shall reference this case number and shall be retained in the post-case correspondence file.

10. The Executive Director is delegated authority to grant reasonable extensions of time for filing any documents required by this Order upon McCreary District’s showing of good cause for such extension.

11. This case is closed and removed from the Commission’s docket.

Nothing contained herein shall be deemed a warranty or finding of value of securities or financing authorized herein on the part of the Commonwealth of Kentucky, or any agency thereof.



By the Commission



ATTEST:

A handwritten signature in blue ink, appearing to read "Linda C. Bidwell". The signature is written in a cursive style and is positioned above a horizontal line.

Executive Director

Case No. 2020-00399

\*Gerald E Wuetcher  
Attorney at Law  
STOLL KEENON OGDEN PLLC  
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\*Kathy Troxell  
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\*McCreary County Water District  
Highway 27  
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\*Stephen Whitaker  
Superintendent  
McCreary County Water District  
P.O. Box 488  
Whitley City, KY 42653

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF MCCREARY	)	
COUNTY WATER DISTRICT FOR	)	
AUTHORIZATION TO EXECUTE AN	)	
ASSISTANCE AGREEMENT WITH THE	)	
KENTUCKY INFRASTRUCTURE AUTHORITY	)	CASE NO.
AND FOR A CERTIFICATE OF PUBLIC	)	2020-00399
CONVENIENCE AND NECESSITY TO	)	
CONSTRUCT THE SANITARY SEWER	)	
COLLECTION SYSTEM EXPANSION PHASE 1	)	
PROJECT	)	

ORDER

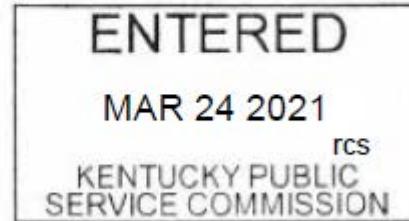
On March 11, 2021, the Commission issued an Order approving McCreary County Water District's (McCreary District) application to execute an Assistance Agreement with the Kentucky Infrastructure Authority (KIA) to fund a construction project for which a Certificate of Public Convenience and Necessity was also granted. The amount authorized in the Order was not to exceed \$3,224,500. On March 18, 2021, McCreary District filed a motion requesting the Commission amend its Order of March 11, 2021, to restate the amount of the authorized loan from the KIA to \$3,244,500. In support of the motion, McCreary District stated that the actual proposed loan amount of \$3,244,500 appeared in several places throughout the application, and the erroneous amount of \$3,224,500 approved in the Commission's Order appeared on the first page of McCreary District's application.

Finding that the March 11, 2021 Order should be amended, the Commission  
HEREBY ORDERS that:

1. This case is reopened for the limited purpose of addressing McCreary District's March 18, 2021 motion.
2. McCreary District's March 18, 2021 motion is granted.
3. The Order of March 11, 2021, is amended to authorize McCreary District to enter the proposed Assistance Agreement with KIA for an amount not to exceed \$3,244,500.
4. All other provisions of the Commission's March 11, 2021 Order that are not in conflict with the terms of this Order shall remain in effect.
5. This case is now closed and removed from the Commission's docket.

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By the Commission



ATTEST:

A handwritten signature in blue ink that reads "Linda C. Ludwell". The signature is written in a cursive style and is positioned above a horizontal line.

Executive Director

Case No. 2020-00399

\*Gerald E Wuetcher  
Attorney at Law  
STOLL KEENON OGDEN PLLC  
300 West Vine Street  
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Whitley City, KY 42653

\*Stephen Whitaker  
Superintendent  
McCreary County Water District  
P.O. Box 488  
Whitley City, KY 42653



## **KENTUCKY INFRASTRUCTURE AUTHORITY**

**Andy Beshear**  
Governor

100 Airport Road  
Frankfort, Kentucky 40601  
(502) 573-0260  
(502) 696-0676 (fax)  
kia.ky.gov

**Edith Halbleib**  
Executive Director

June 25, 2020

The Honorable Randy Kidd, Chairman  
McCreary County Water District  
PO Box 488  
Whitley City, KY 42653

### **KENTUCKY INFRASTRUCTURE AUTHORITY FEDERALLY ASSISTED WASTEWATER REVOLVING LOAN FUND CONDITIONAL COMMITMENT LETTER (A20-047)**

Dear Chairman Kidd:

The Kentucky Infrastructure Authority (“the Authority”) commends your efforts to improve public service facilities in your community. On June 4, 2020, the Authority approved your loan for the Sanitary Sewer Collection System Expansion - Phase 1 project subject to the conditions stated in Attachment A to this letter. The total cost of the project shall not exceed \$3,644,500, without prior authorization of the Authority, of which the Authority loan shall provide \$3,244,500 of the funding. Other anticipated funding for the project is reflected in Attachment B. The final loan amount will be equal to the Authority’s portion of estimated project cost applied to the actual project cost. Attachment B incorporated herein by reference fully describes the project.

An Assistance Agreement will be executed between the Authority and the McCreary County Water District upon satisfactory performance of the conditions set forth in Attachment A. You must meet the conditions set forth in Attachment A and enter into an Assistance Agreement by June 25, 2021 (twelve months from the date of this letter). A one-time extension of up to six months may be granted for applicants that experience extenuating circumstances. Funds will be available for disbursement only after execution of the Assistance Agreement.

Chairman Kidd  
June 25, 2020  
Page 2

Please inform the Authority of any changes in your financing plan as soon as possible. We wish you every success for this project which will benefit both your community and the Commonwealth as a whole.

Sincerely,




Linda Bridwell, PE  
Deputy Executive Director  
Kentucky Infrastructure Authority

Attachments

cc: Judy Hachey, LCADD  
Eclipse Engineers, PLLC, Alan Ray Robinson

Please sign and return a copy of this letter indicating your acceptance of this commitment and its terms along with the completed "Transparency Act Reporting Information Form". Complete the attached "Authorization for Electronic Deposit of Vendor Payment Form" and the "ACH Debit Authorization Form" **and return to the US Bank address at the bottom of each form**. Also included are the "Legal Counsel Certification Letter" sample and the "Statement of Approval of Projections of Revenue and Expenses" for you to complete at the appropriate time.

We have attached an SRF loan checklist to use as a guide.

 \_\_\_\_\_  
Accepted

7/9/20 \_\_\_\_\_  
Date



The Assistance Agreement and this commitment shall be subject, but not limited to, the following terms:

1. The Authority project loan shall not exceed \$3,244,500 without prior authorization.
2. Principal forgiveness of 50% of the assistance amount, not to exceed \$450,000 will be credited to the loan balance upon release of liens on all contracts and disbursement of the final draw request by KIA to the borrower.
3. The loan shall bear interest at the rate of 0.50% per annum commencing with the first draw of funds.
4. Interest shall be payable on the unforgiven amount of actual funds received. The first payment shall be due on June 1, or December 1, immediately succeeding the date of the initial draw of funds, provided that if such June 1, or December 1, shall be less than three months since the date of the initial draw of funds, then the first interest payment date shall be the June 1, or December 1, which is at least six months from the date of the initial draw of funds. Interest payments will be due each six months thereafter until the loan is repaid. KIA requires the use of Automated Clearing House (ACH) debits for payment of all balances due on the loan. This will ensure that payments are credited timely to your account without the risk of incurring late payment fees. If the due date falls on a weekend or holiday your account will be debited on the next business day. Please complete and return the attached authorization to U.S. Bank for processing.
5. Full principal payments will commence on the appropriate June 1, or December 1, within twelve months from initiation of operation. Full payments will be due each six months thereafter until the loan is repaid.
6. The loan shall be repaid over a period not to exceed 30 years from the date of initiation of operation for the project.
7. A loan servicing fee of 0.20% of the outstanding loan balance shall be payable to the Authority as a part of each interest payment.
8. Loan funds will only be disbursed after execution of the Assistance Agreement as project costs are incurred.
9. The Authority loan funds must be expended within six months of the official date of initiation of operation.
10. Fund "A" loan funds may be considered to be federal funds. If more than \$750,000 of federal funds is disbursed during any one (borrower) fiscal year, the borrower is required to have a single or program-specific audit conducted for that year in accordance with 2 CFR 200 Uniform

Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

11. The Authority requires that an annual financial audit be provided for the life of the loan.
12. The final Assistance Agreement must be approved by ordinance or resolution, as applicable, of the city council or appropriate governing board.
13. The borrower must maintain a 1.1 debt coverage ratio throughout the life of the KIA loan. All borrowers are subject to at least an annual financial review for compliance.

The following is a list of the standard conditions to be satisfied prior to execution of the Assistance Agreement or incorporated in the Assistance Agreement. Any required documentation must be submitted to the party designated.

1. The Authority to Award (bid) package must be submitted to the Division of Water for approval within 14 days of bid opening.
2. The Assistance Agreement must be executed within six (6) months from bid opening.
3. Documentation of final funding commitments from all parties other than the Authority as reflected in the credit analysis shall be provided prior to preparation of the Assistance Agreement and disbursement of the loan monies. Rejections of any anticipated project funding shall be immediately reported and may cause this loan to be subject to further consideration.
4. The loan must undergo review by the Capital Projects and Bond Oversight Committee of the Kentucky Legislature prior to the State's execution of the Assistance Agreement. The committee meets monthly on the third Tuesday. Any special conditions listed in Attachment B must be satisfied before the project is presented before the Committee.
5. Any required adjustment in utility service rates shall be adopted by ordinance, municipal order or resolution by the appropriate governing body of the Borrower. Public hearings as required by law shall be held prior to the adoption of the service rate ordinance, order, or resolution. Any required approvals by the Kentucky Public Service Commission shall be obtained.
6. The Borrower must complete and forward the attached "Authorization for Electronic Deposit of Vendor Payment" form to US Bank.
7. The Borrower must provide documentation of Eclearinghouse Endorsement and Eclearinghouse Comments.

8. Prior to the project bid, an environmental review shall be conducted by the Division of Water for all construction projects receiving State Revolving Fund (“SRF”) money.
9. Technical plans and specifications and a complete SRF specifications checklist shall be approved by the Division of Water prior to project bid.
10. All easements or purchases of land shall be completed prior to commencement of construction. Clear Site Certification of all land or easement acquisitions shall be provided to the Division of Water. DOW representatives shall be notified for attendance of the pre-construction conference.
11. Project changes or additions deviating from the original scope of work described in the Project Profile may require a new or amended environmental review and change order review before they can be included in the SRF loan project.
12. Borrower must provide certification from their legal counsel stating that they have prepared construction specifications in accordance with all applicable state or federal wage rate laws, and that the procurement procedures, including those for construction, land, equipment and professional services that are a part of the project, are in compliance with applicable federal, state and local procurement laws.
13. Implement the Kentucky Uniform System of Accounting (KUSoA), or an alternative approved by the Authority and assure that rates and charges for services are based upon the cost of providing such service.
14. The Borrower shall comply with all Davis Bacon related monitoring and reporting and require all contractors to pay wages pursuant to applicable prevailing wage rates for all work relating to the subject Project.
15. The project shall comply with the reporting requirements of the Transparency Act, and shall complete the attached Transparency Act Reporting Information Form and provide to the Authority no later than 30 days after the KIA Board approval date of your loan.
16. This project does not qualify for Green Project Reserve (GPR) funding.
17. Based on the final “as-bid” project budget, the Borrower must provide satisfactory proof, based on then existing conditions, that the revenue projections in the attached descriptions are still obtainable and that the projections of operating expenses have not materially changed. The “as bid” project budget shall be reviewed and approved by the consulting engineer.

18. The project shall comply with American Iron and Steel requirements of The Consolidated Appropriations Act of 2014 (H.R. 3547), which became effective January 17, 2014, unless engineering plans and specifications were approved by the Division of Water prior to the effective date.
19. Pursuant to the Water Resources Reform and Development Act (WRRDA) of 2014, all CWSRF loan recipients must certify that they have a Fiscal Sustainability Plan for projects that involve the repair, replacement, or expansion of treatment works. Additionally, borrowers must also certify that they have studied and evaluated the cost and effectiveness of the processes, materials, techniques, and technologies for the funded project and that they have selected, to the maximum extent practicable, a project that maximizes the potential for efficient water and energy conservation, taking into consideration capital cost, operation and maintenance, and replacement cost.

Any special conditions stated in Attachment B must be resolved.

## RESOLUTION

A RESOLUTION APPROVING AND AUTHORIZING AN ASSISTANCE AGREEMENT BETWEEN THE MCCREARY COUNTY WATER DISTRICT AND THE KENTUCKY INFRASTRUCTURE AUTHORITY TO PROVIDE UP TO \$3,244,500 OF LOAN FUNDS FOR PROJECT NUMBER A20-047.

WHEREAS, the Board of Commissioners (“Governing Authority”) of the McCreary County Water District (“Governmental Agency”) has previously determined that it is in the public interest to acquire and construct certain facilities and improvements (the “Project”) to the Governmental Agency’s sewer system (the “System”);

WHEREAS, the Governmental Agency has made application to the Kentucky Infrastructure Authority (the “Authority”) for the purpose of providing monies for the Project; and

WHEREAS, in order to obtain such monies, the Governmental Agency is required to enter into an Assistance Agreement with the Authority;

NOW, THEREFORE, IT IS RESOLVED by the McCreary County Water District, as follows:

SECTION 1. That the Governing Authority hereby approves and authorizes the Assistance Agreement between the Governmental Agency and the Authority regarding Project Number A20-047 substantially in the form on file with the Governmental Agency to provide the necessary financing to the Governmental Agency for the Project.

SECTION 2. That the Chairman and Secretary of the Governmental Agency be and hereby are authorized, directed and empowered to execute necessary documents or agreements, and to otherwise act on behalf of the Governmental Agency to effect such financing.

SECTION 3. That this resolution shall take effect at the earliest time provided by law.

ADOPTED on March 30, 2021.

GOVERNMENTAL AGENCY:  
MCCREARY COUNTY WATER  
DISTRICT

By: \_\_\_\_\_

  
Chairman

ATTEST:

By:   
Secretary of Governmental Agency

**CERTIFICATE**

I, the undersigned, hereby certify that I am the duly qualified and acting Secretary of the McCreary County Water District; that the foregoing is a full, true and correct copy of a Resolution adopted by the governing authority of the McCreary County Water District at a meeting duly held on March 30, 2021 that said official action appears as a matter of public record in the official records or journal of the governing authority; that said meeting was held in accordance with all applicable requirements of Kentucky law, including KRS 61.810, 61.815, 61.820 and 61.823; that a quorum was present at said meeting; that said official action has not been modified, amended, revoked or repealed and is now in full force and effect.

IN TESTIMONY WHEREOF, witness my signature this March 30, 2021.

  
Secretary of Governmental Agency

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**MARCH 30, 2021**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

COY TAYLOR MADE THE MOTION TO APPROVE THE FEBRUARY 23, 2021 MINUTES. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

COY TAYLOR MADE THE MOTION TO APPROVE THE SPECIAL MEETING MARCH 17, 2021 MINUTES. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**POLLING OF BOARD APPROVAL.  
(PURCHASE OF DODGE TRUCK).**

SUPT. WHITAKER OPENED THE MEETING SAYING THERE WAS A POLLING OF THE BOARD ON FEBRUARY 26, 2021 AND THE VOTE WAS TO PURCHASE A 2007 DODGE TRUCK IN THE AMOUNT OF \$18,000.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE FEBRUARY 26, 2021 POLLING TO PURCHASE A 2007 DODGE TRUCK IN THE AMOUNT OF \$18,000. SECONDED BY DOUG SEXTON. (PRO-TUNC-NUC).

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**SEWER PUMP STATIONS.**

SUPT. WHITAKER SAID THE DISTRICT HAS HAD THREE MAIN SEWER PUMP STATIONS TO GO DOWN THIS PAST MONTH. HE SAID HE NEEDS BOARD APPROVAL TO RENOVATE AND PURCHASE THESE LIFT STATIONS.THERE WERE SMELL COMPLAINTS YEARS AGO AT THE COUNTRY STORE PUMP STATION SO THE DISTRICT INSTALLED CARBON FILTERS IN THE VENTS WHICH AFTER MANY YEARS OF GAS BUILD UP CAUSED THE STATION TO ROT COMPLETELY OUT. WHITAKER SAID EVERYTHING WILL HAVE TO BE COMPLETELY TAKEN OUT AND EVERYTHING PUT BACK IN IT. THE QUOTE FOR THE BARNES 40 HP, 6" MEGA LUG FLANGE, 6"X10 DUCTILE IRON PIPE, 6" 90'S, 6"X4 SPOOL PIECES AND 6" FULL FACE FLANGE PACK IS \$19,950. HE SAID THIS IS A BIG JOB AND INTENDS TO REQUEST FOR REIMBURSEMENT FOR MATERIALS THROUGH THE SANITARY SEWER EXPANSION PROJECT.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKER TO PROCEED WITH THE PURCHASE OF THE BARNES SEWER PUMP STATION FOR \$19,950. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

SUPT. WHITAKER SAID THE SECOND ONE IS THE STEARNS CAR WASH PUMP STATION. THIS STATION NEEDS A NEW PUMP AND A CONTROL PANEL BECAUSE IT WAS VANDALIZED. HE SAID HE IS ALSO GOING TO INCLUDE THIS PUMP STATION FOR REIMBURSEMENT THROUGH THE SANITARY SEWER IMPROVEMENTS PROJECT.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKER TO MOVE FORWARD WITH THE PURCHASE OF A NEW PUMP STATION AND A CONTROL PANEL FOR THE STEARNS CAR WASH SEWER PUMP STATION. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA



SUPT. WHITAKER SAID THE THIRD IS THE BILL DAVIS SEWER PUMP STATION ON LICK CREEK RD. THE QUOTE FOR IT IS APPROXIMATELY \$10,000. A TREE FELL DURING THE ICE STORM DAMAGING THE STATION PANEL. HE SAID THIS STATION HAS BEEN IN NEED OF RENOVATION FOR A WHILE.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKERS TO MOVE FORWARD WITH THE PURCHASE OF A PANEL AND RENOVATIONS FOR THE BILL DAVIS SEWER PUMP STATION. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

### **SANITARY SEWER COLLECTION SYSTEM PROJECT.**

SUPT. WHITAKER SAID THE BOARD WILL NEED TO DO A RESOLUTION TODAY APPROVING AND AUTHORIZING AN ASSISTANCE AGREEMENT WITH KIA FOR THE SANITARY SEWER COLLECTION SYSTEM PROJECT.

COY TAYLOR MADE THE MOTION OF A RESOLUTION APPROVING AND AUTHORIZING AN ASSISTANCE AGREEMENT WITH KIA TO PROVIDE UP TO \$3,244,500 OF LOAN FUNDS FOR PROJECT NUMBER A20-047. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

### **PSC ORDER NO. 2021-00021.**

SUPT. WHITAKER SAID WE ARE IN RECEIPT OF PSC'S CASE NO. 2021-00021 CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY TO CONSTRUCT A SYSTEM IMPROVEMENTS PROJECT AND AN ORDER APPROVING A CHANGE IN RATES AND AUTHORIZING THE ISSUANCE OF SECURITIES PURSUIT TO KRS 278.023 FOR THE MARSH CREEK WATERLINE UPGRADE PROJECT. HE SAID IN THERE PSC STATES THAT MCWD HAS ENGAGED IN POLICY BY WHICH "MCCREARY COUNTY HAS MANAGED TO AVOID COMMISSION REVIEW OF ITS FINANCIAL RECORDS AND OPERATIONAL STRUCTURE FOR MORE THAN 40 YEARS". HE SAID THERE HAS BEEN NO EFFORT TO AVOID THE COMMISSION'S REVIEW OF THE DISTRICTS OPERATIONS OR FINANCES. SINCE 1988 WHEN THE GENERAL ASSEMBLY ENACTMENT OF KRS 278.023 THE DISTRICT HAS USED THE PROCEDURES IN THAT STATUTE TO ADJUST ITS GENERAL RATES. THIS PROCEDURE IS THE QUICKEST AND LEAST COSTLY MEANS TO GET THE APPROVAL FOR PROJECTS, FINANCING AND RATES TO FUND THOSE PROJECTS. AFTER FURTHER DISCUSSION AND IN AGREEMENT WITH

GERALD WUETCHER, SUPT. WHITAKER SAID HE WILL PREPARE A RESPONSE ADDRESSED TO THE BOARD FOR NEXT MONTH MEETING.

**PIPE DISCUSSION.**

SUPT. WHITAKER SAID THERE WILL BE A MEETING TODAY TO DISCUSS THE FAULTY PIPE IN THE STEARNS TO SMITHTOWN WATERLINE REPLACEMENT PROJECT.

COY TAYLOR MADE THE MOTION TO GO INTO EXECUTIVE SESSION. SECONDED BY MAYNARD NEW.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO COME OUT OF EXECUTIVE SESSION. SECONDED BY MAYNARD NEW.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

DOUG SEXTON MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKER TO CONDUCT NEGOTIATIONS IN ACCORDANCE WITH THE PLAN HE PROPOSED TO THE BOARD. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**PROJECT DISCUSSION.**

**KY ENGINEERING GROUP.**

RYAN CARR NOW ADDRESSES THE BOARD SAYING THE STEARNS TO SMITHTOWN WATERLINE REPLACEMENT PROJECT BASE CONTRACT IS PRETTY MUCH COMPLETE. THE WASTEWATER PLANT IS COMPLETE. SUPT. WHITAKER SAID THE PUMP STATION MATERIALS HAVE BEEN ORDERED, THE FOOTERS HAVE BEEN DUG AND POURED. THE BLOCK LAYERS ARE WAITING ON GOOD WEATHER. CARR SAID WITH CONTINGENCY FUNDS THE CONTRACTOR WILL BE MAKING METER CONNECTIONS IN THE MARSHES SIDING AND PINE KNOT AREA.

**ECLIPSE ENGINEERING.**

ALLAN ROBINSON NOW ADDRESS'S THE BOARD SAYING MARSH CREEK WATERLINE UPGRADE PROJECT HAS BEEN AWARDED TO ROSES EXCAVATING. THE PROJECT HAS STARTED. THE SANITARY SEWER COLLECTION PROJECT WAS AWARDED TO FLOWLINE. THE EDA PROJECT PHASE I IS AT THE DOW. PHASE II SHOULD BE WITHIN A COUPLE WEEKS. THEY ARE WORKING ON THE PLANS FOR THE WATER TANK RENOVATION PROJECT. ROBINSON SAID THERE IS A PUBLIC MEETING SCHEDULED TODAY AT 1:00 P.M. FOR THE CATRON NEEDLE WATER LINE EXTENSION PROJECT.

**LEGAL.**

GERALD WUETCHER SAID THE LEGISLATORS HAVE OVERRULED THE GOVERNOR'S VETO CONCERNING WATER DISTRICT AND WATER ASSOCIATIONS DOING CUTOFFS. THEY NOW CAN DO CUTOFFS AND CHARGE LATE PAYMENTS IF THEY ALREADY DO SO.

WITH NO FURTHER BUSINESS, COY TAYLOR MADE THE MOTION OF A RESOLUTION TO ADJOURN. SECONDED BY MAYNARD NEW.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

---

RANDY KIDD, CHAIRMAN

**KENTUCKY INFRASTRUCTURE AUTHORITY**

**ASSISTANCE AGREEMENT**

**FEDERALLY ASSISTED WASTEWATER REVOLVING LOAN FUND PROGRAM  
FUND A**

**PROJECT NUMBER:** A20-047

**GOVERNMENTAL AGENCY (Borrower):** McCreary County Water District

**GOVERNMENTAL AGENCY'S ADDRESS:** 456 N HWY 27  
Whitley City, Kentucky 42653

**DATE OF ASSISTANCE AGREEMENT:** March 30, 2021

**CFDA NO.:** 66.458

## ASSISTANCE AGREEMENT

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## ASSISTANCE AGREEMENT

This Assistance Agreement made and entered into as of the date set forth on the cover page hereof (the "Assistance Agreement") by and between the KENTUCKY INFRASTRUCTURE AUTHORITY, a body corporate and politic, constituting a public corporation and governmental agency and instrumentality of the Commonwealth of Kentucky (the "Authority") and MCCREARY COUNTY WATER DISTRICT, the Governmental Agency identified on the cover of this Assistance Agreement (the "Governmental Agency"):

### WITNESSETH

WHEREAS, the General Assembly of the Commonwealth of Kentucky, being the duly and legally constituted legislature of Kentucky at its 1988 Regular Session, enacted House Bill 217 amending Chapter 224A of the Kentucky Revised Statutes (the "Act"), creating the "Kentucky Infrastructure Authority" to serve the public purposes identified in the Act; and

WHEREAS, the Authority has established its Program, as hereinafter defined, for the purpose of providing financial assistance to Governmental Agencies, as defined in the Act, in connection with the acquisition and construction of Projects, as defined in the Act, in order to preserve, protect, upgrade, conserve, develop, utilize and manage the resources of the Commonwealth of Kentucky (the "Commonwealth") for the protection and preservation of the health, safety, convenience, and welfare of the Commonwealth and its citizens, and in that respect to assist and cooperate with Governmental Agencies in achieving such purposes; and

WHEREAS, the Program is funded in part pursuant to the Capitalization Grant Operating Agreement between the Authority and the U.S. Environmental Protection Agency dated as of March 1, 1990 (the "Federal Agreement"), under which the Authority is responsible for providing certain "match funding" described in the Federal Agreement; and

WHEREAS, the Authority has issued, and will issue from time to time, its revenue bonds pursuant to a General Trust Indenture dated as of September 1, 1989 (the "Indenture") between the Authority and U.S. Bank National Association, as successor in interest to National City Bank (f/k/a First Kentucky Trust Company) (the "Trustee") in order to provide the "match funding" for the Program; and

WHEREAS, the Governmental Agency has determined that it is necessary and desirable to acquire, construct, and finance the Project, as hereinafter defined, and the Authority has determined that the Project is a Project within the meaning of the Act and the Indenture, thereby qualifying for financial assistance from the Authority; and

WHEREAS, the Governmental Agency desires to enter into this Assistance Agreement with the Authority for the purpose of securing from the Authority the repayable Loan hereinafter identified; and

WHEREAS, the Authority is willing to cooperate with the Governmental Agency in making available the Loan pursuant to the Act and the Indenture to be applied to the Project upon the conditions hereinafter enumerated and the covenants by the Governmental Agency herein contained to levy, collect, and enforce and remit adequate Service Charges, as hereinafter defined,

for the services provided by the Governmental Agency's System, as hereinafter defined, and to apply the necessary portion of said Service Charges to the repayment of the Loan and the interest thereon, as hereinafter specifically provided; and

WHEREAS, the Authority and the Governmental Agency have determined to enter into this Assistance Agreement pursuant to the terms of the Act and the Indenture and to set forth their respective duties, rights, covenants, and obligations with respect to the acquisition, construction, and financing of the Project and the repayment of the Loan and the interest thereon;

NOW, THEREFORE, FOR AND IN CONSIDERATION OF THE MUTUAL COVENANTS HEREIN SET FORTH, THE LOAN HEREBY EFFECTED AND OTHER GOOD AND VALUABLE CONSIDERATION, THE RECEIPT OF WHICH IS HEREBY ACKNOWLEDGED BY EACH PARTY, THE PARTIES HERETO MUTUALLY COVENANT AND AGREE, EACH WITH THE OTHER AS FOLLOWS:

#### **ARTICLE I DEFINITIONS**

All of the terms utilized in this Assistance Agreement will have the same definitions and meaning as ascribed to them in the Act and the Indenture, which Act and Indenture are hereby incorporated in this Assistance Agreement by reference, the same as if set forth hereby verbatim; provided, however, that those definitions utilized in the Act and the Indenture having general application are hereby modified in certain instances to apply specifically to the Governmental Agency and its Project.

*"Act"* shall mean Chapter 224A of the Kentucky Revised Statutes, as amended.

*"Administrative Fee"* means the charge of the Authority for the servicing of the Loan, which is the annual percentage charged against the unpaid principal balance of the Loan as identified in the Loan Term Schedule.

*"Amortization Commencement Date"* means the date set forth on the Loan Term Schedule when the first payment of principal of and interest on the Loan is due under the Schedule of Payments.

*"Assistance Agreement"* shall mean this agreement made and entered into by and between a Governmental Agency and the Authority, as authorized by the Act, providing for a Loan to the Governmental Agency by the Authority, and for the repayment thereof to the Authority by the Governmental Agency.

*"Authority"* shall mean the Kentucky Infrastructure Authority created by the Act, a body corporate and politic, constituting a public corporation and a governmental agency and instrumentality of the Commonwealth of Kentucky, or such other designation as may be effected by future amendments to the Act.

*"Bond"* or *"Bonds"* shall mean any Kentucky Infrastructure Authority Bond or Bonds, or the issue of such Bonds, as the case may be, authenticated and delivered under the Indenture.



“*Business Day*” shall mean any day other than a Saturday, Sunday or other legal holiday on which the general offices of the Commonwealth are closed.

“*Cabinet*” means the Energy and Environment Cabinet of the Commonwealth.

“*Code*” shall mean the Internal Revenue Code of 1986, as amended, and shall include the Regulations of the United States Department of the Treasury promulgated thereunder.

“*Commonwealth*” shall mean the Commonwealth of Kentucky.

“*Construction*” shall mean construction as defined in the Act.

“*Debt Obligations*” shall mean those outstanding obligations of the Governmental Agency identified in the Project Specifics outstanding as of the date of this Assistance Agreement or issued in the future in accordance with the terms hereof, payable from the income and revenues of the System.

“*Default Rate*” means the rate of interest identified in the Loan Term Schedule to accrue on the amount of the Loan that is in default under this Assistance Agreement.

“*Effective Date*” means the date set forth on the cover page of this Assistance Agreement.

“*Engineers*” means the firm of consulting engineers employed by the Governmental Agency in connection with the Project identified in the Project Specifics.

“*Federal Act*” shall mean the Water Quality Act of 1987, 33 U.S.C. 1251 et. seq.

“*Federal Agreement*” means Capitalization Grant Operating Agreement between the Authority and the U.S. Environmental Protection Agency dated as of March 1, 1990, under which the Authority is responsible for providing certain “match funding”.

“*Governmental Agency*” shall mean any agency or unit of government within the Commonwealth, now having or hereafter granted the authority and power to finance, acquire, construct, and operate a Project, including specifically but not by way of limitation, incorporated cities, counties, sanitation districts, water districts, public authorities, sewer construction districts, metropolitan sewer districts, sanitation taxing districts, and any other agencies, commissions, districts, or authorities (either acting alone, or in combination with one another pursuant to any regional or area compact, or multi-municipal agreement), now or hereafter established pursuant to the laws of the Commonwealth having and possessing such described powers; and for the purposes of this Assistance Agreement shall mean the Governmental Agency identified on the front cover of this Assistance Agreement and in the Project Specifics.

“*Indenture*” shall mean the General Trust Indenture dated as of March 1, 1989 between the Authority and the Trustee, as amended and supplemented from time to time.

“*Interagency Agreement*” means the Interagency Agreement dated as of March 1, 1990 between the Authority and the Cabinet.

“*Loan*” shall mean the loan effected under this Assistance Agreement from the Authority to the Governmental Agency in the principal amount set forth in the Loan Term Schedule, for the purpose of defraying the costs incidental to the Construction of the Project.

“*Loan Payment Date*” shall mean the dates principal of and/or interest on the Loan are due as set forth in the Loan Term Schedule.

“*Loan Rate*” means the rate per annum of interest identified in the Loan Term Schedule.

“*Loan Term Schedule*” shall mean the payment information and terms of the Loan identified and set forth in **Exhibit F** attached hereto and includes any amendments or supplements thereto.

“*Person*” shall mean any individual, firm, partnership, association, limited liability company, corporation or Governmental Agency.

“*Program*” shall mean the program authorized by KRS 224A.111 and the Indenture as the “federally assisted wastewater revolving fund” for financing Projects through Loans by the Authority to Governmental Agencies and shall not be deemed to mean or include any other programs of the Authority.

“*Project*” shall mean, when used generally, Treatment Works, and when used in specific reference to the Governmental Agency, the Project described in the Project Specifics.

“*Project Specifics*” means those specific details of the Project identified in **Exhibit A** hereto, all of which are incorporated by reference in this Assistance Agreement.

“*Requisition for Funds*” means the form attached hereto as **Exhibit B** to be utilized by the Governmental Agency in obtaining disbursements of the Loan from the Authority as construction of the Project progresses.

“*Resolution*” means the resolution or ordinance of the Governmental Agency in the form of the resolution attached hereto as **Exhibit D** authorizing the execution of this Assistance Agreement.

“*Schedule of Payments*” means the debt service schedule of the Loan as set forth in the Loan Term Schedule.

“*Schedule of Service Charges*” shall mean those general charges to be imposed by the Governmental Agency for services provided by the System, as set forth in **Exhibit C** hereto, which Schedule of Service Charges shall be in full force and effect to the satisfaction of the Authority prior to the disbursement of any portion of the Loan hereunder.

“*Service Charges*” shall mean any monthly, quarterly, semi-annual, or annual charges, surcharges or improvement benefit assessments to be imposed by a Governmental Agency, or by the Authority, in respect of the System which Service Charges arise by reason of the existence of, and requirement of, any Assistance Agreement; and for the purposes of this Assistance Agreement said Service Charge shall be no less than those set forth in the Schedule of Service Charges.

“*System*” shall mean the utility system owned and operated by the Governmental Agency of which the Project shall become a part.

“*Treatment Works*” has the same meaning as set forth in the Act.

“*Trustee*” shall mean U.S. Bank National Association, and its successors or assigns.

## ARTICLE II REPRESENTATIONS AND WARRANTIES

### Section 2.1. Representations and Warranties of Authority.

The Authority represents and warrants for the benefit of the Governmental Agency as follows:

(A) The Authority is a body corporate and politic constituting a governmental agency and instrumentality of the Commonwealth, has all necessary power and authority to enter into, and perform its obligations under, this Assistance Agreement, and has duly authorized the execution and delivery of this Assistance Agreement.

(B) Neither the execution and delivery hereof, nor the fulfillment of or compliance with the terms and conditions hereof, nor the consummation of the transactions contemplated hereby, conflicts with or results in a breach of the terms, conditions and provisions of any restriction or any agreement or instrument to which the Authority is now a party or by which the Authority is bound, or constitutes a default under any of the foregoing.

(C) To the knowledge of the Authority, there is no litigation or proceeding pending or threatened against the Authority or any other person affecting the right of the Authority to execute or deliver this Assistance Agreement or to comply with its obligations under this Assistance Agreement. Neither the execution and delivery of this Assistance Agreement by the Authority, nor compliance by the Authority with its obligations under this Assistance Agreement, require the approval of any regulatory body or any other entity, and any such approval has not been obtained.

(D) The authorization, execution and delivery of this Assistance Agreement and all actions of the Authority with respect thereto, are in compliance with the Act and the Federal Act and any regulations issued thereunder.

### Section 2.2. Representations and Warranties of the Governmental Agency.

The Governmental Agency hereby represents and warrants for the benefit of the Authority as follows:

(A) The Governmental Agency is a duly organized and validly existing Governmental Agency, as described in the Act, with full power to own its properties, conduct its affairs, enter into this Assistance Agreement and consummate the transactions contemplated hereby.

(B) The negotiation, execution and delivery of this Assistance Agreement and the consummation of the transactions contemplated hereby have been duly authorized by all requisite action of the governing body of the Governmental Agency.

(C) This Assistance Agreement has been duly executed and delivered by the Governmental Agency and is a valid and binding obligation of the Governmental Agency enforceable in accordance with its terms, except to the extent that the enforceability hereof may be limited by equitable principles and by bankruptcy, reorganization, moratorium, insolvency or similar laws heretofore or hereafter enacted relating to or affecting the enforcement of creditors' rights or remedies generally.

(D) To the knowledge of the Governmental Agency, there is no controversy or litigation of any nature pending or threatened in any court or before any board, tribunal or administrative body to challenge in any manner the authority of the Governmental Agency or its governing body to make payments under this Assistance Agreement or to construct the Project; or to challenge in any manner the authority of the Governmental Agency or its governing body to take any of the actions that have been taken in the authorization or delivery of this Assistance Agreement or the construction of the Project; or in any way contesting or affecting the validity of this Assistance Agreement, or in any way questioning any proceedings taken with respect to the authorization or delivery by the Governmental Agency of this Assistance Agreement, or the application of the proceeds thereof or the pledge or application of any monies or security provided therefor; or in any way questioning the due existence or powers of the Governmental Agency, or otherwise wherein an unfavorable decision would have an adverse impact on the transactions authorized in connection with this Assistance Agreement.

(E) The authorization and delivery of this Assistance Agreement and the consummation of the transactions contemplated hereby will not constitute an event of default or violation or breach, or an event which, with the giving of notice or the passage of time or both, would constitute an event of default or violation or breach under any contract, agreement, instrument, indenture, lease, judicial or administrative order, decree, rule or regulation or other document or law affecting the Governmental Agency or its governing body.

(F) Pursuant to the Resolution of the governing body, the Governmental Agency has approved and authorized the execution and delivery of this Assistance Agreement. Such Resolution was duly enacted or adopted at a duly called meeting held in accordance with the law of the governing body of the Governmental Agency at which a quorum was present and acting throughout; is in full force and effect; and has not been superseded, altered, amended or repealed as of the date hereof.

(G) All actions taken by the Governmental Agency in connection with this Assistance Agreement, the Loan, and the Project have been in full compliance with the provisions of the Kentucky Open Meeting Law, KRS Sections 61.805 to 61.850.

(H) The Governmental Agency has all licenses, permits and other governmental approvals (including but not limited to all required approvals of the Kentucky Public Service Commission) required to own, occupy, operate and maintain the System and the Project, to charge and collect the Service Charges, and to enter into this Assistance Agreement. The Governmental

Agency is not in violation of and has not received any notice of an alleged violation of any zoning or land use laws applicable to the Project and has full right, power and authority to perform the acts and things as provided for in this Assistance Agreement.

(I) Legal counsel to the Governmental Agency has duly executed and delivered the opinion of legal counsel substantially in the form set forth in **Exhibit E** hereto.

(J) The Governmental Agency is in full compliance with all federal and state labor and procurement laws in connection with the planning, design, acquisition and construction of the Project.

### **ARTICLE III AUTHORITY'S AGREEMENT TO MAKE LOAN; TERMS**

#### Section 3.1. Determination of Eligibility.

Pursuant to the terms of the Act and the Indenture, the Authority has determined that the Governmental Agency's Project is a Treatment Works Project under the Act and the Governmental Agency is entitled to financial assistance from the Authority in connection with financing the Construction of the Project.

#### Section 3.2. Principal Amount of Loan Established; Loan Payments; Disbursement of Funds.

The principal amount of the Loan shall be the Loan Amount as identified in the Loan Term Schedule, subject to such adjustments as may be set forth in any amendment or supplement to said Loan Term Schedule. Principal payments shall be made in the amounts and on the Loan Payment Dates established by the Schedule of Payments, which Schedule of Payments shall provide for approximately level debt service payments over the repayment term set forth in the Schedule of Payments, commencing on the Amortization Commencement Date.

The outstanding principal balance of the Loan shall bear interest, payable on the Loan Payment Dates, at the Loan Rate identified in the Loan Term Schedule. Beginning on the Amortization Commencement Date, principal and interest on the Loan shall be payable in the amounts and on the Loan Payment Dates set forth in the Schedule of Payments; provided that, should an Event of Default occur, such Loan payments, in such amounts as determined in the sole discretion of the Authority, shall be made on the first day of each month during the continuation of such Event of Default.

Subject to the terms of Section IV hereof, the Authority may advance the proceeds of the Loan as Construction of the Project progresses upon the submission by the Governmental Agency of a Requisition for Funds in substantially the same form as **Exhibit B** hereto. Each disbursement under a Requisition for Funds representing a portion of the principal amount of the Loan shall bear interest at the Loan Rate from the date of the disbursement. The Governmental Agency shall pay interest on the unpaid balance of disbursements at the Loan Rate payable on each Loan Payment Date prior to the Amortization Commencement Date.

Interest on the Loan shall be calculated on the actual number of days and an assumed 360-day year.

Payments of principal and interest on the Loan shall be payable in lawful money of the United States of America at the principal office of the Authority or the Trustee, as designated by the Authority. If so requested by the Authority, Loan payments hereunder shall be made by the Governmental Agency pursuant to the ACH Debit Direct Payment Method (the "ACH Debit Direct Payment Method") as described and detailed in the ACH Debit Direct Payment Authorization Form (the "ACH Authorization Form") as provided by the Authority or the Trustee to the Governmental Agency, which ACH Authorization Form shall be completed, signed and forwarded to the Authority or the Trustee prior to the Governmental Agency receiving any disbursement of the proceeds of the Loan.

### Section 3.3. Governmental Agency's Right to Prepay Loan.

The Governmental Agency shall have the right to prepay and retire the entire amount of the Loan at any time without penalty upon written notice to the Authority no less than five (5) Business Days in advance of said prepayment.

Notwithstanding the foregoing, upon the determination by the Authority that it intends to issue Bonds secured by a pledge of the payments on the Loan, the Authority shall advise the Governmental Agency (i) of its intention to proceed with the authorization of such Bonds, (ii) of the limitation on prepayments after such Bonds are issued, and (iii) that the Governmental Agency has thirty (30) days from its receipt of said notice to exercise its option to prepay the Loan. Upon the expiration of said thirty-day period the Governmental Agency's right to prepay the Loan shall be limited to the terms described in such notice.

### Section 3.4. Subordination of Loan.

The Authority hereby agrees that, subject to compliance by the Governmental Agency with the covenants and conditions set forth in this Assistance Agreement, the source of payment for the Loan shall be inferior and subordinate to the security interest and source of payment for the Debt Obligations of the Governmental Agency payable from the revenues of the System outstanding at the time this Assistance Agreement is executed as identified in the Project Specifics and all such Debt Obligations that may hereafter be issued on a parity with the Debt Obligations identified in the Project Specifics; provided, however, the Authority shall receive notice of any additional financings in accordance with Section 5.6(C) hereof.

## **ARTICLE IV CONDITIONS PRECEDENT TO DISBURSEMENT REQUISITION FOR FUNDS**

### Section 4.1. Covenants of Governmental Agency and Conditions of Loan.

By the execution of this Assistance Agreement, the Governmental Agency agrees that prior to any requests for the disbursement of all or a portion of the Loan made hereunder, the Governmental Agency shall supply the Authority and the Cabinet appropriate documentation, satisfactory to the Authority indicating the following:

(A) That the Authority and the Cabinet and any appropriate regulatory agency of the Commonwealth as may be designated by the Authority or the Cabinet, and their respective duly authorized agents, shall have the right at all reasonable times, subject to prior notice to the Governmental Agency, to enter upon the Project and its site during construction of the Project and to examine and inspect same, and the Governmental Agency will assure that the contractor or contractors will provide facilities for such access and inspection.

(B) All real estate and interest in real estate and all personal property constituting the Project and the Project sites heretofore or hereafter acquired shall at all times be and remain the property of the Governmental Agency and constitute a part of the System.

(C) In the event the Governmental Agency is required to provide financing for the Project from sources other than the Authority (as described in the Project Specifics), the Authority shall have the right to receive such reasonable proofs as it may require of the ability of the Governmental Agency to finance the costs of Construction of the Project over and above the Loan, prior to the disbursement by the Authority of any portion of the Loan.

(D) The Governmental Agency shall do all things necessary to acquire all proposed and necessary sites, easements and rights of way necessary or required in respect of the Project and demonstrate its ability to construct the Project in accordance with the plans, design and specifications prepared for the Governmental Agency by the Engineers.

(E) Actual construction and installation incident to the Project shall be performed by either the lump sum (fixed price) or unit price contract method and adequate legal methods of obtaining public, competitive bidding will be employed prior to the awarding of the construction contract for the Project in accordance with Kentucky law.

(F) Unless construction of the Project has already been initiated as of the Effective Date, pursuant to due compliance with Kentucky law and applicable regulations, the Project will not be advertised or placed on the market for construction bidding by the Governmental Agency until the final plans, designs and specifications therefor have been approved by such state and federal agencies and authorities as may be legally required, and until written notification of such approvals has been received by the Governmental Agency and furnished to the Cabinet.

(G) The construction contract or contracts shall require the contractor to comply with all provisions of federal and Kentucky law legally applicable to such work, and any amendments or modifications thereto, together with all other applicable provisions of law, to cause appropriate provisions to be inserted in subcontracts to insure compliance therewith by all subcontractors subject thereto, and to be responsible for the submission of any statements required of subcontractors thereunder.

(H) A work progress schedule utilizing a method of standard acceptance in the engineering community shall be prepared prior to the institution of construction in connection with each construction contract, or, if construction has already been initiated as of the date of this Assistance Agreement, at the earliest practicable date, to indicate the proposed schedule as to completion of the Project and same shall be maintained monthly thereafter to indicate the actual construction progress of the Project.

(I) Prior to the award of the construction contract and prior to the commencement of construction, the Governmental Agency will arrange and conduct a conference as to the Project; said conference to include representatives of the Authority, the Governmental Agency, the Cabinet and any other participating federal or state agency, the Engineers, and all construction contractors. Such conference shall be held in accordance with guidelines established by the Authority and the Cabinet. A written brief of said conference summarizing the construction schedule, fund requirements schedule, payment authorizations, responsible parties for approval of all facets of the construction work and payment therefor, and other pertinent matters shall be prepared and distributed to each party involved, and all construction contractors and Engineers. Provided, however, that in the event construction shall have been initiated as of the date of this Assistance Agreement, this provision may be waived.

(J) All construction contracts will be so prepared that federal participation costs, if any, and state participation costs may be readily segregated from local participation costs, if any, and from each other, and in such manner that all materials and equipment furnished to the Governmental Agency may be readily itemized.

(K) Any change or changes in a construction contract will be promptly submitted to the Authority, the Cabinet and any required state or federal agencies.

(L) The Construction, including the letting of contracts in connection therewith, will conform in all respects to applicable requirements of federal, state and local laws, ordinances, rules and regulations.

(M) The Governmental Agency will proceed expeditiously with and complete the Project in accordance with the approved surveys, plans, specifications, and designs or amendments thereto, prepared by the Engineers for the Governmental Agency and approved by state and federal agencies.

(N) If requested, the Governmental Agency will erect at the Project sites, signs satisfactory to the Authority and the United States Environmental Protection Agency noting the participation of the Authority and the U.S. Government in the financing of the Project.

(O) Except as otherwise provided in this Assistance Agreement, the Governmental Agency shall have the sole and exclusive charge of all details of the Construction.

(P) The Governmental Agency shall keep complete and accurate records of the costs of acquiring the Project sites and the costs of Construction. The Governmental Agency shall permit the duly authorized representatives of the Authority, the Cabinet and any Kentucky or federal agencies to inspect all books, documents, papers and records relating to the Project at any and all reasonable times for the purpose of audit and examination. The Governmental Agency shall submit to the Authority and the Cabinet such documents and information as such may reasonably require in connection with the administration of any federal or state assistance.

(Q) The Governmental Agency shall require that each construction contractor or contractors furnish a performance and a payment bond in an amount at least equal to one hundred percent (100%) of the contract price or the portion of the Project covered by the particular contract as security for the faithful performance of such contract.



(R) The Governmental Agency shall require that each of its contractors and all subcontractors maintain during the life of the construction contract, worker's compensation insurance, public liability insurance, property damage insurance and vehicle liability insurance in amounts and on terms satisfactory to the Authority. Until the Project is completed and accepted by the Governmental Agency, the contractor shall maintain builders risk insurance (fire and extended coverage) on a one hundred percent (100%) basis (completed value form) on the insurable portion of the Project, such insurance to be made payable to the order of the Authority, the Governmental Agency, the prime contractor, and all subcontractors, as their interests may appear.

(S) The Governmental Agency shall provide and maintain competent and adequate resident engineering services covering the supervision and inspection of the development and construction of the Project and bearing the responsibility of assuring that Construction conforms to the approved plans, specifications and designs prepared by the Engineers. Such resident engineer shall certify to the Authority, the Cabinet, any involved state or federal agencies, and the Governmental Agency at the completion of construction that construction is in accordance with the approved plans, specifications and designs, or, approved amendments thereto.

(T) The Governmental Agency shall demonstrate to the satisfaction of the Authority the legal capability of the Governmental Agency to enact, adopt, levy, charge, collect, enforce and remit to the Authority and the Cabinet the Service Charges of the Governmental Agency described in the Schedule of Service Charges attached to and made a part of this Assistance Agreement as Exhibit C and submit proof satisfactory to the Authority that the Service Charges are in full force and effect as of the submission of the initial Requisition for Funds.

(U) The Governmental Agency shall require all laborers and mechanics employed by contractors and subcontractors on the Project shall be paid wages at rates not less than prevailing on projects of a character similar in the locality as determined by the Secretary of Labor in accordance with subchapter IV of Chapter 31 of title 40, United States Code.

(V) The Governmental Agency shall comply with all federal requirements applicable to the Loan (including those imposed by P.L. 113-76, Consolidated Appropriations Act, 2015 (the "2015 Appropriations Act") and related Program policy guidelines) which the Governmental Agency understands includes, among other requirements, that all of the iron and steel products used in the Project are to be produced in the United States (the "American Iron and Steel Requirement") unless (i) the Governmental Agency has requested and obtained a waiver from the United States Environmental Protection Agency pertaining to the Project or (ii) the Authority has otherwise advised the Governmental Agency in writing that the American Iron and Steel Requirement is not applicable to the Project.

(W) The Governmental Agency shall comply with all record keeping and reporting requirements under the Federal Act, including any reports required by a Federal agency or the Authority such as performance indicators of program deliverables, information on costs and Project progress. The Governmental Agency understands that (i) each contract and subcontract related to the Project is subject to audit by appropriate federal and state entities and (ii) failure to comply with the Federal Act and this Agreement may be a default hereunder that results in a repayment of the Loan in advance of the maturity and/or other remedial actions.

Notwithstanding anything in this Assistance Agreement to the contrary, if the Governmental Agency fails to comply, at any time, with the provisions of Section 4.1(V) or Section 4.1(W) hereof, the Authority may, at its sole discretion, withhold the disbursements of any proceeds of the Loan to the Governmental Agency or its designee.

Section 4.2. Additional Conditions to Disbursement Required Under the Federal Agreement.

The Governmental Agency, in order to comply with the terms and conditions of the Federal Agreement, further covenants and further agrees to additional conditions to disbursement, as follows:

(A) That the Project shall be completed no later than the Amortization Commencement Date.

(B) Notwithstanding any other agreements contained herein regarding the maintenance of books and records, that it shall maintain Project accounts in accordance with generally accepted governmental accounting standards, as required by Section 603(d) of the Federal Act. The Governmental Agency shall retain such records for no less than three (3) years following the final payment by the Governmental Agency under this Assistance Agreement or if any portion of the Project is disposed of, until at least three (3) years after such disposition; provided that if any litigation, claim, appeal or audit is commenced prior to the end of such period such records shall be maintained until the completion of such action or until three (3) years after such commencement, whichever is later.

(C) That it has not and will not apply any other federal funding to the Project in a manner that would cause it to receive "double benefits" as described in Section 603 of the Water Quality Act of 1987.

(D) That all real property or property rights required for the completion of the Project shall be obtained, by easement, purchase or other means acceptable to the Authority, prior to commencement of construction and that the relocation of any Person resulting therefrom be in accordance with 49 CFR 24 for Uniform Relocation Assistance and Real Property Acquisition Act of 1970.

(E) That all Project contractors shall be required to retain Project records for the periods established for the retention of the Governmental Agency's records in Section 4.2(B) hereof.

(F) That no more than fifty percent (50%) of the proceeds of the Loan shall be disbursed before the Cabinet has approved the final plan for operation for the Project.

(G) That no more than ninety percent (90%) of the proceeds of the Loan shall be disbursed until the Cabinet has approved the draft operations and maintenance manual.

(H) That final disbursement will not be remitted before the Cabinet has approved a final operations and maintenance manual.

(I) That, as required by 40 CFR 35.2218, all engineering services regarding construction and regarding the first year of operation of the Project shall be provided for, including the following:

(1) The operation of the Project and the revision of the operations and maintenance manual as necessary to accommodate actual operating experience;

(2) The training of operating personnel, including preparation of curricula and training material for operating personnel; and

(3) Advice as to whether the Project is meeting the Project performance standards (including three quarterly reports and one Project performance report).

(J) That it shall advise the Cabinet and the Authority in writing of the date for initiation of operation of the Project.

(K) That within one year after operation is initiated, it shall certify to the Cabinet and the Authority that the Project is capable of meeting the Project performance standards.

(L) That it shall provide that qualified inspectors are present at the construction site. A summary of such inspector's qualifications and experience shall be submitted to the Cabinet and the Authority.

(M) That it shall notify the Authority and the Cabinet of the completion date of the Project.

(N) That it agrees to the terms and conditions of its application for assistance and the Authority's commitment to provide assistance, the terms of which are incorporated herein by reference.

(O) That all measures required to minimize water pollution to affected waters shall be employed in the construction of the Project including compliance with Section 404 of PL 92-500, as amended, it being understood that approval of the Project does not constitute sanction or approval of any changes or deviations from established water quality standards, criteria implementation dates, or dates established by enforcement proceedings.

(P) That it shall enact a sewer use ordinance complying with the requirements set forth in the Federal Agreement and the Interagency Agreement.

#### Section 4.3. Disbursements of Loan Funds; Requisition for Funds.

The Governmental Agency shall submit to the Authority (or the Trustee acting on behalf of the Authority, if so designated) and the Cabinet a Requisition for funds prior to the fifth (5th) day of each month (or such other designated period as is acceptable to the Authority), in substantially the same form as that attached to this Assistance Agreement as **Exhibit B** and made a part hereof, accompanied by, to the extent requested by the Authority, the following documentation:

(A) A full and complete accounting of the costs of the Project to be obligated by contract or otherwise during the month in question, or already obligated and not included in any previous accounting.

(B) A full and complete accounting of any costs of the Project paid by the Governmental Agency from its own funds with the approval of the Authority and not included in any previous accounting for which it seeks reimbursement.

(C) A full and complete accounting of any costs of the Project paid or requisitioned under any other financing, loan, bond, grant or similar agreement or paid from its own funds for which it does not seek reimbursement and which have not been identified in any previous requisition form.

(D) The contractor's estimate of work performed during the preceding month pursuant to construction contracts for the Project and payment due thereunder, together with the Engineer's and Governmental Agency's approval thereof for disbursement by the Authority.

Upon the Authority's receipt of the Requisition for Funds and such additional documentation as it may require, and subject to certification by the Cabinet, the Authority may direct the Trustee to remit the amount requested to the Governmental Agency as a draw upon the Loan. If directed by the Authority, the Governmental Agency shall establish, with the Trustee, an electric fund transfer system, which may be an ACH Payment Method.

The Authority may disburse proceeds of the Loan directly to the Governmental Agency. The Governmental Agency, if so directed by the Authority, shall establish itself as a vendor under the eMars system of the Commonwealth of Kentucky.

**ARTICLE V**  
**CERTAIN COVENANTS OF THE GOVERNMENTAL AGENCY;**  
**PAYMENTS TO BE MADE BY GOVERNMENTAL AGENCY TO THE AUTHORITY**

Section 5.1. Imposition of Service Charges.

The Governmental Agency hereby irrevocably covenants and agrees to comply with all of the terms, conditions and requirements of this Assistance Agreement, pursuant to which the Loan is to be made by the Authority to the Governmental Agency as specified herein and in the Act and the Indenture. The Governmental Agency hereby further irrevocably covenants and agrees that it already has, or will, to the extent necessary, immediately impose Service Charges upon all persons, firms and entities to whom or which services are provided by the System; such Service Charges to be no less than as set forth in **Exhibit C** annexed hereto. If so required, the Service Charges shall be in addition to all other rates, rentals and service charges of a similar nature of the Governmental Agency now or hereafter authorized by law, and now or hereafter being levied and collected by the Governmental Agency and shall be levied and collected solely for the purpose of repaying the Loan.

Section 5.2. Governmental Agency's Obligation to Repay Loan.

The obligation of the Governmental Agency to repay the Loan from the Service Charges shall not be revocable, and in the event that services supplied by the Project shall cease, or be suspended for any reason, the Governmental Agency shall continue to be obligated to repay the Loan from the Services Charges. In the event the Governmental Agency defaults in the payment of the Loan to the Authority, the amount of such default shall bear interest at the per annum rate of interest equal to the Default Rate set forth in the Loan Term Schedule, from the date of the default until the date of the payment thereof.

Section 5.3. Covenant to Adjust Service Charges.

In the event, for any reason, the Schedule of Service Charges shall prove to be insufficient to (i) provide for the required coverage of all debt service payments on obligations payable from the revenues of the System as set forth in Section 5.4 hereof, (ii) provide for the operation of the System as required under this Assistance Agreement, and (iii) make the required deposits to the Maintenance and Replacement Reserve; the Governmental Agency hereby covenants and agrees that it will, upon notice by the Authority, to the full extent authorized by law, both federal and Kentucky, immediately adjust and increase such Schedule of Service Charges or immediately commence proceedings for a rate adjustment and increase with all applicable regulatory authorities so as to provide funds sufficient to pay the debt service requirements set forth in the Schedule of Payments and the Authority's Administrative Fee, to provide for the operation of the System as required under this Assistance Agreement, and to make required deposits to the Maintenance and Replacement Reserve.

Section 5.4. Adequacy of Service Charges.

The Service Charges herein covenanted to be imposed by the Governmental Agency shall be fixed at such rate or rates (and it is represented that the Schedule set forth in **Exhibit C** hereto so qualifies) as shall be at least adequate to provide revenues equal to the sum of (i) 110% of the debt service coming due during each fiscal year on this Loan and all other obligations secured and payable from the revenues of the System, in each case computed as of the beginning of such fiscal year (except to the extent the Governmental Agency has by binding ordinance or resolution committed reserves to the payment of such debt service), (ii) the amounts required to provide for the operation of the System during each fiscal year as required under this Assistance Agreement, and (iii) the amounts to be deposited hereunder to the Maintenance and Replacement Reserve in each fiscal year.

The Service Charges imposed by the Governmental Agency shall be paid by the users of the System, both existing and new users, and accordingly the Project. The Governmental Agency shall deliver to the Authority, on or before each Loan Payment Date, a report of all collections and any delinquencies.

Section 5.5. Covenant to Establish Maintenance and Replacement Reserve.

The Governmental Agency shall establish a special account identified as a "Maintenance and Replacement Reserve". The Governmental Agency shall deposit into the Maintenance and Replacement Reserve an amount equal to the amount set forth in the Project Specifics at the times

set forth in the Project Specifics. Funds in the Maintenance and Replacement Reserve may be used for extraordinary maintenance expenses related to the System or for the unbudgeted costs of replacing worn or obsolete portions of the System, subject to approval of Authority.

Section 5.6. Reports; Inspection.

The Governmental Agency hereby irrevocably covenants and agrees with the Authority:

(A) That it will permit authorized agents of the Authority to inspect all records, accounts and data of the System at all reasonable times.

(B) That it will collect, account for and promptly remit to the Authority those specific revenues, funds, income and proceeds derived from the revenues of the System incident to this Assistance Agreement.

(C) That it will notify the Authority in writing of its intention to issue bonds or notes payable from the revenues of the System not less than thirty (30) days prior to the sale of said obligations.

Section 5.7. Segregation of Funds.

The Governmental Agency shall at all times account for the income and revenues of the System and distinguish same from all other revenues, moneys and funds of the Governmental Agency, if any.

Section 5.8. Mandatory Sewer Connection.

The Governmental Agency hereby irrevocably covenants and agrees with the Authority that it will, to the maximum extent permitted by Kentucky law, and by means of ordinance, resolution or other appropriate legislative order or action, mandatorily require the connection to and use of the sanitary sewers constituting the System by all persons owning, renting or occupying premises that generate pollutants where such sanitary sewers are reasonably available to such premises and to exhaust, at the expense of the Governmental Agency, all remedies for the collection of Service Charges, including, either directly or indirectly, pursuant to authority granted by Sections 96.930 to 96.943, inclusive, of the Kentucky Revised Statutes, and the Act, causing termination of water services to any premises where the bill for sewer services is delinquent and foreclosure and decretal sale in respect of improvement benefit assessments which are delinquent.

Section 5.9. Additional Covenants.

(A) Unless otherwise agreed to by the Authority, all Loan proceeds shall be expended by the Governmental Agency no later than six (6) months after the initiation of operation of the Project.

**ARTICLE VI**  
**OTHER COVENANTS OF THE GOVERNMENTAL AGENCY**

Section 6.1. Further Assurance.

At any time and all times the Governmental Agency shall, so far as it may be authorized by law, pass, make, do, execute, acknowledge and deliver, all and every such further resolutions, acts, deeds, conveyances, assignments, transfers and assurances as may be necessary or desirable for the better assuring, conveying, granting, assigning and confirming all and singular the rights, assets and revenues herein pledged or assigned, or intended so to be, or which the Governmental Agency may hereafter become bound to pledge or assign.

Section 6.2. Completion of Project.

The Governmental Agency hereby covenants and agrees to proceed expeditiously with and promptly complete the Project in accordance with the plans, designs and specifications prepared by the Engineers for the Governmental Agency.

Section 6.3. Establishment of Completion Date.

The completion date for the Project shall be evidenced to the Authority by a certificate signed by the Engineer and an authorized representative of the Governmental Agency stating that, except for amounts retained by the Authority for costs of the Project not then due and payable, (i) the Construction has been completed and all labor, services, materials, supplies, machinery and equipment used in such Construction have been paid for, (ii) all other facilities necessary in connection with the Project have been acquired, constructed, equipped and installed and all costs and expenses incurred in connection therewith have been paid, and (iii) the Project and all other facilities in connection therewith have been acquired, constructed, equipped and installed to its satisfaction.

Section 6.4. Commitment to Operate.

The Governmental Agency hereby covenants and agrees to commence operation of the Project immediately on completion of Construction and not to discontinue operations or dispose of such Project without the approval of the Authority.

Section 6.5. Continue to Operate.

The Governmental Agency hereby covenants and agrees to continuously operate and maintain the Project and the System in accordance with applicable provisions of federal and Kentucky law and to maintain adequate records relating to said operation; said records to be made available to the Authority upon its request at all reasonable times.

Section 6.6. Tax Covenant.

In the event the Authority issues Bonds which are intended to be excludable from gross income for federal income tax purposes to provide the funds for the Loan, the Governmental Agency shall at all times do and perform all acts and things permitted by law and necessary or

desirable in order to assure such exclusion and shall take such actions as may be directed by the Authority in order to accomplish the foregoing. The Governmental Agency shall not permit (i) the proceeds of the Loan to be used directly or indirectly in any trade or business, (ii) its payments hereunder to be secured directly or indirectly by property to be used in a trade or business, (iii) any management agreement for the operation of the System, or (iv) any federal guarantee of its obligations hereunder without the prior written consent of the Authority. The Governmental Agency will not acquire or pledge any obligations which would cause the Bonds to be "arbitrage bonds" within the meaning of the Code.

Section 6.7. Accounts and Reports.

The Governmental Agency shall at all times keep, or cause to be kept, proper books of record and account in accordance with the "Uniform System of Accounts" established by the Commonwealth, in which complete and accurate entries shall be made of all its transactions relating to the System and which shall at all reasonable times be subject to the inspection of the Authority.

Section 6.8. Audit Requirements.

Within one hundred eighty (180) days after the end of each fiscal year of the Governmental Agency, the Governmental Agency shall provide to the Authority, itemized financial statements of income and expense and a balance sheet in reasonable detail, including disclosure of the Maintenance and Replacement Reserve, certified as accurate by a firm of independent certified public accountants or the Auditor of Public Accounts of the Commonwealth. All financial information must be satisfactory to the Authority as to form and content and be prepared in accordance with generally accepted accounting principles on a basis consistent with prior practice unless specifically noted thereon. With such financial statements, the Governmental Agency shall furnish to the Authority a certificate stating that, to the best knowledge of the authorized representative signing such certificate, no default under this Assistance Agreement exists on the date of such certificate, or if any such default shall then exist, describing such default with specificity. All recipients and subrecipients expending \$750,000 or more in a year in Federal awards must have a single or program-specific audit conducted for that year in accordance with 2 CFR Part 200.

Section 6.9. General Compliance With All Duties.

The Governmental Agency shall faithfully and punctually perform all duties with reference to the System required by the Constitution and laws of the Commonwealth, and by the terms and provisions of the Act, the Federal Act and this Assistance Agreement and any other Debt Obligations.

Section 6.10. System Not to Be Disposed Of.

The Governmental Agency covenants and agrees that, until satisfaction in full of its obligations hereunder, it will not, without the prior written consent of the Authority, which consent shall not be unreasonably withheld, sell, mortgage, or in any manner dispose of, or surrender control or otherwise dispose of any of the facilities of the System or any part thereof (except that



the Governmental Agency may retire obsolete and worn out facilities, and sell same, if appropriate).

Section 6.11. Further Covenants under the Federal Agreement.

The Governmental Agency shall comply with all further requirements or conditions which may arise from time to time in order to assure compliance with the Federal Act, and with the agreements of the Authority set forth in the Federal Agreement, including but not limited to the following:

(A) The Governmental Agency shall provide all information requested of it by the Authority or the Cabinet so that (i) the Grants Information Control System, referred to in the Federal Agreement, can be maintained, (ii) the accounting and auditing procedures required by Sections 603 and 606 of the Federal Act can be maintained and (iii) the Authority can furnish the information required of it under the Federal Agreement.

(B) Qualified operating personnel, properly certified by the Cabinet, shall be retained by the Governmental Agency to operate the System during the entire term of this Assistance Agreement. An approved plan of operating and an operations and maintenance manual for the System shall be provided by the Governmental Agency to the Cabinet and the Authority. The System shall be operated and maintained in an efficient and effective manner.

(C) All residents in the service area of the System must be offered the same opportunity to become users of the System regardless of race, religion, color, national origin, sex, disability or level of income.

(D) The Governmental Agency shall comply with provisions contained in the following federal regulations, orders, acts and circulars and the following statutes and regulations of the Commonwealth:

- (1) Federal;
  - (a) 49 CFR, Part 24, Implementing the Uniform Relocation Assistance and Real Properties Acquisition Policies Act of 1970;
  - (b) 40 CFR 35.3140 (And Appendix A to Subpart K) – NEPA-Like State Environmental Review Process;
  - (c) 40 CFR, Part 15, Administration of Clean Water Act with respect to grants and loans;
  - (d) 40 CFR, Part 7, 8, and 12, Nondiscrimination and Equal Employment Opportunity Act;
  - (e) 40 CFR, Part 29, Intergovernmental Review;
  - (f) 40 CFR, Part 32, Debarment and Suspension;
  - (g) Executive Order 11246, as amended, 11625 and 12138;
  - (h) Title VI of the Civil Rights Act of 1964, as amended;
  - (i) Age Discrimination Act;
  - (j) Rehabilitation Act of 1973; and
  - (k) Contract work Hours and Safety Standards Act; and

- (2) State:
  - (a) KRS 224;
  - (b) KRS 224A.111 Federally Assisted Wastewater Revolving Fund;
  - (c) KRS Chapter 337, Labor Laws; and
  - (d) 401 KAR Chapter 5.

**Section 6.12. Continuing Disclosure Obligation.**

The Governmental Agency covenants and agrees that notwithstanding any other provision of this Assistance Agreement to the contrary, upon written notice from the Authority that the Schedule of Payments provides ten percent (10%) or more of the debt service requirements on an issue of the Authority's Bonds and that compliance by the Governmental Agency with the requirements of Securities and Exchange Commission Rule 15c2-12, as amended (the "SEC Rule") is required in connection with the Authority's Bonds, the Governmental Agency shall provide to the Authority such information as may be required by the SEC Rule, within the time periods set out in such notice by the Authority, to enable the Authority to establish to the satisfaction of prospective purchasers of the Authority's Bonds that the requirements of the SEC Rule will be satisfied in connection with the issuance of the Authority's Bonds. The Governmental Agency further understands and agrees that the Authority shall act as the Governmental Agency's disclosure agent for purposes of compliance with the SEC Rule and that upon a failure by the Governmental Agency to provide the information required to be provided under the SEC Rule within the time frame specified in such notice, the Authority and/or the beneficial owners and holders of the Authority's Bonds shall be specifically granted the right of enforcing the provisions of this Section 6.12 by an action in mandamus, for specific performance, or similar remedy to compel performance.

**ARTICLE VII  
MAINTENANCE, OPERATION, INSURANCE AND CONDEMNATION**

**Section 7.1. Maintain System.**

The Governmental Agency agrees that during the entire term of this Assistance Agreement, it will keep the Project, including all appurtenances thereto, and the equipment and machinery therein, in good and sound repair and good operating condition at its own cost so that the completed Project will continue to provide the services for which the System is designed.

**Section 7.2. Additions and Improvements.**

The Governmental Agency shall have the privilege of making additions, modifications and improvements to the sites of the Project, and to the Project itself from time to time provided that said additions, modifications and improvements do not impair the operation or objectives of the Project. The cost of such additions, modifications and improvements shall be paid by the Governmental Agency, and the same shall be the property of the Governmental Agency and shall be included under the terms of this Assistance Agreement as part of the site of the Project, or the Project, as the case may be. Nothing herein contained shall be construed as precluding the Authority and the Governmental Agency from entering into one or more supplementary Assistance

Agreements providing for an additional Loan or Loans in respect of additional Projects undertaken by the Governmental Agency.

Section 7.3. Compliance with State and Federal Standards.

The Governmental Agency agrees that it will at all times provide operation and maintenance of the System to comply with the water quality standards, if any, established by any state or federal agency. The Governmental Agency agrees that qualified operating personnel properly certified by the Commonwealth will be retained to operate the System during the entire term of this Assistance Agreement.

Section 7.4. Access to Records.

The Governmental Agency agrees that it will permit the Authority and any state or federal agency and their respective agents to have access to the records of the Governmental Agency pertaining to the operation and maintenance of the System at any reasonable time following completion of construction of the Project and commencement of operations thereof.

Section 7.5. Covenant to Insure - Casualty.

The Governmental Agency agrees to insure the System facilities in such amount as like properties are similarly insured by political subdivisions similarly situated, against loss or damage of the kinds usually insured against by political subdivisions similarly situated, by means of policies issued by reputable insurance companies duly qualified to do such business in the Commonwealth.

Section 7.6. Authority as Named Insured.

For so long as any amounts are due and payable under this Assistance Agreement, any insurance policy issued pursuant to Section 7.5 hereof, shall be so written or endorsed as to make losses, if any, payable to the Governmental Agency and the Authority, as their interests may appear.

Section 7.7. Covenant to Insure - Liability.

The Governmental Agency agrees that it will carry public liability insurance with reference to the System with one or more reputable insurance companies duly qualified to do business in the Commonwealth, insuring against such risks (including but not limited to personal injury, death and property damage) and in such amounts as are set forth in the Project Specifics, and naming the Authority as an additional insured.

Section 7.8. Covenant Regarding Worker's Compensation.

Throughout the entire term of this Assistance Agreement, the Governmental Agency shall maintain worker's compensation coverage, or cause the same to be maintained.

Section 7.9. Application of Casualty Insurance Proceeds.

If, prior to the completion of the term of this Assistance Agreement, the Project shall be damaged or partially or totally destroyed by fire, windstorm or other casualty, there shall be no abatement or reduction in the amount payable by the Governmental Agency pursuant to the terms of this Assistance Agreement and the Governmental Agency will (1) promptly repair, rebuild or restore the Project damaged or destroyed and (2) apply for such purpose so much as may be necessary of any net proceeds of insurance resulting from claims for such losses, as well as any additional moneys of the Governmental Agency necessary therefor. All net proceeds of insurance resulting from claims for such losses shall be paid to the Governmental Agency and shall be promptly applied as herein provided.

Section 7.10. Eminent Domain.

In the event that title to, or the temporary use of, the Project or any part thereof shall be taken under the exercise of the power of eminent domain by any governmental body or by any Person acting under governmental authority, there shall be no abatement or reduction in the minimum amounts payable by the Governmental Agency to the Authority pursuant to the terms of this Assistance Agreement, and any and all net proceeds received from any award made in such eminent domain proceedings shall be paid to and held by the Governmental Agency in a separate condemnation award account and shall be applied by the Governmental Agency in either or both of the following ways, as shall be determined by the Governmental Agency in its sole discretion:

(A) The restoration of the improvements located on the Project sites to substantially the same condition as prior to the exercise of said power of eminent domain; or

(B) The acquisition of additional property, if necessary, and the acquisition of additional facilities by construction or otherwise, equivalent to the Project facilities, which property and facilities shall be deemed to be a part of the Project sites and a part of the Project facilities and to be substituted for Project facilities so taken by eminent domain, without the payment of any amount other than herein provided, to the same extent as if such property and facilities were specifically described herein.

Any balance of the net proceeds of the award in such eminent domain proceedings after the carrying out of the mandatory proceedings stipulated in (A) and (B) of this Section 7.10, shall be paid to the Governmental Agency upon delivery to the Authority of a certificate signed by an authorized officer of the Governmental Agency to the effect that the Governmental Agency has complied with either subparagraph (A) or (B), or both, of this Section, and written approval of such certificate by an authorized officer of the Authority. In no event will the Governmental Agency voluntarily settle or consent to the settlement of any prospective or pending condemnation proceedings with respect to the Project or any part thereof without the written consent of the Authority.

Section 7.11. Flood Insurance.

For so long as any amounts are due and payable under this Assistance Agreement, all structures located in flood prone areas shall be covered by flood insurance carried by the Governmental Agency for an amount equal to the replacement cost excluding the cost of land and

any uninsurable improvements, or for the maximum limit available under the National Flood Insurance Act of 1968, as amended, whichever is less.

**ARTICLE VIII  
EVENTS OF DEFAULT AND REMEDIES**

**Section 8.1. Events of Default Defined.**

The following will be “Events of Default” under this Assistance Agreement and the term “Event of Default” or “Default” will mean, whenever it is used in this Assistance Agreement, any one or more of the following events:

(A) Failure by the Governmental Agency to pay any payments at the times specified herein.

(B) Failure by the Governmental Agency to observe or perform any covenant, condition or agreement on its part to be observed or performed, other than as referred to in subsection (A) of this Section, for a period of thirty (30) days after written notice specifying such failure and requesting that it be remedied will have been given to the Governmental Agency by the Authority unless the Authority agrees in writing to an extension of such time prior to its expiration; provided, however, if the failure stated in the notice cannot be corrected within the applicable period, the Authority will not unreasonably withhold its consent to an extension of such time if corrective action is instituted by the Governmental Agency within the applicable period and diligently pursued until such failure is corrected.

(C) The dissolution or liquidation of the Governmental Agency, or the voluntary initiation by the Governmental Agency of any proceeding under any federal or Kentucky law relating to bankruptcy, insolvency, arrangement, reorganization, readjustment of debt or any other form of debtor relief, or the initiation against the Governmental Agency of any such proceeding which remain undismissed for sixty (60) days, or the entry by the Governmental Agency into an agreement of composition with creditors or the failure generally by the Governmental Agency to pay its debts as they become due.

(D) A default by the Governmental Agency under the provisions of any agreements relating to its Debt Obligations.

**Section 8.2. Remedies on Default.**

Whenever any Event of Default referred to in Section 8.1 has occurred and is continuing (other than an event of default arising under Section 6.12 of this Assistance Agreement), the Authority may, without any further demand or notice, take one or any combination of the following remedial steps:

(A) Declare the principal of and interest on the Loan, and all other payments due hereunder, to be immediately due and payable.

(B) Exercise all the rights and remedies of the Authority set forth in the Act.

(C) Take whatever action at law or in equity may appear necessary or desirable to enforce its rights under this Assistance Agreement.

(D) Submit a formal referral to the appropriate federal agency, as required by the Federal Agreement.

The sole remedies for an Event of Default under this Assistance Agreement arising by virtue of the failure of the Governmental Agency to comply with the provisions of Section 6.12 hereof shall be those remedies specifically set forth in Section 6.12 hereof.

Section 8.3. Appointment of Receiver.

Upon the occurrence of an Event of Default, and upon the filing of a suit or other commencement of judicial proceedings to enforce the rights of the Authority under this Assistance Agreement, the Authority shall be entitled, as a matter of right, to the appointment of a receiver or receivers of the System and all receipts therefrom, pending such proceedings, with such power as the court making such appointment shall confer, provided, however, that the Authority may, with or without action under this Section, pursue any available remedy to enforce the payment obligations hereunder, or to remedy any Event of Default.

Section 8.4. No Remedy Exclusive.

No remedy herein conferred upon or reserved to the Authority is intended to be exclusive, and every such remedy will be cumulative and will be in addition to every other remedy given hereunder and every remedy now or hereafter existing at law or in equity. No delay or omission to exercise any right or power accruing upon any default will impair any such right or power and any such right and power may be exercised from time to time and as often as may be deemed expedient.

Section 8.5. Consent to Powers of Authority Under Act.

The Governmental Agency hereby acknowledges to the Authority its understanding of the provisions of the Act, vesting in the Authority certain powers, rights and privileges in respect of the Project upon the occurrence of an Event of Default, and the Governmental Agency hereby covenants and agrees that if the Authority should in the future have recourse to said rights and powers, the Governmental Agency shall take no action of any nature whatsoever calculated to inhibit, nullify, void, delay or render nugatory such actions of the Authority in the due and prompt implementation of this Assistance Agreement.

Section 8.6. Waivers.

In the event that any agreement contained herein should be breached by either party and thereafter waived by the other party, such waiver will be limited to the particular breach so waived and will not be deemed to waive any other breach hereunder.

Section 8.7. Agreement to Pay Attorneys' Fees and Expenses.

In the event that either party hereto defaults under any of the provisions hereof and the non-defaulting party employs attorneys or incurs other expenses for the enforcement of performance

or observance of any obligation or agreement on the part of the defaulting party herein contained, the defaulting party agrees that it will pay on demand therefor to the non-defaulting party the fees of such attorneys and such other expenses so incurred by the non-defaulting party.

## **ARTICLE IX MISCELLANEOUS PROVISIONS**

### Section 9.1. Approval not to be Unreasonably Withheld.

Any approval of the Authority required by this Assistance Agreement shall not be unreasonably withheld and shall be deemed to have been given on the thirtieth (30th) day following the submission of any matter requiring approval to the Authority, unless disapproved in writing prior to such thirtieth (30th) day. Any provision of this Assistance Agreement requiring the approval of the Authority or the satisfaction or the evidence of satisfaction of the Authority shall be interpreted as requiring action by an authorized officer of the Authority granting, authorizing or expressing such approval or satisfaction, as the case may be, unless such provision expressly provides otherwise.

### Section 9.2. Approval.

This Agreement is made subject to, and conditioned upon, the approval of this Assistance Agreement by the Secretary of the Finance and Administration Cabinet.

### Section 9.3. Effective Date.

This Assistance Agreement shall become effective on the Effective Date and shall continue in full force and effect until the date the obligations of the Governmental Agency pursuant to the provisions of this Assistance Agreement have been fully satisfied.

### Section 9.4. Binding Effect.

This Assistance Agreement shall be binding upon and shall inure to the benefit of the parties hereto, and to any person, officer, board, department, agency, municipal corporation, or body politic and corporate succeeding by operation of law to the powers and duties of either of the parties hereto. This Assistance Agreement shall not be revocable by either of the parties, without the written consent of the other party.

### Section 9.5. Severability.

In the event that any provision of this Assistance Agreement will be held invalid or unenforceable by any court of competent jurisdiction, such holding will not invalidate or render unenforceable any other provision hereof.

### Section 9.6. Assignability.

The rights of the Authority under this Assistance Agreement shall be assignable by the Authority without the consent of the Governmental Agency, but none of the rights, duties or

obligations of the Governmental Agency under this Assistance Agreement shall be assignable by the Governmental Agency without the prior written consent of the Authority.

Section 9.7. Execution in Counterparts.

This Assistance Agreement may be simultaneously executed in several counterparts, each of which will be an original and all of which will constitute but one and the same instrument.

Section 9.8. Applicable Law.

This Assistance Agreement will be governed by and construed in accordance with the laws of the Commonwealth.

Section 9.9. Captions.

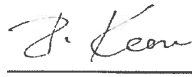
The captions or headings herein are for convenience only and in no way define, limit or describe the scope or intent of any provisions or sections of this Assistance Agreement.

*[Signature Page Follows]*



IN WITNESS WHEREOF, the parties hereto have caused this Assistance Agreement to be executed by their respective duly authorized officers as of the Effective Date.

KENTUCKY INFRASTRUCTURE  
AUTHORITY

By:   
Chairman

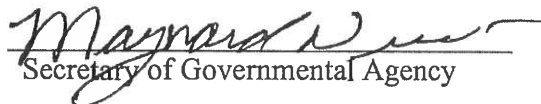
ATTEST:

By: *Margaret F. Link*  
Margaret F. Link (Apr 15, 2021 11:19 EDT)  
Secretary of KIA

GOVERNMENTAL AGENCY:  
MCCREARY COUNTY WATER  
DISTRICT

By:   
Chairman


ATTEST:

By:   
Secretary of Governmental Agency

APPROVED:

By: *Holly Johnson*  
Holly Johnson (Apr 16, 2021 10:08 EDT)  
Secretary/Finance and Administration  
Cabinet of the Commonwealth of Kentucky

EXAMINED:

By:   
Legal Counsel to the *by CG*  
Kentucky Infrastructure Authority

APPROVED AS TO FORM AND  
LEGALITY:

By: *Patrick McGee*  
Patrick McGee (Apr 16, 2021 08:07 EDT)  
Approved, Finance and  
Administration Cabinet

**EXHIBIT A**  
**MCCREARY COUNTY WATER DISTRICT**  
**PROJECT SPECIFICS**  
**A20-047**

**GOVERNMENTAL AGENCY:**

Name: McCreary County Water District  
PO Box 488  
Whitley City, KY 42653

Contact Person: Randy Kidd  
Chairman

**SYSTEM:** Wastewater

**PROJECT:**

This project will expand the sanitary sewer collection system to serve 305 new customers in the Stearns and Smithtown areas. Many of these new customers either have failing septic systems or discharge directly into the environment.

The collection system expansion will consist of approximately 66,500 linear feet of PVC sewer line extension of various sizes, 15 manholes, 275 grinder pump stations, and other appurtenances such as air release valves and flushing connections.

**PROJECT BUDGET:**

	<u>Amount</u>
Administrative Expenses	\$ 80,000
Legal Expenses	8,920
Land, Easements	10,000
Engineering Fees - Design	182,767
Engineering Fees - Construction	45,692
Engineering Fees - Inspection	125,821
Construction	3,091,300
Contingency	100,000
<b>Total</b>	<b>\$ 3,644,500</b>

**FUNDING SOURCES:**

	<u>Amount</u>	<u>%</u>
Fund A Loan	\$ 3,244,500	89%
RD Loan	400,000	11%
<b>Total</b>	<b>\$ 3,644,500</b>	<b>100%</b>

**KIA DEBT SERVICE:**

Construction Loan	\$ 3,244,500
Less: Principal Forgiveness	450,000
Amortized Loan Amount	<u>\$ 2,794,500</u>
Interest Rate	0.50%
Loan Term (Years)	30
Estimated Annual Debt Service	<u>\$ 100,427</u>
Administrative Fee (0.20%)	5,589
<b>Total Estimated Annual Debt Service</b>	<b>\$ 106,016</b>



# CERTIFICATE OF INSURANCE

DATE  
11/17/2020

**PRODUCER**

KENTUCKY LEAGUE OF CITIES INSURANCE SERVICES  
100 E. VINE STREET, SUITE 800  
LEXINGTON, KY 40507-3700

PHONE: (859)-977-3700

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONVEYS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND, OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

**INSURED**

McCreary County Water District  
PO Box 488  
Whitley City, KY 42653

ATTN: Kathy Troxell

**COMPANIES AFFORDING COVERAGE**

COMPANY A KENTUCKY LEAGUE OF CITIES INSURANCE SERVICES

COMPANY B

**COVERAGES**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED NOTWITHSTANDING ANY REQUIREMENT, TERM, OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS, AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

CO LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE	POLICY EXPIRATION DATE	LIMITS
	<b>GENERAL LIABILITY</b> <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> OCCUR <input type="checkbox"/> OWNER'S & CONTRACTOR'S PROT <input type="checkbox"/> PUBLIC OFFICIALS <input type="checkbox"/> LAW ENFORCEMENT				GENERAL AGGREGATE PRODUCTS-COMP/OP AGG PERSONAL & ADV INJURY EACH OCCURRENCE FIRE DAMAGE (Any one fire) MED EXP (Any one person)
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS				COMBINED SINGLE LIMIT BODILY INJURY (Per person) BODILY INJURY (Per accidnt) PROPERTY DAMAGE
	<b>CRIME LIABILITY</b> <input type="checkbox"/> FORGERY OR ALTERATION <input type="checkbox"/> THEFT, DISAPPEARANCE AND DESTRUCTION  <input type="checkbox"/> PUBLIC EMPLOYEE DISHONESTY  <input type="checkbox"/> MONEY ORDERS & COUNTERFEIT PAPER CURRENCY COVERAGE				LIMIT DEDUCTIBLE LIMIT INSIDE PREMISES DEDUCTIBLE LIMIT OUTSIDE PREMISES DEDUCTIBLE LIMIT DEDUCTIBLE LIMIT DEDUCTIBLE
A	<b>WORKERS' COMPENSATION AND EMPLOYERS' LIABILITY</b> THE PROPRIETOR/ PARTNERS/EXECUTIVE <input type="checkbox"/> Included <input type="checkbox"/> Excluded OFFICERS ARE:	W5762-2020-19885	7/1/2020	7/1/2021	STATUTORY LIMITS EACH ACCIDENT \$ 4,000,000 DISEASE/POLICY LIMIT \$ 4,000,000 DISEASE-EACH EMPLOYEE \$ 4,000,000

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/SPECIAL ITEMS  
Evidence of worker's compensation coverage is given.

**CERTIFICATE HOLDER**

McCreary County Water District  
P O Box 488  
Whitley City, KY 42653

**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING COMPANY WILL ENDEAVOR TO MAIL 10 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO MAIL SUCH NOTICE SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE COMPANY, ITS AGENTS, OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE

*Suzanne Reed*

# CERTIFICATE OF INSURANCE

DATE  
11/17/2020

**PRODUCER**  
KENTUCKY LEAGUE OF CITIES INSURANCE SERVICES  
100 E. VINE STREET, SUITE 800  
LEXINGTON, KY 40507-3700

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PHONE: (859)-977-3700

**COMPANIES AFFORDING COVERAGE**

**INSURED**  
McCreary County Water District  
PO Box 488  
Whitley City, KY 42653

COMPANY KENTUCKY LEAGUE OF CITIES INSURANCE  
A SERVICES

COMPANY  
B

ATTN: Kathy Troxell

## COVERAGES

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED NOTWITHSTANDING ANY REQUIREMENT, TERM, OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS, AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

CO LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE	POLICY EXPIRATION DATE	LIMITS	
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY CLAIMS MADE <input checked="" type="checkbox"/> OCCUR OWNER'S & CONTRACTOR'S PROT PUBLIC OFFICIALS LAW ENFORCEMENT	L5762-2020-19942	10/1/2020	10/1/2021	GENERAL AGGREGATE	NONE
					PRODUCTS-COMP/OP AGG	NONE
					PERSONAL & ADV INJURY	INCLUDED
					EACH OCCURRENCE	\$ 2,000,000
					FIRE DAMAGE (Any one fire)	\$ 100,000
					MED EXP (Any one person)	\$ 5,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO ALL OWNED AUTOS SCHEDULED AUTOS HIRED AUTOS NON-OWNED AUTOS	L5762-2020-19942	10/1/2020	10/1/2021	COMBINED SINGLE LIMIT	\$ 2,000,000
					BODILY INJURY (Per person)	
					BODILY INJURY (Per accidnt)	
					PROPERTY DAMAGE	
	CRIME LIABILITY FORGERY OR ALTERATION THEFT, DISAPPEARANCE AND DESTRUCTION PUBLIC EMPLOYEE DISHONESTY MONEY ORDERS & COUNTERFEIT PAPER CURRENCY COVERAGE				LIMIT DEDUCTIBLE	
					LIMIT INSIDE PREMISES DEDUCTIBLE	
					LIMIT OUTSIDE PREMISES DEDUCTIBLE	
					LIMIT DEDUCTIBLE	
	WORKERS' COMPENSATION AND EMPLOYERS' LIABILITY THE PROPRIETOR/ PARTNERS/EXECUTIVE OFFICERS ARE: <input type="checkbox"/> Included <input type="checkbox"/> Excluded				STATUTORY LIMITS	
					EACH ACCIDENT	
					DISEASE/POLICY LIMIT	
					DISEASE-EACH EMPLOYEE	
A	PHYSICAL DAMAGE	L5762-2020-19942	10/1/2020	10/1/2021		
A	PUBLIC OFFICIALS	L5762-2020-19942	10/1/2020	10/1/2021	LIMIT	2,000,000

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/SPECIAL ITEMS  
Evidence of liability coverage is given.

**CERTIFICATE HOLDER**

**CANCELLATION**

McCreary County Water District  
P O Box 488  
Whitley City, KY 42653

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING COMPANY WILL ENDEAVOR TO MAIL 10 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO MAIL SUCH NOTICE SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE COMPANY, ITS AGENTS, OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE

*Suzanne Reed*

# EVIDENCE OF PROPERTY INSURANCE

DATE (MM/DD/YYYY): 11/17/2020

THIS IS EVIDENCE THAT THE INSURANCE AS IDENTIFIED BELOW HAS BEEN ISSUED, IS IN FORCE, AND CONVEYS ALL THE RIGHTS AND PRIVILEGES AFFORDED UNDER THE POLICY

<b>PRODUCER</b> KENTUCKY LEAGUE OF CITIES 100 E. VINE ST SUITE 800 LEXINGTON, KY 40507-3700 (859) 977-3700	<b>COMPANY</b> KENTUCKY LEAGUE OF CITIES INSURANCE SERVICES
--	--

<b>CODE:</b>	<b>SUB CODE:</b>
--------------	------------------

<b>AGENCY</b> <b>CUSTOMER ID#:</b> INSURED: McCreary County Water District PO Box 488 Whitley City, KY 42653	<b>LOAN NUMBER:</b> EFFECTIVE DATE: 10/1/2020 CONTINUED UNTIL TERMINATED IF CHECKED <input type="checkbox"/> THIS REPLACES PRIOR EVIDENCE DATED:	<b>POLICY NUMBER:</b> P5762-2020-19943 <b>EXPIRATION DATE:</b> 10/1/2021
--	---	---

**PROPERTY INFORMATION**

LOCATION/DESCRIPTION  
 BUILDINGS, CONTENTS, AND SCHEDULED PROPERTY OF THE McCreary County Water District LISTED WITH THE COMPANY

COVERAGE INFORMATION	LIMITS	
COVERAGES/PERILS/FORMS	AMOUNT OF INSURANCE	DEDUCTIBLE*
SUBJECT TO POLICY SUBLIMITS, CONDITIONS, AND EXCLUSIONS, DIRECT LOSS REPLACEMENT COST AND TIME ELEMENT ON PROPERTY DECLARED TO THE COMPANY AS HAVING TOTAL VALUES OF:  *FLOOD DEDUCTIBLE (ZONES B, C, & X ONLY) = \$25,000 PER OCCURRENCE *EARTHQUAKE DEDUCTIBLE = \$25,000 OR 2% OF TIV'S FOR EACH DAMAGED LOCATION PER OCCURRENCE	\$27,086,860	\$1,000

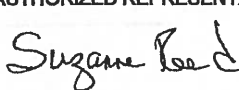
**REMARKS (Including Special Conditions)**

Evidence of property insurance coverage is given.

**CANCELLATION**

THIS POLICY IS SUBJECT TO THE PREMIUMS, FORMS, AND RULES IN EFFECT FOR EACH POLICY PERIOD. SHOULD THE POLICY BE TERMINATED, THE COMPANY WILL GIVE THE ADDITIONAL INTEREST IDENTIFIED BELOW 30 DAYS WRITTEN NOTICE, AND WILL SEND NOTIFICATION OF ANY CHANGES TO THE POLICY THAT WOULD AFFECT THAT INTEREST, IN ACCORDANCE WITH THE POLICY PROVISIONS OR AS REQUIRED BY LAW.

**ADDITIONAL INTEREST**

NAME AND ADDRESS McCreary County Water District P O Box 488 Whitley City, KY 42653	MORTGAGEE		ADDITIONAL INSURED
	LOSS PAYEE		
<b>LOAN #</b>			
<b>AUTHORIZED REPRESENTATIVE</b>			
			

**EXHIBIT B**

**REQUEST FOR PAYMENT AND PROJECT STATUS REPORT**

Borrower: \_\_\_\_\_

WX/SX Number: \_\_\_\_\_

KIA Loan # \_\_\_\_\_

Draw Number \_\_\_\_\_

Date: \_\_\_\_\_

The above identified Governmental Agency has entered into an Assistance Agreement with the Kentucky Infrastructure Authority (the "Authority") for the acquisition and construction of facilities described in the Assistance Agreement as the "Project."

Pursuant to the Assistance Agreement, we hereby certify that we have incurred the following expenses in connection with the Project and that the Authority's funding share of these expenses is in the amount so denoted in this request.

Documentation supporting the expenses incurred and identified per this request are attached.

**Funds Requested:** \_\_\_\_\_

**Project Budget and Expenses**

<b>Line Item</b>	<b>Cost</b>	<b>Expenses This Request</b>	<b>Expenses to Date</b>	<b>Project Budget</b>	<b>Balance</b>
1	Administrative				
2	Legal				
3	Land, Appraisals, Easements				
4	Relocation Expense				
5	Planning				
6	Engineering Fees – Design				
7	Engineering Fees - Construction				
8	Engineering Fees – Inspection				
9	Construction				
10	Equipment				
11	Contingency				
12	Other				
	<b>TOTAL</b>				

If expenses to date exceed project budget a revised budget must be submitted to and approved by the Authority before funds will be released.

**Project Funding**

<b>Funding Agency</b>	<b>Expenses This Request</b>	<b>Expenses to Date</b>	<b>Project Budget</b>	<b>Balance</b>
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
	<b>TOTAL</b>			

We certify that the expenses in this draw request were incurred pursuant to local procurement policies which conform to KRS 45A.

Borrower Signature: \_\_\_\_\_

Project Administrator: \_\_\_\_\_

Draw # \_\_\_\_\_

STATUS REPORT:

PROJECT IS:

On schedule \_\_\_\_\_  
Ahead of schedule \_\_\_\_\_  
Behind schedule \_\_\_\_\_  
If ahead or behind, please explain \_\_\_\_\_

**PROJECT EXPENSES THIS DRAW REQUEST**  
(Include Invoices for Expenses Listed Below)

<u>Line Item</u>	<u>Draw #</u>	<u>Vender</u>	<u>Amount</u>
------------------	---------------	---------------	---------------



**CERTIFICATE OF CONSULTING ENGINEERS AS TO  
PAYMENT REQUEST**

The undersigned, a duly qualified and licensed Engineer hereby certifies that he or she represents the Governmental Agency submitting this request in connection with the "Eligible Project" and that all expenses represented in this request were duly incurred for the Construction of the "Project," that the Authority's funding share of these expenses is accurately represented and that such expenses have not been the subject of any request for disbursement previously submitted.

---

Engineer/Architect

---

Firm Name

**EXHIBIT C**

**SCHEDULE OF SERVICE CHARGES**

(See Attached)

(1)	Bill Payment Bill	1000000
(2)	Bill Payment Bill	1000000
(3)	Bill Payment Bill	1000000
(4)		
(5)		
(6)		

The following table shows the schedule of service charges for the period ending 31/12/2010. The charges are based on the amount of the bill and the number of bills. The charges are as follows:

YX 10/10/10  
10/10/10  
10/10/10  
10/10/10  
10/10/10  
10/10/10  
10/10/10  
10/10/10  
10/10/10  
10/10/10

AREA McCreary County, Kentucky

PSC KY NO. 1

10<sup>th</sup> Revised SHEET NO. 1

McCreary County Water District

CANCELLING PSC KY NO. 1

9<sup>th</sup> Revised SHEET NO. 1

**RATES AND CHARGES**

**Monthly Water Rates**

**Residential & Non-Residential Meter**

First 2,000 gallons	\$22.50 Minimum Bill	(I)
Over 2,000 gallons	\$0.00925 per gallon	(I)

**Federal Correctional Facility**

First 1,950,000 gallons	\$14,215.50 Minimum Bill	
Over 1,950,000 gallons	\$0.00729 per gallon	(T)

(D)  
(D)  
(D)

Monthly rates for special service through a multi-unit master meter agreement:

The monthly charge for customers who have requested service through a master meter for multi-unit service shall be the greater of (a) the number of housing units multiplied by the minimum water charge per unit (based on the district's standard service meter minimum charge), or (b) the amount billed for average unit use (determined by dividing the total usage by the number of housing units) multiplied by the total number of housing units in the multi-unit facility.

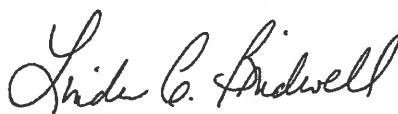
DATE OF ISSUE February 24, 2021  
MONTH / DATE / YEAR

DATE EFFECTIVE February 22, 2021  
MONTH / DATE / YEAR

ISSUED BY /s/Randy Kidd  
SIGNATURE OF OFFICER

TITLE Chairman

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE  
COMMISSION IN CASE NO. 2021-00021 DATED February 22, 2021

<b>KENTUCKY PUBLIC SERVICE COMMISSION</b>
<b>Linda C. Bridwell</b> Executive Director

EFFECTIVE <b>2/22/2021</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

AREA McCreary County, Kentucky

PSC KY NO. 1

10<sup>th</sup> Revised SHEET NO. 1A

McCreary County Water District

CANCELLING PSC KY NO. 1

9<sup>th</sup> Revised SHEET NO. 1A

**RATES AND CHARGES**

<u>Cumberland Falls State Park</u>		(D)
First 600,000 gallons	\$4,374.00 Minimum Bill	(I)
All Over 600,000 gallons	\$0.00729 per gallon	(I)
Whitley County Water District	\$0.00729 per gallon	(I)
Oneida, Tennessee	\$0.00729 per gallon	(I)
Fibrotex USA	\$0.00729 per gallon	(N)
Pine Knot Job Center	\$0.00729 per gallon	(N)
McCreary County Housing Authority	\$0.00729 per gallon	(N)

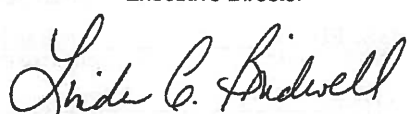
DATE OF ISSUE February 24, 2021  
MONTH / DATE / YEAR

DATE EFFECTIVE February 22, 2021  
MONTH / DATE / YEAR

ISSUED BY /s/Randy Kidd  
SIGNATURE OF OFFICER

TITLE Chairman

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE  
COMMISSION IN CASE NO. 2021-00021 DATED February 22, 2021

<b>KENTUCKY PUBLIC SERVICE COMMISSION</b>
<b>Linda C. Bridwell</b> Executive Director

EFFECTIVE <b>2/22/2021</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

AREA McCreary County, Kentucky

PSC KY NO. 1

Original SHEET NO. 1B

McCreary County Water District

CANCELLING PSC KY NO. \_\_\_\_\_

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

**RATES AND CHARGES**

**Water Connection Fee**

5/8-inch x 3/4-inch Meter

\$800.00

(T)

All Larger Size Meters

Actual Cost

(T)

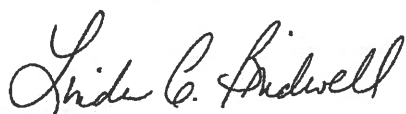
DATE OF ISSUE February 24, 2021  
MONTH / DATE / YEAR

DATE EFFECTIVE February 22, 2021  
MONTH / DATE / YEAR

ISSUED BY /s/Randy Kidd  
SIGNATURE OF OFFICER

TITLE Chairman

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE  
COMMISSION IN CASE NO. 2021-00021 DATED February 22, 2021

<b>KENTUCKY PUBLIC SERVICE COMMISSION</b>
<b>Linda C. Bridwell</b> Executive Director

EFFECTIVE <b>2/22/2021</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

**EXHIBIT D**

**RESOLUTION**

A RESOLUTION APPROVING AND AUTHORIZING AN ASSISTANCE AGREEMENT BETWEEN THE MCCREARY COUNTY WATER DISTRICT AND THE KENTUCKY INFRASTRUCTURE AUTHORITY TO PROVIDE UP TO \$3,244,500 OF LOAN FUNDS FOR PROJECT NUMBER A20-047.

WHEREAS, the Board of Commissioners (“Governing Authority”) of the McCreary County Water District (“Governmental Agency”) has previously determined that it is in the public interest to acquire and construct certain facilities and improvements (the “Project”) to the Governmental Agency’s sewer system (the “System”);

WHEREAS, the Governmental Agency has made application to the Kentucky Infrastructure Authority (the “Authority”) for the purpose of providing monies for the Project; and

WHEREAS, in order to obtain such monies, the Governmental Agency is required to enter into an Assistance Agreement with the Authority;

NOW, THEREFORE, IT IS RESOLVED by the McCreary County Water District, as follows:

SECTION 1. That the Governing Authority hereby approves and authorizes the Assistance Agreement between the Governmental Agency and the Authority regarding Project Number A20-047 substantially in the form on file with the Governmental Agency to provide the necessary financing to the Governmental Agency for the Project.

SECTION 2. That the Chairman and Secretary of the Governmental Agency be and hereby are authorized, directed and empowered to execute necessary documents or agreements, and to otherwise act on behalf of the Governmental Agency to effect such financing.

SECTION 3. That this resolution shall take effect at the earliest time provided by law.

ADOPTED on March 30, 2021.

GOVERNMENTAL AGENCY:  
MCCREARY COUNTY WATER  
DISTRICT

By: \_\_\_\_\_  
Chairman

ATTEST:

By: \_\_\_\_\_  
Secretary of Governmental Agency

**CERTIFICATE**

I, the undersigned, hereby certify that I am the duly qualified and acting Secretary of the McCreary County Water District; that the foregoing is a full, true and correct copy of a Resolution adopted by the governing authority of the McCreary County Water District at a meeting duly held on March 30, 2021 that said official action appears as a matter of public record in the official records or journal of the governing authority; that said meeting was held in accordance with all applicable requirements of Kentucky law, including KRS 61.810, 61.815, 61.820 and 61.823; that a quorum was present at said meeting; that said official action has not been modified, amended, revoked or repealed and is now in full force and effect.

IN TESTIMONY WHEREOF, witness my signature this March 30, 2021.

---

Secretary of Governmental Agency

**EXHIBIT E**

**OPINION OF COUNSEL**

[Letterhead of Counsel to Governmental Agency]

March 30, 2021

Kentucky Infrastructure Authority  
100 Airport Road, Third Floor  
Frankfort, Kentucky 40601

Re: Assistance Agreement by and between Kentucky Infrastructure Authority and the McCreary County Water District, regarding Project Number: A20-047.

Ladies and Gentlemen:

The undersigned is an attorney at law duly admitted to the practice of law in the Commonwealth of Kentucky and is legal counsel to the McCreary County Water District (the "Governmental Agency"). I am familiar with the organization and existence of the Governmental Agency and the laws of the Commonwealth applicable thereto. Additionally, I am familiar with the wastewater treatment works project (the "Project") with respect to which the Assistance Agreement by and between the Kentucky Infrastructure Authority ("Authority") and the Governmental Agency is being authorized, executed and delivered.

I have reviewed the form of Assistance Agreement by and between the Authority and the Governmental Agency, the legislation of the governing authority authorizing the execution and delivery of said Assistance Agreement and the plans, designs and specifications prepared by the engineers for the Governmental Agency with respect to the Project.

Based upon my review I am of the opinion that:

1) The Governmental Agency is a duly organized and existing municipal corporation and political subdivision of the Commonwealth of Kentucky validly existing under the Constitution and statutes of the Commonwealth of Kentucky.

2) The Assistance Agreement has been duly executed and delivered by the Governmental Agency and is a valid and binding obligation of the Governmental Agency enforceable in accordance with its terms, except to the extent that the enforceability thereof may be limited by equitable principles and by bankruptcy, reorganization, moratorium, insolvency or similar laws heretofore or hereafter enacted relating to or affecting the enforcement of creditors' rights or remedies generally.

3) The Governmental Agency has all necessary power and authority (i) to enter into, perform and consummate all transactions contemplated by the Assistance Agreement, and (ii) to execute and deliver the documents and instruments to be executed and delivered by it in connection with the construction of the Project.



4) The Service Charges, as defined in the Assistance Agreement, are in full force and effect and have been duly and lawfully adopted by the Governmental Agency.

5) The execution and delivery of the Assistance Agreement and the performance by the Governmental Agency of its obligations thereunder does not and will not conflict with, violate or constitute a default under any court or administrative order, decree or ruling, or any law, statute, ordinance or regulation, or any agreement, indenture, mortgage, lease, note or other obligation or instrument, binding upon the Governmental Agency, or any of its properties or assets. The Governmental Agency has obtained each and every authorization, consent, permit, approval or license of, or filing or registration with, any court or governmental department, commission, board, bureau, agency or instrumentality, or any specifically granted exemption from any of the foregoing, that is necessary to the valid execution, delivery or performance by the Governmental Agency of the Assistance Agreement and the imposition of the Service Charges.

6) To the best of my knowledge after due inquiry there is no action, suit, proceedings or investigation at law or in equity before any court, public board or body pending or threatened against, affecting or questioning (i) the valid existence of the Governmental Agency, (ii) the right or title of the members and officers of the Governmental Agency to their respective positions, (iii) the authorization, execution, delivery or enforceability of the Assistance Agreement or the application of any monies or security therefor, (iv) the construction of the Project, (v) the validity or enforceability of the Service Charges or (vi) that would have a material adverse impact on the ability of the Governmental Agency to perform its obligations under the Assistance Agreement.

7) None of the proceedings or authority heretofore taken by the Governmental Agency for the authorization, execution or delivery of the Assistance Agreement have been repealed, rescinded, or revoked.

8) To the best of my knowledge, the Governmental Agency has fully complied with all federal and state labor and procurement laws in connection with the acquisition and construction of the Project.

9) All proceedings and actions of the Governmental Agency with respect to which the Assistance Agreement is to be delivered were taken at meetings properly convened and held in substantial compliance with the applicable provisions of Sections 61.805 to 61.850 of the Kentucky Revised Statutes.

Very truly yours,

**EXHIBIT F**

**LOAN TERM SCHEDULE**

Principal Amount of Loan:	\$3,244,500
Loan Interest Rate:	0.50%
Default Interest Rate:	8.00%
Authority's Administrative Fee:	0.20%
Loan Payment Dates:	Each June 1 and December 1
Amortization Commencement Date:	December 1, 2022
Schedule of Payments:	see attached

The Loan has been awarded principal forgiveness in the amount of approximately 50% of the Principal Amount of the Loan, not to exceed \$450,000, which will be credited to the Loan balance upon release of liens on all contracts and disbursement of the final draw request by KIA to the Borrower.

It is understood and agreed by the parties to this Assistance Agreement that this Term Loan Schedule (Exhibit F) is an integral part of the Assistance Agreement between the Governmental Agency and the Authority. This Term Loan Schedule may be amended, supplemented or modified by the mutual agreement of the Governmental Agency and the Authority provided that such amendment, supplement or modification shall be in writing and executed by the respective duly authorized officers of the Governmental Agency and the Authority. Upon the execution and delivery of any amended, supplemented or modified Term Loan Schedule, the Assistance Agreement and the Term Loan Schedule shall be, and be deemed to be, amended, supplemented and modified in accordance therewith, and the respective rights, duties and obligations under the Assistance Agreement of the Governmental Agency and the Authority shall thereafter be determined, exercised and enforced under the Assistance Agreement subject in all respects to such amendments, supplements and modifications.

KENTUCKY INFRASTRUCTURE AUTHORITY  
 ANTICIPATED REPAYMENT SCHEDULE  
 LOAN #A20-047  
 MCCREARY COUNTY WATER DISTRICT

Original Loan Amount \$ 3,244,500.00  
 Principal Forgiveness \$ (450,000.00)  
 Repayment Amount \$ 2,794,500.00

0.50% Interest  
 \$50,213.51 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
12/01/22	\$43,227.26	\$6,986.25	0.50%	\$50,213.51	\$2,794.50	\$0.00	\$53,008.01	\$2,794,500.00	\$8,100.00	\$8,100.00
06/01/23	\$43,335.33	\$6,878.18	0.50%	\$50,213.51	\$2,751.27	\$0.00	\$52,964.78	\$2,751,272.74	\$0.00	\$8,100.00
12/01/23	\$43,443.67	\$6,769.84	0.50%	\$50,213.51	\$2,707.94	\$0.00	\$52,921.45	\$2,707,937.41	\$8,100.00	\$16,200.00
06/01/24	\$43,552.28	\$6,661.23	0.50%	\$50,213.51	\$2,664.49	\$0.00	\$52,878.00	\$2,664,493.74	\$0.00	\$16,200.00
12/01/24	\$43,661.16	\$6,552.35	0.50%	\$50,213.51	\$2,620.94	\$0.00	\$52,834.45	\$2,620,941.46	\$8,100.00	\$24,300.00
06/01/25	\$43,770.31	\$6,443.20	0.50%	\$50,213.51	\$2,577.28	\$0.00	\$52,790.79	\$2,577,280.30	\$0.00	\$24,300.00
12/01/25	\$43,879.74	\$6,333.77	0.50%	\$50,213.51	\$2,533.51	\$0.00	\$52,747.02	\$2,533,509.99	\$8,100.00	\$32,400.00
06/01/26	\$43,989.43	\$6,224.08	0.50%	\$50,213.51	\$2,489.63	\$0.00	\$52,703.14	\$2,489,630.25	\$0.00	\$32,400.00
12/01/26	\$44,099.41	\$6,114.10	0.50%	\$50,213.51	\$2,445.64	\$0.00	\$52,659.15	\$2,445,640.82	\$8,100.00	\$40,500.00
06/01/27	\$44,209.66	\$6,003.85	0.50%	\$50,213.51	\$2,401.54	\$0.00	\$52,615.05	\$2,401,541.41	\$0.00	\$40,500.00
12/01/27	\$44,320.18	\$5,893.33	0.50%	\$50,213.51	\$2,357.33	\$0.00	\$52,570.84	\$2,357,331.75	\$8,100.00	\$48,600.00
06/01/28	\$44,430.98	\$5,782.53	0.50%	\$50,213.51	\$2,313.01	\$0.00	\$52,526.52	\$2,313,011.57	\$0.00	\$48,600.00
12/01/28	\$44,542.06	\$5,671.45	0.50%	\$50,213.51	\$2,268.58	\$0.00	\$52,482.09	\$2,268,580.59	\$8,100.00	\$56,700.00
06/01/29	\$44,653.41	\$5,560.10	0.50%	\$50,213.51	\$2,224.04	\$0.00	\$52,437.55	\$2,224,038.53	\$0.00	\$56,700.00
12/01/29	\$44,765.05	\$5,448.46	0.50%	\$50,213.51	\$2,179.39	\$0.00	\$52,392.90	\$2,179,385.12	\$8,100.00	\$64,800.00
06/01/30	\$44,876.96	\$5,336.55	0.50%	\$50,213.51	\$2,134.62	\$0.00	\$52,348.13	\$2,134,620.07	\$0.00	\$64,800.00
12/01/30	\$44,989.15	\$5,224.36	0.50%	\$50,213.51	\$2,089.74	\$0.00	\$52,303.25	\$2,089,743.11	\$8,100.00	\$72,900.00
06/01/31	\$45,101.63	\$5,111.88	0.50%	\$50,213.51	\$2,044.75	\$0.00	\$52,258.26	\$2,044,753.96	\$0.00	\$72,900.00
12/01/31	\$45,214.38	\$4,999.13	0.50%	\$50,213.51	\$1,999.65	\$0.00	\$52,213.16	\$1,999,652.33	\$8,100.00	\$81,000.00
06/01/32	\$45,327.42	\$4,886.09	0.50%	\$50,213.51	\$1,954.44	\$0.00	\$52,167.95	\$1,954,437.95	\$0.00	\$81,000.00
12/01/32	\$45,440.73	\$4,772.78	0.50%	\$50,213.51	\$1,909.11	\$0.00	\$52,122.62	\$1,909,110.53	\$8,100.00	\$89,100.00
06/01/33	\$45,554.34	\$4,659.17	0.50%	\$50,213.51	\$1,863.67	\$0.00	\$52,077.18	\$1,863,669.80	\$0.00	\$89,100.00
12/01/33	\$45,668.22	\$4,545.29	0.50%	\$50,213.51	\$1,818.12	\$0.00	\$52,031.63	\$1,818,115.46	\$8,100.00	\$97,200.00
06/01/34	\$45,782.39	\$4,431.12	0.50%	\$50,213.51	\$1,772.45	\$0.00	\$51,985.96	\$1,772,447.24	\$0.00	\$97,200.00
12/01/34	\$45,896.85	\$4,316.66	0.50%	\$50,213.51	\$1,726.66	\$0.00	\$51,940.17	\$1,726,664.85	\$8,100.00	\$105,300.00
06/01/35	\$46,011.59	\$4,201.92	0.50%	\$50,213.51	\$1,680.77	\$0.00	\$51,894.28	\$1,680,768.00	\$0.00	\$105,300.00
12/01/35	\$46,126.62	\$4,086.89	0.50%	\$50,213.51	\$1,634.76	\$0.00	\$51,848.27	\$1,634,756.41	\$8,100.00	\$113,400.00
06/01/36	\$46,241.94	\$3,971.57	0.50%	\$50,213.51	\$1,588.63	\$0.00	\$51,802.14	\$1,588,629.79	\$0.00	\$113,400.00
12/01/36	\$46,357.54	\$3,855.97	0.50%	\$50,213.51	\$1,542.39	\$0.00	\$51,755.90	\$1,542,387.85	\$8,100.00	\$121,500.00
06/01/37	\$46,473.43	\$3,740.08	0.50%	\$50,213.51	\$1,496.03	\$0.00	\$51,709.54	\$1,496,030.31	\$0.00	\$121,500.00
12/01/37	\$46,589.62	\$3,623.89	0.50%	\$50,213.51	\$1,449.56	\$0.00	\$51,663.07	\$1,449,556.88	\$8,100.00	\$129,600.00
06/01/38	\$46,706.09	\$3,507.42	0.50%	\$50,213.51	\$1,402.97	\$0.00	\$51,616.48	\$1,402,967.26	\$0.00	\$129,600.00
12/01/38	\$46,822.86	\$3,390.65	0.50%	\$50,213.51	\$1,356.26	\$0.00	\$51,569.77	\$1,356,261.17	\$8,100.00	\$137,700.00
06/01/39	\$46,939.91	\$3,273.60	0.50%	\$50,213.51	\$1,309.44	\$0.00	\$51,522.95	\$1,309,438.31	\$0.00	\$137,700.00
12/01/39	\$47,057.26	\$3,156.25	0.50%	\$50,213.51	\$1,262.50	\$0.00	\$51,476.01	\$1,262,498.40	\$8,100.00	\$145,800.00
06/01/40	\$47,174.91	\$3,038.60	0.50%	\$50,213.51	\$1,215.44	\$0.00	\$51,428.95	\$1,215,441.14	\$0.00	\$145,800.00
12/01/40	\$47,292.84	\$2,920.67	0.50%	\$50,213.51	\$1,168.27	\$0.00	\$51,381.78	\$1,168,266.23	\$8,100.00	\$153,900.00
06/01/41	\$47,411.08	\$2,802.43	0.50%	\$50,213.51	\$1,120.97	\$0.00	\$51,334.48	\$1,120,973.39	\$0.00	\$153,900.00
12/01/41	\$47,529.60	\$2,683.91	0.50%	\$50,213.51	\$1,073.56	\$0.00	\$51,287.07	\$1,073,562.31	\$8,100.00	\$162,000.00
06/01/42	\$47,648.43	\$2,565.08	0.50%	\$50,213.51	\$1,026.03	\$0.00	\$51,239.54	\$1,026,032.71	\$0.00	\$162,000.00
12/01/42	\$47,767.55	\$2,445.96	0.50%	\$50,213.51	\$978.38	\$0.00	\$51,191.89	\$978,384.28	\$8,100.00	\$162,000.00
06/01/43	\$47,886.97	\$2,326.54	0.50%	\$50,213.51	\$930.62	\$0.00	\$51,144.13	\$930,616.73	\$0.00	\$162,000.00
12/01/43	\$48,006.69	\$2,206.82	0.50%	\$50,213.51	\$882.73	\$0.00	\$51,096.24	\$882,729.76	\$8,100.00	\$162,000.00
								\$834,723.07	\$0.00	\$162,000.00

Payment Date	Principal Due	Interest Due	Interest Rate	Principal & Interest	Servicing Fee	Credit Due	Total Payment	Principal Balance	R & M Reserve	Total Reserve
06/01/44	\$48,126.70	\$2,086.81	0.50%	\$50,213.51	\$834.72	\$0.00	\$51,048.23	\$786,596.37	\$0.00	\$162,000.00
12/01/44	\$48,247.02	\$1,966.49	0.50%	\$50,213.51	\$786.60	\$0.00	\$51,000.11	\$738,349.35	\$0.00	\$162,000.00
06/01/45	\$48,367.64	\$1,845.87	0.50%	\$50,213.51	\$738.35	\$0.00	\$50,951.86	\$689,981.71	\$0.00	\$162,000.00
12/01/45	\$48,488.56	\$1,724.95	0.50%	\$50,213.51	\$689.98	\$0.00	\$50,903.49	\$641,493.15	\$0.00	\$162,000.00
06/01/46	\$48,609.78	\$1,603.73	0.50%	\$50,213.51	\$641.49	\$0.00	\$50,855.00	\$592,883.37	\$0.00	\$162,000.00
12/01/46	\$48,731.30	\$1,482.21	0.50%	\$50,213.51	\$592.88	\$0.00	\$50,806.39	\$544,152.07	\$0.00	\$162,000.00
06/01/47	\$48,853.13	\$1,360.38	0.50%	\$50,213.51	\$544.15	\$0.00	\$50,757.66	\$495,298.94	\$0.00	\$162,000.00
12/01/47	\$48,975.26	\$1,238.25	0.50%	\$50,213.51	\$495.30	\$0.00	\$50,708.81	\$446,323.68	\$0.00	\$162,000.00
06/01/48	\$49,097.70	\$1,115.81	0.50%	\$50,213.51	\$446.32	\$0.00	\$50,659.83	\$397,225.98	\$0.00	\$162,000.00
12/01/48	\$49,220.45	\$993.06	0.50%	\$50,213.51	\$397.23	\$0.00	\$50,610.74	\$348,005.53	\$0.00	\$162,000.00
06/01/49	\$49,343.50	\$870.01	0.50%	\$50,213.51	\$348.01	\$0.00	\$50,561.52	\$298,662.03	\$0.00	\$162,000.00
12/01/49	\$49,466.85	\$746.66	0.50%	\$50,213.51	\$298.66	\$0.00	\$50,512.17	\$249,195.18	\$0.00	\$162,000.00
06/01/50	\$49,590.52	\$622.99	0.50%	\$50,213.51	\$249.20	\$0.00	\$50,462.71	\$199,604.66	\$0.00	\$162,000.00
12/01/50	\$49,714.50	\$499.01	0.50%	\$50,213.51	\$199.60	\$0.00	\$50,413.11	\$149,890.16	\$0.00	\$162,000.00
06/01/51	\$49,838.78	\$374.73	0.50%	\$50,213.51	\$149.89	\$0.00	\$50,363.40	\$100,051.38	\$0.00	\$162,000.00
12/01/51	\$49,963.38	\$250.13	0.50%	\$50,213.51	\$100.05	\$0.00	\$50,313.56	\$50,088.00	\$0.00	\$162,000.00
06/01/52	\$50,088.00	\$125.51	0.50%	\$50,213.51	\$50.09	\$0.00	\$50,263.60	\$0.00	\$0.00	\$162,000.00
<b>Totals</b>	<b>\$2,794,500.00</b>	<b>\$218,310.60</b>		<b>\$3,012,810.60</b>	<b>\$87,324.13</b>	<b>\$0.00</b>	<b>\$3,100,134.73</b>		<b>\$162,000.00</b>	

Created by KIA on 03/26/2021

**GENERAL CLOSING CERTIFICATE OF  
MCCREARY COUNTY WATER DISTRICT**

Re: Assistance Agreement between the Kentucky Infrastructure Authority (“KIA”) and McCreary County Water District (the “Governmental Agency”) regarding Project Number: A20-047.

In connection with the above captioned Assistance Agreement (the “Assistance Agreement”), the Governmental Agency, through its undersigned duly authorized officer hereby certifies, represents, warrants and covenants as follows:

1. No event of default exists, or with the passage of time will exist, under the Assistance Agreement and the representations and warranties set forth in the Assistance Agreement are true and correct as of the date hereof.

2. The Governmental Agency has examined and is familiar with proceedings of the governing body of the Governmental Agency approving the Assistance Agreement and authorizing its negotiation, execution and delivery and such proceedings were duly enacted or adopted at a meeting of the governing body of the Governmental Agency at which a quorum was present and acting throughout; such proceedings are in full force and effect and have not been superseded, altered, amended or repealed as of the date hereof; and such meeting was duly called and held in accordance with law.

3. The Governmental Agency is a duly organized and validly existing political subdivision of the Commonwealth of Kentucky with full power to own its properties, conduct its affairs, enter into the Assistance Agreement and consummate the transactions contemplated thereby.

4. The negotiation, execution and delivery of the Assistance Agreement by the Governmental Agency and the consummation of the transactions contemplated thereby by the Governmental Agency have been duly authorized by all requisite action of the governing body of the Governmental Agency.

5. The Assistance Agreement has been duly executed and delivered by the Governmental Agency and is a valid and binding obligation of the Governmental Agency enforceable in accordance with its terms, except to the extent that the enforceability thereof may be limited by equitable principles and by bankruptcy, reorganization, moratorium, insolvency or similar laws heretofore or hereafter enacted relating to or affecting the enforcement of creditors’ rights or remedies generally.

6. There is no controversy or litigation of any nature pending, or to the knowledge of the Governmental Agency after diligent inquiry, threatened, in any court or before any board, tribunal or administrative body, to challenge in any manner the authority of the Governmental Agency or its governing body to make payments under the Assistance Agreement or to construct the Project, or to challenge in any manner the authority of the Governmental Agency or its governing body to take any of the actions that have been taken in the authorization or delivery of the Project or the Assistance Agreement or the construction of the Project, or in any way contesting or affecting the validity of the Assistance Agreement, or in any way questioning any proceedings

taken with respect to the authorization or delivery by the Governmental Agency of the Assistance Agreement, or the application of the proceeds thereof or the pledge or application of any monies or security provided therefor, or in any way questioning the due existence or powers of the Governmental Agency, or otherwise wherein an unfavorable decision would have an adverse impact on the transactions authorized in connection with the Assistance Agreement.

7. The authorization and delivery of the Assistance Agreement and the consummation of the transactions contemplated thereby will not constitute an event of default or violation or breach, nor an event which, with the giving of notice or the passage of time or both, would constitute an event of default or violation or breach, under any contract, agreement, instrument, indenture, lease, judicial or administrative order, decree, rule or regulation or other document or law affecting the Governmental Agency or its governing body.

8. All actions taken by the Governmental Agency in connection with the Assistance Agreement and the loan described therein and the Project, as defined in the Assistance Agreement, have been in full compliance with the provisions of the Kentucky Open Meetings Law, KRS 61.805 to 61.850.

9. The Governmental Agency has all licenses, permits and other governmental approvals required to own, occupy, operate and maintain the Project and the Governmental Agency's sewer system and to enter into the Assistance Agreement, is not in violation of and has not received any notice of an alleged violation of any zoning or land use laws applicable to the Governmental Agency Project, and has full right, power and authority to perform the acts and things as provided for in the Assistance Agreement.

10. The individuals named below are the duly elected or appointed qualified and acting incumbents in the office of the Governmental Agency indicated after their respective names and the signatures subscribed above their names are their genuine signatures.

WITNESS our hands this March 30, 2021.

GOVERNMENTAL AGENCY:  
MCCREARY COUNTY WATER  
DISTRICT

By: \_\_\_\_\_

  
Chairman

ATTEST:

By: \_\_\_\_\_

  
Secretary of Governmental Agency



**GERALD WUETCHER**  
DIRECT DIAL: (859) 231-3017  
DIRECT FAX: (859) 259-3517  
gerald.wuetcher@skofirm.com

300 WEST VINE STREET  
SUITE 2100  
LEXINGTON, KY 40507-1801  
MAIN: (859) 231-3000  
FAX: (859) 253-1093

March 30, 2021

Kentucky Infrastructure Authority  
100 Airport Road, Third Floor  
Frankfort, Kentucky 40601

Re: Assistance Agreement by and between Kentucky Infrastructure Authority and the McCreary County Water District, regarding Project Number: A20-047.

Ladies and Gentlemen:

Stoll Keenon Ogden PLLC, by and through the undersigned, who is a member and is an attorney at law duly admitted to the practice of law in the Commonwealth of Kentucky, is legal counsel to the McCreary County Water District (the "Governmental Agency"). We are familiar with the organization and existence of the Governmental Agency and the laws of the Commonwealth applicable thereto. Additionally, we are familiar with the wastewater treatment works project (the "Project") with respect to which the Assistance Agreement by and between the Kentucky Infrastructure Authority ("Authority") and the Governmental Agency is being authorized, executed and delivered.

We have reviewed the form of Assistance Agreement by and between the Authority and the Governmental Agency, the legislation of the governing authority authorizing the execution and delivery of said Assistance Agreement and the plans, designs and specifications prepared by the engineers for the Governmental Agency with respect to the Project.

Based upon our review, we are of the opinion that:

1) The Governmental Agency is a duly organized and existing municipal corporation and political subdivision of the Commonwealth of Kentucky validly existing under the Constitution and statutes of the Commonwealth of Kentucky.

2) The Assistance Agreement has been duly executed and delivered by the Governmental Agency and is a valid and binding obligation of the Governmental Agency enforceable in accordance with its terms, except to the extent that the enforceability thereof may be limited by equitable principles and by bankruptcy, reorganization, moratorium, insolvency or similar laws heretofore or hereafter enacted relating to or affecting the enforcement of creditors' rights or remedies generally.

3) The Governmental Agency has all necessary power and authority (i) to enter into, perform and consummate all transactions contemplated by the Assistance Agreement, and (ii) to execute and deliver the documents and instruments to be executed and delivered by it in connection with the construction of the Project.

4) The Service Charges, as defined in the Assistance Agreement, are in full force and effect and have been duly and lawfully adopted by the Governmental Agency.

5) The execution and delivery of the Assistance Agreement and the performance by the Governmental Agency of its obligations thereunder does not and will not conflict with, violate or constitute a default under any court or administrative order, decree or ruling, or any law, statute, ordinance or regulation, or any agreement, indenture, mortgage, lease, note or other obligation or instrument, binding upon the Governmental Agency, or any of its properties or assets. The Governmental Agency has obtained each and every authorization, consent, permit, approval or license of, or filing or registration with, any court or governmental department, commission, board, bureau, agency or instrumentality, or any specifically granted exemption from any of the foregoing, that is necessary to the valid execution, delivery or performance by the Governmental Agency of the Assistance Agreement and the imposition of the Service Charges.

6) To the best of our knowledge after due inquiry there is no action, suit, proceedings or investigation at law or in equity before any court, public board or body pending or threatened against, affecting or questioning (i) the valid existence of the Governmental Agency, (ii) the right or title of the members and officers of the Governmental Agency to their respective positions, (iii) the authorization, execution, delivery or enforceability of the Assistance Agreement or the application of any monies or security therefor, (iv) the construction of the Project, (v) the validity or enforceability of the Service Charges or (vi) that would have a material adverse impact on the ability of the Governmental Agency to perform its obligations under the Assistance Agreement.

7) None of the proceedings or authority heretofore taken by the Governmental Agency for the authorization, execution or delivery of the Assistance Agreement have been repealed, rescinded, or revoked.

8) To the best of our knowledge, the Governmental Agency has fully complied with all federal and state labor and procurement laws in connection with the acquisition and construction of the Project.


9) All proceedings and actions of the Governmental Agency with respect to which the Assistance Agreement is to be delivered were taken at meetings properly convened and held in substantial compliance with the applicable provisions of Sections 61.805 to 61.850 of the Kentucky Revised Statutes.



Kentucky Infrastructure Authority  
March 30, 2021  
Page 3

Very truly yours,

STOLL KEENON OGDEN PLLC

By:   
Gerald E. Wuetcher

## **DISTRIBUTION LIST**

**Re: Assistance Agreement between Kentucky Infrastructure Authority and the McCreary County Water District, regarding Project Number A20-047**

### **Governmental Agency**

McCreary County Water District  
456 N HWY 27  
Whitley City, Kentucky 42653  
(606) 376-2540

Stephen Whitaker, Superintendent  
[stepwhitaker@gmail.com](mailto:stepwhitaker@gmail.com)

Kathy Troxell  
[k.troxell@mccrearywater.com](mailto:k.troxell@mccrearywater.com)

### **Governmental Agency Counsel**

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Lexington, KY 40507-1801

Mr. Gerald E. Wuetcher  
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### **Engineers**

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Somerset, Kentucky 42501  
(606) 451-0959

Alan R. Robinson  
[arobinson@eclipseengineers.net](mailto:arobinson@eclipseengineers.net)

### **Lake Cumberland Area Development District**

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2384 Lakeway Drive  
Russell Springs, Kentucky 42642  
(270) 866-4200

Judy Hachey  
Community Development Specialist  
[judyh@lcadd.org](mailto:judyh@lcadd.org)

### **Kentucky Infrastructure Authority**

100 Airport Road, 3<sup>rd</sup> Floor  
Frankfort, Kentucky 40601

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Julie Bickers  
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### **Energy and Environment Cabinet**

Infrastructure Funding Section  
Kentucky Division of Water  
300 Sower Boulevard, 3<sup>rd</sup> Floor  
Frankfort, Kentucky 40601

Joel Murphy  
(502) 782-7024  
[Joel.Murphy@ky.gov](mailto:Joel.Murphy@ky.gov)

### **Trustee**

U.S. Bank National Association\  
Corporate Trust Services  
Locator CN-KY-0850  
One Financial Square  
Louisville, Kentucky 40202

Charles Lush Jr.  
(502) 562-6436  
[charles.lush@usbank.com](mailto:charles.lush@usbank.com)

**KIA Counsel**

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Nicholas J. Lococo  
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[njlococo@rubinhays.com](mailto:njlococo@rubinhays.com)

# EXHIBIT I

KENTUCKY RURAL WATER FINANCE CORPORATION FLEXIBLE TERM FINANCE PROGRAM SERIES 2012 D

Borrower: McCreary County Water District  
 Closing Date: 05/30/12

Borrower Payment Schedule

Payment Date	Principal	Interest Rate	Interest	Trustee Fees	Total	Fiscal Total
07/01/12						
01/01/13	90,000.00	4.200%	119,204.63	450.00	209,654.63	
07/01/13			87,142.50		87,142.50	296,797.13
01/01/14	125,000.00	4.200%	87,142.50	450.00	212,592.50	
07/01/14			84,517.50		84,517.50	297,110.00
01/01/15	130,000.00	4.200%	84,517.50	450.00	214,967.50	
07/01/15			81,787.50		81,787.50	296,755.00
01/01/16	135,000.00	3.200%	81,787.50	450.00	217,237.50	
07/01/16			79,627.50		79,627.50	296,865.00
01/01/17	135,000.00	2.200%	79,627.50	450.00	215,077.50	
07/01/17			78,142.50		78,142.50	293,220.00
01/01/18	140,000.00	3.200%	78,142.50	450.00	218,592.50	
07/01/18			75,902.50		75,902.50	294,495.00
01/01/19	145,000.00	3.200%	75,902.50	450.00	221,352.50	
07/01/19			73,582.50		73,582.50	294,935.00
01/01/20	150,000.00	3.200%	73,582.50	450.00	224,032.50	
07/01/20			71,182.50		71,182.50	295,215.00
01/01/21	155,000.00	2.950%	71,182.50	450.00	226,632.50	
07/01/21			68,896.25		68,896.25	295,528.75
01/01/22	160,000.00	3.200%	68,896.25	450.00	229,346.25	
07/01/22			66,336.25		66,336.25	295,682.50
01/01/23	165,000.00	3.300%	66,336.25	450.00	231,786.25	
07/01/23			63,613.75		63,613.75	295,400.00
01/01/24	165,000.00	3.400%	63,613.75	450.00	229,063.75	
07/01/24			60,808.75		60,808.75	289,872.50
01/01/25	175,000.00	3.600%	60,808.75	450.00	236,258.75	
07/01/25			57,658.75		57,658.75	293,917.50
01/01/26	180,000.00	3.600%	57,658.75	450.00	238,108.75	
07/01/26			54,418.75		54,418.75	292,527.50
01/01/27	185,000.00	3.700%	54,418.75	450.00	239,868.75	
07/01/27			50,996.25		50,996.25	290,865.00
01/01/28	195,000.00	3.700%	50,996.25	450.00	246,446.25	
07/01/28			47,388.75		47,388.75	293,835.00
01/01/29	200,000.00	3.700%	47,388.75	450.00	247,838.75	
07/01/29			43,688.75		43,688.75	291,527.50
01/01/30	210,000.00	3.825%	43,688.75	450.00	254,138.75	
07/01/30			39,672.50		39,672.50	293,811.25
01/01/31	215,000.00	3.825%	39,672.50	450.00	255,122.50	
07/01/31			35,560.63		35,560.63	290,683.13
01/01/32	225,000.00	3.950%	35,560.63	450.00	261,010.63	
07/01/32			31,116.88		31,116.88	292,127.51
01/01/33	235,000.00	3.950%	31,116.88	450.00	266,566.88	
07/01/33			26,475.63		26,475.63	293,042.51
01/01/34	195,000.00	3.950%	26,475.63	450.00	221,925.63	
07/01/34			22,624.38		22,624.38	244,550.01
01/01/35	200,000.00	3.950%	22,624.38	450.00	223,074.38	
07/01/35			18,674.38		18,674.38	241,748.76
01/01/36	205,000.00	4.200%	18,674.38	450.00	224,124.38	
07/01/36			14,369.38		14,369.38	238,493.76
01/01/37	195,000.00	4.200%	14,369.38	450.00	209,819.38	
07/01/37			10,274.38		10,274.38	220,093.76
01/01/38	150,000.00	4.200%	10,274.38	450.00	160,724.38	
07/01/38			7,124.38		7,124.38	167,848.76
01/01/39	155,000.00	4.200%	7,124.38	450.00	162,574.38	
07/01/39			3,869.38		3,869.38	166,443.76
01/01/40	160,000.00	4.200%	3,869.38	450.00	164,319.38	
07/01/40			509.38		509.38	164,828.76
01/01/41	25,000.00	4.075%	509.38	450.00	25,959.38	
						25,959.38
Totals	<u>4,800,000.00</u>		<u>2,831,129.73</u>	<u>13,050.00</u>	<u>7,644,179.73</u>	

**KRWFC Flexible Term Program Series 2012 D**  
**Sinking Fund Payment Schedule**

**Borrower:** McCreary County Water District  
**Closing Date:** 05/30/12

	<b>Monthly Principal</b>	<b>Monthly Interest</b>	<b>Total Monthly Sinking Fund Payments</b>
7/12-1/13	12,857.14	17,029.23	29,886.38
2/13-7/13	10,416.67	14,523.75	24,940.42
8/13-1/14	10,416.67	14,523.75	24,940.42
2/14-8/14	10,833.33	14,086.25	24,919.58
8/14-1/15	10,833.33	14,086.25	24,919.58
2/15-7/15	11,250.00	13,631.25	24,881.25
8/15-1/16	11,250.00	13,631.25	24,881.25
2/16-7/16	11,250.00	13,271.25	24,521.25
8/16-1/17	11,250.00	13,271.25	24,521.25
2/17-7/17	11,666.67	13,023.75	24,690.42
8/17-1/18	11,666.67	13,023.75	24,690.42
2/18-7/18	12,083.33	12,650.42	24,733.75
8/18-1/19	12,083.33	12,650.42	24,733.75
2/19-7/19	12,500.00	12,263.75	24,763.75
8/19-1-20	12,500.00	12,263.75	24,763.75
2/20-7/20	12,916.67	11,863.75	24,780.42
8/20-1/21	12,916.67	11,863.75	24,780.42
2/21-7/21	13,333.33	11,482.71	24,816.04
8/21-1/22	13,333.33	11,482.71	24,816.04
2/22-7/22	13,750.00	11,056.04	24,806.04
8/22-1/23	13,750.00	11,056.04	24,806.04
2/23-7/23	13,750.00	10,602.29	24,352.29
8/23-1/24	13,750.00	10,602.29	24,352.29
2/24-7/24	14,583.33	10,134.79	24,718.13
8/24-1/25	14,583.33	10,134.79	24,718.13
2/25-7/25	15,000.00	9,609.79	24,609.79
8/25-1/26	15,000.00	9,609.79	24,609.79
2/26-7/26	15,416.67	9,069.79	24,486.46
8/26-1/27	15,416.67	9,069.79	24,486.46
2/27-7/27	16,250.00	8,499.38	24,749.38
8/27-1/28	16,250.00	8,499.38	24,749.38
2/28-7/28	16,666.67	7,898.13	24,564.79
8/28-1/29	16,666.67	7,898.13	24,564.79
2/29-7/29	17,500.00	7,281.46	24,781.46
8/29-1/30	17,500.00	7,281.46	24,781.46
2/30-7/30	17,916.67	6,612.08	24,528.75
8/30-2/31	17,916.67	6,612.08	24,528.75
2/31-7/31	18,750.00	5,926.77	24,676.77
8/31-1/32	18,750.00	5,926.77	24,676.77
2/32-7/32	19,583.33	5,186.15	24,769.48
8/32-1/33	19,583.33	5,186.15	24,769.48
2/33-7/33	16,250.00	4,412.61	20,662.61
8/33-1/34	16,250.00	4,412.61	20,662.61
2/34-7/34	16,666.67	3,770.73	20,437.40
8/34-1/35	16,666.67	3,770.73	20,437.40
2/35-7/35	17,083.33	3,112.40	20,195.73
8/35-1/36	17,083.33	3,112.40	20,195.73
2/36-7/36	16,250.00	2,394.90	18,644.90
8/36-1/37	16,250.00	2,394.90	18,644.90
2/37-7/37	12,500.00	1,712.40	14,212.40
8/37-1/38	12,500.00	1,712.40	14,212.40
2/38-7/38	12,916.67	1,187.40	14,104.06
8/38-1/39	12,916.67	1,187.40	14,104.06
2/39-7/39	13,333.33	644.90	13,978.23
8/39-1/40	13,333.33	644.90	13,978.23
2/41-7/41	2,083.33	84.90	2,168.23
8/41-2/41	2,083.33	84.90	2,168.23
	<u>4,800,000.00</u>	<u>2,831,129.73</u>	<u>7,631,129.73</u>

**KENTUCKY RURAL WATER FINANCE CORPORATION FLEXIBLE TERM FINANCE PROGRAM SERIES 2012 D**  
*Refunding of Waterworks Revenue Bonds (Series 1993, 1997, and 2001)*

**Borrower:** McCreary County Water District  
**Closing Date:** 05/30/12

**Borrower Payment Schedule**

<b>Payment Date</b>	<b>Principal</b>	<b>Interest Rate</b>	<b>Interest</b>	<b>Trustee Fees</b>	<b>Total</b>	<b>Fiscal Total</b>
07/01/12						
01/01/13	60,000.00	4.200%	79,550.92	300.00	139,850.92	
07/01/13			58,155.63		58,155.63	198,006.55
01/01/14	85,000.00	4.200%	58,155.63	300.00	143,455.63	
07/01/14			56,370.63		56,370.63	199,826.26
01/01/15	85,000.00	4.200%	56,370.63	300.00	141,670.63	
07/01/15			54,585.63		54,585.63	196,256.26
01/01/16	90,000.00	3.200%	54,585.63	300.00	144,885.63	
07/01/16			53,145.63		53,145.63	198,031.26
01/01/17	90,000.00	2.200%	53,145.63	300.00	143,445.63	
07/01/17			52,155.63		52,155.63	195,601.26
01/01/18	95,000.00	3.200%	52,155.63	300.00	147,455.63	
07/01/18			50,635.63		50,635.63	198,091.26
01/01/19	100,000.00	3.200%	50,635.63	300.00	150,935.63	
07/01/19			49,035.63		49,035.63	199,971.26
01/01/20	100,000.00	3.200%	49,035.63	300.00	149,335.63	
07/01/20			47,435.63		47,435.63	196,771.26
01/01/21	105,000.00	2.950%	47,435.63	300.00	152,735.63	
07/01/21			45,886.88		45,886.88	198,622.51
01/01/22	110,000.00	3.200%	45,886.88	300.00	156,186.88	
07/01/22			44,126.88		44,126.88	200,313.76
01/01/23	110,000.00	3.300%	44,126.88	300.00	154,426.88	
07/01/23			42,311.88		42,311.88	196,738.76
01/01/24	110,000.00	3.400%	42,311.88	300.00	152,611.88	
07/01/24			40,441.88		40,441.88	193,053.76
01/01/25	120,000.00	3.600%	40,441.88	300.00	160,741.88	
07/01/25			38,281.88		38,281.88	199,023.76
01/01/26	120,000.00	3.600%	38,281.88	300.00	158,581.88	
07/01/26			36,121.88		36,121.88	194,703.76
01/01/27	125,000.00	3.700%	36,121.88	300.00	161,421.88	
07/01/27			33,809.38		33,809.38	195,231.26
01/01/28	130,000.00	3.700%	33,809.38	300.00	164,109.38	
07/01/28			31,404.38		31,404.38	195,513.76
01/01/29	135,000.00	3.700%	31,404.38	300.00	166,704.38	
07/01/29			28,906.88		28,906.88	195,611.26
01/01/30	140,000.00	3.825%	28,906.88	300.00	169,206.88	
07/01/30			26,229.38		26,229.38	195,436.26
01/01/31	145,000.00	3.825%	26,229.38	300.00	171,529.38	
07/01/31			23,456.25		23,456.25	194,985.63
01/01/32	155,000.00	3.950%	23,456.25	300.00	178,756.25	
07/01/32			20,395.00		20,395.00	199,151.25
01/01/33	160,000.00	3.950%	20,395.00	300.00	180,695.00	
07/01/33			17,235.00		17,235.00	197,930.00
01/01/34	120,000.00	3.950%	17,235.00	300.00	137,535.00	
07/01/34			14,865.00		14,865.00	152,400.00
01/01/35	120,000.00	3.950%	14,865.00	300.00	135,165.00	
07/01/35			12,495.00		12,495.00	147,660.00
01/01/36	125,000.00	4.200%	12,495.00	300.00	137,795.00	
07/01/36			9,870.00		9,870.00	147,665.00
01/01/37	115,000.00	4.200%	9,870.00	300.00	125,170.00	
07/01/37			7,455.00		7,455.00	132,625.00
01/01/38	115,000.00	4.200%	7,455.00	300.00	122,755.00	
07/01/38			5,040.00		5,040.00	127,795.00
01/01/39	120,000.00	4.200%	5,040.00	300.00	125,340.00	
07/01/39			2,520.00		2,520.00	127,860.00
01/01/40	120,000.00	4.200%	2,520.00	300.00	122,820.00	
07/01/40						122,820.00
01/01/41						
<b>Totals</b>	<b><u>3,205,000.00</u></b>		<b><u>1,884,296.10</u></b>	<b><u>8,400.00</u></b>	<b><u>5,097,696.10</u></b>	

**KRWFC Flexible Term Program Series 2012 D**  
**Sinking Fund Payment Schedule**

**Borrower:** McCreary County Water District  
**Closing Date:** 05/30/12

	<b>Monthly Principal</b>	<b>Monthly Interest</b>	<b>Total Monthly Sinking Fund Payments</b>
7/12-1/13	8,571.43	11,364.39	19,935.82
2/13-7/13	7,083.33	9,692.61	16,775.94
8/13-1/14	7,083.33	9,692.61	16,775.94
2/14-8/14	7,083.33	9,395.11	16,478.44
8/14-1/15	7,083.33	9,395.11	16,478.44
2/15-7/15	7,500.00	9,097.61	16,597.61
8/15-1/16	7,500.00	9,097.61	16,597.61
2/16-7/16	7,500.00	8,857.61	16,357.61
8/16-1/17	7,500.00	8,857.61	16,357.61
2/17-7/17	7,916.67	8,692.61	16,609.27
8/17-1/18	7,916.67	8,692.61	16,609.27
2/18-7/18	8,333.33	8,439.27	16,772.61
8/18-1/19	8,333.33	8,439.27	16,772.61
2/19-7/19	8,333.33	8,172.61	16,505.94
8/19-1-20	8,333.33	8,172.61	16,505.94
2/20-7/20	8,750.00	7,905.94	16,655.94
8/20-1/21	8,750.00	7,905.94	16,655.94
2/21-7/21	9,166.67	7,647.81	16,814.48
8/21-1/22	9,166.67	7,647.81	16,814.48
2/22-7/22	9,166.67	7,354.48	16,521.15
8/22-1/23	9,166.67	7,354.48	16,521.15
2/23-7/23	9,166.67	7,051.98	16,218.65
8/23-1/24	9,166.67	7,051.98	16,218.65
2/24-7/24	10,000.00	6,740.31	16,740.31
8/24-1/25	10,000.00	6,740.31	16,740.31
2/25-7/25	10,000.00	6,380.31	16,380.31
8/25-1/26	10,000.00	6,380.31	16,380.31
2/26-7/26	10,416.67	6,020.31	16,436.98
8/26-1/27	10,416.67	6,020.31	16,436.98
2/27-7/27	10,833.33	5,634.90	16,468.23
8/27-1/28	10,833.33	5,634.90	16,468.23
2/28-7/28	11,250.00	5,234.06	16,484.06
8/28-1/29	11,250.00	5,234.06	16,484.06
2/29-7/29	11,666.67	4,817.81	16,484.48
8/29-1/30	11,666.67	4,817.81	16,484.48
2/30-7/30	12,083.33	4,371.56	16,454.90
8/30-2/31	12,083.33	4,371.56	16,454.90
2/31-7/31	12,916.67	3,909.38	16,826.04
8/31-1/32	12,916.67	3,909.38	16,826.04
2/32-7/32	13,333.33	3,399.17	16,732.50
8/32-1/33	13,333.33	3,399.17	16,732.50
2/33-7/33	10,000.00	2,872.50	12,872.50
8/33-1/34	10,000.00	2,872.50	12,872.50
2/34-7/34	10,000.00	2,477.50	12,477.50
8/34-1/35	10,000.00	2,477.50	12,477.50
2/35-7/35	10,416.67	2,082.50	12,499.17
8/35-1/36	10,416.67	2,082.50	12,499.17
2/36-7/36	9,583.33	1,645.00	11,228.33
8/36-1/37	9,583.33	1,645.00	11,228.33
2/37-7/37	9,583.33	1,242.50	10,825.83
8/37-1/38	9,583.33	1,242.50	10,825.83
2/38-7/38	10,000.00	840.00	10,840.00
8/38-1/39	10,000.00	840.00	10,840.00
2/39-7/39	10,000.00	420.00	10,420.00
8/39-1/40	10,000.00	420.00	10,420.00
2/41-7/41	-	-	-
8/41-2/41	-	-	-
	<u>3,205,000.00</u>	<u>1,884,295.90</u>	<u>5,089,295.90</u>



**KENTUCKY RURAL WATER FINANCE CORPORATION FLEXIBLE TERM FINANCE PROGRAM SERIES 2012 D**  
*Refunding of Sewer Revenue Bonds (Series 1997 and 2002 A)*

**Borrower:** McCreary County Water District  
**Closing Date:** 05/30/12

**Borrower Payment Schedule**

<b>Payment Date</b>	<b>Principal</b>	<b>Interest Rate</b>	<b>Interest</b>	<b>Trustee Fees</b>	<b>Total</b>	<b>Fiscal Total</b>
07/01/12						
01/01/13	30,000.00	4.200%	39,653.71	150.00	69,803.71	
07/01/13			28,986.88		28,986.88	98,790.59
01/01/14	40,000.00	4.200%	28,986.88	150.00	69,136.88	
07/01/14			28,146.88		28,146.88	97,283.76
01/01/15	45,000.00	4.200%	28,146.88	150.00	73,296.88	
07/01/15			27,201.88		27,201.88	100,498.76
01/01/16	45,000.00	3.200%	27,201.88	150.00	72,351.88	
07/01/16			26,481.88		26,481.88	98,833.76
01/01/17	45,000.00	2.200%	26,481.88	150.00	71,631.88	
07/01/17			25,986.88		25,986.88	97,618.76
01/01/18	45,000.00	3.200%	25,986.88	150.00	71,136.88	
07/01/18			25,266.88		25,266.88	96,403.76
01/01/19	45,000.00	3.200%	25,266.88	150.00	70,416.88	
07/01/19			24,546.88		24,546.88	94,963.76
01/01/20	50,000.00	3.200%	24,546.88	150.00	74,696.88	
07/01/20			23,746.88		23,746.88	98,443.76
01/01/21	50,000.00	2.950%	23,746.88	150.00	73,896.88	
07/01/21			23,009.38		23,009.38	96,906.26
01/01/22	50,000.00	3.200%	23,009.38	150.00	73,159.38	
07/01/22			22,209.38		22,209.38	95,368.76
01/01/23	55,000.00	3.300%	22,209.38	150.00	77,359.38	
07/01/23			21,301.88		21,301.88	98,661.26
01/01/24	55,000.00	3.400%	21,301.88	150.00	76,451.88	
07/01/24			20,366.88		20,366.88	96,818.76
01/01/25	55,000.00	3.600%	20,366.88	150.00	75,516.88	
07/01/25			19,376.88		19,376.88	94,893.76
01/01/26	60,000.00	3.600%	19,376.88	150.00	79,526.88	
07/01/26			18,296.88		18,296.88	97,823.76
01/01/27	60,000.00	3.700%	18,296.88	150.00	78,446.88	
07/01/27			17,186.88		17,186.88	95,633.76
01/01/28	65,000.00	3.700%	17,186.88	150.00	82,336.88	
07/01/28			15,984.38		15,984.38	98,321.26
01/01/29	65,000.00	3.700%	15,984.38	150.00	81,134.38	
07/01/29			14,781.88		14,781.88	95,916.26
01/01/30	70,000.00	3.825%	14,781.88	150.00	84,931.88	
07/01/30			13,443.13		13,443.13	98,375.01
01/01/31	70,000.00	3.825%	13,443.13	150.00	83,593.13	
07/01/31			12,104.38		12,104.38	95,697.51
01/01/32	70,000.00	3.950%	12,104.38	150.00	82,254.38	
07/01/32			10,721.88		10,721.88	92,976.26
01/01/33	75,000.00	3.950%	10,721.88	150.00	85,871.88	
07/01/33			9,240.63		9,240.63	95,112.51
01/01/34	75,000.00	3.950%	9,240.63	150.00	84,390.63	
07/01/34			7,759.38		7,759.38	92,150.01
01/01/35	80,000.00	3.950%	7,759.38	150.00	87,909.38	
07/01/35			6,179.38		6,179.38	94,088.76
01/01/36	80,000.00	4.200%	6,179.38	150.00	86,329.38	
07/01/36			4,499.38		4,499.38	90,828.76
01/01/37	80,000.00	4.200%	4,499.38	150.00	84,649.38	
07/01/37			2,819.38		2,819.38	87,468.76
01/01/38	35,000.00	4.200%	2,819.38	150.00	37,969.38	
07/01/38			2,084.38		2,084.38	40,053.76
01/01/39	35,000.00	4.200%	2,084.38	150.00	37,234.38	
07/01/39			1,349.38		1,349.38	38,583.76
01/01/40	40,000.00	4.200%	1,349.38	150.00	41,499.38	
07/01/40			509.38		509.38	42,008.76
01/01/41	25,000.00	4.075%	509.38	450.00	25,959.38	
						25,959.38
<b>Totals</b>	<b>1,595,000.00</b>		<b>946,833.99</b>	<b>4,650.00</b>	<b>2,546,483.99</b>	

**KRWFC Flexible Term Program Series 2012 D**  
**Sinking Fund Payment Schedule**

**Borrower:** McCreary County Water District  
**Closing Date:** 05/30/12

	<b>Monthly Principal</b>	<b>Monthly Interest</b>	<b>Total Monthly Sinking Fund Payments</b>
7/12-1/13	4,285.71	5,664.81	9,950.53
2/13-7/13	3,333.33	4,831.15	8,164.48
8/13-1/14	3,333.33	4,831.15	8,164.48
2/14-8/14	3,750.00	4,691.15	8,441.15
8/14-1/15	3,750.00	4,691.15	8,441.15
2/15-7/15	3,750.00	4,533.65	8,283.65
8/15-1/16	3,750.00	4,533.65	8,283.65
2/16-7/16	3,750.00	4,413.65	8,163.65
8/16-1/17	3,750.00	4,413.65	8,163.65
2/17-7/17	3,750.00	4,331.15	8,081.15
8/17-1/18	3,750.00	4,331.15	8,081.15
2/18-7/18	3,750.00	4,211.15	7,961.15
8/18-1/19	3,750.00	4,211.15	7,961.15
2/19-7/19	4,166.67	4,091.15	8,257.81
8/19-1-20	4,166.67	4,091.15	8,257.81
2/20-7/20	4,166.67	3,957.81	8,124.48
8/20-1/21	4,166.67	3,957.81	8,124.48
2/21-7/21	4,166.67	3,834.90	8,001.56
8/21-1/22	4,166.67	3,834.90	8,001.56
2/22-7/22	4,583.33	3,701.56	8,284.90
8/22-1/23	4,583.33	3,701.56	8,284.90
2/23-7/23	4,583.33	3,550.31	8,133.65
8/23-1/24	4,583.33	3,550.31	8,133.65
2/24-7/24	4,583.33	3,394.48	7,977.81
8/24-1/25	4,583.33	3,394.48	7,977.81
2/25-7/25	5,000.00	3,229.48	8,229.48
8/25-1/26	5,000.00	3,229.48	8,229.48
2/26-7/26	5,000.00	3,049.48	8,049.48
8/26-1/27	5,000.00	3,049.48	8,049.48
2/27-7/27	5,416.67	2,864.48	8,281.15
8/27-1/28	5,416.67	2,864.48	8,281.15
2/28-7/28	5,416.67	2,664.06	8,080.73
8/28-1/29	5,416.67	2,664.06	8,080.73
2/29-7/29	5,833.33	2,463.65	8,296.98
8/29-1/30	5,833.33	2,463.65	8,296.98
2/30-7/30	5,833.33	2,240.52	8,073.86
8/30-2/31	5,833.33	2,240.52	8,073.86
2/31-7/31	5,833.33	2,017.40	7,850.73
8/31-1/32	5,833.33	2,017.40	7,850.73
2/32-7/32	6,250.00	1,786.98	8,036.98
8/32-1/33	6,250.00	1,786.98	8,036.98
2/33-7/33	6,250.00	1,540.11	7,790.11
8/33-1/34	6,250.00	1,540.11	7,790.11
2/34-7/34	6,666.67	1,293.23	7,959.90
8/34-1/35	6,666.67	1,293.23	7,959.90
2/35-7/35	6,666.67	1,029.90	7,696.56
8/35-1/36	6,666.67	1,029.90	7,696.56
2/36-7/36	6,666.67	749.90	7,416.56
8/36-1/37	6,666.67	749.90	7,416.56
2/37-7/37	2,916.67	469.90	3,386.56
8/37-1/38	2,916.67	469.90	3,386.56
2/38-7/38	2,916.67	347.40	3,264.06
8/38-1/39	2,916.67	347.40	3,264.06
2/39-7/39	3,333.33	224.90	3,558.23
8/39-1/40	3,333.33	224.90	3,558.23
2/41-7/41	2,083.33	84.90	2,168.23
8/41-2/41	2,083.33	84.90	2,168.23
	-	-	-
	<u>1,595,000.00</u>	<u>946,833.98</u>	<u>2,541,833.98</u>

KENTUCKY RURAL WATER FINANCE CORPORATION FLEXIBLE TERM FINANCE PROGRAM SERIES 2020 E

**Borrower:** McCreary County Water District - office building  
**Closing Date:** 09/23/20

**Borrower Payment Schedule**

Payment Date	Principal	Interest Rate	Interest	Trustee Fees	Total	Fiscal Total
01/01/20						
07/01/20						
01/01/21		4.250%	5,266.67	225.00	5,491.67	
07/01/21			7,406.25		7,406.25	12,897.92
01/01/22	10,000.00	4.250%	7,406.25	225.00	17,631.25	
07/01/22			7,193.75		7,193.75	24,825.00
01/01/23	10,000.00	4.250%	7,193.75	225.00	17,418.75	
07/01/23			6,981.25		6,981.25	24,400.00
01/01/24	10,000.00	4.250%	6,981.25	225.00	17,206.25	
07/01/24			6,768.75		6,768.75	23,975.00
01/01/25	10,000.00	4.250%	6,768.75	225.00	16,993.75	
07/01/25			6,556.25		6,556.25	23,550.00
01/01/26	10,000.00	4.250%	6,556.25	225.00	16,781.25	
07/01/26			6,343.75		6,343.75	23,125.00
01/01/27	15,000.00	4.250%	6,343.75	225.00	21,568.75	
07/01/27			6,025.00		6,025.00	27,593.75
01/01/28	15,000.00	4.250%	6,025.00	225.00	21,250.00	
07/01/28			5,706.25		5,706.25	26,956.25
01/01/29	15,000.00	4.250%	5,706.25	225.00	20,931.25	
07/01/29			5,387.50		5,387.50	26,318.75
01/01/30	15,000.00	4.250%	5,387.50	225.00	20,612.50	
07/01/30			5,068.75		5,068.75	25,681.25
01/01/31	15,000.00	3.250%	5,068.75	225.00	20,293.75	
07/01/31			4,825.00		4,825.00	25,118.75
01/01/32	15,000.00	3.250%	4,825.00	225.00	20,050.00	
07/01/32			4,581.25		4,581.25	24,631.25
01/01/33	15,000.00	3.250%	4,581.25	225.00	19,806.25	
07/01/33			4,337.50		4,337.50	24,143.75
01/01/34	15,000.00	2.250%	4,337.50	225.00	19,562.50	
07/01/34			4,168.75		4,168.75	23,731.25
01/01/35	15,000.00	2.250%	4,168.75	225.00	19,393.75	
07/01/35			4,000.00		4,000.00	23,393.75
01/01/36	15,000.00	2.250%	4,000.00	225.00	19,225.00	
07/01/36			3,831.25		3,831.25	23,056.25
01/01/37	20,000.00	2.250%	3,831.25	225.00	24,056.25	
07/01/37			3,606.25		3,606.25	27,662.50
01/01/38	20,000.00	2.375%	3,606.25	225.00	23,831.25	
07/01/38			3,368.75		3,368.75	27,200.00
01/01/39	20,000.00	2.375%	3,368.75	225.00	23,593.75	
07/01/39			3,131.25		3,131.25	26,725.00
01/01/40	20,000.00	2.375%	3,131.25	225.00	23,356.25	
07/01/40			2,893.75		2,893.75	26,250.00
01/01/41	20,000.00	2.625%	2,893.75	225.00	23,118.75	
07/01/41			2,631.25		2,631.25	25,750.00
01/01/42	20,000.00	2.625%	2,631.25	225.00	22,856.25	
07/01/42			2,368.75		2,368.75	25,225.00
01/01/43	20,000.00	2.625%	2,368.75	225.00	22,593.75	
07/01/43			2,106.25		2,106.25	24,700.00
01/01/44	20,000.00	2.625%	2,106.25	225.00	22,331.25	
07/01/44			1,843.75		1,843.75	24,175.00
01/01/45	20,000.00	2.625%	1,843.75	225.00	22,068.75	
07/01/45			1,581.25		1,581.25	23,650.00
01/01/46	20,000.00	2.750%	1,581.25	225.00	21,806.25	
07/01/46			1,306.25		1,306.25	23,112.50
01/01/47	20,000.00	2.750%	1,306.25	225.00	21,531.25	
07/01/47			1,031.25		1,031.25	22,562.50
01/01/48	25,000.00	2.750%	1,031.25	225.00	26,256.25	
07/01/48			687.50		687.50	26,943.75
01/01/49	25,000.00	2.750%	687.50	225.00	25,912.50	
07/01/49			343.75		343.75	26,256.25
01/01/50	25,000.00	2.750%	343.75	250.00	25,593.75	
						25,593.75
Totals	<u>495,000.00</u>		<u>237,429.17</u>	<u>6,775.00</u>	<u>739,204.17</u>	<u>739,204.17</u>

**KRWFC Flexible Term Program Series 2020 E**  
**Sinking Fund Payment Schedule**

**Borrower:** McCreary County Water District - office building  
**Closing Date:** 09/23/20

	<b>Monthly Principal</b>	<b>Monthly Interest</b>	<b>Total Monthly Sinking Fund Payments</b>
11/20-1/21		1,755.56	1,755.56
2/21-7/21	833.33	1,234.38	2,067.71
8/21-1/22	833.33	1,234.38	2,067.71
2/22-7/22	833.33	1,198.96	2,032.29
8/22-1/23	833.33	1,198.96	2,032.29
2/23-7/23	833.33	1,163.54	1,996.88
8/23-1/24	833.33	1,163.54	1,996.88
2/24-7/24	833.33	1,128.13	1,961.46
8/24-1/25	833.33	1,128.13	1,961.46
2/25-7/25	833.33	1,092.71	1,926.04
8/25-1/26	833.33	1,092.71	1,926.04
2/26-7/26	1,250.00	1,057.29	2,307.29
8/26-1/27	1,250.00	1,057.29	2,307.29
2/27-7/27	1,250.00	1,004.17	2,254.17
8/27-1/28	1,250.00	1,004.17	2,254.17
2/28-7/28	1,250.00	951.04	2,201.04
8/28-1/29	1,250.00	951.04	2,201.04
2/29-7/29	1,250.00	897.92	2,147.92
8/29-1/30	1,250.00	897.92	2,147.92
2/30-7/30	1,250.00	844.79	2,094.79
8/30-2/31	1,250.00	844.79	2,094.79
2/31-7/31	1,250.00	804.17	2,054.17
8/31-1/32	1,250.00	804.17	2,054.17
2/32-7/32	1,250.00	763.54	2,013.54
8/32-1/33	1,250.00	763.54	2,013.54
2/33-7/33	1,250.00	722.92	1,972.92
8/33-1/34	1,250.00	722.92	1,972.92
2/34-7/34	1,250.00	694.79	1,944.79
8/34-1/35	1,250.00	694.79	1,944.79
2/35-7/35	1,250.00	666.67	1,916.67
8/35-1/36	1,250.00	666.67	1,916.67
2/36-7/36	1,666.67	638.54	2,305.21
8/36-1/37	1,666.67	638.54	2,305.21
2/37-7/37	1,666.67	601.04	2,267.71
8/37-1/37	1,666.67	601.04	2,267.71
2/38-7/38	1,666.67	561.46	2,228.13
8/38-1/39	1,666.67	561.46	2,228.13
2/39-7/39	1,666.67	521.88	2,188.54
8/39-1/40	1,666.67	521.88	2,188.54
2/40-7/40	1,666.67	482.29	2,148.96
8/40-1/41	1,666.67	482.29	2,148.96
2/41-7/41	1,666.67	438.54	2,105.21
8/41-1/42	1,666.67	438.54	2,105.21
2/42-7/42	1,666.67	394.79	2,061.46
8/42-1/43	1,666.67	394.79	2,061.46
2/43-7/43	1,666.67	351.04	2,017.71
8/43-1/44	1,666.67	351.04	2,017.71
2/44-7/44	1,666.67	307.29	1,973.96
8/44-1/45	1,666.67	307.29	1,973.96
2/45-7/45	1,666.67	263.54	1,930.21
8/45-1/46	1,666.67	263.54	1,930.21
2/46-7/46	1,666.67	217.71	1,884.38
8/46-1/47	1,666.67	217.71	1,884.38
2/47-7/47	2,083.33	171.88	2,255.21
8/47-1/48	2,083.33	171.88	2,255.21
2/48-7/48	2,083.33	114.58	2,197.92
8/48-1/49	2,083.33	114.58	2,197.92
2/49-7/49	2,083.33	57.29	2,140.63
8/49-1/50	2,083.33	57.29	2,140.63
	<u>495,000.00</u>	<u>237,429.17</u>	<u>730,673.61</u>

KENTUCKY RURAL WATER FINANCE CORPORATION FLEXIBLE TERM FINANCE PROGRAM SERIES 2020 E

**Borrower:** McCreary County Water District - refunding  
**Closing Date:** 09/23/20

**Borrower Payment Schedule**

Payment Date	Principal	Interest Rate	Interest	Trustee Fees	Total	Fiscal Total
01/01/20						
07/01/20						
01/01/21		4.250%	13,224.44	225.00	13,449.44	
07/01/21			18,596.88		18,596.88	32,046.32
01/01/22	35,000.00	4.250%	18,596.88	225.00	53,821.88	
07/01/22			17,853.13		17,853.13	71,675.01
01/01/23	35,000.00	4.250%	17,853.13	225.00	53,078.13	
07/01/23			17,109.38		17,109.38	70,187.51
01/01/24	35,000.00	4.250%	17,109.38	225.00	52,334.38	
07/01/24			16,365.63		16,365.63	68,700.01
01/01/25	35,000.00	4.250%	16,365.63	225.00	51,590.63	
07/01/25			15,621.88		15,621.88	67,212.51
01/01/26	40,000.00	4.250%	15,621.88	225.00	55,846.88	
07/01/26			14,771.88		14,771.88	70,618.76
01/01/27	40,000.00	4.250%	14,771.88	225.00	54,996.88	
07/01/27			13,921.88		13,921.88	68,918.76
01/01/28	40,000.00	4.250%	13,921.88	225.00	54,146.88	
07/01/28			13,071.88		13,071.88	67,218.76
01/01/29	45,000.00	4.250%	13,071.88	225.00	58,296.88	
07/01/29			12,115.63		12,115.63	70,412.51
01/01/30	45,000.00	4.250%	12,115.63	225.00	57,340.63	
07/01/30			11,159.38		11,159.38	68,500.01
01/01/31	45,000.00	3.250%	11,159.38	225.00	56,384.38	
07/01/31			10,428.13		10,428.13	66,812.51
01/01/32	50,000.00	3.250%	10,428.13	225.00	60,653.13	
07/01/32			9,615.63		9,615.63	70,268.76
01/01/33	50,000.00	3.250%	9,615.63	225.00	59,840.63	
07/01/33			8,803.13		8,803.13	68,643.76
01/01/34	50,000.00	2.250%	8,803.13	225.00	59,028.13	
07/01/34			8,240.63		8,240.63	67,268.76
01/01/35	50,000.00	2.250%	8,240.63	225.00	58,465.63	
07/01/35			7,678.13		7,678.13	66,143.76
01/01/36	55,000.00	2.250%	7,678.13	225.00	62,903.13	
07/01/36			7,059.38		7,059.38	69,962.51
01/01/37	55,000.00	2.250%	7,059.38	225.00	62,284.38	
07/01/37			6,440.63		6,440.63	68,725.01
01/01/38	55,000.00	2.375%	6,440.63	225.00	61,665.63	
07/01/38			5,787.50		5,787.50	67,453.13
01/01/39	55,000.00	2.375%	5,787.50	225.00	61,012.50	
07/01/39			5,134.38		5,134.38	66,146.88
01/01/40	55,000.00	2.375%	5,134.38	225.00	60,359.38	
07/01/40			4,481.25		4,481.25	64,840.63
01/01/41	60,000.00	2.625%	4,481.25	225.00	64,706.25	
07/01/41			3,693.75		3,693.75	68,400.00
01/01/42	60,000.00	2.625%	3,693.75	225.00	63,918.75	
07/01/42			2,906.25		2,906.25	66,825.00
01/01/43	60,000.00	2.625%	2,906.25	225.00	63,131.25	
07/01/43			2,118.75		2,118.75	65,250.00
01/01/44	65,000.00	2.625%	2,118.75	225.00	67,343.75	
07/01/44			1,265.63		1,265.63	68,609.38
01/01/45	65,000.00	2.625%	1,265.63	225.00	66,490.63	
07/01/45			412.50		412.50	66,903.13
01/01/46	10,000.00	2.750%	412.50	225.00	10,637.50	
07/01/46			275.00		275.00	10,912.50
01/01/47	10,000.00	2.750%	275.00	225.00	10,500.00	
07/01/47			137.50		137.50	10,637.50
01/01/48	10,000.00	2.750%	137.50	225.00	10,362.50	
07/01/48						
Totals	<u>1,210,000.00</u>		<u>483,355.88</u>	<u>6,300.00</u>	<u>1,699,655.88</u>	<u>1,689,293.38</u>

**KRWFC Flexible Term Program Series 2020 E**  
**Sinking Fund Payment Schedule**

**Borrower:** McCreary County Water District - refunding  
**Closing Date:** 09/23/20

	<b>Monthly Principal</b>	<b>Monthly Interest</b>	<b>Total Monthly Sinking Fund Payments</b>
11/20-1/21		4,408.15	4,408.15
2/21-7/21	2,916.67	3,099.48	6,016.15
8/21-1/22	2,916.67	3,099.48	6,016.15
2/22-7/22	2,916.67	2,975.52	5,892.19
8/22-1/23	2,916.67	2,975.52	5,892.19
2/23-7/23	2,916.67	2,851.56	5,768.23
8/23-1/24	2,916.67	2,851.56	5,768.23
2/24-7/24	2,916.67	2,727.61	5,644.27
8/24-1/25	2,916.67	2,727.61	5,644.27
2/25-7/25	3,333.33	2,603.65	5,936.98
8/25-1/26	3,333.33	2,603.65	5,936.98
2/26-7/26	3,333.33	2,461.98	5,795.31
8/26-1/27	3,333.33	2,461.98	5,795.31
2/27-7/27	3,333.33	2,320.31	5,653.65
8/27-1/28	3,333.33	2,320.31	5,653.65
2/28-7/28	3,750.00	2,178.65	5,928.65
8/28-1/29	3,750.00	2,178.65	5,928.65
2/29-7/29	3,750.00	2,019.27	5,769.27
8/29-1/30	3,750.00	2,019.27	5,769.27
2/30-7/30	3,750.00	1,859.90	5,609.90
8/30-2/31	3,750.00	1,859.90	5,609.90
2/31-7/31	4,166.67	1,738.02	5,904.69
8/31-1/32	4,166.67	1,738.02	5,904.69
2/32-7/32	4,166.67	1,602.61	5,769.27
8/32-1/33	4,166.67	1,602.61	5,769.27
2/33-7/33	4,166.67	1,467.19	5,633.86
8/33-1/34	4,166.67	1,467.19	5,633.86
2/34-7/34	4,166.67	1,373.44	5,540.11
8/34-1/35	4,166.67	1,373.44	5,540.11
2/35-7/35	4,583.33	1,279.69	5,863.02
8/35-1/36	4,583.33	1,279.69	5,863.02
2/36-7/36	4,583.33	1,176.56	5,759.90
8/36-1/37	4,583.33	1,176.56	5,759.90
2/37-7/37	4,583.33	1,073.44	5,656.77
8/37-1/37	4,583.33	1,073.44	5,656.77
2/38-7/38	4,583.33	964.58	5,547.92
8/38-1/39	4,583.33	964.58	5,547.92
2/39-7/39	4,583.33	855.73	5,439.06
8/39-1/40	4,583.33	855.73	5,439.06
2/40-7/40	5,000.00	746.88	5,746.88
8/40-1/41	5,000.00	746.88	5,746.88
2/41-7/41	5,000.00	615.63	5,615.63
8/41-1/42	5,000.00	615.63	5,615.63
2/42-7/42	5,000.00	484.38	5,484.38
8/42-1/43	5,000.00	484.38	5,484.38
2/43-7/43	5,416.67	353.13	5,769.79
8/43-1/44	5,416.67	353.13	5,769.79
2/44-7/44	5,416.67	210.94	5,627.61
8/44-1/45	5,416.67	210.94	5,627.61
2/45-7/45	833.33	68.75	902.08
8/45-1/46	833.33	68.75	902.08
2/46-7/46	833.33	45.83	879.17
8/46-1/47	833.33	45.83	879.17
2/47-7/47	833.33	22.92	856.25
8/47-1/48	833.33	22.92	856.25
2/48-7/48	-	-	-
	<u>1,210,000.00</u>	<u>483,355.88</u>	<u>1,688,947.73</u>

Name	McCreary County Water District			LOAN NUMBER	93-38	
Bond Series	Amount of Bond			Interest Rate	Semi Annual	
2020	\$1,324,000.00			1.375%	5/28/2020	
		April	October			
YEAR	PRINCIPAL	INTEREST	Principal/ Interest Payment Due	INTEREST  Interest Payment Due	Yearly Total Paid	BALANCE
						\$1,324,000.00
2021	\$20,000.00	\$9,102.50	\$29,102.50	\$8,965.00	\$38,067.50	\$1,304,000.00
2022	\$20,500.00	\$8,965.00	\$29,465.00	\$8,824.06	\$38,289.06	\$1,283,500.00
2023	\$21,000.00	\$8,824.06	\$29,824.06	\$8,679.69	\$38,503.75	\$1,262,500.00
2024	\$21,500.00	\$8,679.69	\$30,179.69	\$8,531.88	\$38,711.56	\$1,241,000.00
2025	\$22,000.00	\$8,531.88	\$30,531.88	\$8,380.63	\$38,912.50	\$1,219,000.00
2026	\$22,500.00	\$8,380.63	\$30,880.63	\$8,225.94	\$39,106.56	\$1,196,500.00
2027	\$23,000.00	\$8,225.94	\$31,225.94	\$8,067.81	\$39,293.75	\$1,173,500.00
2028	\$24,000.00	\$8,067.81	\$32,067.81	\$7,902.81	\$39,970.63	\$1,149,500.00
2029	\$24,500.00	\$7,902.81	\$32,402.81	\$7,734.38	\$40,137.19	\$1,125,000.00
2030	\$25,000.00	\$7,734.38	\$32,734.38	\$7,562.50	\$40,296.88	\$1,100,000.00
2031	\$25,500.00	\$7,562.50	\$33,062.50	\$7,387.19	\$40,449.69	\$1,074,500.00
2032	\$26,000.00	\$7,387.19	\$33,387.19	\$7,208.44	\$40,595.63	\$1,048,500.00
2033	\$26,500.00	\$7,208.44	\$33,708.44	\$7,026.25	\$40,734.69	\$1,022,000.00
2034	\$27,500.00	\$7,026.25	\$34,526.25	\$6,837.19	\$41,363.44	\$994,500.00
2035	\$28,000.00	\$6,837.19	\$34,837.19	\$6,644.69	\$41,481.88	\$966,500.00
2036	\$28,500.00	\$6,644.69	\$35,144.69	\$6,448.75	\$41,593.44	\$938,000.00
2037	\$29,500.00	\$6,448.75	\$35,948.75	\$6,245.94	\$42,194.69	\$908,500.00
2038	\$30,000.00	\$6,245.94	\$36,245.94	\$6,039.69	\$42,285.63	\$878,500.00
2039	\$31,000.00	\$6,039.69	\$37,039.69	\$5,826.56	\$42,866.25	\$847,500.00
2040	\$31,500.00	\$5,826.56	\$37,326.56	\$5,610.00	\$42,936.56	\$816,000.00
2041	\$32,500.00	\$5,610.00	\$38,110.00	\$5,386.56	\$43,496.56	\$783,500.00
2042	\$33,000.00	\$5,386.56	\$38,386.56	\$5,159.69	\$43,546.25	\$750,500.00
2043	\$34,000.00	\$5,159.69	\$39,159.69	\$4,925.94	\$44,085.63	\$716,500.00
2044	\$34,500.00	\$4,925.94	\$39,425.94	\$4,688.75	\$44,114.69	\$682,000.00
2045	\$35,500.00	\$4,688.75	\$40,188.75	\$4,444.69	\$44,633.44	\$646,500.00
2046	\$36,500.00	\$4,444.69	\$40,944.69	\$4,193.75	\$45,138.44	\$610,000.00
2047	\$37,000.00	\$4,193.75	\$41,193.75	\$3,939.38	\$45,133.13	\$573,000.00
2048	\$38,000.00	\$3,939.38	\$41,939.38	\$3,678.13	\$45,617.50	\$535,000.00
2049	\$39,000.00	\$3,678.13	\$42,678.13	\$3,410.00	\$46,088.13	\$496,000.00
2050	\$40,000.00	\$3,410.00	\$43,410.00	\$3,135.00	\$46,545.00	\$456,000.00
2051	\$41,000.00	\$3,135.00	\$44,135.00	\$2,853.13	\$46,988.13	\$415,000.00
2052	\$42,000.00	\$2,853.13	\$44,853.13	\$2,564.38	\$47,417.50	\$373,000.00
2053	\$43,000.00	\$2,564.38	\$45,564.38	\$2,268.75	\$47,833.13	\$330,000.00
2054	\$44,000.00	\$2,268.75	\$46,268.75	\$1,966.25	\$48,235.00	\$286,000.00
2055	\$45,000.00	\$1,966.25	\$46,966.25	\$1,656.88	\$48,623.13	\$241,000.00
2056	\$46,000.00	\$1,656.88	\$47,656.88	\$1,340.63	\$48,997.50	\$195,000.00
2057	\$47,000.00	\$1,340.63	\$48,340.63	\$1,017.50	\$49,358.13	\$148,000.00
2058	\$48,000.00	\$1,017.50	\$49,017.50	\$687.50	\$49,705.00	\$100,000.00
2059	\$49,500.00	\$687.50	\$50,187.50	\$347.19	\$50,534.69	\$50,500.00
2060	\$50,500.00	\$347.19	\$50,847.19	\$0.00	\$50,847.19	\$0.00
	Total Prin. Paid	Total Semi-Annual Int. Paid		Total Semi-Annual Int. Paid	Total Bond Prin./Int. Paid	
	\$1,324,000.00	\$214,915.94		\$205,813.44	\$1,744,729.38	

Warning: This schedule is an estimate of payments. Rural Development calculates interest amounts and principle reduction as of the date the payment is processed. Because over the life of the loan payments will be processed on dates other than the due date, the actual interest amounts and principle reduction will not match the schedule provided here.

KENTUCKY INFRASTRUCTURE AUTHORITY  
 ANTICIPATED REPAYMENT SCHEDULE  
 LOAN #A20-047  
 MCCREARY COUNTY WATER DISTRICT

Original Loan Amount \$ 3,244,500.00  
 Principal Forgiveness \$ (450,000.00)  
 Repayment Amount \$ 2,794,500.00

0.50% Interest  
 \$50,213.51 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
12/01/122	\$43,227.26	\$6,986.25	0.50%	\$50,213.51	\$2,794.50	\$0.00	\$53,008.01	\$2,794,500.00	\$8,100.00	\$8,100.00
06/01/123	\$43,335.33	\$6,878.18	0.50%	\$50,213.51	\$2,751.27	\$0.00	\$52,964.78	\$2,751,272.74	\$0.00	\$8,100.00
12/01/123	\$43,443.67	\$6,769.84	0.50%	\$50,213.51	\$2,707.94	\$0.00	\$52,921.45	\$2,707,937.41	\$0.00	\$16,200.00
06/01/124	\$43,552.28	\$6,661.23	0.50%	\$50,213.51	\$2,664.49	\$0.00	\$52,878.00	\$2,664,493.74	\$0.00	\$16,200.00
12/01/124	\$43,661.16	\$6,552.35	0.50%	\$50,213.51	\$2,621.94	\$0.00	\$52,834.45	\$2,621,941.46	\$0.00	\$24,300.00
06/01/125	\$43,770.31	\$6,443.20	0.50%	\$50,213.51	\$2,577.28	\$0.00	\$52,790.79	\$2,577,280.30	\$0.00	\$24,300.00
12/01/125	\$43,879.74	\$6,333.77	0.50%	\$50,213.51	\$2,533.51	\$0.00	\$52,747.02	\$2,533,509.99	\$0.00	\$32,400.00
06/01/126	\$43,989.43	\$6,224.08	0.50%	\$50,213.51	\$2,489.63	\$0.00	\$52,703.14	\$2,489,630.25	\$0.00	\$32,400.00
12/01/126	\$44,099.41	\$6,114.10	0.50%	\$50,213.51	\$2,445.64	\$0.00	\$52,659.15	\$2,445,640.82	\$0.00	\$40,500.00
06/01/127	\$44,209.66	\$6,003.85	0.50%	\$50,213.51	\$2,401.54	\$0.00	\$52,615.05	\$2,401,541.41	\$0.00	\$40,500.00
12/01/127	\$44,320.18	\$5,893.33	0.50%	\$50,213.51	\$2,357.33	\$0.00	\$52,570.84	\$2,357,331.75	\$0.00	\$48,600.00
06/01/128	\$44,430.98	\$5,782.53	0.50%	\$50,213.51	\$2,313.01	\$0.00	\$52,526.52	\$2,313,011.57	\$0.00	\$48,600.00
12/01/128	\$44,542.06	\$5,671.45	0.50%	\$50,213.51	\$2,268.58	\$0.00	\$52,482.09	\$2,268,580.59	\$0.00	\$56,700.00
06/01/129	\$44,653.41	\$5,560.10	0.50%	\$50,213.51	\$2,224.04	\$0.00	\$52,437.55	\$2,224,038.53	\$0.00	\$56,700.00
12/01/129	\$44,765.05	\$5,448.46	0.50%	\$50,213.51	\$2,179.39	\$0.00	\$52,392.90	\$2,179,385.12	\$0.00	\$64,800.00
06/01/130	\$44,876.96	\$5,336.55	0.50%	\$50,213.51	\$2,134.62	\$0.00	\$52,348.13	\$2,134,620.07	\$0.00	\$64,800.00
12/01/130	\$44,989.15	\$5,224.36	0.50%	\$50,213.51	\$2,089.74	\$0.00	\$52,303.25	\$2,089,743.11	\$0.00	\$72,900.00
06/01/131	\$45,101.63	\$5,111.88	0.50%	\$50,213.51	\$2,044.75	\$0.00	\$52,258.26	\$2,044,753.96	\$0.00	\$72,900.00
12/01/131	\$45,214.38	\$4,999.13	0.50%	\$50,213.51	\$1,999.65	\$0.00	\$52,213.16	\$1,999,652.33	\$0.00	\$81,000.00
06/01/132	\$45,327.42	\$4,886.09	0.50%	\$50,213.51	\$1,954.44	\$0.00	\$52,167.95	\$1,954,437.95	\$0.00	\$81,000.00
12/01/132	\$45,440.73	\$4,772.78	0.50%	\$50,213.51	\$1,909.11	\$0.00	\$52,122.62	\$1,909,110.53	\$0.00	\$89,100.00
06/01/133	\$45,554.34	\$4,659.17	0.50%	\$50,213.51	\$1,863.67	\$0.00	\$52,077.18	\$1,863,669.80	\$0.00	\$89,100.00
12/01/133	\$45,668.22	\$4,545.29	0.50%	\$50,213.51	\$1,818.12	\$0.00	\$52,031.63	\$1,818,115.46	\$0.00	\$97,200.00
06/01/134	\$45,782.39	\$4,431.12	0.50%	\$50,213.51	\$1,772.45	\$0.00	\$51,985.96	\$1,772,447.24	\$0.00	\$97,200.00
12/01/134	\$45,896.85	\$4,316.66	0.50%	\$50,213.51	\$1,726.66	\$0.00	\$51,940.17	\$1,726,664.85	\$0.00	\$105,300.00
06/01/135	\$46,011.59	\$4,201.92	0.50%	\$50,213.51	\$1,680.77	\$0.00	\$51,894.28	\$1,680,768.00	\$0.00	\$105,300.00
12/01/135	\$46,126.62	\$4,086.89	0.50%	\$50,213.51	\$1,634.76	\$0.00	\$51,848.27	\$1,634,756.41	\$0.00	\$113,400.00
06/01/136	\$46,241.94	\$3,971.57	0.50%	\$50,213.51	\$1,588.63	\$0.00	\$51,802.14	\$1,588,629.79	\$0.00	\$113,400.00
12/01/136	\$46,357.54	\$3,855.97	0.50%	\$50,213.51	\$1,542.39	\$0.00	\$51,755.90	\$1,542,387.85	\$0.00	\$121,500.00
06/01/137	\$46,473.43	\$3,740.08	0.50%	\$50,213.51	\$1,496.03	\$0.00	\$51,709.54	\$1,496,556.88	\$0.00	\$121,500.00
12/01/137	\$46,589.62	\$3,623.89	0.50%	\$50,213.51	\$1,449.56	\$0.00	\$51,663.07	\$1,449,556.88	\$0.00	\$129,600.00
06/01/138	\$46,706.09	\$3,507.42	0.50%	\$50,213.51	\$1,402.97	\$0.00	\$51,616.48	\$1,402,967.26	\$0.00	\$129,600.00
12/01/138	\$46,822.86	\$3,390.65	0.50%	\$50,213.51	\$1,356.26	\$0.00	\$51,569.77	\$1,356,261.17	\$0.00	\$137,700.00
06/01/139	\$46,939.91	\$3,273.60	0.50%	\$50,213.51	\$1,309.44	\$0.00	\$51,522.95	\$1,309,438.31	\$0.00	\$137,700.00
12/01/139	\$47,057.26	\$3,156.25	0.50%	\$50,213.51	\$1,262.50	\$0.00	\$51,476.01	\$1,262,498.40	\$0.00	\$145,800.00
06/01/140	\$47,174.91	\$3,038.60	0.50%	\$50,213.51	\$1,215.44	\$0.00	\$51,428.95	\$1,215,441.14	\$0.00	\$145,800.00
12/01/140	\$47,292.84	\$2,920.67	0.50%	\$50,213.51	\$1,168.27	\$0.00	\$51,381.78	\$1,168,266.23	\$0.00	\$153,900.00
06/01/141	\$47,411.08	\$2,802.43	0.50%	\$50,213.51	\$1,120.97	\$0.00	\$51,334.48	\$1,120,973.39	\$0.00	\$153,900.00
12/01/141	\$47,529.60	\$2,683.91	0.50%	\$50,213.51	\$1,073.56	\$0.00	\$51,287.07	\$1,073,562.71	\$8,100.00	\$162,000.00
06/01/142	\$47,648.43	\$2,565.08	0.50%	\$50,213.51	\$1,026.03	\$0.00	\$51,239.54	\$1,026,032.71	\$0.00	\$162,000.00
12/01/142	\$47,767.55	\$2,445.96	0.50%	\$50,213.51	\$978.38	\$0.00	\$51,191.89	\$978,384.28	\$0.00	\$162,000.00
06/01/143	\$47,886.97	\$2,326.54	0.50%	\$50,213.51	\$930.62	\$0.00	\$51,144.13	\$930,616.73	\$0.00	\$162,000.00
12/01/143	\$48,006.69	\$2,206.82	0.50%	\$50,213.51	\$882.73	\$0.00	\$51,096.24	\$882,729.76	\$0.00	\$162,000.00
								\$834,723.07		\$162,000.00



Payment Date	Principal Due	Interest Due	Interest Rate	Principal & Interest	Servicing Fee	Credit Due	Total Payment	Principal Balance	R & M Reserve	Total Reserve
06/01/44	\$48,126.70	\$2,086.81	0.50%	\$50,213.51	\$834.72	\$0.00	\$51,048.23	\$786,596.37	\$0.00	\$162,000.00
12/01/44	\$48,247.02	\$1,966.49	0.50%	\$50,213.51	\$786.60	\$0.00	\$51,000.11	\$738,349.35	\$0.00	\$162,000.00
06/01/45	\$48,367.64	\$1,845.87	0.50%	\$50,213.51	\$738.35	\$0.00	\$50,951.86	\$689,981.71	\$0.00	\$162,000.00
12/01/45	\$48,488.56	\$1,724.95	0.50%	\$50,213.51	\$689.98	\$0.00	\$50,903.49	\$641,493.15	\$0.00	\$162,000.00
06/01/46	\$48,609.78	\$1,603.73	0.50%	\$50,213.51	\$641.49	\$0.00	\$50,855.00	\$592,883.37	\$0.00	\$162,000.00
12/01/46	\$48,731.30	\$1,482.21	0.50%	\$50,213.51	\$592.88	\$0.00	\$50,806.39	\$544,152.07	\$0.00	\$162,000.00
06/01/47	\$48,853.13	\$1,360.38	0.50%	\$50,213.51	\$544.15	\$0.00	\$50,757.66	\$495,298.94	\$0.00	\$162,000.00
12/01/47	\$48,975.26	\$1,238.25	0.50%	\$50,213.51	\$495.30	\$0.00	\$50,708.81	\$446,323.68	\$0.00	\$162,000.00
06/01/48	\$49,097.70	\$1,115.81	0.50%	\$50,213.51	\$446.32	\$0.00	\$50,659.83	\$397,225.98	\$0.00	\$162,000.00
12/01/48	\$49,220.45	\$993.06	0.50%	\$50,213.51	\$397.23	\$0.00	\$50,610.74	\$348,005.53	\$0.00	\$162,000.00
06/01/49	\$49,343.50	\$870.01	0.50%	\$50,213.51	\$348.01	\$0.00	\$50,561.52	\$298,662.03	\$0.00	\$162,000.00
12/01/49	\$49,466.85	\$746.66	0.50%	\$50,213.51	\$298.66	\$0.00	\$50,512.17	\$249,195.18	\$0.00	\$162,000.00
06/01/50	\$49,590.52	\$622.99	0.50%	\$50,213.51	\$249.20	\$0.00	\$50,462.71	\$199,604.66	\$0.00	\$162,000.00
12/01/50	\$49,714.50	\$499.01	0.50%	\$50,213.51	\$199.60	\$0.00	\$50,413.11	\$149,890.16	\$0.00	\$162,000.00
06/01/51	\$49,838.78	\$374.73	0.50%	\$50,213.51	\$149.89	\$0.00	\$50,363.40	\$100,051.38	\$0.00	\$162,000.00
12/01/51	\$49,963.38	\$250.13	0.50%	\$50,213.51	\$100.05	\$0.00	\$50,313.56	\$50,088.00	\$0.00	\$162,000.00
06/01/52	\$50,088.00	\$125.51	0.50%	\$50,213.51	\$50.09	\$0.00	\$50,263.60	\$0.00	\$0.00	\$162,000.00
<b>Totals</b>	<b>\$2,794,500.00</b>	<b>\$218,310.60</b>		<b>\$3,012,810.60</b>	<b>\$87,324.13</b>	<b>\$0.00</b>	<b>\$3,100,134.73</b>		<b>\$162,000.00</b>	

Created by KIA on 03/26/2021

# EXHIBIT J

## **EXHIBIT J**

### **STATEMENTS OF DISCLOSURE OF RELATED PARTY TRANSACTIONS**

Attached are Statements of Disclosure of Related Party Transactions from each member of McCreary County Water District's Board of Commissioners and the District Superintendent. The items listed on each statement reflect the total payments made by the District to related parties during the last 24 months. These payments were for services provided to both water and sewer operations. Billy Trammell and Jared Miller are District employees who have performed landfarming services to the District on a contractor basis. Mr. Trammell owns a tractor and spreader. Mr. Miller owns a tractor and sprayer. The District does not own a tractor or the other equipment necessary to spread sludge. Repair and Service Solutions LLC is a limited liability company whose members are District Superintendent Stephen Whitaker and District employee Rick Watters. It refurbished, repaired and rebuilt pumping equipment for the District. It performed the work at a much lower cost and with a higher level of quality.

A list of the individual transactions is found in the embedded Excel spreadsheet "RateCalculationsSpreadsheet-Sewer" at the "RelatedTransactions" tab. This list includes all transactions since January 1, 2019. The Statements of Disclosure cover only the last 24 months.

**STATEMENT OF DISCLOSURE OF  
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between McCreary County Water District ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members\* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation
Billy Trammell	Landfarming - Operated backhoe to spread sludge	\$1,600.00
Jared Miller	Landfarming - Operated backhoe to spread sludge	\$2,830.00
Repair and Service Solutions LLC	Pump Repair and Rebuild for Water & Sewer	\$15,200.00

- Check this box if the Utility has no related party transactions.
- Check box if additional transactions are listed on the supplemental page.
- Check box if any employee of the Utility is a family member of the Utility's chief executive officer, a Utility commissioner, or any person with a 10 percent or greater ownership interest in the Utility. The name of each employee and the official to whom they are related and the nature of the relationship are listed on the supplemental page entitled "Employees Related to Utility Officials."

Stephen Whitaker  
 \_\_\_\_\_  
 (Print Name)

  
 \_\_\_\_\_  
 (Signed)

Superintendent  
 \_\_\_\_\_  
 (Position/Office)

\* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a dependent for tax purposes of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or his or her spouse; or who is a member of the household of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility.

COMMONWEALTH OF KENTUCKY

COUNTY OF MCCREARY

Subscribed and sworn to before me by Stephen Whitaker  
(Name)

this 17<sup>th</sup> day of September, 2021.

Messa Baird  
NOTARY PUBLIC  
State-at-Large

Notary No. 617380

My Commission expires: 03/04/2023

**EMPLOYEES RELATED TO UTILITY OFFICIALS**

<b>Employee Name</b>	<b>Relationship</b>	<b>Relative</b>	<b>Relative's Position</b>
Jennifer Whitaker	Spouse	Stephen Whitaker	Superintendent
Derrick Taylor	Grandchild	Raymond Taylor	Commissioner
Jared Miller	Grandchild	Raymond Taylor	Commissioner

**STATEMENT OF DISCLOSURE OF  
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between McCreary County Water District ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members\* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation
Billy Trammell	Landfarming - Operated backhoe to spread sludge	\$1,600.00
Jared Miller	Landfarming - Operated backhoe to spread sludge	\$2,830.00
Repair and Service Solutions LLC	Pump Repair and Rebuild for Water & Sewer	\$15,200.00

- Check this box if the Utility has no related party transactions.
- Check box if additional transactions are listed on the supplemental page.
- Check box if any employee of the Utility is a family member of the Utility's chief executive officer, a Utility commissioner, or any person with a 10 percent or greater ownership interest in the Utility. The name of each employee and the official to whom they are related and the nature of the relationship are listed on the supplemental page entitled "Employees Related to Utility Officials."

Doug Sexton  
\_\_\_\_\_  
(Print Name)

  
\_\_\_\_\_  
(Signed)

Commissioner  
\_\_\_\_\_  
(Position/Office)

\* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a dependent for tax purposes of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or his or her spouse; or who is a member of the household of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility.

COMMONWEALTH OF KENTUCKY

COUNTY OF MCCREARY

Subscribed and sworn to before me by Doug Sexton  
(Name)

this 17<sup>th</sup> day of September, 2021.

Theresa Baird

NOTARY PUBLIC  
State-at-Large

Notary No. 617380

My Commission expires: 03/04/2023



**EMPLOYEES RELATED TO UTILITY OFFICIALS**

<b>Employee Name</b>	<b>Relationship</b>	<b>Relative</b>	<b>Relative's Position</b>
Jennifer Whitaker	Spouse	Stephen Whitaker	Superintendent
Derrick Taylor	Grandchild	Raymond Taylor	Commissioner
Jared Miller	Grandchild	Raymond Taylor	Commissioner



COMMONWEALTH OF KENTUCKY

COUNTY OF MCCREARY

Subscribed and sworn to before me by Randy Kidd  
(Name)

this 17<sup>th</sup> day of September, 2021.

Shessa Baird

NOTARY PUBLIC  
State-at-Large

Notary No. 617380

My Commission expires: 03/04/2023

**EMPLOYEES RELATED TO UTILITY OFFICIALS**

<b>Employee Name</b>	<b>Relationship</b>	<b>Relative</b>	<b>Relative's Position</b>
Jennifer Whitaker	Spouse	Stephen Whitaker	Superintendent
Derrick Taylor	Grandchild	Raymond Taylor	Commissioner
Jared Miller	Grandchild	Raymond Taylor	Commissioner

**STATEMENT OF DISCLOSURE OF  
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between McCreary County Water District ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members\* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation
Billy Trammell	Landfarming - Operated backhoe to spread sludge	\$1,600.00
Jared Miller	Landfarming - Operated backhoe to spread sludge	\$2,830.00
Repair and Service Solutions LLC	Pump Repair and Rebuild for Water & Sewer	\$15,200.00

- Check this box if the Utility has no related party transactions.
- Check box if additional transactions are listed on the supplemental page.
- Check box if any employee of the Utility is a family member of the Utility's chief executive officer, a Utility commissioner, or any person with a 10 percent or greater ownership interest in the Utility. The name of each employee and the official to whom they are related and the nature of the relationship are listed on the supplemental page entitled "Employees Related to Utility Officials."

Coy Taylor  
 \_\_\_\_\_  
 (Print Name)

*Coy Taylor*  
 \_\_\_\_\_  
 (Signed)

Commissioner  
 \_\_\_\_\_  
 (Position/Office)

\* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a dependent for tax purposes of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or his or her spouse; or who is a member of the household of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility.

COMMONWEALTH OF KENTUCKY

COUNTY OF MCCREARY

Subscribed and sworn to before me by Coy Taylor  
(Name)

this 17<sup>th</sup> day of September, 2023.

Shessa Baird  
NOTARY PUBLIC  
State-at-Large

Notary No. 617380

My Commission expires: 03/04/2023

**EMPLOYEES RELATED TO UTILITY OFFICIALS**

<b>Employee Name</b>	<b>Relationship</b>	<b>Relative</b>	<b>Relative's Position</b>
Jennifer Whitaker	Spouse	Stephen Whitaker	Superintendent
Derrick Taylor	Grandchild	Raymond Taylor	Commissioner
Jared Miller	Grandchild	Raymond Taylor	Commissioner



**STATEMENT OF DISCLOSURE OF  
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between McCreary County Water District ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members\* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

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Maynard New  
(Print Name)

  
(Signed)

Commissioner  
(Position/Office)

\* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a dependent for tax purposes of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or his or her spouse; or who is a member of the household of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility.



COMMONWEALTH OF KENTUCKY

COUNTY OF MCCREARY

Subscribed and sworn to before me by Maynard New  
(Name)

this 17<sup>th</sup> day of September, 2021.

Thessa Baird  
NOTARY PUBLIC  
State-at-Large

Notary No. 617380

My Commission expires: 03/04/2023

**EMPLOYEES RELATED TO UTILITY OFFICIALS**

<b>Employee Name</b>	<b>Relationship</b>	<b>Relative</b>	<b>Relative's Position</b>
Jennifer Whitaker	Spouse	Stephen Whitaker	Superintendent
Derrick Taylor	Grandchild	Raymond Taylor	Commissioner
Jared Miller	Grandchild	Raymond Taylor	Commissioner

**STATEMENT OF DISCLOSURE OF  
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between McCreary County Water District ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members\* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

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Raymond Taylor  
 \_\_\_\_\_  
 (Print Name)

  
 \_\_\_\_\_  
 (Signed)

Commissioner  
 \_\_\_\_\_  
 (Position/Office)

\* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a dependent for tax purposes of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or his or her spouse; or who is a member of the household of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility.

COMMONWEALTH OF KENTUCKY

COUNTY OF MCCREARY

Subscribed and sworn to before me by Raymond Taylor  
(Name)

this 17<sup>th</sup> day of September, 2023.

Shessa Bandt  
NOTARY PUBLIC  
State-at-Large

Notary No. 617380

My Commission expires: 03/04/2023

**EMPLOYEES RELATED TO UTILITY OFFICIALS**

<b>Employee Name</b>	<b>Relationship</b>	<b>Relative</b>	<b>Relative's Position</b>
Jennifer Whitaker	Spouse	Stephen Whitaker	Superintendent
Derrick Taylor	Grandchild	Raymond Taylor	Commissioner
Jared Miller	Grandchild	Raymond Taylor	Commissioner

# EXHIBIT K

## RESOLUTION

### A RESOLUTION OF THE BOARD OF COMMISSIONERS OF MCCREARY COUNTY WATER DISTRICT AUTHORIZING AN APPLICATION TO THE KENTUCKY PUBLIC SERVICE COMMISSION FOR AUTHORITY TO ADJUST RATES FOR RETAIL WATER AND SEWER SERVICE

**WHEREAS**, McCreary County Water District (“McCreary District”) is a water district created pursuant to the provisions of KRS Chapter 74;

**WHEREAS**, pursuant to KRS 278.015, the Kentucky General Assembly has declared water districts to be public utilities and subject to the jurisdiction of the Kentucky Public Service Commission in the same manner and to the same extent as any other utility as defined in KRS 278.010;

**WHEREAS**, on June 26, 2020, in Case No. 2020-00151, the Kentucky Public Service Commission ordered McCreary District to file an application for rate adjustment within one year;

**WHEREAS**, on February 22, 2021, in Case No. 2021-00021, the Kentucky Public Service Commission affirmed its earlier order and directed McCreary District to file an application for rate adjustment no later than June 26, 2021;

**WHEREAS**, on March 11, 2021, in Case No. 2020-00399, the Kentucky Public Service Commission expressed concerns about cross-subsidization of rates between its water and sewer operating divisions and found that McCreary District should file “an application for a general rate adjustment which includes financial data for both the sewer and water division;”

**WHEREAS**, on June 18, 2021, McCreary County Water District requested an additional sixty days in which to comply with the Kentucky Public Service Commission’s Orders of June 16, 2020 in Case No. 2020-00151 and February 22, 2021 in Case No. 2021-00021;

**WHEREAS**, on July 22, 2021, in Cases No. 2020-00151 and No. 2021-00021, the Kentucky Public Service Commission granted McCreary District’s request for an additional sixty days in which to submit its applications for rate adjustments;

**WHEREAS**, on August 17, 2021, McCreary District requested an additional thirty days in which to comply with the Kentucky Public Service Commission’s Orders of June 16, 2020 in Case No. 2020-00151 and February 22, 2021 in Case No. 2021-00021;

**WHEREAS**, McCreary District has prepared rate reviews using the ratemaking methodology that the Kentucky Public Service Commission has historically employed for water districts to establish the appropriate level of revenue from its rates for water and sewer service and those reviews indicate that McCreary District’s present rates for water and sewer service are producing less than the level of revenue required to meet McCreary District’s operating expenses, service its debt obligations and provide for adequate working capital and that an increase in McCreary District’s current rates for water and sewer service is necessary to ensure adequate and reliable service;

**WHEREAS** McCreary District's rate reviews suggest that an increase in water rates sufficient to produce additional revenues of \$348,504 and an increase in sewer rates sufficient to produce additional revenues of \$634,851 are appropriate;

**WHEREAS** the rates suggested by the rate review would result in an 8.7 percent increase in water rate and a 49.13 percent increase in sewer rates and would increase the monthly bill of a customer using 4,000 gallons of water from \$41.50 to \$44.56 for water service and from \$41.07 to \$61.25 for sewer service;

**WHEREAS**, the rate reviews do not consider the significant effects on revenue of the completion of the Sanitary Sewer Collection System Expansion Phase I Project or the expansion of the Fibrotex USA plant facilities, which are expected to be completed in 2022, or the possible expansion of McCreary District's sewer collection system to serve Cumberland Falls State Resort Park;

**WHEREAS**, according to the U.S. Census Bureau, McCreary County has a median household income of \$28,105 and approximately 34.6 percent of its households have incomes below the poverty level established by the Federal Government;

**WHEREAS**, McCreary District has recently increased its rates for water and sewer services and further large increases would impose an undue hardship on a significant portion of McCreary District's customers;

**WHEREAS**, the Board of Commissioners finds that, considering the circumstances set forth above, McCreary District's water rates should be increased to the levels to produce additional revenues of \$ , that such increase should be implemented in two phases, and that the rates set forth in Exhibit A to this Resolution will achieve that result;

**WHEREAS**, the Board of Commissioners finds that, considering the circumstances set forth above, McCreary District's sewer rates should be increased to produce additional revenues of \$211,617, that such increase should be implemented in three phases, and that the rates set forth in Exhibit B to this Resolution will achieve that result;

**WHEREAS**, if the Kentucky Public Service Commission accepts and approves the rates set forth in Exhibits A and B, or rates producing a comparable level of revenues, McCreary District will within 30 months of the issuance of an order authorizing such rates, file an application for rate adjustment with the Kentucky Public Service Commission to ensure its rates for water and sewer service remain at a sufficient level to ensure adequate and reliable service and that such application will be supported by a comprehensive cost-of-service study; and,

**WHEREAS**, KRS 278.180 and 807 KAR 5:076 require McCreary District to serve notice of its proposed rate adjustment on and to make application for rate adjustment to the Kentucky Public Service Commission;

**NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF COMMISSIONERS OF MCCREARY COUNTY WATER DISTRICT AS FOLLOWS:**



**Section 1.** The facts, recitals, and statements contained in the foregoing preamble of this Resolution are true and correct and are hereby affirmed and incorporated as a part of this Resolution.

**Section 2.** The Chairman is authorized and directed to take all actions reasonably necessary to apply to the Kentucky Public Service Commission, pursuant to 807 KAR 5:076, for authority to adjust McCreary District's rates for water and sewer service to those set forth in Exhibits A and B to this Resolution.


**Section 3.** The Chairman, or his designated agent, is hereby authorized and directed to execute an application to the Kentucky Public Service Commission necessary to obtain an adjustment of rates for retail water service.

**Section 4.** The Chairman, or his designated agent, is hereby authorized to represent to the Kentucky Public Service Commission that, the rates set forth in Exhibits A and B, or rates producing a comparable level of revenue are authorized as a result of , McCreary District will within 30 months of the issuance of an order authorizing such rates, file an application for rate adjustment to ensure its rates for water and sewer service remain at a sufficient level to ensure adequate and reliable service and that such application will be supported by a comprehensive cost-of-service study.

**ADOPTED BY THE BOARD OF COMMISSIONERS OF MCCREARY COUNTY WATER DISTRICT at a special meeting held on September 17, 2021, signed by the Chairman, and attested by the Secretary.**

  
\_\_\_\_\_  
Randy Kidd, Chairman

**ATTEST:**

  
\_\_\_\_\_  
Maynard New, Secretary

**EXHIBIT A**

**EXHIBIT TO A RESOLUTION OF THE BOARD OF COMMISSIONERS  
OF MCCREARY COUNTY WATER DISTRICT DATED SEPTEMBER 17, 2021**

<b>Water Service</b>	
<b>Phase 1 – Effective on Approval</b>	
<b>Residential/Non-Residential</b>	
First 2,000 Gallons	\$ 22.99 Minimum Bill
Over 2,000 Gallons	0.00945 Per Gallon
<b>Flat Rate Customers</b>	
Whitley County Water District	\$ 0.00745 Per Gallon
Oneida, Tennessee	0.00745 Per Gallon
Fibrotex USA	0.00745 Per Gallon
Pine Knot Job Center	0.00745 Per Gallon
McCreary County Housing Authority	0.00745 Per Gallon
<b>Cumberland Falls State Resort Park</b>	
First 600,000 Gallons	\$4,469.13 Minimum Bill
Over 600,000 Gallons	0.00745 Per Gallon
<b>U.S. Penitentiary-McCreary</b>	
First 1,950,000 Gallons	\$14,524.13 Minimum Bill
Over 1,950,000 Gallons	0.00745 Per Gallon

<b>Water Service</b>	
<b>Phase 2 – Effective One Year After Approval of Phase 1 Rates</b>	
<b>Residential/Non-Residential</b>	
First 2,000 Gallons	\$ 23.48 Minimum Bill
Over 2,000 Gallons	0.00965 Per Gallon
<b>Flat Rate Customers</b>	
Whitley County Water District	\$ 0.00761 Per Gallon
Oneida, Tennessee	0.00761 Per Gallon
Fibrotex USA	0.00761 Per Gallon
Pine Knot Job Center	0.00761 Per Gallon
McCreary County Housing Authority	0.00761 Per Gallon
<b>Cumberland Falls State Resort Park</b>	
First 600,000 Gallons	\$4,564.24 Minimum Bill
Over 600,000 Gallons	0.00761 Per Gallon
<b>U.S. Penitentiary-McCreary</b>	
First 1,950,000 Gallons	\$14,833.87 Minimum Bill
Over 1,950,000 Gallons	0.00761 Per Gallon

**EXHIBIT B**

**EXHIBIT TO A RESOLUTION OF THE BOARD OF COMMISSIONERS  
OF MCCREARY COUNTY WATER DISTRICT DATED SEPTEMBER 17, 2021**

<b>Sewer Service</b>	
<b>Phase 1 – Effective on Approval</b>	
<b>All Users Except U.S. Penitentiary-McCreary</b>	
First 2,000 Gallons	\$ 25.51 Minimum Bill
Next 18,000 Gallons	.00890 Per Gallon
Over 20,000 Gallons	0.00791 Per Gallon
<b>U.S. Penitentiary-McCreary</b>	
First 1,300,000 Gallons	\$10,232.73 Minimum Bill
Over 1,300,000 Gallons	0.00890 Per Gallon

<b>Sewer Service</b>	
<b>Phase 2 – Effective One Year After Approval of Phase 1 Rates</b>	
<b>All Users Except U.S. Penitentiary-McCreary</b>	
First 2,000 Gallons	\$ 26.83 Minimum Bill
Next 18,000 Gallons	0.00936 Per Gallon
Over 20,000 Gallons	0.00832 Per Gallon
<b>U.S. Penitentiary-McCreary</b>	
First 1,300,000 Gallons	\$10,761.74 Minimum Bill
Over 1,300,000 Gallons	0.00936 Per Gallon

<b>Sewer Service</b>	
<b>Phase 3 – Effective Two Years After Approval of Phase 1 Rates</b>	
<b>All Users Except U.S. Penitentiary-McCreary</b>	
First 2,000 Gallons	\$ 28.15 Minimum Bill
Next 18,000 Gallons	0.00982 Per Gallon
Over 20,000 Gallons	0.00873 Per Gallon
<b>U.S. Penitentiary-McCreary</b>	
First 1,300,000 Gallons	\$11,291.92 Minimum Bill
Over 1,300,000 Gallons	0.00982 Per Gallon

CERTIFICATION

I, the undersigned, hereby certify that I am the duly qualified and acting Secretary of the McCreary County Water District; that the foregoing is a full, true and correct copy of a Resolution adopted by the Board of Commissioners of the McCreary County Water District at a meeting duly held on September 17, 2021; that said official action appears as a matter of public record in McCreary County Water District's official records or journal; that said meeting was held in accordance with all applicable requirements of Kentucky law, including KRS 61.810, 61.815, 61.820 and 61.823; that a quorum was present at said meeting; that said official action has not been modified, amended, revoked or repealed and is now in full force and effect.

WITNESS my hand this 17th day of September 2021.

  
\_\_\_\_\_  
Maynard New, Secretary

# EXHIBIT L

### **COMPLIANCE WITH 807 KAR 5:076, SECTION 5**

In accordance with 807 KAR 5:076, Section 5(2)(b), McCreary County Water District has caused the notice on the next page to be published in a prominent manner in *McCreary County Voice*, a newspaper of general circulation in McCreary County Water District's service area, once a week for three (3) consecutive weeks, beginning September 23, 2021.

In accordance with 807 KAR 5:076, Section 5(1)(a), McCreary County Water District has posted at its offices a copy of the notice on the next page as of September 23, 2021.

As of September 23, 2021, in accordance with 807 KAR 5:076, Section 5(1)(b), McCreary County Water District has post on its website a copy of the notice on the next page and a hyperlink to the location on the Public Service Commission's website where the case documents are available.

## NOTICE

On or about September 23, 2021, McCreary County Water District will file applications with the Kentucky Public Service Commission for the purpose of adjusting its monthly rates for water and sewer service. McCreary County Water District is making these applications to comply with the Kentucky Public Service Commission’s Order of June 26, 2020 in Case No. 2020-00151 and Order of February 22, 2021 in Case No. 2021-00021. Under the methodology the Public Service Commission uses to establish rates for utility service, McCreary County Water District should increase its rates for water service approximately 8.70 percent and its rates for sewer service approximately 49.13 percent. Because of recent increases in water rates and expected increased usage in the water and wastewater services, McCreary County Water District is proposing smaller increases to be phased in over one or more years.

McCreary County Water District’s applications will be filed pursuant to the procedures set forth in 807 KAR 5:076. Under those procedures, the proposed rates may not be placed into effect until the Kentucky Public Service Commission has issued an order approving the proposed rates or six (6) months from the date of the filing of the application, whichever occurs first.

McCreary County Water District proposes to adjust its rates for monthly water service in two phases. Phase 1 rates will become effective upon the Kentucky Public Service Commission’s approval. Phase 2 rates will become effective one year later. The proposed rates for water service are as follows:

<b>PHASE 1 (Water)</b>				
<b>Residential and Non-Residential Meter</b>				
	<b>Present Rate</b>	<b>Proposed Rate</b>	<b>Change (\$)</b>	<b>Change (%)</b>
First 2,000 Gallons	\$ 22.50 Minimum Bill	\$ 22.99 Minimum Bill	\$0.49	2.18
Over 2,000 Gallons	0.00925 Per Gallon	0.00945 Per Gallon	\$0.00020	2.16
<b>Flat Rate Users</b>				
	<b>Present Rate</b>	<b>Proposed Rate</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Whitley County Water District	\$0.00729 Per Gallon	\$0.00745 Per Gallon	\$0.00016	2.19
Oneida, Tennessee	\$0.00729 Per Gallon	\$0.00745 Per Gallon	\$0.00016	2.19
Fibrotex USA	\$0.00729 Per Gallon	\$0.00745 Per Gallon	\$0.00016	2.19
Pine Knot Job Center	\$0.00729 Per Gallon	\$0.00745 Per Gallon	\$0.00016	2.19
McCreary County Housing Authority	\$0.00729 Per Gallon	\$0.00745 Per Gallon	\$0.00016	2.19
<b>Cumberland Falls State Park</b>				
	<b>Present Rate</b>	<b>Proposed Rate</b>	<b>Change (\$)</b>	<b>Change (%)</b>
First 600,000 Gallons	\$ 4,374.00 Minimum	\$ 4,469.13 Minimum	\$95.13	2.17
Over 600,000 Gallons	\$0.00729 Per Gallon	\$0.00745 Per Gallon	\$0.00016	2.19
<b>U.S. Penitentiary -McCreary</b>				
	<b>Present Rate</b>	<b>Proposed Rate</b>	<b>Change (\$)</b>	<b>Change (%)</b>
First 1,950,000 Gallons	\$14,215.50 Minimum	\$14,524.69 Minimum	\$309.19	2.18
Over 1,950,000 Gallons	\$0.00729 Per Gallon	\$0.00745 Per Gallon	\$0.00016	2.19

<b>PHASE 2 (Water)</b>				
<b>Residential and Non-Residential Meter</b>				
	<b>Present Rate</b>	<b>Proposed Rate</b>	<b>Change (\$)</b>	<b>Change (%)</b>
First 2,000 Gallons	\$ 22.50 Minimum Bill	\$ 23.48 Minimum Bill	\$0.98	2.18
Over 2,000 Gallons	0.00925 Per Gallon	0.00965 Per Gallon	\$0.00040	4.32
<b>Flat Rate Users</b>				
	<b>Present Rate</b>	<b>Proposed Rate</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Whitley County Water District	\$0.00729 Per Gallon	\$0.00761 Per Gallon	\$0.00032	4.39
Oneida, Tennessee	\$0.00729 Per Gallon	\$0.00761 Per Gallon	\$0.00032	4.39
Fibrotex USA	\$0.00729 Per Gallon	\$0.00761 Per Gallon	\$0.00032	4.39
Pine Knot Job Center	\$0.00729 Per Gallon	\$0.00761 Per Gallon	\$0.00032	4.39
McCreary County Housing Authority	\$0.00729 Per Gallon	\$0.00761 Per Gallon	\$0.00032	4.39
<b>Cumberland Falls State Park</b>				
	<b>Present Rate</b>	<b>Proposed Rate</b>	<b>Change (\$)</b>	<b>Change (%)</b>
First 600,000 Gallons	\$ 4,374.00 Minimum	\$ 4,564.27 Minimum	\$190.27	4.35
Over 600,000 Gallons	\$0.00729 Per Gallon	\$0.00761 Per Gallon	\$0.00032	4.39
<b>U.S. Penitentiary -McCreary</b>				
	<b>Present Rate</b>	<b>Proposed Rate</b>	<b>Change (\$)</b>	<b>Change (%)</b>
First 1,950,000 Gallons	\$14,215.50 Minimum	\$14,833.87 Minimum	\$668.37	4.70
Next 7,000 Gallons	\$0.00729 Per Gallon	\$0.00761 Per Gallon	\$0.00032	4.39

If the Public Service Commission approves the proposed water rate, the increase in a customer's monthly bill will be:

<b>Customer</b>	<b>Average Usage (gals)</b>	<b>Monthly Bill at Current Rate</b>	<b>Monthly Bill at Phase 1 Rate</b>	<b>Monthly Bill Increase (%)</b>	<b>Monthly Bill at Phase 2 Rate</b>	<b>Monthly Bill Increase (%)</b>
Residential/Nonresidential	3,975	\$ 40.77	\$ 41.65	2.16	\$ 42.54	2.14
U.S. Penitentiary -McCreary	5,853,467	\$42,671.77	\$43,605.52	2.19	\$44,539.25	2.14
Cumberland Falls State Park	789,708	\$ 5,756.91	\$ 5,882.45	2.18	\$ 6,007.95	2.13
Whitley County Water District	844,158	\$ 6,153.91	\$ 6,288.98	2.19	\$ 6,424.04	2.15
Oneida, Tennessee	0	\$ 0.00	\$ 0.00	0.00	\$ 0.00	0.00
Fibrotex USA	474,842	\$ 3,461.60	\$ 3,537.57	2.19	\$ 3,613.55	2.15
Pine Knot Job Center	360,708	\$ 2,629.56	\$ 2,687.27	2.19	\$ 2,744.99	2.15
McCreary County Housing Authority	237,484	\$ 1,731.26	\$ 1,769.26	2.19	\$ 1,807.25	2.15

McCreary County Water District proposes to adjust its rates for monthly sewer service in three phases. Phase 1 rates will become effective upon the Kentucky Public Service Commission's approval. Phase 2 rates will take effect one year later and continue in effect for one year. Phase 3 rates will then take effect.



The proposed rates for sewer service are as follows:

<b>PHASE 1 (Sewer)</b>				
<b>All Users Except U.S. Penitentiary-McCreary</b>				
	<b>Present Rate</b>	<b>Proposed Rate</b>	<b>Change (\$)</b>	<b>Change (%)</b>
First 2,000 Gallons	\$24.19 Minimum Bill	\$ 25.51 Minimum Bill	\$1.32	5.46
Next 8,500 Gallons	0.00844 Per Gallon	0.00890 Per Gallon	\$0.00046	5.45
Over 20,000 Gallons	0.00750 Per Gallon	0.00791 Per Gallon	\$0.00041	5.47
<b>U.S. Penitentiary-McCreary</b>				
	<b>Present Rate</b>	<b>Proposed Rate</b>	<b>Change (\$)</b>	<b>Change (%)</b>
First 1,300,000 Gallons	\$9,703.13 Minimum Bill	10,232.73 Minimum Bill	\$529.60	5.46
Over 1,300,000 Gallons	0.00844 Per Gallon	0.00890 Per Gallon	\$0.00046	5.45
<b>PHASE 2 (Sewer)</b>				
<b>All Users Except U.S. Penitentiary-McCreary</b>				
	<b>Present Rate</b>	<b>Proposed Rate</b>	<b>Change (\$)</b>	<b>Change (%)</b>
First 2,000 Gallons	\$24.19 Minimum Bill	\$ 26.83 Minimum Bill	\$2.64	10.91
Next 8,500 Gallons	0.00844 Per Gallon	0.00936 Per Gallon	\$0.00092	10.90
Over 20,000 Gallons	0.00750 Per Gallon	0.00832 Per Gallon	\$0.00082	10.93
<b>U.S. Penitentiary-McCreary</b>				
	<b>Present Rate</b>	<b>Proposed Rate</b>	<b>Change (\$)</b>	<b>Change (%)</b>
First 1,300,000 Gallons	\$9,703.13 Minimum Bill	\$10,762.71 Minimum Bill	\$1,059.58	10.92
Over 1,300,000 Gallons	0.00844 Per Gallon	0.00936 Per Gallon	\$0.00092	10.90
<b>PHASE 3 (Sewer)</b>				
<b>All Users Except U.S. Penitentiary-McCreary</b>				
	<b>Present Rate</b>	<b>Proposed Rate</b>	<b>Change (\$)</b>	<b>Change (%)</b>
First 2,000 Gallons	\$24.19 Minimum Bill	\$28.15 Minimum Bill	\$3.96	16.37
Next 8,500 Gallons	0.00844 Per Gallon	0.00982 Per Gallon	\$0.00138	16.35
Over 20,000 Gallons	0.00750 Per Gallon	0.00873 Per Gallon	\$0.00123	16.40
<b>U.S. Penitentiary-McCreary</b>				
	<b>Present Rate</b>	<b>Proposed Rate</b>	<b>Change (\$)</b>	<b>Change (%)</b>
First 1,300,000 Gallons	\$9,703.13 Minimum Bill	\$11,291.92 Minimum Bill	\$1,588.62	16.37
Over 1,300,000 Gallons	0.00844 Per Gallon	0.00982 Per Gallon	0.00138	16.35

If the Public Service Commission approves the proposed sewer rates, the Phase 1 monthly bill for a customer who uses 4,000 gallons of water will increase from \$41.07 to \$43.31, or 5.45 percent. The Phase 2 monthly bill for that customer will increase from \$43.31 to \$45.55 or 5.17 percent. When the Phase 3 rates take effect, that customer's bill will increase from \$45.55 to \$47.79 or 4.92 percent. The Phase 1 monthly bill for U.S. Penitentiary-McCreary, which produces an average of 5,605,575 gallons of wastewater monthly, will increase from \$46,042.18 to \$48,552.35, or 5.45 percent. Its monthly bill will increase to \$51,062.89 or 5.17 percent when Phase 2 rates take effect and to \$53,572.67 or 4.92 percent when Phase 3 rates become effective.

The Kentucky Public Service Commission has established Cases No. 2021-00300 (Sewer) and No. 2021-00301 (Water) to review McCreary County Water District's applications. Any person may examine these applications at McCreary County Water District's office, 456 N. Highway 27, Whitley City, Kentucky 42653 or at the Kentucky Public Service Commission's offices at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the Public Service Commission's Web site at <https://psc.ky.gov/Case/ViewCaseFilings/2021-300> (Sewer) or <https://psc.ky.gov/Case/ViewCaseFilings/2021-301> (Water).

Comments regarding either application may be submitted to the Kentucky Public Service Commission through the Commission's Web Site at <http://psc.ky.gov> or by e-mail to [psc.info@ky.gov](mailto:psc.info@ky.gov) or by mail to the Public Service Commission, P.O. Box 615, Frankfort, Kentucky 40602.

The rates contained in this notice are the rates proposed by McCreary County Water District. However, the Kentucky Public Service Commission may order rates to be charged that differ from the proposed rates. Such action may result in rates for consumers other than the rates in this notice.

A person may submit a timely written request for intervention to the Kentucky Public Service Commission, P.O. Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the person's status and interest. If the Kentucky Public Service Commission does not receive a written request for intervention within thirty (30) days of the initial publication of notice, it may take final action on the proposed rates.

McCreary County Water District  
First Publication Date: September 23, 2021

# EXHIBIT M

# EXHIBIT M-1



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>131A - SINKING FUND</b>								
Check	01/02/2019	ach	USDA Rural Develo...					39,573.34
Deposit	01/31/2019	1118	MCCreary Sewer Si...	Interest	-SPLIT- INTEREST IN...	35.53	10,011.87	29,561.47
Check	02/08/2019	1120	MCCreary Sewer Si...	Sewer Sinking ...	REVENUE FU...	2,000.00		29,597.00
Check	02/08/2019	1120	MCCreary Sewer Si...	Sewer Sinking ...	REVENUE FU...	2,000.00		33,597.00
Deposit	02/28/2019			Interest	INTEREST IN...	34.55		33,631.55
Check	03/15/2019	1126	MCCreary Sewer Si...	Sewer Sinking ...	REVENUE FU...	2,000.00		35,631.55
Deposit	03/31/2019			Interest	INTEREST IN...	41.36		35,672.91
Check	04/12/2019	1129	MCCreary Sewer Si...	Sewer Sinking ...	REVENUE FU...	2,000.00		37,672.91
Deposit	04/30/2019			Interest	INTEREST IN...	45.30		37,718.21
Check	05/20/2019	1135	MCCreary Sewer Si...	Sewer Sinking ...	REVENUE FU...	2,000.00		39,718.21
Deposit	05/31/2019			Interest	INTEREST IN...	48.96		39,767.17
Check	06/20/2019	1140	MCCreary Sewer Si...	Sinking Fund ...	REVENUE FU...	2,000.00		41,767.17
Deposit	06/30/2019			Interest	INTEREST IN...	49.60		41,816.77
Check	07/01/2019	1144	USDA Rural Develo...	Sewer Sinking ...	-SPLIT- REVENUE FU...	2,000.00	4,908.75	36,908.02
Check	07/19/2019			Interest	INTEREST IN...	47.84		38,908.02
Deposit	07/31/2019	1148	MCCreary Sewer Si...	Sewer Sinking ...	REVENUE FU...	2,000.00		40,955.86
Check	08/09/2019			Interest	INTEREST IN...	51.52		43,007.38
Deposit	08/29/2019	1155	MCCreary Sewer Si...	Sewer Sinking ...	REVENUE FU...	2,000.00		45,058.43
Check	09/30/2019			Interest	INTEREST IN...	51.05		45,058.43
Check	10/28/2019	1161	MCCreary Sewer Si...	Sewer Sinking ...	REVENUE FU...	2,000.00		45,102.73
Deposit	10/31/2019			Interest	INTEREST IN...	44.30		47,102.73
Deposit	11/23/2019	1164	MCCreary Sewer Si...	Sewer Sinking ...	REVENUE FU...	2,000.00		47,147.35
Check	11/30/2019			Interest	INTEREST IN...	44.62		49,147.35
Check	12/20/2019	1170	MCCreary Sewer Si...	Transfer	REVENUE FU...	2,000.00		49,195.73
Deposit	12/31/2019			Interest	INTEREST IN...	48.38		49,195.73
Total 131A - SINKING FUND								
<b>131B - SPECIAL DEPOSITS</b>								
Holloway Cem RD SW21147011								
Total Holloway Cem RD SW21147011								
<b>MARSHES SEWER PHASE I</b>								
Total MARSHES SEWER PHASE I								
<b>PK Sewer Project</b>								
Total PK Sewer Project								
<b>SEWER DEPRECIATION</b>								
Total SEWER DEPRECIATION								
<b>Sewer Depreciation CD</b>								
Total Sewer Depreciation CD								
<b>Sewer Proj SX21147004</b>								
Total Sewer Proj SX21147004								

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Sewer Proj SX21147010</b>								
Total Sewer Proj SX21147010								0.00
<b>STEARN'S SEWER EPA PROJECT</b>								
Total STEARN'S SEWER EPA PROJECT								0.00
<b>STEARN'S SEWER PROJECT</b>								
Total STEARN'S SEWER PROJECT								0.00
<b>Williamsburg St Phase II 54917</b>								
Total Williamsburg St Phase II 54917								0.00
<b>131B · SPECIAL DEPOSITS - Other</b>								
Total 131B · SPECIAL DEPOSITS - Other								0.00
<b>Total 131B · SPECIAL DEPOSITS</b>								
								0.00
<b>131C · WORKING FUND</b>								
<b>O &amp; M FUND</b>								
Check	01/04/2019	10022	Scott Solid Waste		-SPLIT-		206.08	21,160.24
Check	01/04/2019	10023	Eye Med		6560 · Payroll ...		39.90	16,536.42
Check	01/04/2019	10024	Unifirst		-SPLIT-		75.00	16,330.34
Check	01/04/2019	10025	South Kentucky RECC		703 · PURCHA...		78.98	16,290.44
Check	01/04/2019	10026	B & H Auto Parts		929 · TRANSP...		64.82	16,215.44
Check	01/04/2019	10027	Big M Discount		-SPLIT-		29.36	16,136.46
Check	01/04/2019	10028	Kentucky Utilities		-SPLIT-		302.79	16,071.64
Check	01/04/2019	10029	Powernet Global		921 · OFFICE ...		8.08	16,042.28
Check	01/04/2019	10030	McCreeary Water		-SPLIT-		41.92	15,731.41
Check	01/04/2019	10031	Brenntag Mid-South		-SPLIT-		441.00	15,689.49
Check	01/04/2019	10032	Southern Sales Com...		713 · MAINT...		759.47	7,030.84
Check	01/04/2019	10033	Derrick Taylor		-SPLIT-		253.86	6,271.37
Paycheck	01/04/2019	10034	James M King		-SPLIT-		562.77	6,017.51
Paycheck	01/04/2019	10035	Jared N Miller		-SPLIT-		466.91	5,454.74
Paycheck	01/04/2019	10036	William Clark		-SPLIT-		708.82	4,987.83
Liability Check	01/04/2019	eftps	Bank of McCreary	61-0654526	-SPLIT-		769.77	4,279.01
Check	01/09/2019	EFT	Kentucky State Trea...		-SPLIT-		312.94	3,509.24
Check	01/10/2019	10037	Kentucky Utilities		701A · COLLE...		31.08	3,165.22
Check	01/10/2019	10038	Eubanks Electrical S...		701A · COLLE...		29.41	3,135.81
Check	01/10/2019	10039	Lumber King Inc.		704 · CHEMIC...		225.58	3,327.89
Check	01/10/2019	10040	Brenntag Mid-South		Insurance		1,397.62	-4,951.09
Check	01/10/2019	10041	Delta Dental of Kent...		-SPLIT-		6,420.00	-11,371.09
Check	01/10/2019	10042	Southside Electric		923 · OUTSID...		1,000.00	-12,371.09
Check	01/11/2019	10043	Gilbert & Gilbert CP...		-SPLIT-		260.68	-12,371.09
Check	01/11/2019	10044	Genoe's Electric		-SPLIT-		661.25	-12,631.77
Paycheck	01/11/2019	10045	Derrick Taylor	VOID:	-SPLIT-		634.68	-13,293.02
Paycheck	01/11/2019	10046	James M King		-SPLIT-		636.53	-13,927.70
Paycheck	01/11/2019	10047	Jared N Miller		-SPLIT-			-13,927.70
Paycheck	01/11/2019	10048	William Clark		-SPLIT-			-14,564.23
Paycheck	01/11/2019	eftps	Bank of McCreary	VOID: 61-065...	-SPLIT-			
Liability Check	01/11/2019	eftps	Derrick Taylor		-SPLIT-			
Paycheck	01/11/2019	10049						

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2019**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Liability Check	01/11/2019	eftps	Bank of McCreary	61-0654526	-SPLIT-		772.62	-15,336.85
Check	01/14/2019	1113	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	30,000.00		14,663.15
Check	01/18/2019	10050	Riley Cleaning Servi...		923 · OUTSID...		75.00	14,588.15
Check	01/18/2019	10051	Kentucky Utilities		-SPLIT-		304.64	14,283.51
Check	01/18/2019	10052	South Kentucky RECC		-SPLIT-		8,955.81	5,327.70
Check	01/18/2019	10053	South Kentucky RECC		-SPLIT-		264.44	5,063.26
Check	01/18/2019	10054	Eubanks Electrical S...		713 · MAINT...		1,472.32	3,590.94
Check	01/18/2019	10055	Wex Bank		-SPLIT-		848.71	2,742.23
Paycheck	01/18/2019	10056	Derrick Taylor		-SPLIT-		614.95	2,127.28
Paycheck	01/18/2019	10057	James M King		-SPLIT-		253.86	1,873.42
Paycheck	01/18/2019	10058	Jared N Miller		-SPLIT-		527.28	1,346.14
Paycheck	01/18/2019	10059	William Clark		-SPLIT-		520.42	825.72
Liability Check	01/18/2019	eftps	Bank of McCreary	61-0654526	-SPLIT-		659.78	165.94
Liability Check	01/21/2019	eft	Kentucky State Trea...	063392	Kentucky W/H		505.93	-339.99
Liability Check	01/21/2019	10060	Tax Administrator	4th qtr 00761	McCreary Co	15,000.00	733.21	-1,073.20
Check	01/22/2019	1114	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...			13,926.80
Check	01/24/2019	10061	Bluegrass Cellular		930 · MISCELL...		184.21	13,742.59
Check	01/24/2019	10062	Highland Telephone		-SPLIT-		305.97	13,436.62
Check	01/24/2019	10063	Humana Health Plan...		Insurance		4,760.88	8,675.74
Check	01/24/2019	10064	Kentucky Utilities		-SPLIT-		895.13	7,780.61
Check	01/24/2019	10065	South Kentucky RECC		-SPLIT-		345.53	7,435.08
Check	01/25/2019	10066	Unifirst		-SPLIT-		37.50	7,397.58
Paycheck	01/25/2019	10067	Derrick Taylor		-SPLIT-		614.93	6,782.65
Paycheck	01/25/2019	10068	James M King		-SPLIT-		253.86	6,528.79
Paycheck	01/25/2019	10069	Jared N Miller		-SPLIT-		429.90	6,098.89
Paycheck	01/25/2019	10070	William Clark		-SPLIT-		466.92	5,631.97
Liability Check	01/25/2019	10071	Kentucky Child Supp...	0005731702	2100 · Payroll ...		479.08	5,152.89
General Journal	01/28/2019	eftps	Bank of McCreary	61-0654526	-SPLIT-	30,000.00	602.68	4,550.21
Check	01/31/2019	10072	Big M Discount	Loan from Wa...	Loan		9.70	34,550.21
Check	01/31/2019	10073	Southern Sales Com...		701A · COLLE...		421.49	34,119.02
Check	01/31/2019	10074	Eubanks Electrical S...		713 · MAINT...		526.80	33,592.22
Check	01/31/2019	10075	Delta Dental of Kent...		-SPLIT-		225.58	33,366.64
Check	01/31/2019	10076	Liberty National		Insurance		128.76	33,237.88
Check	01/31/2019	10077	Melitte		Life Insurance		107.45	33,130.43
Check	01/31/2019	10078	Anthem Life		Insurance	0.00		33,130.43
Check	01/31/2019	10079	Eye Med	VOID: GJE, R...	Insurance		39.90	33,090.53
Check	01/31/2019	10080	Transamerica		6560 · Payroll ...		48.00	33,042.53
Check	01/31/2019	10081	Kentucky Utilities		2100 · Payroll ...		97.07	32,945.46
Check	01/31/2019	10082	South Kentucky RECC		703 · PURCHA...		589.37	32,356.09
General Journal	01/31/2019		Anthem Life	For CHK 1007...	-SPLIT-		20.25	32,335.84
Deposit	01/31/2019			Interest	Insurance	7.09		32,342.93
Paycheck	02/01/2019	10083	Derrick Taylor		-SPLIT-		682.97	31,659.96
Paycheck	02/01/2019	10084	James M King		-SPLIT-		252.78	31,407.18
Paycheck	02/01/2019	10085	Jared N Miller		-SPLIT-		451.19	30,955.99
Paycheck	02/01/2019	10086	William Clark		-SPLIT-		466.91	30,489.08
Liability Check	02/01/2019	eftps	Bank of McCreary	61-0654526	-SPLIT-	30,000.00	636.16	29,852.92
Check	02/07/2019	1115	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	20.25		59,852.92
General Journal	02/07/2019	R	Anthem Life	Reverse of GJ...	Insurance			59,873.17



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	02/07/2019	10087	S & B Auto Parts		-SPLT-		41.45	59,831.72
Check	02/07/2019	10088	Scott Solid Waste		-SPLT-		177.08	59,654.64
Check	02/07/2019	10089	Engineered Design ...		713 · MAINT...		1,296.00	58,358.64
Check	02/07/2019	10090	Kentucky Utilities		-SPLT-		652.44	57,706.20
Check	02/07/2019	10091	Powernet Global		921 · OFFICE ...		7.93	57,698.27
Check	02/07/2019	10092	South Kentucky RECC		-SPLT-		41.92	57,656.35
Check	02/07/2019	10093	McCCreary Co Water		703 · PURCHA...		80.18	57,576.17
Check	02/07/2019	10094	Brenntag Mid-South		704 · CHEMIC...		6,557.40	51,018.77
Check	02/07/2019	10095	Wascon Inc		-SPLT-		5,798.65	45,220.12
Check	02/07/2019	10096	Southern Sales Com...		713 · MAINT...		12,305.00	32,915.12
Check	02/07/2019	10097	Lumber King Inc.		701A · COLLE...		46.62	32,868.50
Check	02/07/2019	10098	Dal-R's Inc		701A · COLLE...		201.42	32,667.08
Check	02/07/2019	10099	Wex Bank		-SPLT-		704.16	31,962.92
Check	02/08/2019	10100	Humana Health Plan...		Insurance		4,760.89	27,202.03
Paycheck	02/08/2019	10101	Derrick Taylor		-SPLT-		614.93	26,587.10
Paycheck	02/08/2019	10102	James M King		-SPLT-		252.77	26,334.33
Paycheck	02/08/2019	10103	Jared N Miller		-SPLT-		562.77	25,771.56
Paycheck	02/08/2019	10104	William Clark		-SPLT-		493.65	25,277.91
Liability Check	02/08/2019	eftps	Bank of McCCreary	61-0654526	-SPLT-		662.60	24,615.31
Check	02/15/2019	10105	Riley Cleaning Servi...		923 · OUTSID...		75.00	24,540.31
Check	02/15/2019	10106	Southern Sales Com...		713 · MAINT...		3,306.00	21,234.31
Check	02/15/2019	10107	Wascon Inc		923 · OUTSID...		9,113.83	12,120.48
Check	02/15/2019	10108	High Tide Technolog...		923 · OUTSID...		1,590.00	10,530.48
Check	02/15/2019	10109	South Kentucky RECC		-SPLT-		8,428.74	2,101.74
Check	02/15/2019	10110	Kentucky Utilities		-SPLT-		392.86	1,708.88
Paycheck	02/15/2019	10111	Derrick Taylor		-SPLT-		637.27	1,071.61
Paycheck	02/15/2019	10112	James M King		-SPLT-		319.93	751.68
Paycheck	02/15/2019	10113	Jared N Miller		-SPLT-		534.38	217.30
Paycheck	02/15/2019	10114	William Clark		-SPLT-		466.91	-249.61
Liability Check	02/15/2019	eftps	Bank of McCCreary	61-0654526	-SPLT-		677.48	-927.09
Check	02/20/2019	ach	Kentucky State Trea...		-SPLT-		790.22	-1,717.31
Check	02/22/2019	10115	Unifirst		-SPLT-		89.00	-1,806.31
Check	02/22/2019	10116	Repair and Service ...		-SPLT-		3,645.00	-5,451.31
Check	02/22/2019	10117	Humana Health Plan...		Insurance		4,760.89	-10,212.20
Check	02/22/2019	10118	Southern Sales Com...		-SPLT-		5,912.62	-16,124.82
Check	02/22/2019	10119	Wascon Inc		-SPLT-		3,963.10	-20,087.92
Check	02/22/2019	10120	Kentucky Utilities		-SPLT-		269.41	-20,357.33
Check	02/22/2019	10121	South Kentucky RECC		-SPLT-		448.74	-20,806.07
Check	02/22/2019	10122	Highland Telephone		-SPLT-		305.97	-21,112.04
Check	02/22/2019	10123	Derrick Taylor		-SPLT-		675.18	-21,787.22
Paycheck	02/22/2019	10124	James M King		-SPLT-		391.28	-22,178.50
Paycheck	02/22/2019	10125	Jared N Miller		-SPLT-		802.57	-22,981.07
Paycheck	02/22/2019	10126	William Clark		-SPLT-		532.07	-23,513.14
Liability Check	02/22/2019	eftps	Kentucky Child Supp...	0005731702	2100 · Payroll ...		479.08	-23,992.22
Check	02/22/2019	1116	Bank of McCCreary	61-0654526	-SPLT-		884.94	-24,877.16
Deposit	02/28/2019		McCCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	50,000.00		-25,137.10
Check	03/01/2019	10128	Humana Health Plan...	Interest	INTEREST IN...	14.26		20,376.21
Check	03/01/2019	10129	Liberty National		Life Insurance		4,760.89	20,376.21
Check	03/01/2019	10129	Liberty National		Life Insurance		128.76	20,247.45

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	03/01/2019	10130	Transamerica		2100 - Payroll ...		48.00	20,199.45
Check	03/01/2019	10131	South Kentucky RECC		-SPLIT-		757.01	19,442.44
Check	03/01/2019	10132	Kentucky Utilities		-SPLIT-		187.52	19,254.92
Check	03/01/2019	10133	Bluegrass Cellular		930 - MISCELL...		184.21	19,070.71
Check	03/01/2019	10134	Delta Dental of Kent...		Insurance		225.58	18,845.13
Check	03/01/2019	10135	Eye Med		Insurance		39.90	18,805.23
Check	03/01/2019	10136	Brenntag Mid-South		704 - CHEMIC...		6,946.39	11,858.84
Check	03/01/2019	10137	Melitte		Insurance		107.45	11,751.39
Check	03/01/2019	10138	Jared N Miller		930 - MISCELL...		150.00	11,601.39
Check	03/01/2019	10139	Derrick Taylor		930 - MISCELL...		150.00	11,451.39
Check	03/01/2019	10140	William Clark		930 - MISCELL...		150.00	11,301.39
Check	03/01/2019	10141	James M King		930 - MISCELL...		150.00	11,151.39
Paycheck	03/01/2019	10142	Derrick Taylor		-SPLIT-		762.15	10,389.24
Paycheck	03/01/2019	10143	James M King		-SPLIT-		252.78	10,136.46
Paycheck	03/01/2019	10144	Jared N Miller		-SPLIT-		451.18	9,685.28
Paycheck	03/01/2019	10144	William Clark		-SPLIT-		466.92	9,218.36
Paycheck	03/01/2019	10145	Bank of McCreary	61-0654526	-SPLIT-		666.58	8,551.78
Liability Check	03/01/2019	eftps	Bank of McCreary		-SPLIT-		25.00	8,526.78
Check	03/08/2019	10146	Unifirst		701A - COLLE...		8.00	8,518.78
Check	03/08/2019	10147	Anderson Grocery Inc		-SPLIT-		41.92	8,476.86
Check	03/08/2019	10148	McCreey Water		-SPLIT-		177.08	8,299.78
Check	03/08/2019	10149	Scott Solid Waste		-SPLIT-		634.19	7,665.59
Check	03/08/2019	10150	Kentucky Utilities		-SPLIT-		70.99	7,594.60
Check	03/08/2019	10151	South Kentucky RECC		703 - PURCHA...		6,597.80	996.80
Check	03/08/2019	10152	Brenntag Mid-South		704 - CHEMIC...		2,014.78	-1,017.98
Check	03/08/2019	10153	USA Bluebook		715 - MAINTN...		614.94	-1,632.92
Paycheck	03/08/2019	10154	Derrick Taylor		-SPLIT-		252.78	-1,885.70
Paycheck	03/08/2019	10155	James M King		-SPLIT-		562.77	-2,448.47
Paycheck	03/08/2019	10156	Jared N Miller		-SPLIT-		466.91	-2,915.38
Paycheck	03/08/2019	10157	William Clark		-SPLIT-		652.68	-3,568.06
Liability Check	03/08/2019	eftps	Bank of McCreary	61-0654526	-SPLIT-	30,000.00		-3,568.06
Check	03/08/2019	1121	McCreey Sewer O ...	Sewer O & M...	REVENUE FU...			26,431.94
Check	03/15/2019	10158	Big M Discount		-SPLIT-		131.14	26,300.80
Check	03/15/2019	10159	Riley Cleaning Servi...		923 - OUTSID...		75.00	26,225.80
Check	03/15/2019	10160	Kentucky Utilities		-SPLIT-		881.45	25,344.35
Check	03/15/2019	10161	South Kentucky RECC		-SPLIT-		7,101.02	18,243.33
Check	03/15/2019	10162	Wascon Inc		701A - COLLE...		308.01	17,935.32
Check	03/15/2019	10163	LabtronX		923 - OUTSID...		680.00	17,255.32
Check	03/15/2019	10164	Fouser Environment...		-SPLIT-		4,402.00	12,853.32
Check	03/15/2019	10165	Southern Sales Com...		713 - MAINTN...		3,108.00	9,745.32
Check	03/15/2019	10166	Wex Bank		-SPLIT-		672.86	9,072.46
Paycheck	03/15/2019	10167	Derrick Taylor		-SPLIT-		660.62	8,411.84
Paycheck	03/15/2019	10168	James M King		-SPLIT-		273.22	8,138.62
Paycheck	03/15/2019	10169	Jared N Miller		-SPLIT-		534.39	7,604.23
Paycheck	03/15/2019	10170	William Clark		-SPLIT-		590.42	7,013.81
Liability Check	03/15/2019	eftps	Bank of McCreary	61-0654526	-SPLIT-		714.42	6,299.39
Check	03/15/2019	eft	Kentucky State Trea...	063392	Kentucky W/H		1,056.56	5,242.83
Check	03/20/2019	1122	Kentucky State Trea...		-SPLIT-	60,000.00		4,490.57
Check	03/21/2019	10171	McCreey Sewer O ...	Sewer O & M...	REVENUE FU...		752.26	64,490.57
Check	03/22/2019	10171	USA Bluebook		-SPLIT-		2,695.89	61,794.68

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	03/22/2019	10172	S & B Auto Parts		-SPLT-		190.64	61,604.04
Check	03/22/2019	10173	Pine Knot Auto Parts		929 · TRANSP...		188.48	61,415.56
Check	03/22/2019	10174	Highland Telephone		-SPLT-		305.91	61,109.65
Check	03/22/2019	10175	Kentucky Utilities		-SPLT-		252.77	60,856.88
Check	03/22/2019	10176	Brenntag Mid-South		704 · CHEMIC...		6,540.40	54,316.48
Check	03/22/2019	10177	Southern Sales Com...		713 · MAINTE...		1,602.34	52,714.14
Check	03/22/2019	10178	South Kentucky RECC		-SPLT-		417.10	52,297.04
Paycheck	03/22/2019	10179	Derrick Taylor		-SPLT-		614.94	51,682.10
Paycheck	03/22/2019	10180	James M King		-SPLT-		280.04	51,402.06
Paycheck	03/22/2019	10181	Jared N Miller		-SPLT-		604.35	50,797.71
Paycheck	03/22/2019	10182	William Clark		-SPLT-		625.44	50,172.27
Liability Check	03/22/2019	eftps	Bank of McCreary	61-0654526	-SPLT-		740.04	49,432.23
Check	03/26/2019	10183	Unifirst		-SPLT-		25.00	49,407.23
Check	03/28/2019	10184	Owens		713 · MAINTE...		430.00	48,977.23
Check	03/28/2019	10185	Eye Med		Insurance		39.90	48,937.33
Check	03/28/2019	10186	Delta Dental of Kent...		Insurance		225.58	48,711.75
Check	03/28/2019	10187	Humana Health Plan...		Insurance		4,760.89	43,950.86
Check	03/28/2019	10188	Eubanks Electrical S...		-SPLT-		496.04	43,454.82
Check	03/28/2019	10189	USA Bluebook		701A · COLLE...		410.84	43,043.98
Check	03/28/2019	10190	Southern Sales Com...		713 · MAINTE...		172.95	42,871.03
Check	03/28/2019	10191	Wascon Inc		713 · MAINTE...		2,948.19	39,922.84
Check	03/28/2019	10192	Melife		Insurance		107.45	39,815.39
Check	03/28/2019	10193	Transamerica		2100 · Payroll ...		60.00	39,755.39
Check	03/28/2019	10194	Bluegrass Cellular		930 · MISCELL...		184.17	39,571.22
Check	03/28/2019	10195	South Kentucky RECC		-SPLT-		748.17	38,823.05
Check	03/28/2019	10196	The Weed Doctors		923 · OUTSID...		1,200.00	37,623.05
Check	03/29/2019	10197	William Clark		930 · MISCELL...		22.25	37,600.80
Paycheck	03/29/2019	10198	Derrick Taylor		-SPLT-		694.13	36,906.67
Paycheck	03/29/2019	10199	James M King		-SPLT-		252.78	36,653.89
Paycheck	03/29/2019	10200	Jared N Miller		-SPLT-		520.19	36,133.70
Paycheck	03/29/2019	10201	William Clark		-SPLT-		607.92	35,525.78
Liability Check	03/29/2019	10202	Kentucky Child Supp...	0005731702	2100 · Payroll ...		598.85	34,926.93
Liability Check	03/29/2019	eftps	Bank of McCreary	61-0654526	-SPLT-		722.24	34,204.69
Deposit	03/31/2019			Interest	INTEREST IN...	14.88		34,219.57
Check	04/05/2019	10203	Russell Watters		923 · OUTSID...		150.00	34,069.57
Check	04/05/2019	10204	Scott Solid Waste		-SPLT-		177.08	33,892.49
Check	04/05/2019	10205	Brenntag Mid-South		704 · CHEMIC...		767.70	33,124.79
Check	04/05/2019	10206	McCreary Co Water		-SPLT-		41.92	33,082.87
Check	04/05/2019	10207	South Kentucky RECC		703 · PURCHA...		65.92	33,016.95
Check	04/05/2019	10208	Liberty National		Life Insurance		160.95	32,856.00
Check	04/05/2019	10209	Kentucky Utilities		-SPLT-		576.55	32,279.45
Paycheck	04/05/2019	10210	Derrick Taylor		-SPLT-		637.28	31,642.17
Paycheck	04/05/2019	10211	James M King		-SPLT-		292.65	31,349.52
Paycheck	04/05/2019	10212	Jared N Miller		-SPLT-		541.47	30,808.05
Paycheck	04/05/2019	10213	William Clark		-SPLT-		476.17	30,331.88
Liability Check	04/05/2019	eftps	Bank of McCreary	61-0654526	-SPLT-		673.00	29,658.88
Check	04/11/2019	1123	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	40,000.00		69,658.88
Check	04/12/2019	10214	Russell Watters		923 · OUTSID...		150.00	69,508.88
Check	04/12/2019	10215	Lumber King Inc.		701A · COLLE...		130.61	69,378.27

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	04/12/2019	10216	Brenntag Mid-South		704 · CHEMIC...		6,552.70	62,825.57
Check	04/12/2019	10217	South Kentucky RECC		-SPLIT-		8,011.37	54,814.20
Check	04/12/2019	10218	Riley Cleaning Servi...		923 · OUTSID...		75.00	54,739.20
Check	04/12/2019	10219	Powernet Global		921 · OFFICE ...		7.74	54,731.46
Check	04/12/2019	10220	Wex Bank		-SPLIT-		697.12	54,034.34
Check	04/12/2019	10221	Pine Knot Auto Parts		929 · TRANSP...		224.92	53,809.42
Check	04/12/2019	10222	Unifirst		-SPLIT-		37.50	53,771.92
Paycheck	04/12/2019	10223	Derrick Taylor		-SPLIT-		614.94	53,156.98
Paycheck	04/12/2019	10224	James M King		-SPLIT-		252.78	52,904.20
Paycheck	04/12/2019	10225	Jared N Miller		-SPLIT-		555.68	52,348.52
Paycheck	04/12/2019	10226	William Clark		-SPLIT-		466.91	51,881.61
Liability Check	04/12/2019	eftps	Bank of McCreary	61-0654526	-SPLIT-		650.18	51,231.43
Liability Check	04/15/2019	eft	Kentucky State Trea...	063392	Kentucky WH		662.79	50,568.64
Check	04/15/2019	eft	Kentucky State Trea...		-SPLIT-		736.17	49,832.47
Check	04/18/2019	10227	Bluegrass Cellular		930 · MISCELL...		210.24	49,622.23
Check	04/18/2019	10228	Eubanks Electrical S...		-SPLIT-		1,806.11	47,816.12
Check	04/18/2019	10229	Southern Sales Com...		713 · MAINT...		979.86	46,836.26
Check	04/18/2019	10230	Kentucky State Trea...		930 · MISCELL...		300.00	46,536.26
Check	04/18/2019	10231	South Kentucky RECC		-SPLIT-		387.72	45,148.54
Check	04/18/2019	10232	Kentucky Utilities		-SPLIT-		361.94	45,786.60
Check	04/18/2019	10233	Wascon Inc		-SPLIT-		4,367.77	41,418.83
Paycheck	04/19/2019	10234	Derrick Taylor		-SPLIT-		626.11	40,792.72
Paycheck	04/19/2019	10235	James M King		-SPLIT-		313.11	40,479.61
Paycheck	04/19/2019	10236	Jared N Miller		-SPLIT-		562.78	39,916.83
Paycheck	04/19/2019	10237	William Clark		-SPLIT-		466.91	39,449.92
Liability Check	04/19/2019	eftps	Bank of McCreary	61-0654526	-SPLIT-		680.60	38,769.32
Check	04/25/2019	10238	Leroy West		923 · OUTSID...		300.00	38,469.32
Check	04/25/2019	10239	Russell Walters		923 · OUTSID...		150.00	38,319.32
Check	04/25/2019	10240	The Weed Doctors		923 · OUTSID...		1,200.00	37,119.32
Check	04/25/2019	10241	Billy Trammell		923 · OUTSID...		400.00	36,719.32
Check	04/25/2019	10242	Highland Telephone		-SPLIT-		308.60	36,410.72
Check	04/25/2019	10243	Eubanks Electrical S...		701A · COLLE...		59.80	36,350.92
Check	04/25/2019	10244	South Kentucky RECC		-SPLIT-		649.41	35,701.51
Check	04/25/2019	10245	Kentucky Utilities		-SPLIT-		175.77	35,525.74
Liability Check	04/25/2019	10246	Treasurer KY Uhem...	00 600071 5 1...	-SPLIT-		189.24	35,336.50
Liability Check	04/25/2019	10247	Tax Administrator	1st qtr 00761	-SPLIT-		591.78	34,744.72
Paycheck	04/26/2019	10248	Derrick Taylor		McCreary Co		1,067.76	33,676.96
Paycheck	04/26/2019	10249	James M King		-SPLIT-		380.27	33,296.69
Paycheck	04/26/2019	10250	Jared N Miller		-SPLIT-		642.96	32,653.73
Paycheck	04/26/2019	10251	William Clark		-SPLIT-		669.68	31,984.05
Liability Check	04/26/2019	10252	Kentucky Child Supp...	0005731702	2100 · Payroll ...		479.08	31,504.97
Liability Check	04/26/2019	eftps	Bank of McCreary	61-0654526	-SPLIT-		988.82	30,516.15
Deposit	04/30/2019			Interest	INTEREST IN...	19.33		30,535.48
Check	05/02/2019	10253	Big M Discount		701A · COLLE...		2.15	30,533.33
Check	05/02/2019	10254	Big Blue Tire, LLC		929 · TRANSP...		325.00	30,208.33
Check	05/02/2019	10255	South Kentucky RECC		703 · PURCHA...		67.00	30,141.33
Check	05/02/2019	10256	Brenntag Mid-South		704 · CHEMIC...		6,749.80	23,391.53
Check	05/02/2019	10257	Kentucky Utilities		-SPLIT-		555.78	22,835.75
Check	05/02/2019	10258	Delta Dental of Kent...		Insurance		93.88	22,741.87

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	05/02/2019	10259	Eye Med		Insurance		39.90	22,701.97
Check	05/02/2019	10260	Liberty National		Life Insurance		128.76	22,573.21
Check	05/02/2019	10261	Transamerica		2100 - Payroll ...		48.00	22,525.21
Check	05/02/2019	10262	Humana Health Plan...		Insurance		5,317.08	17,208.13
Check	05/02/2019	10263	Melife		Insurance		138.48	17,069.65
Check	05/02/2019	10264	Unifirst		-SPLIT-		115.94	16,953.71
Paycheck	05/03/2019	10265	Derrick Taylor		-SPLIT-		614.94	16,338.77
Paycheck	05/03/2019	10266	James M King		-SPLIT-		252.78	16,085.99
Paycheck	05/03/2019	10267	Jared N Miller		-SPLIT-		562.78	15,523.21
Paycheck	05/03/2019	10268	Jimmy A Ross		-SPLIT-		784.70	14,738.51
Paycheck	05/03/2019	10269	William Clark		-SPLIT-		607.92	14,130.59
Liability Check	05/03/2019	efbps	Bank of McCreary	61-0654526	-SPLIT-		1,040.20	13,090.39
Check	05/09/2019	1124	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	50,000.00		63,090.39
Check	05/09/2019	10270	Scott Solid Waste		-SPLIT-		177.08	62,913.31
Check	05/09/2019	10271	McCreary Co Water		-SPLIT-		46.09	62,867.22
Check	05/09/2019	10272	Russell Watters		923 · OUTSID...		150.00	62,717.22
Check	05/09/2019	10273	Powernet Global		921 · OFFICE ...		7.74	62,709.48
Check	05/09/2019	10274	USA Bluebook		715 · MAINTe...		2,647.16	60,062.32
Check	05/09/2019	10275	Wex Bank		-SPLIT-		847.65	59,214.67
Check	05/10/2019	10276	Pine Knot Auto Parts		929 · TRANSP...		229.22	58,985.45
Paycheck	05/10/2019	10277	Derrick Taylor		-SPLIT-		614.94	58,370.51
Paycheck	05/10/2019	10278	James M King		-SPLIT-		306.31	58,064.20
Paycheck	05/10/2019	10279	Jared N Miller		-SPLIT-		562.78	57,501.42
Paycheck	05/10/2019	10280	Jimmy A Ross		-SPLIT-		633.71	56,867.71
Paycheck	05/10/2019	10281	William Clark		-SPLIT-		466.91	56,400.80
Liability Check	05/10/2019	efbps	Bank of McCreary	61-0654526	-SPLIT-		915.34	55,485.46
Liability Check	05/15/2019	ach	Kentucky State Trea...	063392	Kentucky W/H		564.30	54,921.16
Check	05/16/2019	10282	South Kentucky RECC		-SPLIT-		7,005.92	47,915.24
Check	05/16/2019	10283	Kentucky Utilities		-SPLIT-		828.94	47,086.30
Check	05/16/2019	10284	Chlorination Co, Inc.		715 · MAINTe...		1,421.57	45,664.73
Check	05/16/2019	10285	Southern Sales Com...		-SPLIT-		4,992.74	40,671.99
Check	05/16/2019	10286	Wascon Inc		713 · MAINTe...		2,612.00	38,059.99
Check	05/16/2019	10287	Fouser Environment...		923 · OUTSID...		2,049.00	36,010.99
Check	05/16/2019	10288	Unifirst		-SPLIT-		57.48	35,953.51
Check	05/17/2019	10289	Riley Cleaning Servi...		923 · OUTSID...		75.00	35,878.51
Check	05/17/2019	10290	Russell Watters		923 · OUTSID...		150.00	35,728.51
Paycheck	05/17/2019	10291	Derrick Taylor		-SPLIT-		682.96	35,045.55
Paycheck	05/17/2019	10292	James M King		-SPLIT-		252.78	34,792.77
Paycheck	05/17/2019	10293	Jared N Miller		-SPLIT-		471.48	34,321.29
Paycheck	05/17/2019	10294	Jimmy A Ross		-SPLIT-		746.70	33,574.59
Paycheck	05/17/2019	10295	William Clark		-SPLIT-		466.91	33,107.68
Liability Check	05/17/2019	efbps	Bank of McCreary	61-0654526	-SPLIT-		955.34	32,152.34
Check	05/20/2019	ach	Kentucky State Trea...		SALES		740.18	31,412.16
Check	05/24/2019	10296	Leroy West		923 · OUTSID...		300.00	31,112.16
Check	05/24/2019	10297	Southern Sales Com...		713 · MAINTe...		1,561.60	29,550.56
Check	05/24/2019	10298	Phenova, Inc.		923 · OUTSID...		214.76	29,335.80
Check	05/24/2019	10299	Eubanks Electrical S...		-SPLIT-		161.53	29,174.27
Check	05/24/2019	10300	Highland Telephone		-SPLIT-		307.46	28,866.81
Check	05/24/2019	10301	South Kentucky RECC		-SPLIT-		395.34	28,471.47

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2019**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	05/24/2019	10302	Kentucky Utilities		-SPLT-		273.36	28,198.11
Paycheck	05/24/2019	10303	Derrick Taylor		-SPLT-		874.86	27,323.25
Paycheck	05/24/2019	10304	James M King		-SPLT-		286.85	27,036.40
Paycheck	05/24/2019	10305	Jared N Miller		-SPLT-		562.78	26,473.62
Paycheck	05/24/2019	10306	Jimmy A Ross		-SPLT-		784.70	25,688.92
Paycheck	05/24/2019	10307	William Clark		-SPLT-		555.41	25,133.51
Liability Check	05/24/2019	eftps	Bank of McCreary	61-0654526	-SPLT-		1,132.06	24,001.45
Check	05/24/2019	10308	South Kentucky RECC		703 · PURCHA...		28.80	23,972.65
Check	05/31/2019	10309	Humana Health Plan...		Insurance		3,730.46	20,242.19
Check	05/31/2019	10310	The Weed Doctors		923 · OUTSID...		1,200.00	19,042.19
Check	05/31/2019	10311	Russell Walters		923 · OUTSID...		150.00	18,892.19
Check	05/31/2019	10312	USA Bluebook		715 · MAINT...		2,506.70	16,385.49
Check	05/31/2019	10313	Melitte		Insurance		138.48	16,247.01
Check	05/31/2019	10314	Transamerica		2100 · Payroll ...		48.00	16,199.01
Check	05/31/2019	10315	Liberty National		Life Insurance		160.95	16,038.06
Check	05/31/2019	10316	Aflac		Insurance		31.05	16,007.01
Check	05/31/2019	10317	Kentucky Utilities		-SPLT-		198.40	15,808.61
Check	05/31/2019	10318	South Kentucky RECC		-SPLT-		621.64	15,186.97
Check	05/31/2019	10319	Southern Sales Com...		713 · MAINT...		3,663.30	11,523.67
Check	05/31/2019	10320	Brenntag Mid-South		-SPLT-		8,355.90	3,167.77
Check	05/31/2019	10321	Eye Med		Insurance		46.78	3,120.99
Check	05/31/2019	10322	Bluegrass Cellular		930 · MISCELL...		186.65	2,934.34
Check	05/31/2019	10323	Delta Dental of Kent...		Insurance		902.94	2,031.40
Check	05/31/2019	10324	Billy Trammell		923 · OUTSID...		1,000.00	1,031.40
Paycheck	05/31/2019	10325	Derrick Taylor		-SPLT-		697.51	333.89
Paycheck	05/31/2019	10326	James M King		-SPLT-		252.78	81.11
Paycheck	05/31/2019	10327	Jared N Miller		-SPLT-		562.77	-481.66
Paycheck	05/31/2019	10328	Jimmy A Ross		-SPLT-		715.21	-1,196.87
Paycheck	05/31/2019	10329	William Clark		-SPLT-		484.43	-1,681.30
Liability Check	05/31/2019	10330	Kentucky Child Supp...		-SPLT-		598.85	-2,280.15
Liability Check	05/31/2019	eftps	Bank of McCreary	0005731702	2100 · Payroll ...		983.34	-3,263.49
Deposit	06/05/2019	1127	McCreary Sewer O ...	61-0654526	-SPLT-		17.16	-3,246.33
Check	06/05/2019	10331	Scott Solid Waste	Interest	INTEREST IN...			36,753.67
Check	06/05/2019	10332	South Kentucky RECC	Sewer O & M ...	REVENUE FU...	40,000.00		36,547.59
Check	06/05/2019	10333	McCreary Water		-SPLT-		65.80	36,481.79
Check	06/05/2019	10334	Tennessee Associat...		703 · PURCHA...		41.92	36,439.87
Check	06/05/2019	10335	Eubanks Electrical S...		-SPLT-		1,800.00	34,639.87
Check	06/05/2019	10336	Southern Sales Com...		930 · MISCELL...		63.00	34,576.87
Check	06/05/2019	10337	Kentucky Utilities		701A · COLLE...		18.23	34,558.64
Check	06/07/2019	10338	Unifirst		-SPLT-		405.26	34,153.38
Check	06/07/2019	10339	Treasurer, State of T...		-SPLT-		45.72	34,107.66
Paycheck	06/07/2019	10340	Derrick Taylor		930 · MISCELL...		150.00	33,957.66
Paycheck	06/07/2019	10341	James M King		-SPLT-		682.97	33,274.69
Paycheck	06/07/2019	10342	Jared N Miller		-SPLT-		387.08	32,887.61
Paycheck	06/07/2019	10343	Jimmy A Ross		-SPLT-		583.07	32,304.54
Paycheck	06/07/2019	10344	William Clark		-SPLT-		671.71	31,632.83
Liability Check	06/07/2019	eftps	Bank of McCreary	61-0654526	-SPLT-		466.91	31,165.92
Liability Check	06/14/2019	eftps	Kentucky State Trea...	0633392	-SPLT-		1,003.34	30,162.58
Liability Check	06/14/2019	eftps	Kentucky State Trea...	0633392	Kentucky W/H		914.74	29,247.84

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2019**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	06/14/2019	10345	Leroy West		923 · OUTSID...		300.00	28,947.84
Check	06/14/2019	10346	Repair and Service ...		923 · OUTSID...		1,425.00	27,522.84
Check	06/14/2019	10347	Russell Watters		923 · OUTSID...		150.00	27,372.84
Check	06/14/2019	10348	Consolidated Pipe &...		-SPLIT-		1,126.88	26,245.96
Check	06/14/2019	10349	South Kentucky RECC		-SPLIT-		7,096.27	19,149.69
Check	06/14/2019	10350	Southern Sales Com...		-SPLIT-		283.46	18,866.23
Check	06/14/2019	10351	Brenntag Mid-South		-SPLIT-		7,600.93	11,265.30
Check	06/14/2019	10352	Kentucky Utilities		-SPLIT-		624.32	10,640.98
Check	06/14/2019	10353	Powernet Global		921 · OFFICE ...		7.74	10,633.24
Check	06/14/2019	10354	Wex Bank		-SPLIT-		950.43	9,682.81
Paycheck	06/14/2019	10355	Derrick Taylor		-SPLIT-		1,022.08	8,660.73
Paycheck	06/14/2019	10356	James M King		-SPLIT-		252.77	8,407.96
Paycheck	06/14/2019	10357	Jared N Miller		-SPLIT-		492.77	7,915.19
Paycheck	06/14/2019	10358	Jimmy A Ross		-SPLIT-		728.18	7,187.01
Paycheck	06/14/2019	10359	William Clark		-SPLIT-		466.91	6,720.10
Liability Check	06/14/2019	etps	Bank of McCreary	61-0654526	-SPLIT-		1,081.68	5,638.42
Check	06/14/2019	1133	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	40,000.00		45,638.42
Check	06/21/2019	10360	City Electric Motor C...		713 · MAINT...		640.00	44,998.42
Check	06/21/2019	10361	Lillian V Summer		930 · MISCELL...		11.00	44,987.42
Check	06/21/2019	10362	Riley Cleaning Servi...		923 · OUTSID...		75.00	44,912.42
Check	06/21/2019	10363	Kentucky Utilities		-SPLIT-		449.73	44,462.69
Check	06/21/2019	10364	South Kentucky RECC		-SPLIT-		430.52	44,032.17
Check	06/21/2019	10365	Brenntag Mid-South		704 · CHEMIC...		6,766.50	37,265.67
Check	06/21/2019	10366	Eubanks Electrical S...		713 · MAINT...		490.63	36,775.04
Check	06/21/2019	10367	Southern Sales Com...		-SPLIT-		3,030.64	33,744.40
Check	06/21/2019	10368	Best Business Syste...		921 · OFFICE ...		264.00	33,480.40
Check	06/21/2019	10369	DalR's Inc		701A · COLLE...		237.23	33,243.17
Paycheck	06/21/2019	10370	Derrick Taylor		-SPLIT-		660.62	32,582.55
Paycheck	06/21/2019	10371	James M King		-SPLIT-		252.78	32,329.77
Paycheck	06/21/2019	10372	Jared N Miller		-SPLIT-		534.39	31,795.38
Paycheck	06/21/2019	10373	Jimmy A Ross		-SPLIT-		936.68	30,858.70
Paycheck	06/21/2019	10374	William Clark		-SPLIT-		466.92	30,391.78
Liability Check	06/21/2019	etps	Bank of McCreary	61-0654526	-SPLIT-		1,083.18	29,308.60
Check	06/27/2019	10375	Eye Med		Insurance		67.67	29,240.93
Check	06/27/2019	10376	Kentucky Utilities		703 · PURCHA...		48.88	29,192.05
Check	06/27/2019	10377	South Kentucky RECC		-SPLIT-		679.25	28,512.80
Check	06/27/2019	10378	Highland Telephone		-SPLIT-		307.46	28,205.34
Check	06/27/2019	10379	Russell Watters		923 · OUTSID...		150.00	28,055.34
Check	06/27/2019	10380	Wascon Inc		-SPLIT-		4,245.86	23,809.48
Check	06/27/2019	10381	Brenntag Mid-South		704 · CHEMIC...		7,039.21	16,770.27
Check	06/27/2019	10382	AT&T Mobility		930 · MISCELL...		257.20	16,513.07
Check	06/27/2019	10383	Eubanks Electrical S...		-SPLIT-		131.59	16,381.48
Check	06/27/2019	10384	Consolidated Pipe &...		-SPLIT-		2,574.20	13,807.28
Check	06/27/2019	10385	Transamerica		2100 · Payroll ...		60.00	13,747.28
Check	06/27/2019	10386	MelLife		Insurance		138.48	13,608.80
Check	06/27/2019	10387	Delta Dental of Kent...		Insurance		218.76	13,390.04
Check	06/27/2019	10388	The Weed Doctors		923 · OUTSID...		1,200.00	12,190.04
Check	06/27/2019	10389	Humana Health Plan...		Insurance		4,763.89	7,426.15
Check	06/28/2019	10390	Unifirst		-SPLIT-		191.12	7,235.03

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	06/28/2019	10391	Advance Auto Parts		-SPLIT-		166.07	7,068.96
Check	06/28/2019	10392	Pine Knot Auto Parts	VOID: GJE, R...	-SPLIT-	0.00		7,068.96
Paycheck	06/28/2019	10393	Derrick Taylor		-SPLIT-		931.70	6,137.26
Paycheck	06/28/2019	10394	James M King		-SPLIT-		252.78	5,884.48
Paycheck	06/28/2019	10395	Jared N Miller		-SPLIT-		541.48	5,343.00
Paycheck	06/28/2019	10396	Jimmy A Ross		-SPLIT-		573.23	4,769.77
Paycheck	06/28/2019	10397	William Clark		-SPLIT-		528.66	4,241.11
Liability Check	06/28/2019	10398	Kentucky Child Supp...	0005731702	2100 · Payroll ...		479.08	3,762.03
Liability Check	06/28/2019	efps	Bank of McCreary	61-0654526	-SPLIT-		1,001.66	2,760.37
Check	06/30/2019	ach	Kentucky State Trea...		SALES		831.19	1,929.18
Deposit	06/30/2019			Interest	INTEREST IN...	18.07		1,947.25
Check	07/01/2019	1137	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	25,000.00		26,947.25
Check	07/03/2019	10399	Scott Solid Waste		-SPLIT-		177.08	26,770.17
Check	07/03/2019	10400	South Kentucky RECC		703 · PURCHA...		79.38	26,690.79
Check	07/03/2019	10401	Kentucky Utilities		-SPLIT-		385.36	26,305.43
Check	07/03/2019	10402	McCreary Water		-SPLIT-		41.92	26,263.51
Check	07/03/2019	10403	Russell Watters		923 · OUTSID...		150.00	26,113.51
Check	07/03/2019	10404	Brenntag Mid-South		704 · CHEMIC...		6,770.60	19,342.91
Check	07/03/2019	10405	Liberty National		Life Insurance		128.76	19,214.15
Check	07/03/2019	10406	Aflac		Insurance		24.84	19,189.31
Paycheck	07/03/2019	10407	Derrick Taylor		-SPLIT-		637.28	18,552.03
Paycheck	07/03/2019	10408	James M King		-SPLIT-		292.65	18,259.38
Paycheck	07/03/2019	10409	Jared N Miller		-SPLIT-		555.68	17,703.70
Paycheck	07/03/2019	10410	Jimmy A Ross		-SPLIT-		602.21	17,101.49
Paycheck	07/03/2019	10411	William Clark		-SPLIT-		466.91	16,634.58
Liability Check	07/03/2019	efps	Bank of McCreary	61-0654526	-SPLIT-		897.80	15,736.78
Liability Check	07/05/2019	efps	Kentucky State Trea...	063392	Kentucky W/H		758.30	14,978.48
Check	07/11/2019	10412	Southern Sales Com...		-SPLIT-		2,491.76	12,486.72
Check	07/11/2019	10413	Powernet Global		921 · OFFICE ...		7.74	12,478.98
Check	07/11/2019	10414	Wascon Inc		-SPLIT-		1,348.67	11,130.31
Check	07/11/2019	10415	South Kentucky RECC		-SPLIT-		7,804.42	3,325.89
Check	07/11/2019	10416	Kentucky Utilities		-SPLIT-		584.70	2,741.19
Check	07/11/2019	10417	Wex Bank		-SPLIT-		556.48	2,184.71
Check	07/11/2019	10418	Pine Knot Auto Parts		-SPLIT-		477.61	1,707.10
Check	07/11/2019	1138	McCreey Sewer O ...	Sewer O & M ...	REVENUE FU...	30,000.00		31,707.10
Check	07/11/2019	10419	Russell Watters		923 · OUTSID...		150.00	31,557.10
Check	07/11/2019	10420	Jacob Sharp	VOID: GJE, R...	923 · OUTSID...	0.00		31,557.10
Check	07/11/2019	10421	Consolidated Pipe &...		-SPLIT-		3,492.30	28,064.80
Paycheck	07/12/2019	10422	Derrick Taylor		-SPLIT-		746.58	27,318.22
Paycheck	07/12/2019	10423	James M King		-SPLIT-		297.89	27,020.33
Paycheck	07/12/2019	10424	Jared N Miller		-SPLIT-		693.77	26,326.56
Paycheck	07/12/2019	10425	Jimmy A Ross		-SPLIT-		665.20	25,661.36
Paycheck	07/12/2019	10426	William Clark		-SPLIT-		532.07	25,129.29
Liability Check	07/12/2019	efps	Bank of McCreary	61-0654526	-SPLIT-		1,072.04	24,057.25
Check	07/18/2019	10427	Leroy West		923 · OUTSID...		300.00	23,757.25
Check	07/18/2019	10428	USA Bluebook		701A · COLLE...		1,392.89	22,364.36
Check	07/18/2019	10429	Kentucky Utilities		-SPLIT-		555.15	21,809.21
Check	07/18/2019	10430	South Kentucky RECC		-SPLIT-		439.91	21,369.30
Check	07/18/2019	10431	Big Blue Tire, LLC		929 · TRANSP...		396.00	20,973.30



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	07/18/2019	10432	Brenntag Mid-South		704 · CHEMIC...		6,500.00	14,473.30
Check	07/18/2019	10433	Wascon Inc		713 · MAINT...		832.81	13,640.49
Check	07/18/2019	10434	Thermodyne Engine...		704 · CHEMIC...		2,178.00	11,462.49
Check	07/18/2019	10435	Southern Sales Com...		713 · MAINT...		320.00	11,142.49
Check	07/18/2019	10436	Consolidated Pipe &...		701A · COLLE...		762.00	10,380.49
Check	07/18/2019	10437	Eubanks Electrical S...		701A · COLLE...		202.80	10,177.69
Check	07/18/2019	10438	Engineered Design ...		713 · MAINT...		565.55	9,612.14
Check	07/18/2019	10439	High Tide Technolog...		923 · OUTSID...		355.00	9,257.14
Check	07/18/2019	10440	A-1 Construction & ...		923 · OUTSID...		250.00	9,007.14
Check	07/18/2019	10441	Anderson Office Supp...		923 · OUTSID...		595.00	8,412.14
Check	07/19/2019	1141	McCreeary Sewer O ...	Sewer O & M ...	REVENUE FU...	30,000.00		38,412.14
Check	07/19/2019	10442	Kentucky State Trea...		SALES		1,422.70	36,989.44
Check	07/19/2019	10443	Riley Cleaning Servi...		923 · OUTSID...		75.00	36,914.44
Check	07/19/2019	10444	Unifirst		-SPLIT-		45.72	36,868.72
Paycheck	07/19/2019	10445	Derrick Taylor		-SPLIT-		954.05	35,914.67
Paycheck	07/19/2019	10445	James M King		-SPLIT-		252.78	35,661.89
Paycheck	07/19/2019	10446	Jared N Miller		-SPLIT-		520.19	35,141.70
Paycheck	07/19/2019	10447	Jimmy A Ross		-SPLIT-		746.70	34,395.00
Paycheck	07/19/2019	10448	William Clark		-SPLIT-		466.92	33,928.08
Liability Check	07/22/2019	10449	Bank of McCreeary	61-0654526	-SPLIT-		1,078.64	32,849.44
Liability Check	07/22/2019	10449	Tax Administrator	2nd qtr 00761	McCreeary Co		762.38	32,087.06
Check	07/26/2019	10450	AT&T Mobility		930 · MISCELL...		188.20	31,898.86
Check	07/26/2019	10451	Southern Sales Com...		-SPLIT-		376.03	31,522.83
Check	07/26/2019	10453	Wascon Inc		-SPLIT-		210.61	31,312.22
Check	07/26/2019	10454	Russell Walters		713 · MAINT...		889.67	30,422.55
Check	07/26/2019	10455	The Weed Doctors		923 · OUTSID...		150.00	30,272.55
Check	07/26/2019	10456	Greater Air Systems ...		923 · OUTSID...		1,200.00	29,072.55
Check	07/26/2019	10457	Atiac		Insurance		114.00	28,958.55
Check	07/26/2019	10458	Highland Telephone		-SPLIT-		24.84	28,933.71
Paycheck	07/26/2019	10459	Derrick Taylor		-SPLIT-		309.53	28,624.18
Paycheck	07/26/2019	10460	James M King		-SPLIT-		694.14	27,930.04
Paycheck	07/26/2019	10461	Jared N Miller		-SPLIT-		252.78	27,677.26
Paycheck	07/26/2019	10462	Jimmy A Ross		-SPLIT-		541.47	27,135.79
Paycheck	07/26/2019	10463	William Clark		-SPLIT-		728.20	26,407.59
Liability Check	07/26/2019	10464	Kentucky Child Supp...	0005731702	-SPLIT-		581.19	25,826.40
Liability Check	07/26/2019	10464	Bank of McCreeary	61-0654526	-SPLIT-		479.08	25,347.32
Deposit	07/31/2019	eftps		Interest	INTEREST IN ...	13.83	1,018.70	24,328.62
Check	08/01/2019	10465	Delta Dental of Kent...		Insurance		218.76	24,123.69
Check	08/01/2019	10466	Transamerica		2100 · Payroll ...		48.00	24,075.69
Check	08/01/2019	10467	Eye Med		Insurance		67.67	24,008.02
Check	08/01/2019	10468	Melitte		Insurance		138.48	23,869.54
Check	08/01/2019	10469	Liberty National		Life Insurance		128.76	23,740.78
Check	08/01/2019	10470	Humana Health Plan...		Insurance		4,763.89	18,976.89
Check	08/01/2019	10471	Kentucky RECC		-SPLIT-		172.10	18,804.79
Check	08/01/2019	10472	Southern Kentucky Utilities		-SPLIT-		467.38	18,337.41
Check	08/01/2019	10473	D. M. Anderson Inc.		930 · MISCELL...		5,265.00	13,072.41
Check	08/01/2019	10474	Fouser Environment...		923 · OUTSID...		2,720.00	10,352.41
Paycheck	08/02/2019	10475	Derrick Taylor		-SPLIT-		909.39	9,443.02

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	08/02/2019	10476	James M King		-SPLIT-		366.62	9,076.40
Paycheck	08/02/2019	10477	Jared N Miller		-SPLIT-		562.77	8,513.63
Paycheck	08/02/2019	10478	Jimmy A Ross		-SPLIT-		708.70	7,804.93
Paycheck	08/02/2019	10479	William Clark		-SPLIT-		466.91	7,338.02
Paycheck	08/02/2019	10480	Derrick Taylor		-SPLIT-		238.18	7,099.84
Liability Check	08/02/2019	10481	KHEAA	28265 Derrick...	2100 · Payroll ...		402.63	6,697.21
Liability Check	08/08/2019	efps	Bank of McCreary	61-0654526	-SPLIT-		1,294.12	5,403.09
Check	08/08/2019	1142	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	50,000.00		55,403.09
Check	08/08/2019	10482	Eubanks Electrical S...		713 · MAINTEN...		1,347.59	54,055.50
Check	08/08/2019	10483	Big M Discount		-SPLIT-		86.52	53,968.98
Check	08/08/2019	10484	Leroy West		923 · OUTSID...		300.00	53,668.98
Check	08/08/2019	10485	Scott Solid Waste		-SPLIT-		206.08	53,462.90
Check	08/08/2019	10486	Wascon Inc		713 · MAINTEN...		1,734.13	51,728.77
Check	08/08/2019	10487	Brenntag Mid-South		704 · CHEMIC...		1,973.13	49,755.64
Check	08/08/2019	10488	USA Bluebook		701A · COLLE...		1,059.74	48,695.90
Check	08/08/2019	10489	Kentucky Utilities		-SPLIT-		497.17	48,198.73
Check	08/08/2019	10490	South Kentucky RECC		703 · PURCHA...		78.69	48,120.04
Check	08/08/2019	10491	Southern Sales Com...		713 · MAINTEN...		1,714.70	46,405.34
Check	08/08/2019	10492	Greater Air Systems ...		923 · OUTSID...		121.00	46,284.34
Check	08/08/2019	10493	Russell Watters		923 · OUTSID...		150.00	46,134.34
Check	08/08/2019	10494	Powernet Global		921 · OFFICE ...		7.74	46,126.60
Check	08/08/2019	10495	Wex Bank		-SPLIT-		767.10	45,359.50
Check	08/08/2019	10496	McCreary Co Water		-SPLIT-		37.75	45,321.75
Check	08/08/2019	10497	Consolidated Pipe &...		701A · COLLE...		39.00	45,282.75
Check	08/08/2019	10498	Water Works		713 · MAINTEN...			45,282.75
Check	08/08/2019	10499	VOID:		150 · Inventory...	0.00		45,282.75
Check	08/08/2019	10500	VOID:		150 · Inventory...	0.00		45,282.75
Check	08/08/2019	10501	VOID:		150 · Inventory...	0.00		45,282.75
Check	08/08/2019	10502	VOID:		150 · Inventory...	0.00		45,282.75
Check	08/08/2019	10503	VOID:		150 · Inventory...	0.00		45,282.75
Check	08/08/2019	10504	VOID:		150 · Inventory...	0.00		45,282.75
Check	08/08/2019	10505	VOID:		150 · Inventory...	0.00		45,282.75
Check	08/08/2019	10506	VOID:		150 · Inventory...	0.00		45,282.75
Check	08/08/2019	10507	VOID:		150 · Inventory...	0.00		45,282.75
Check	08/08/2019	10508	VOID:		150 · Inventory...	0.00		45,282.75
Check	08/08/2019	10509	VOID:		150 · Inventory...	0.00		45,282.75
Check	08/08/2019	10510	VOID:		150 · Inventory...	0.00		45,282.75
Check	08/08/2019	10511	VOID:		150 · Inventory...	0.00		45,282.75
Check	08/08/2019	10512	VOID:		150 · Inventory...	0.00		45,282.75
Check	08/08/2019	10513	VOID:		150 · Inventory...	0.00		45,282.75
Paycheck	08/09/2019	10514	Derrick Taylor		-SPLIT-		614.93	44,667.82
Paycheck	08/09/2019	10515	James M King		-SPLIT-		248.56	44,419.26
Paycheck	08/09/2019	10516	Jared N Miller		-SPLIT-		583.07	43,836.19
Paycheck	08/09/2019	10517	Jimmy A Ross		-SPLIT-		690.22	43,145.97
Paycheck	08/09/2019	10518	William Clark		-SPLIT-		476.17	42,669.80
Liability Check	08/09/2019	efps	Bank of McCreary	61-0654526	-SPLIT-		938.36	41,731.44
Check	08/15/2019	10519	South Kentucky RECC		-SPLIT-		8,411.89	33,319.55
Check	08/15/2019	10520	Kentucky Utilities		-SPLIT-		526.81	32,792.74
Check	08/15/2019	10521	Southern Sales Com...		-SPLIT-		3,537.39	29,255.35

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2019**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	08/15/2019	10522	S & B Auto Parts		929 · TRANSP...		14.38	29,240.97
Check	08/15/2019	10523	Consolidated Pipe &...		701A · COLLE...		201.00	29,039.97
Check	08/15/2019	10524	Unifirst		-SPLIT-		64.40	28,975.57
Check	08/16/2019	10525	Tony Musgrove		-SPLIT-		500.00	28,475.57
Check	08/16/2019	10526	Riley Cleaning Servi...		923 · OUTSID...		75.00	28,400.57
Check	08/16/2019	10527	Pine Knot Auto Parts		-SPLIT-		418.91	27,981.66
Paycheck	08/16/2019	10528	Derrick Taylor		-SPLIT-		863.69	27,117.97
Paycheck	08/16/2019	10529	James M King		-SPLIT-		273.23	26,844.74
Paycheck	08/16/2019	10530	Jared N Miller		-SPLIT-		186.49	26,658.25
Paycheck	08/16/2019	10531	Jimmy A Ross		-SPLIT-		804.19	25,854.06
Paycheck	08/16/2019	10532	William Clark		-SPLIT-		493.65	25,360.41
Liability Check	08/16/2019	eftps	Bank of McCreary	61-0654526	-SPLIT-		966.24	24,394.17
Check	08/19/2019	1146	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	25,000.00		49,394.17
Check	08/21/2019		Kentucky State Trea...		SALES		947.21	48,446.96
Check	08/23/2019	10533	Russell Walters		923 · OUTSID...		150.00	48,296.96
Check	08/23/2019	10534	Southern Sales Com...		713 · MAINT...		844.65	47,452.31
Check	08/23/2019	10535	Brenntag Mid-South		704 · CHEMIC...		6,114.60	41,337.71
Check	08/23/2019	10536	Highland Telephone		-SPLIT-		309.53	41,028.18
Check	08/23/2019	10537	Kentucky Utilities		-SPLIT-		507.33	40,520.85
Check	08/23/2019	10538	South Kentucky RECC		-SPLIT-		361.95	40,158.90
Check	08/23/2019	10539	Eubanks Electrical S...		701A · COLLE...		135.41	40,023.49
Paycheck	08/23/2019	10540	Derrick Taylor		-SPLIT-		614.93	39,408.56
Paycheck	08/23/2019	10541	James M King		-SPLIT-		252.78	39,155.78
Paycheck	08/23/2019	10542	Jared N Miller		-SPLIT-		624.66	38,531.12
Paycheck	08/23/2019	10543	Jimmy A Ross		-SPLIT-		690.22	37,840.90
Paycheck	08/23/2019	10544	William Clark		-SPLIT-		466.92	37,373.98
Liability Check	08/23/2019	eftps	Bank of McCreary	61-0654526	-SPLIT-		953.58	36,420.40
Check	08/29/2019	1147	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	10,000.00		46,420.40
Check	08/29/2019	10545	South Kentucky RECC		-SPLIT-		894.15	45,526.25
Check	08/29/2019	10546	Kentucky Utilities		703 · PURCHA...		40.32	45,485.93
Check	08/29/2019	10547	James Aaron Barnett		923 · OUTSID...		1,200.00	44,285.93
Check	08/29/2019	10548	Humana Health Plan...		Insurance		4,763.89	39,522.04
Check	08/29/2019	10549	Eye Med		Insurance		67.67	39,454.37
Check	08/29/2019	10550	Aflac		Insurance		31.05	39,423.32
Check	08/29/2019	10551	Meritite		Insurance		138.48	39,284.84
Check	08/29/2019	10552	Liberty National		Life Insurance		160.95	39,123.89
Check	08/29/2019	10553	Transamerica		2100 · Payroll...		48.00	39,075.89
Check	08/29/2019	10554	High Tide Technolog...		923 · OUTSID...		355.00	38,720.89
Check	08/29/2019	10555	Delta Dental of Kent...		Insurance		218.76	38,502.13
Check	08/29/2019	10556	Wascon Inc		-SPLIT-		3,411.48	35,090.65
Check	08/29/2019	10557	AT&T Mobility		930 · MISCELL...		188.20	34,902.45
Check	08/29/2019	10558	Eubanks Electrical S...		701A · COLLE...		328.81	34,573.64
Check	08/29/2019	10559	Leroy West		923 · OUTSID...		300.00	34,273.64
Paycheck	08/30/2019	10560	Derrick Taylor		-SPLIT-		651.97	33,621.67
Paycheck	08/30/2019	10561	James M King		-SPLIT-		326.74	33,294.93
Paycheck	08/30/2019	10562	Jared N Miller		-SPLIT-		562.77	32,732.16
Paycheck	08/30/2019	10563	Jimmy A Ross		-SPLIT-		708.70	32,023.46
Paycheck	08/30/2019	10564	William Clark		-SPLIT-		563.67	31,459.79
Liability Check	08/30/2019	10565	Kentucky Child Supp...	0005731702	2100 · Payroll ...		598.85	30,860.94

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2019**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Liability Check	08/30/2019	eftps	Bank of McCreary	61-0654526	-SPLT-		1,063.50	29,797.44
Deposit	08/31/2019			Interest	INTEREST IN...	17.63		29,815.07
Check	09/05/2019	10566	Big M Discount		-SPLT-		386.75	29,428.32
Check	09/05/2019	10567	Scott Solid Waste		-SPLT-		206.08	29,222.24
Check	09/05/2019	10568	S & B Auto Parts		929 · TRANSP...		83.78	29,138.46
Check	09/05/2019	10569	Russell Watters		-SPLT-		200.00	28,938.46
Check	09/05/2019	10570	South Kentucky RECC		703 · PURCHA...		69.58	28,868.88
Check	09/05/2019	10571	Kentucky Utilities		-SPLT-		513.64	28,355.24
Check	09/05/2019	10572	Southern Sales Com...		713 · MAINT...		5,655.73	22,699.51
Check	09/05/2019	10573	Eubanks Electrical S...		-SPLT-		2,585.93	20,113.58
Check	09/05/2019	10574	Lumber King Inc.		701A · COLLE...		157.39	19,956.19
Check	09/05/2019	10575	Visa		701A · COLLE...		449.00	19,507.19
Check	09/05/2019	10576	Kroger		715 · MAINT...		62.28	19,444.91
Check	09/05/2019	10577	Unifirst		-SPLT-		71.48	19,373.43
Check	09/05/2019	10578	Unifirst		-SPLT-		41.92	19,331.51
Paycheck	09/06/2019	10579	McCreary Co Water		-SPLT-		646.18	18,685.33
Paycheck	09/06/2019	10580	Derrick Taylor		-SPLT-		256.99	18,428.34
Paycheck	09/06/2019	10581	Jarres M King		-SPLT-		451.19	17,977.15
Paycheck	09/06/2019	10582	Jared N Miller		-SPLT-		1,056.17	16,920.98
Paycheck	09/06/2019	10583	William A Ross		-SPLT-		490.24	16,430.74
Liability Check	09/06/2019	eftps	Bank of McCreary	61-0654526	-SPLT-		1,169.86	15,260.88
Check	09/06/2019	10584	Billy Trammell		923 · OUTSID...		700.00	14,560.88
Liability Check	09/11/2019	eftps	Kentucky State Trea...	063392	Kentucky W/H		948.39	13,612.49
Liability Check	09/11/2019	eftps	Kentucky State Trea...	063392	921 · OFFICE ...		743.10	12,869.39
Check	09/13/2019	10585	Powernet Global		715 · MAINT...		10.98	12,858.41
Check	09/13/2019	10586	USA Bluebook		923 · OUTSID...		1,472.91	11,385.50
Check	09/13/2019	10587	Russell Watters		-SPLT-		150.00	11,235.50
Check	09/13/2019	10588	Kentucky Utilities		-SPLT-		214.96	11,020.54
Check	09/13/2019	10589	Consolidated Pipe &...		-SPLT-		1,076.75	9,943.79
Check	09/13/2019	10590	Wascon Inc		713 · MAINT...		1,430.60	8,513.19
Check	09/13/2019	10591	Riley Cleaning Servi...		923 · OUTSID...		75.00	8,438.19
Check	09/13/2019	10592	Wex Bark		-SPLT-		733.36	7,704.83
Paycheck	09/13/2019	10593	Derrick Taylor		-SPLT-		651.96	7,052.87
Paycheck	09/13/2019	10594	Jarres M King		-SPLT-		248.56	6,804.31
Paycheck	09/13/2019	10595	Jared N Miller		-SPLT-		593.20	6,211.11
Paycheck	09/13/2019	10596	Jimmy A Ross		-SPLT-		766.21	5,444.90
Paycheck	09/13/2019	10597	William Clark		-SPLT-		484.43	4,960.47
Liability Check	09/13/2019	eftps	Bank of McCreary	61-0654526	-SPLT-		1,048.78	3,911.69
Check	09/13/2019	1150	McCreary Sewer O...	Sewer O & M ...	REVENUE FU...	50,000.00		53,911.69
Check	09/19/2019	10598	City Electric Motor C...		-SPLT-		8,014.93	45,896.76
Check	09/19/2019	10599	Consolidated Pipe &...		701A · COLLE...		80.00	45,816.76
Check	09/19/2019	10600	Wascon Inc		713 · MAINT...		2,604.49	43,212.27
Check	09/19/2019	10601	Eubanks Electrical S...		-SPLT-		1,242.67	41,969.60
Check	09/19/2019	10602	USA Bluebook		-SPLT-		1,380.04	40,589.56
Check	09/19/2019	10603	Eubanks Electrical S...		-SPLT-		84.70	40,504.86
Check	09/19/2019	10604	Kentucky Utilities		-SPLT-		281.82	40,223.04
Check	09/19/2019	10605	South Kentucky RECC		-SPLT-		7,704.33	32,518.71
Check	09/20/2019	eft	Kentucky State Trea...		SALES		859.55	31,659.16
Paycheck	09/20/2019	10606	Billy J Trammell		-SPLT-		564.39	31,094.77

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	09/20/2019	10607	Derrick Taylor		-SPLIT-		613.28	30,481.49
Paycheck	09/20/2019	10608	James M King		-SPLIT-		259.61	30,221.88
Paycheck	09/20/2019	10609	Jimmy A Ross		-SPLIT-		671.70	29,550.18
Paycheck	09/20/2019	10610	William Clark		-SPLIT-		660.43	28,889.75
Liability Check	09/20/2019	eftps	Bank of McCreary	61-0654526	-SPLIT-		997.14	27,892.61
Check	09/26/2019	10611	Danville Office Equip...		923 · OFFICE ...		750.00	27,142.61
Check	09/26/2019	10612	The Weed Doctors	VOID: GJE, R...	923 · OUTSID...			27,142.61
Check	09/26/2019	10613	Kentucky Utilities		-SPLIT-		422.42	26,720.19
Check	09/26/2019	10614	South Kentucky RECC		-SPLIT-		338.39	26,381.80
Check	09/26/2019	10615	Highland Telephone		-SPLIT-		309.53	26,072.27
Check	09/26/2019	10616	Thermodyne Engine...		-SPLIT-		25,748.84	323.43
Check	09/26/2019	10617	Humana Health Plan...		Insurance		4,763.89	-4,440.46
Check	09/26/2019	10618	Transamerica		2100 · Payroll ...		90.00	-4,530.46
Check	09/26/2019	10619	Metlife		Insurance		136.59	-4,667.05
Check	09/26/2019	10620	Eye Med		Insurance		67.67	-4,734.72
Check	09/26/2019	10621	Delta Dental of Kent...		Insurance		218.76	-4,953.48
Check	09/26/2019	10622	AT&T Mobility		930 · MISCELL...		235.25	-5,188.73
Check	09/26/2019	10623	Southern Sales Com...		713 · MAINTEN...		549.10	-5,737.83
Check	09/26/2019	10624	Unifirst		-SPLIT-		62.90	-5,800.73
Check	09/26/2019	1153	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	20,000.00		-14,199.27
Check	09/27/2019	10625	Russell Watters		923 · OUTSID...		150.00	14,049.27
Check	09/27/2019	10626	James Aaron Barnett		923 · OUTSID...		1,200.00	12,849.27
Check	09/27/2019	10627	Liberty National		Life Insurance		132.24	12,717.03
Paycheck	09/27/2019	10628	Billy J Trammell		-SPLIT-		846.21	11,870.82
Paycheck	09/27/2019	10629	Derrick Taylor		-SPLIT-		642.78	11,228.04
Paycheck	09/27/2019	10630	James M King		-SPLIT-		299.50	10,928.54
Paycheck	09/27/2019	10632	William Clark		-SPLIT-		748.96	10,179.58
Paycheck	09/27/2019	10631	Jimmy A Ross		-SPLIT-		671.70	9,507.88
Liability Check	09/27/2019	10633	Kentucky Child Supp...	0005731702	2100 · Payroll ...		479.08	9,028.80
Liability Check	09/27/2019	eftps	Bank of McCreary	61-0654526	-SPLIT-		1,171.96	7,856.84
Deposit	09/30/2019			Interest	INTEREST IN...	17.06		7,873.90
Check	10/03/2019	10634	Aflac		Insurance		82.32	7,791.58
Check	10/03/2019	10635	Stotts Construction Co		923 · OUTSID...		6,000.00	1,791.58
Check	10/03/2019	10636	McCreary Co Water		-SPLIT-		727.44	1,064.14
Check	10/03/2019	10637	South Kentucky RECC		-SPLIT-		913.20	150.94
Check	10/03/2019	10638	Kentucky Utilities		-SPLIT-		419.74	-268.80
Check	10/03/2019	1154	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	10,000.00		9,731.20
Paycheck	10/04/2019	10639	Billy J Trammell		-SPLIT-		867.46	8,863.74
Paycheck	10/04/2019	10640	Derrick Taylor		-SPLIT-		592.94	8,270.80
Paycheck	10/04/2019	10641	James M King		-SPLIT-		234.95	8,035.85
Paycheck	10/04/2019	10642	Jimmy A Ross		-SPLIT-		746.71	7,289.14
Paycheck	10/04/2019	10643	William Clark		-SPLIT-		466.92	6,822.22
Liability Check	10/04/2019	eftps	Bank of McCreary	61-0654526	-SPLIT-		1,063.28	5,758.94
Check	10/11/2019	10644	Big M Discount		-SPLIT-		140.66	5,618.28
Check	10/11/2019	10645	Consolidated Pipe &...		701A · COLLE...		762.50	4,855.78
Check	10/11/2019	10646	Scott Solid Waste		-SPLIT-		206.08	4,649.70
Check	10/11/2019	10647	South Kentucky RECC		-SPLIT-		6,580.30	-1,930.60
Check	10/11/2019	10648	Lumber King Inc.		701A · COLLE...		45.00	-1,975.60
Check	10/11/2019	10649	Fouser Environment...		923 · OUTSID...		3,582.00	-5,557.60

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2019**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	10/11/2019	10650	Kentucky Utilities		-SPLT-		613.73	-6,171.33
Check	10/11/2019	10651	USA Bluebook		-SPLT-		601.57	-6,772.90
Check	10/11/2019	10652	Powernet Global		921 · OFFICE ...		10.98	-6,783.88
Liability Check	10/11/2019	10658	Tax Administrator		McCreary Co		840.73	-7,624.61
Paycheck	10/11/2019	10653	Billy J Trammell		-SPLT-		564.40	-8,189.01
Paycheck	10/11/2019	10654	Derrick Taylor		-SPLT-		808.69	-8,997.70
Paycheck	10/11/2019	10655	James M King		-SPLT-		225.54	-9,223.24
Paycheck	10/11/2019	10656	Jimmy A Ross		-SPLT-		708.71	-9,931.95
Paycheck	10/11/2019	10657	William Clark		-SPLT-		466.91	-10,398.86
Liability Check	10/11/2019	1157	Bank of McCreary	61-0654526	-SPLT-		1,050.90	-11,449.76
Check	10/15/2019	eft	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	50,000.00		38,550.24
Liability Check	10/15/2019	EFT	Kentucky State Trea...	063392	Kentucky W/H		781.53	37,768.71
Check	10/18/2019	10659	Riley Cleaning Servi...		SALES		844.34	36,924.37
Check	10/18/2019	10660	South Kentucky RECC		923 · OUTSID...		75.00	36,849.37
Check	10/18/2019	10661	Wex Bank		-SPLT-		337.92	36,511.45
Check	10/18/2019	10662	Kentucky Utilities		-SPLT-		1,082.06	35,429.39
Paycheck	10/18/2019	10663	Billy J Trammell		-SPLT-		259.94	35,169.45
Paycheck	10/18/2019	10664	Derrick Taylor		-SPLT-		564.40	34,605.05
Paycheck	10/18/2019	10665	James M King		-SPLT-		613.27	33,991.78
Paycheck	10/18/2019	10666	Jimmy A Ross		-SPLT-		259.60	33,732.18
Paycheck	10/18/2019	10667	William Clark		-SPLT-		766.20	32,965.98
Liability Check	10/18/2019	eftps	Bank of McCreary	61-0654526	-SPLT-		466.92	32,499.06
Check	10/24/2019	10668	Unifirst		-SPLT-		979.14	31,519.92
Check	10/24/2019	10669	Russell Watters		-SPLT-		78.72	31,441.20
Check	10/24/2019	10670	Anderson Office Sup...		923 · OUTSID...		150.00	31,291.20
Check	10/24/2019	10671	S & B Auto Parts		923 · OUTSID...		359.70	30,931.50
Check	10/24/2019	10672	Kentucky Utilities		929 · TRANSP...		41.20	30,890.30
Check	10/24/2019	10673	Highland Telephone		703 · PURCHA...		70.58	30,819.72
Check	10/24/2019	10674	South Kentucky RECC		-SPLT-		309.74	30,509.98
Check	10/25/2019	10675	McCoy & McCoy		-SPLT-		208.57	30,301.41
Check	10/25/2019	10676	South Kentucky RECC		-SPLT-		322.00	29,979.41
Check	10/25/2019	10677	Stoil, Keennon, Ogde...		-SPLT-		125.50	29,853.91
Paycheck	10/25/2019	10678	Billy J Trammell		923 · OUTSID...		12,964.50	16,889.41
Paycheck	10/25/2019	10679	James M King		-SPLT-		585.66	16,303.75
Paycheck	10/25/2019	10680	Jimmy A Ross		-SPLT-		313.10	15,990.65
Paycheck	10/25/2019	10681	William Clark		-SPLT-		822.69	15,167.96
Paycheck	10/25/2019	10682	Derrick Taylor		-SPLT-		520.41	14,647.55
Paycheck	10/25/2019	10683	Jimmy A Ross		-SPLT-		613.27	14,034.28
Liability Check	10/25/2019	10684	Kentucky Child Supp...	0005731702	2100 · Payroll ...		479.08	13,434.85
Check	10/25/2019	1158	Bank of McCreary	61-0654526	-SPLT-	20,000.00		12,955.77
Check	10/31/2019	10685	High Tide Technolog...	Sewer O & M ...	REVENUE FU...		1,273.14	11,682.63
Check	10/31/2019	10686	Thermodyne Engine...		923 · OUTSID...		240.00	31,442.63
Check	10/31/2019	10687	South Kentucky RECC		704 · CHEMIC...		8,636.40	22,806.23
Check	10/31/2019	10688	Liberty National		-SPLT-		755.03	22,051.20
Check	10/31/2019	10689	Transamerica		Life Insurance		132.24	21,918.96
Check	10/31/2019	10690	Humana Health Plan...		2100 · Payroll ...		72.00	21,846.96
Check	10/31/2019	10691	Melitte		Insurance		4,763.89	17,083.07
					Insurance		136.59	16,946.48

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2019**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	10/31/2019	10692	Aflac		Insurance		82.32	16,864.16
Check	10/31/2019	10693	Delta Dental of Kent...		Insurance		218.76	16,645.40
Check	10/31/2019	10694	Eye Med		Insurance		67.67	16,577.73
Check	10/31/2019	10695	Brenntag Mid-South		704 · CHEMIC...		2,338.58	14,239.15
Check	10/31/2019	10696	Jeff G Kidd Excavating		923 · OUTSID...		1,200.00	13,039.15
Deposit	10/31/2019			Interest	INTEREST IN...	8.01		13,047.16
Paycheck	11/01/2019	10697	Billy J Trammell		-SPLIT-		564.40	12,482.76
Paycheck	11/01/2019	10698	Derrick Taylor		-SPLIT-		632.63	11,850.13
Paycheck	11/01/2019	10699	James M King		-SPLIT-		252.78	11,597.35
Paycheck	11/01/2019	10700	Jimmy A Ross		-SPLIT-		573.22	11,024.13
Paycheck	11/01/2019	10701	William Clark		-SPLIT-		466.91	10,557.22
Liability Check	11/01/2019	eftps	Bank of McCreary	61-0654526	-SPLIT-		878.48	9,678.74
Check	11/08/2019	10702	Scott Solid Waste		-SPLIT-		306.44	9,372.30
Check	11/08/2019	10703	Jeff G Kidd Excavating		-SPLIT-		600.00	8,772.30
Check	11/08/2019	10704	McCreary Co Water		-SPLIT-		49.04	8,723.26
Check	11/08/2019	10705	Anderson Grocery Inc		701A · COLLE...		101.75	8,621.51
Check	11/08/2019	10706	Kentucky Utilities		-SPLIT-		379.49	8,242.02
Check	11/08/2019	10707	Pine Knot Auto Parts		929 · TRANSP...		268.97	7,973.05
Paycheck	11/08/2019	10708	Billy J Trammell		-SPLIT-		627.25	7,345.80
Paycheck	11/08/2019	10709	Derrick Taylor		-SPLIT-		730.33	6,615.47
Paycheck	11/08/2019	10710	James M King		-SPLIT-		252.78	6,362.69
Paycheck	11/08/2019	10711	Jimmy A Ross		-SPLIT-		661.96	5,700.73
Paycheck	11/08/2019	10712	William Clark		-SPLIT-		466.91	5,233.82
Liability Check	11/08/2019	eftps	Bank of McCreary	61-0654526	-SPLIT-		1,008.72	4,225.10
Liability Check	11/15/2019	10713	Kentucky State Trea...	063392	Kentucky W/H		790.21	3,434.89
Check	11/15/2019	10714	Visa		930 · MISCELL...		24.00	3,410.89
Check	11/15/2019	10715	A-1 Construction & ...		923 · OUTSID...		300.00	3,110.89
Check	11/15/2019	10716	Big M Discount		-SPLIT-		175.43	2,935.46
Check	11/15/2019	10717	Southern Sales Com...		-SPLIT-		7,490.79	-4,555.33
Check	11/15/2019	10718	Thermodyne Engine...		-SPLIT-		2,178.00	-6,733.33
Check	11/15/2019	10719	Kentucky Utilities		704 · CHEMIC...		607.32	-7,340.65
Check	11/15/2019	10720	South Kentucky RECC		-SPLIT-		6,992.63	-14,333.28
Check	11/15/2019	10721	Lumber King Inc.		-SPLIT-		70.12	-14,403.40
Check	11/15/2019	10722	Fouser Environment...		923 · OUTSID...		426.00	-14,829.40
Check	11/15/2019	10722	Riley Cleaning Servi...		923 · OUTSID...		75.00	-14,904.40
Check	11/15/2019	10723	Powermet Global		921 · OFFICE ...		10.98	-14,915.38
Check	11/15/2019	10724	Dal-R's Inc		701A · COLLE...		119.99	-15,035.37
Check	11/15/2019	10725	McCoy & McCoy		923 · OUTSID...		360.00	-15,395.37
Check	11/15/2019	10726	USA Bluebook		-SPLIT-		6,261.36	-21,656.73
Check	11/15/2019	10727	Eubanks Electrical S...		-SPLIT-		3,383.63	-25,040.36
Check	11/15/2019	10728	Wex Bank		-SPLIT-		938.46	-25,978.82
Check	11/15/2019	10729	Wascon Inc		-SPLIT-		6,263.25	-32,242.07
Paycheck	11/15/2019	10730	Billy J Trammell		-SPLIT-		564.39	-32,806.46
Paycheck	11/15/2019	10731	Derrick Taylor		-SPLIT-		592.93	-33,399.39
Paycheck	11/15/2019	10732	James M King		-SPLIT-		252.77	-33,652.16
Paycheck	11/15/2019	10733	Jimmy A Ross		-SPLIT-		652.21	-34,304.37
Paycheck	11/15/2019	10734	William Clark		-SPLIT-		526.26	-34,830.63
Check	11/15/2019	1159	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	40,000.00		-5,169.37
Liability Check	11/15/2019	eftps	Bank of McCreary	61-0654526	-SPLIT-		919.88	4,249.49

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	11/21/2019	10735	South Kentucky RECC		-SPLT-		440.26	3,809.23
Check	11/22/2019	10736	Billy J Trammell		923 · OUTSID...		400.00	3,409.23
Paycheck	11/22/2019	10737	Billy J Trammell		-SPLT-		564.40	2,844.83
Paycheck	11/22/2019	10738	Derrick Taylor		-SPLT-		592.94	2,251.89
Paycheck	11/22/2019	10739	James M King		-SPLT-		252.79	1,999.10
Paycheck	11/22/2019	10740	Jimmy A Ross		-SPLT-		652.21	1,346.89
Paycheck	11/22/2019	10741	William Clark		-SPLT-		466.91	879.98
Liability Check	11/22/2019	etfps	Bank of McCreary	61-0654526	-SPLT-		897.76	-17.78
Check	11/22/2019	1160	Kentucky State Trea...		SALES		1,130.86	-1,148.64
Check	11/25/2019	10742	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	35,000.00		33,851.36
Check	11/26/2019	10743	Unifirst		-SPLT-		78.72	33,772.64
Check	11/26/2019	10744	William Clark		Savings		1,250.00	32,522.64
Paycheck	11/27/2019	10745	Billy J Trammell		-SPLT-		500.00	32,022.64
Paycheck	11/27/2019	10746	Derrick Taylor		-SPLT-		500.00	31,522.64
Paycheck	11/27/2019	10747	James M King		-SPLT-		500.00	31,022.64
Paycheck	11/27/2019	10748	Jimmy A Ross		-SPLT-		500.00	30,522.64
Paycheck	11/27/2019	10749	William Clark		-SPLT-		500.00	30,022.64
Check	11/27/2019	10750	Derrick Taylor		Savings		940.00	29,082.64
Check	11/27/2019	10751	Advance Auto Parts		929 · TRANSP...		170.44	28,912.20
Check	11/27/2019	10752	Delta Dental of Kent...		Insurance		218.76	28,693.44
Check	11/27/2019	10753	Eye Med		Insurance		67.67	28,625.77
Check	11/27/2019	10754	Liberty National		Life Insurance		165.30	28,460.47
Check	11/27/2019	10755	Melitte		Insurance		136.59	28,323.88
Check	11/27/2019	10756	Thermodyne Engine...		704 · CHEMIC...		10,806.90	17,516.98
Check	11/27/2019	10757	Kentucky Utilities		-SPLT-		216.97	17,300.01
Check	11/27/2019	10758	Highland Telephone		-SPLT-		309.74	16,990.27
Check	11/27/2019	10759	Stoll, Keenon, Ogde...		-SPLT-		5,452.12	11,538.15
Check	11/27/2019	10760	South Kentucky RECC		-SPLT-		820.42	10,717.73
Paycheck	11/27/2019	10761	Billy J Trammell		-SPLT-		564.39	10,153.34
Paycheck	11/27/2019	10762	Derrick Taylor		-SPLT-		592.94	9,560.40
Paycheck	11/27/2019	10763	James M King		-SPLT-		252.78	9,307.62
Paycheck	11/27/2019	10764	Jimmy A Ross		-SPLT-		614.21	8,693.41
Liability Check	11/27/2019	10765	William Clark		-SPLT-		466.91	8,226.50
Liability Check	11/27/2019	etfps	Kentucky Child Supp...	0005731702	2100 · Payroll ...		598.85	7,627.65
Deposit	11/30/2019	1163	Bank of McCreary	61-0654526	-SPLT-		1,322.84	6,304.81
Check	12/02/2019	10766	McCreary Sewer O ...	Interest	INTEREST IN...	5.53		6,310.34
Check	12/06/2019	10767	B & H Auto Parts	Sewer O & M ...	REVENUE FU...	15,000.00		21,310.34
Check	12/06/2019	10768	Scott Solida Waste		929 · TRANSP...		18.28	21,292.06
Check	12/06/2019	10769	Kentucky Utilities		-SPLT-		152.08	21,139.98
Check	12/06/2019	10770	Transamerica		703 · PURCHA...		204.65	20,935.33
Check	12/06/2019	10771	USA Bluebook		2100 · Payroll ...		72.00	20,863.33
Check	12/06/2019	10772	South Kentucky RECC		703 · PURCHA...		67.63	20,795.70
Check	12/06/2019	10773	Eubanks Electrical S...		-SPLT-		3,601.95	17,193.75
Check	12/06/2019	10774	McCoy & McCoy		-SPLT-		1,056.41	16,137.34
Paycheck	12/06/2019	10775	Billy J Trammell		-SPLT-		2,135.00	14,002.34
Paycheck	12/06/2019	10776	Derrick Taylor		-SPLT-		564.40	13,437.94
Paycheck	12/06/2019	10777	James M King		-SPLT-		698.40	12,739.54
Paycheck	12/06/2019	10778	Jimmy A Ross		-SPLT-		248.57	12,490.97
Paycheck	12/06/2019	10779	Jimmy A Ross		-SPLT-		588.22	11,902.75



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	12/06/2019	10778	William Clark		-SPLT-		466.91	11,435.84
Liability Check	12/06/2019	eftps	Bank of McCreary	61-0654526	-SPLT-		920.26	10,515.58
Check	12/09/2019	1166	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	10,000.00		20,515.58
Check	12/12/2019	10779	Jimmy A Ross		Savings		1,020.00	19,495.58
Check	12/12/2019	10780	Lumber King Inc.		701A · COLLE...		27.10	19,468.48
Check	12/12/2019	10781	Wex Bank		-SPLT-		804.56	18,663.92
Check	12/12/2019	10782	Big M Discount		-SPLT-		42.46	18,621.46
Check	12/12/2019	10783	City Electric Motor C...		-SPLT-		8,406.00	10,215.46
Check	12/12/2019	10784	Powernet Global		921 · OFFICE ...		11.32	10,204.14
Check	12/12/2019	10785	McCreary Co Water		-SPLT-		52.79	10,151.35
Check	12/12/2019	10786	South Kentucky RECC		-SPLT-		7,409.15	2,742.20
Check	12/12/2019	10787	Kentucky Utilities		-SPLT-		581.46	2,160.74
Check	12/12/2019	10788	Bluegrass Cellular		930 · MISCELL...		309.57	1,851.17
Check	12/12/2019	10789	McCoy & McCoy		-SPLT-		1,312.00	539.17
Check	12/13/2019	10790	Charter Machine Co...	063392	715 · MAINTE...		1,678.70	-1,139.53
Liability Check	12/13/2019	eft	Kentucky State Trea...		Kentucky W/H		853.13	-1,992.66
Check	12/13/2019	10791	Eubanks Electrical S...		701A · COLLE...		185.60	-2,178.26
Check	12/13/2019	10792	Riley Cleaning Servi...		923 · OUTSID...		75.00	-2,253.26
Check	12/13/2019	10793	Fisher Scientific		715 · MAINTE...		584.43	-2,837.69
Paycheck	12/13/2019	10794	Billy J Trammell		-SPLT-		647.51	-3,485.20
Paycheck	12/13/2019	10795	Derrick Taylor		-SPLT-		592.93	-4,078.13
Paycheck	12/13/2019	10796	James M King		-SPLT-		225.52	-4,303.65
Paycheck	12/13/2019	10797	Jimmy A Ross		-SPLT-		728.19	-5,031.84
Paycheck	12/13/2019	10798	William Clark		-SPLT-		656.45	-5,688.29
Liability Check	12/13/2019	eftps	Bank of McCreary	61-0654526	-SPLT-		1,040.46	-6,728.75
Check	12/16/2019	1167	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	30,000.00		23,271.25
Check	12/19/2019	10799	Southern Sales Com...		-SPLT-		8,385.57	14,885.68
Check	12/19/2019	10800	Engineered Design ...		713 · MAINTE...		776.52	14,109.16
Check	12/19/2019	10801	USA Bluebook		701A · COLLE...		1,074.86	13,034.30
Check	12/19/2019	10802	Unifirst		-SPLT-		78.72	12,955.58
Check	12/19/2019	10803	Wascon Inc		-SPLT-		11,204.85	1,750.73
Check	12/19/2019	10804	Kentucky Utilities		-SPLT-		307.63	1,443.10
Check	12/19/2019	10805	South Kentucky RECC		-SPLT-		459.20	983.90
Check	12/19/2019	10806	McCoy & McCoy		-SPLT-		1,440.00	-456.10
Check	12/19/2019	10807	Kentucky State Trea...		SALES		1,217.74	-1,673.84
Check	12/20/2019	10808	Billy J Trammell		-SPLT-		564.40	-2,238.24
Paycheck	12/20/2019	10808	Derrick Taylor		-SPLT-		592.92	-2,831.16
Paycheck	12/20/2019	10809	James M King		-SPLT-		340.38	-3,171.54
Paycheck	12/20/2019	10810	Jimmy A Ross		-SPLT-		671.71	-3,843.25
Paycheck	12/20/2019	10811	William Clark		-SPLT-		462.91	-4,306.16
Liability Check	12/20/2019	eftps	Bank of McCreary	61-0654526	-SPLT-		942.02	-5,248.18
Check	12/20/2019	1168	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	50,000.00		44,751.82
Check	12/20/2019	10812	Repair and Service ...		713 · MAINTE...		2,700.00	42,051.82
Check	12/26/2019	10813	Fouser Environment...		923 · OUTSID...		25.00	42,026.82
Check	12/26/2019	10814	Melife		Insurance		136.59	41,890.23
Check	12/26/2019	10815	Transamerica		2100 · Payroll ...		90.00	41,800.23
Check	12/26/2019	10816	Highland Telephone		-SPLT-		309.74	41,490.49
Check	12/26/2019	10817	Kentucky Utilities		-SPLT-		824.11	40,666.38
Check	12/26/2019	10818	Thermodyne Engine...		704 · CHEMIC...		8,096.40	32,569.98

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	12/26/2019	10819	South Kentucky RECC		-SPLIT-		788.92	31,781.06
Check	12/26/2019	10820	Eye Med		Insurance	67.67		31,713.39
Check	12/26/2019	10821	Delta Dental of Kent...		Insurance	218.76		31,494.63
Check	12/27/2019	10822	S & B Auto Parts		715 - MAINT...	604.08		30,890.55
Check	12/27/2019	10823	Justin Dobbs		930 - MISCELL...	75.00		30,815.55
Paycheck	12/27/2019	10824	Billy J Trammell		-SPLIT-	620.15		30,195.40
Paycheck	12/27/2019	10825	Derrick Taylor		-SPLIT-	592.94		29,602.46
Paycheck	12/27/2019	10826	James M King		-SPLIT-	252.78		29,349.68
Paycheck	12/27/2019	10827	Jimmy A Ross		-SPLIT-	677.20		28,672.48
Paycheck	12/27/2019	10828	William Clark		-SPLIT-	462.91		28,209.57
Liability Check	12/27/2019	10829	Kentucky Child Supp...	0005731702	2100 - Payroll ...	479.08		27,730.49
Liability Check	12/27/2019	eflps	Bank of McCreary	61-0654526	-SPLIT-		934.44	26,796.05
Check	12/30/2019	1172	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	10,000.00		36,796.05
Deposit	12/31/2019			Interest	INTEREST IN...	8.28		36,804.33
Total O & M FUND						925,181.38	904,913.47	36,804.33
<b>REVENUE FUND</b>								
Check	01/14/2019	1113	McCreary Sewer O ...		O & M FUND		30,000.00	4,623.82
Check	01/22/2019	1114	McCreary Sewer O ...		O & M FUND		15,000.00	-25,376.18
General Journal	01/31/2019			To record Jan...	CASH ON HAND	54,684.54		-14,308.36
Deposit	01/31/2019			Interest	INTEREST IN...	4.17		14,312.53
Check	02/07/2019	1115	McCreary Sewer O ...		O & M FUND		30,000.00	-15,687.47
Check	02/08/2019	1117	McCreary KRW Sink...		KRW Sinking #...	8,200.00		-23,887.47
Check	02/08/2019	1118	MCCreary Sewer Si...		131A - SINKIN...	2,000.00		-25,887.47
Check	02/08/2019	1119	McCreary KRW Sink...		KRW Sinking #...	8,200.00		-34,087.47
Check	02/08/2019	1120	MCCreary Sewer Si...		131A - SINKIN...	2,000.00		-36,087.47
Check	02/22/2019	1116	McCreary Sewer O ...		O & M FUND		50,000.00	-86,087.47
General Journal	02/28/2019			To record dep...	CASH ON HAND	109,407.14		-23,319.67
Deposit	02/28/2019			Interest	INTEREST IN...	13.06		23,332.73
Check	03/08/2019	1121	McCreary Sewer O ...		O & M FUND		30,000.00	-6,667.27
Check	03/15/2019	1125	McCreary KRW Sink...		KRW Sinking #...	8,200.00		-14,867.27
Check	03/15/2019	1126	MCCreary Sewer Si...		131A - SINKIN...	2,000.00		-16,867.27
Check	03/21/2019	1122	McCreary Sewer O ...		O & M FUND		60,000.00	-76,867.27
General Journal	03/31/2019			Interest	CASH ON HAND	87,892.88		-11,025.61
Deposit	03/31/2019			Interest	INTEREST IN...	8.84		11,034.45
Check	04/11/2019	1123	McCreary Sewer O ...		O & M FUND		40,000.00	-28,965.55
Check	04/12/2019	1128	McCreary KRW Sink...		KRW Sinking #...	8,200.00		-37,165.55
Check	04/12/2019	1129	MCCreary Sewer Si...		131A - SINKIN...	2,000.00		-39,165.55
Check	04/26/2019	1130	McCreary Co Water		-SPLIT-	-42,748.25		-42,748.25
Check	04/30/2019				921 - OFFICE ...	73.16		-42,821.41
General Journal	04/30/2019			Transfer to Re...	CASH ON HAND	94,891.16		-52,069.75
General Journal	04/30/2019			Transfer to xx...	CASH ON HAND		8,465.51	43,604.24
Deposit	04/30/2019			Interest	INTEREST IN...	12.62		43,616.86
Check	05/09/2019	1124	McCreary Sewer O ...		O & M FUND		50,000.00	-6,383.14
Check	05/09/2019	1131	McCreary Water		-SPLIT-	-32,983.14		-32,983.14
Check	05/20/2019	1134	McCreary KRW Sink...		KRW Sinking #...	8,200.00		-41,183.14
Check	05/20/2019	1135	MCCreary Sewer Si...		131A - SINKIN...	2,000.00		-43,183.14
General Journal	05/31/2019			Interest	CASH ON HAND	88,703.10		-45,519.96
Deposit	05/31/2019			Interest	INTEREST IN...	17.21		45,537.17

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2019**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	06/05/2019	1127	McCreary Sewer O ...		O & M FUND		40,000.00	5,537.17
Check	06/14/2019	1133	McCreary Sewer O ...		O & M FUND		40,000.00	-34,462.83
Check	06/20/2019	1139	McCreary KRW Sink...		KRW Sinking #...		8,200.00	-42,662.83
Check	06/20/2019	1140	McCreary Sewer Si...		131A · SINKIN...		2,000.00	-44,662.83
Check	06/26/2019	1136	McCreary Water		-SPLIT-		8,291.43	-52,954.26
Transfer	06/30/2019			Funds Transfer	CASH ON HAND	84,825.38		31,871.12
Deposit	07/01/2019			Interest	INTEREST IN...	16.29		31,887.41
Check	07/11/2019	1137	McCreary Sewer O ...		O & M FUND		25,000.00	6,887.41
Check	07/11/2019	1138	McCreary Sewer O ...		O & M FUND		30,000.00	-23,112.59
Check	07/18/2019	1141	McCreary Sewer O ...		O & M FUND		30,000.00	-53,112.59
Check	07/19/2019	1143	McCreary KRW Sink...		KRW Sinking #...		8,200.00	-61,312.59
Check	07/19/2019	1144	McCreary Sewer Si...		131A · SINKIN...		2,000.00	-63,312.59
Check	07/29/2019	1132	McCreary County Ca...		Payroll admin		10,000.00	-73,312.59
Check	07/29/2019	1145	McCreary Water		-SPLIT-		4,187.05	-77,499.64
General Journal	07/31/2019			Deposits into ...	522.1 · RESID...	88,499.48		10,999.84
Deposit	07/31/2019			Interest	INTEREST IN...	11.40		11,011.24
Check	08/08/2019	1142	McCreary Sewer O ...		O & M FUND		50,000.00	-38,988.76
Check	08/09/2019	1148	McCreary Sewer Si...		131A · SINKIN...		2,000.00	-40,988.76
Check	08/09/2019	1149	McCreary KRW Sink...		KRW Sinking #...		8,200.00	-49,188.76
Check	08/19/2019	1146	McCreary Sewer O ...		O & M FUND		25,000.00	-74,188.76
Check	08/28/2019	1152	McCreary Sewer O ...		CASH ON HAND		2,279.09	-76,467.85
Check	08/29/2019	1147	McCreary Sewer O ...		O & M FUND		10,000.00	-86,467.85
Check	08/29/2019	1151	McCreary Co Water ...		-SPLIT-		5,183.35	-91,651.20
Transfer	08/31/2019			Deposit	CASH ON HAND	97,039.39		5,388.19
Deposit	08/31/2019			Interest	INTEREST IN...	9.37		5,397.56
Check	09/13/2019	1150	McCreary Sewer O ...		O & M FUND		50,000.00	-44,602.44
Check	09/26/2019	1153	McCreary Sewer O ...		O & M FUND		20,000.00	-64,602.44
Check	09/29/2019	1155	MCCreary Sewer Si...		131A · SINKIN...		2,000.00	-66,602.44
Check	09/29/2019	1156	McCreary Water		-SPLIT-		8,200.00	-74,802.44
General Journal	09/30/2019			Deposits into ...	CASH ON HAND	80,774.25		5,971.81
Deposit	09/30/2019			Interest	INTEREST IN...	10.43		5,982.24
Check	10/03/2019	1154	McCreary Sewer O ...		O & M FUND		10,000.00	-4,017.76
Check	10/11/2019	1157	McCreary Sewer O ...		O & M FUND		50,000.00	-54,017.76
Check	10/25/2019	1158	McCreary Sewer O ...		O & M FUND		20,000.00	-74,017.76
Check	10/25/2019	1162	McCreary KRW Sink...		KRW Sinking #...		8,200.00	-82,217.76
Check	10/28/2019	1161	MCCreary Sewer Si...		131A · SINKIN...		2,000.00	-84,217.76
General Journal	10/31/2019				CASH ON HAND	88,831.90		4,614.14
Deposit	10/31/2019			Interest	INTEREST IN...	3.91		4,618.05
Check	11/15/2019	1159	McCreary Sewer O ...		O & M FUND		40,000.00	-35,381.95
Check	11/23/2019	1164	MCCreary Sewer Si...		131A · SINKIN...		2,000.00	-37,381.95
Check	11/23/2019	1165	McCreary Water		-SPLIT-		8,200.00	-45,581.95
Check	11/25/2019	1160	McCreary Sewer O ...		O & M FUND		35,000.00	-80,581.95
Deposit	11/30/2019			Interest	INTEREST IN...	3.56		-80,578.39
Transfer	11/30/2019			Funds Transfer	CASH ON HAND	100,143.49		19,565.10
Check	12/02/2019	1163	McCreary Sewer O ...		O & M FUND		15,000.00	4,565.10
Check	12/09/2019	1166	McCreary Sewer O ...		O & M FUND		10,000.00	-5,434.90
Check	12/16/2019	1167	McCreary Sewer O ...		O & M FUND		30,000.00	-35,434.90
Check	12/20/2019	1168	McCreary Sewer O ...		O & M FUND		50,000.00	-85,434.90
Check	12/20/2019	1170	MCCreary Sewer Si...		131A · SINKIN...		2,000.00	-87,434.90

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	12/20/2019	1171	McCreary KRW Sink...		KRW Sinking #...		8,200.00	-95,634.90
Check	12/30/2019	1172	McCreary Sewer O ...		O & M FUND		10,000.00	-105,634.90
General Journal	12/31/2019				-SPLIT-	127,067.95		21,433.05
General Journal	12/31/2019				REVENUE FU...		13,671.72	7,761.33
Deposit	12/31/2019			Interest	INTEREST IN...	4.00		7,765.33
<b>Total REVENUE FUND</b>								
						1,102,875.52	1,099,734.01	7,765.33
<b>131C - WORKING FUND - Other</b>								
Total 131C - WORKING FUND - Other								
<b>Total 131C - WORKING FUND</b>								
						2,028,056.90	2,004,647.48	44,569.66
<b>Grants Receivable</b>								
Total Grants Receivable								
<b>Due from Bank</b>								
Total Due from Bank								
<b>Interest Receivable</b>								
Total Interest Receivable								
<b>KRW Sinking #2 Due from Water</b>								
General Journal	02/01/2019			Water paid for...	Bond Payable ...		70,266.88	81,920.67
General Journal	02/01/2019			Water paid for...	923 - OUTSID...		150.00	11,653.79
Check	02/08/2019	1117	McCreary KRW Sink...	KRW #2 Sinki...	REVENUE FU...	8,200.00		19,703.79
Check	02/08/2019	1119	McCreary KRW Sink...	KRW #2 Sinki...	REVENUE FU...	8,200.00		27,903.79
Check	03/15/2019	1125	McCreary KRW Sink...	KRW #2 Sinki...	REVENUE FU...	8,200.00		36,103.79
Check	04/12/2019	1128	McCreary KRW Sink...	KRW #2 Sinki...	REVENUE FU...	8,200.00		44,303.79
Check	05/20/2019	1134	McCreary KRW Sink...	KRW #2 Sinki...	REVENUE FU...	8,200.00		52,503.79
Check	06/20/2019	1139	McCreary KRW Sink...	KRW #2 Sinki...	REVENUE FU...	8,200.00		60,703.79
Check	07/19/2019	1143	McCreary KRW Sink...	KRW #2 Tran...	REVENUE FU...	8,200.00		68,903.79
General Journal	08/01/2019			Water paid for...	Interest Expen...		24,546.88	44,356.91
Check	08/09/2019	1149	McCreary KRW Sink...	KRW #2 Tran...	REVENUE FU...	8,200.00		52,556.91
Check	09/29/2019	1156	McCreary Water	KRW #2 Tran...	REVENUE FU...	8,200.00		60,756.91
Check	10/25/2019	1162	McCreary KRW Sink...	KRW #2 Tran...	REVENUE FU...	8,200.00		68,956.91
Check	11/23/2019	1165	McCreary Water	Transfer	REVENUE FU...	8,200.00		77,156.91
Check	12/20/2019	1171	McCreary KRW Sink...	Transfer	REVENUE FU...	8,200.00		85,356.91
Total KRW Sinking #2 Due from Water								
						98,400.00	94,963.76	85,356.91
<b>UNBILLED REVENUE</b>								
General Journal	12/31/2019			To adjust to c...	-SPLIT-	19,485.63		61,324.37
Total UNBILLED REVENUE								
						19,485.63	0.00	80,810.00
<b>12000 - Undeposited Funds</b>								
Total 12000 - Undeposited Funds								
<b>12100 - Inventory Asset</b>								
Total 12100 - Inventory Asset								

MCCREARY CO WATER DISTRICT SEWER SYSTEM

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As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>141 · CUSTOMER ACCOUNTS RECEIVABLE</b>								
<b>Allowance For Doubtful Accounts</b>								
General Journal	12/31/2019			To adjust to c...	UNBILLED RE...	2,460.00	0.00	-46,740.00
Total Allowance For Doubtful Accounts						2,460.00	0.00	-46,740.00
<b>141 · CUSTOMER ACCOUNTS RECEIVABLE - Other</b>								
General Journal	01/31/2019			January billing...	-SPLIT-	84,957.97		127,967.14
General Journal	01/31/2019			Bill adjustments	522.1 · RESID...		525.42	212,925.11
General Journal	01/31/2019			Collections	CASH ON HAND		50,904.54	212,399.69
General Journal	02/28/2019			To record Feb...	-SPLIT-	78,174.11		161,495.15
General Journal	02/28/2019			To record adj...	522.1 · RESID...		592.52	239,669.26
General Journal	02/28/2019			To record coll...	CASH ON HAND		109,407.14	239,076.74
General Journal	03/31/2019			March Sewer ...	522.1 · RESID...	73,381.74		129,669.60
General Journal	03/31/2019			Monthly bill ad...	522.1 · RESID...		676.81	203,051.34
General Journal	03/31/2019			collections	CASH ON HAND		78,042.42	202,374.53
General Journal	04/30/2019			April billing	-SPLIT-	72,570.01		124,332.11
General Journal	04/30/2019			Monthly adjus...	522.1 · RESID...		147.81	196,902.12
General Journal	04/30/2019			collections	CASH ON HAND		74,025.65	196,754.31
General Journal	05/31/2019			May income	-SPLIT-	86,997.89		122,728.66
General Journal	05/31/2019			Bill adjustments	522.1 · RESID...		5,485.14	209,726.55
General Journal	05/31/2019			Collections	CASH ON HAND		72,009.94	204,241.41
General Journal	06/30/2019			June Billing	-SPLIT-	90,009.41		132,231.47
General Journal	06/30/2019			-MULTIPLE-	522.1 · RESID...		85,241.28	222,240.88
General Journal	07/31/2019			-MULTIPLE-	-SPLIT-	98,261.51		136,999.60
General Journal	07/31/2019			Billings	522.1 · RESID...		92,623.04	235,261.11
General Journal	08/31/2019			-MULTIPLE-	-SPLIT-	78,797.35		142,638.07
General Journal	08/31/2019			September bill...	141 · CUSTOM...		96,669.41	221,435.42
General Journal	09/30/2019			Monthly adjus...	-SPLIT-	89,219.19		124,766.01
General Journal	09/30/2019			Payments for ...	522.1 · RESID...		625.52	213,985.20
General Journal	10/31/2019			-SPLIT-	CASH ON HAND		76,874.24	136,485.44
General Journal	10/31/2019			Nov billing	-SPLIT-	99,160.42		235,645.86
General Journal	11/30/2019			Nov adjustments...	141 · CUSTOM...		88,515.19	147,130.67
General Journal	11/30/2019			Nov payments...	522.1 · RESID...	121,856.66		268,987.33
General Journal	11/30/2019			Dec billing	CASH ON HAND		1,762.48	267,224.85
General Journal	12/31/2019			Monthly adjus...	-SPLIT-	97,328.58		169,657.68
General Journal	12/31/2019			Monthly paym...	522.1 · RESID...		4,188.78	266,986.26
General Journal	12/31/2019				CASH ON HAND		113,834.56	262,797.48
Total 141 · CUSTOMER ACCOUNTS RECEIVABLE - Other						1,070,714.84	1,049,719.06	148,962.92
Total 141 · CUSTOMER ACCOUNTS RECEIVABLE						1,073,174.84	1,049,719.06	102,222.92
<b>143 · OTHER ACCOUNTS RECEIVABLE</b>								
General Journal	04/30/2019			To adjust to A ...	526 · MISCELL...	13,237.00		7,821.34
General Journal	04/30/2019			To adjust othe...	526 · MISCELL...		13,206.40	21,058.34
Total 143 · OTHER ACCOUNTS RECEIVABLE						13,237.00	13,206.40	7,851.94

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>CONSTRUCTION WORK IN PROGRESS</b>								
Holloway Cementary Rd								0.00
Total Holloway Cementary Rd								0.00
<b>Marshes Ph II</b>								
Corp of Engineers								0.00
Total Corp of Engineers								0.00
<b>Water Dist</b>								
Total Water Dist								0.00
<b>Marshes Ph II - Other</b>								
Total Marshes Ph II - Other								0.00
<b>Total Marshes Ph II</b>								
								0.00
<b>Marshes Sewer Big Cr Ph I</b>								
Total Marshes Sewer Big Cr Ph I								0.00
<b>Pine Knot Sewer Project</b>								
Total Pine Knot Sewer Project								0.00
<b>Revelo to Stearns</b>								
Total Revelo to Stearns								0.00
<b>Sewer Project SX21147010</b>								
Total Sewer Project SX21147010								0.00
<b>Stearns Sewer Project</b>								
EPA								0.00
Total EPA								0.00
<b>Lift Station</b>								
Total Lift Station								0.00
<b>MCCreary Enter</b>								
Total MCCreary Enter								0.00
<b>RD Loan</b>								
Total RD Loan								0.00
<b>RUS Loan</b>								
Total RUS Loan								0.00
<b>Stearns Sewer EPA</b>								
Total Stearns Sewer EPA								0.00
<b>Stearns Sewer Project - Other</b>								
Total Stearns Sewer Project - Other								0.00
<b>Total Stearns Sewer Project</b>								
								0.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Stearns Sewer SX 21147004</b>								
Total Stearns Sewer SX 21147004								0.00
<b>Williamsburg Street</b>								
Total Williamsburg Street								0.00
<b>CONSTRUCTION WORK IN PROGRESS - Other</b>								
Total CONSTRUCTION WORK IN PROGRESS - Other								0.00
<b>Total CONSTRUCTION WORK IN PROGRESS</b>								
								0.00
<b>110 · ACCUMULATED DEPRECIATION</b>								
General Journal	01/31/2019				DEPRECIATION		41,160.01	-7,568,939.00
General Journal	02/28/2019				DEPRECIATION		41,160.01	-7,610,099.01
General Journal	03/31/2019				DEPRECIATION		41,160.01	-7,651,259.02
General Journal	04/30/2019				DEPRECIATION		41,160.01	-7,692,419.03
General Journal	05/31/2019				DEPRECIATION		41,160.01	-7,733,579.04
General Journal	06/30/2019				DEPRECIATION		41,160.01	-7,774,739.05
General Journal	07/31/2019				DEPRECIATION		41,160.01	-7,815,899.06
General Journal	08/31/2019				DEPRECIATION		41,160.01	-7,857,059.07
General Journal	09/30/2019				DEPRECIATION		41,160.01	-7,898,219.08
General Journal	10/30/2019				DEPRECIATION		41,160.01	-7,939,379.09
General Journal	11/30/2019				DEPRECIATION		41,160.01	-7,980,539.10
General Journal	12/31/2019				DEPRECIATION		41,160.01	-8,021,699.11
				To record depre	DEPRECIATION		79,680.89	-8,101,380.00
Total 110 · ACCUMULATED DEPRECIATION						0.00	532,441.00	-8,101,380.00
<b>305 · COLLECTION SEWER-FORCE</b>								
Total 305 · COLLECTION SEWER-FORCE								7,185,569.73
<b>311 · STRUCTURES AND IMPROVEMENTS</b>								
Total 311 · STRUCTURES AND IMPROVEMENTS								10,108,729.56
<b>346 · COMMUNICATION EQUIPMENT</b>								
Total 346 · COMMUNICATION EQUIPMENT								0.00
<b>354 · SERVICES TO CUSTOMERS</b>								
General Journal	12/31/2019			To reclassify f...	-SPLIT-	2,205.00		1,467,195.22
Total 354 · SERVICES TO CUSTOMERS						2,205.00	0.00	1,469,400.22
<b>355 · FLOW MEASURING DEVICES</b>								
Total 355 · FLOW MEASURING DEVICES								8,000.00
<b>363 · PUMPING EQUIPMENT DIESEL</b>								
Total 363 · PUMPING EQUIPMENT DIESEL								40,238.20
<b>363A · PUMPING EQUIPMENT ELECTRIC</b>								
Total 363A · PUMPING EQUIPMENT ELECTRIC								253,663.08

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>373 · TREATMENT AND DISPOSAL EQUIP</b>								
Total 373 · TREATMENT AND DISPOSAL EQUIP								0.00
<b>376 · LABORATORY EQUIPMENT</b>								
Total 376 · LABORATORY EQUIPMENT								7,403.86
<b>391 · OFFICE FURNITURE AND EQUIP</b>								
Total 391 · OFFICE FURNITURE AND EQUIP								5,777.93
<b>392 · TRANSPORTATION EQUIPMENT</b>								
Total 392 · TRANSPORTATION EQUIPMENT								46,828.00
<b>393 · OTHER GENERAL EQUIPMENT</b>								
Total 393 · OTHER GENERAL EQUIPMENT								15,459.97
<b>Amortization</b>								
Total Amortization								0.00
<b>Bond Cost-Other</b>								
Total Bond Cost-Other								0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
<b>PENSION CONTRIBUTIONS-CURRENT Y</b>								
<b>Total PENSION CONTRIBUTIONS-CURRENT Y</b>								
<b>DEFERRED OUTFLOWS OF RESOURCES - Other</b>								
General Journal	12/31/2019			-MULTIPLE-	Net Pension Li...	85,792.00	65,305.00	72,523.35
General Journal	12/31/2019			-MULTIPLE-	Net Pension Li...	17,599.04		7,218.35
General Journal	12/31/2019			To adjust Outf...	-SPLIT-			93,010.35
Total DEFERRED OUTFLOWS OF RESOURCES - Other						103,391.04	65,305.00	110,609.39
<b>Total DEFERRED OUTFLOWS OF RESOURCES</b>								
<b>Deferred Outflow of Resources O</b>								
General Journal	12/31/2019			-MULTIPLE-	Net OPEB LIA...	25,949.00	6,550.00	29,573.00
General Journal	12/31/2019			-MULTIPLE-	Net OPEB LIA...	3,575.00		23,023.00
General Journal	12/31/2019				Implicit subsidy...			48,972.00
Total Deferred Outflow of Resources O						29,524.00	6,550.00	52,547.00
<b>PREPAYMENTS</b>								
Total PREPAYMENTS								0.00



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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>150 · Inventory-MATERIALS &amp; SUPPLIES</b>								
Check	08/08/2019	10499	VOID:	O & M FUND	0.00			41,029.94
Check	08/08/2019	10500	VOID:	O & M FUND	0.00			41,029.94
Check	08/08/2019	10501	VOID:	O & M FUND	0.00			41,029.94
Check	08/08/2019	10502	VOID:	O & M FUND	0.00			41,029.94
Check	08/08/2019	10503	VOID:	O & M FUND	0.00			41,029.94
Check	08/08/2019	10504	VOID:	O & M FUND	0.00			41,029.94
Check	08/08/2019	10505	VOID:	O & M FUND	0.00			41,029.94
Check	08/08/2019	10506	VOID:	O & M FUND	0.00			41,029.94
Check	08/08/2019	10507	VOID:	O & M FUND	0.00			41,029.94
Check	08/08/2019	10508	VOID:	O & M FUND	0.00			41,029.94
Check	08/08/2019	10509	VOID:	O & M FUND	0.00			41,029.94
Check	08/08/2019	10510	VOID:	O & M FUND	0.00			41,029.94
Check	08/08/2019	10511	VOID:	O & M FUND	0.00			41,029.94
Check	08/08/2019	10512	VOID:	O & M FUND	0.00			41,029.94
Check	08/08/2019	10513	VOID:	O & M FUND	0.00			41,029.94
General Journal	12/31/2019		To adjust to c...	715 · MAINTEN...	5,654.74			35,375.20
Total 150 · Inventory-MATERIALS & SUPPLIES								
<b>171 · ACCRUED INTEREST RECEIVABLE</b>								
Total 171 · ACCRUED INTEREST RECEIVABLE								
<b>20000 · *Accounts Payable</b>								
Total 20000 · *Accounts Payable								
<b>Current Portion Bond</b>								
<b>2012D</b>								
General Journal	12/31/2019		To adjust to c...	-SPLIT-			5,000.00	-50,000.00
Total 2012D								
<b>92-10</b>								
Total 92-10								
<b>92-17</b>								
Total 92-17								
<b>92-25</b>								
General Journal	12/31/2019		To adjust to c...	2012D		500.00		-5,500.00
Total 92-25								
<b>Current Portion Bond - Other</b>								
Total Current Portion Bond - Other								
Total Current Portion Bond								

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Implicit subsidy OPEB</b>								
General Journal	12/31/2019			To record CY ...	DEFERRED O...		542.00	-1,692.00
General Journal	12/31/2019				-SPLIT-		705.00	-2,234.00
Total Implicit subsidy OPEB						0.00	1,247.00	-2,939.00
<b>N/P EAST PINE KNOT SEWER</b>								
Total N/P EAST PINE KNOT SEWER								0.00
<b>N/P MCCREARY COUNTY WATER</b>								
<b>Accr Vac/Sick Admin</b>								
General Journal	12/31/2019			To allocate sic...	WAGES		3,137.00	-1,394,736.32
Total Accr Vac/Sick Admin						0.00	3,137.00	-1,259.82
<b>Admin Gasb 68</b>								
General Journal	12/31/2019			Allocation of a...	Payroll admin		7,849.74	-4,396.82
Total Admin Gasb 68						0.00	7,849.74	-7,849.74
<b>Bond Cost For 2012D</b>								
Total Bond Cost For 2012D								0.00
<b>Cell Phone</b>								
Total Cell Phone								0.00
<b>County W/H</b>								
Total County W/H								0.00
<b>Due To Water 25% Williamsburg M</b>								
Total Due To Water 25% Williamsburg M								-204,590.39
<b>Empl Insurance</b>								
Total Empl Insurance								-48,122.71
<b>HSA Taylor</b>								
Total HSA Taylor								0.00
<b>Insurance</b>								
Total Insurance								-2,759.86
<b>Interest</b>								
Total Interest								0.00
<b>Kentucky Withholding</b>								
Total Kentucky Withholding								0.00
<b>Loan</b>								
General Journal	01/28/2019			Loan from Wa...	O & M FUND		30,000.00	-50,000.00
Total Loan						0.00	30,000.00	-80,000.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>New Bk Accts</b>								0.00
Total New Bk Accts								0.00
<b>OTHER</b>								0.00
Check	05/09/2019	1131	McCreary Water		REVENUE FU...	26,600.00		26,600.00
Total OTHER						26,600.00	0.00	26,600.00
<b>Payroll admin</b>								-599,760.31
Check	07/29/2019	1132	McCreary County Ca...		REVENUE FU...	10,000.00		-589,760.31
General Journal	12/31/2019			Allocation of a...	-SPLIT-		65,939.44	-655,699.75
Total Payroll admin						10,000.00	65,939.44	-655,699.75
<b>Retirement</b>								-286,269.22
General Journal	01/04/2019				Retirement		3,137.86	-289,407.08
General Journal	02/06/2019				Retirement		3,193.54	-292,600.62
General Journal	03/05/2019				Retirement		3,285.56	-295,886.18
General Journal	04/03/2019				Retirement		4,066.87	-299,953.05
Check	04/26/2019	1130	McCreary Co Water		REVENUE FU...	3,285.56		-296,667.49
General Journal	05/02/2019				Retirement		3,442.03	-300,109.52
General Journal	06/05/2019				Retirement		4,083.61	-304,193.13
Check	06/26/2019	1136	McCreary Water		REVENUE FU...	7,525.64		-296,667.49
General Journal	07/03/2019				Retirement		3,421.26	-300,088.75
Check	07/29/2019	1145	McCreary Water		REVENUE FU...	4,187.05		-295,901.70
General Journal	08/01/2019				Retirement		4,927.98	-300,829.68
Check	08/29/2019	1151	McCreary Co Water ...	July Retirement	REVENUE FU...	4,927.88		-295,901.80
General Journal	09/04/2019				Retirement		6,293.20	-302,195.00
General Journal	10/01/2019				Retirement		5,048.31	-307,243.31
General Journal	11/05/2019				Retirement		5,048.66	-312,291.97
General Journal	12/04/2019				Retirement		7,498.04	-319,790.01
Total Retirement						19,926.13	53,446.92	-319,790.01
<b>Revelo to Stearns</b>								-181,405.20
Total Revelo to Stearns								-181,405.20
<b>Salaries</b>								-635.87
Total Salaries								-635.87
<b>Sales Tax</b>								0.00
Total Sales Tax								0.00
<b>School Utility Tax</b>								0.00
Total School Utility Tax								0.00
<b>Unemployment</b>								0.00
General Journal	10/11/2019				236 · PAYROL...		3.25	-3.25
Total Unemployment						0.00	3.25	-3.25

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Workers Compensation</b>								
General Journal	01/17/2019			work comp	Insurance		297.14	-14,504.73
General Journal	02/12/2019				Insurance		297.14	-14,801.87
General Journal	03/15/2019				Insurance		297.14	-15,099.01
General Journal	04/19/2019				Insurance		297.14	-15,396.15
General Journal	06/21/2019				Insurance		765.79	-15,693.29
Check	06/26/2019	1136	McCreary Water	May workers ...	REVENUE FU...	765.79		-16,459.08
General Journal	07/18/2019				Insurance		414.76	-15,693.29
General Journal	08/16/2019				Insurance		255.47	-16,108.05
Check	08/29/2019				REVENUE FU...	255.47		-16,363.52
General Journal	09/19/2019	1151	McCreary Co Water ...	Reim to Water...	Insurance		295.13	-16,108.05
General Journal	10/18/2019				Insurance		295.13	-16,403.18
General Journal	11/14/2019				Insurance		294.79	-16,698.31
General Journal	12/20/2019				Insurance		294.79	-16,993.10
Total Workers Compensation								
						1,021.26	3,804.42	-17,287.89
<b>941 - Pd by Water</b>								
Total 941 - Pd by Water								
<b>N/P MCCREARY COUNTY WATER - Other</b>								
Total N/P MCCREARY COUNTY WATER - Other								
						57,547.39	164,180.77	-1,501,369.70
<b>Unrecognized (Gain) Loss</b>								
General Journal	12/31/2019			To record CY ...	DEFERRED O...		2,380.00	-2,343.00
General Journal	12/31/2019				Implicit subsidy...		656.00	-4,723.00
						0.00	3,036.00	-5,379.00
Total Unrecognized (Gain) Loss								
								-4,377.00
<b>2100 - Payroll Liabilities</b>								
<b>941</b>								
Paycheck	01/04/2019	10033	Derrick Taylor		O & M FUND		170.31	0.00
Paycheck	01/04/2019	10034	James M King		O & M FUND		75.46	-170.31
Paycheck	01/04/2019	10035	Jared N Miller		O & M FUND		137.36	-245.77
Paycheck	01/04/2019	10036	William Clark		O & M FUND		92.28	-383.13
Liability Check	01/04/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	475.41		-475.41
Paycheck	01/11/2019	10045	Derrick Taylor	VOID:	O & M FUND	0.00		0.00
Paycheck	01/11/2019	10046	James M King		O & M FUND		77.21	-77.21
Paycheck	01/11/2019	10047	Jared N Miller		O & M FUND		171.82	-249.03
Paycheck	01/11/2019	10048	William Clark		O & M FUND		137.87	-386.90
Liability Check	01/11/2019	eftps	Bank of McCreary	VOID: 61-065...	O & M FUND	0.00		-386.90
Paycheck	01/11/2019	10049	Derrick Taylor		O & M FUND		135.41	-522.31
Liability Check	01/11/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	522.31		-522.31
Paycheck	01/18/2019	10056	Derrick Taylor		O & M FUND		130.24	0.00
Paycheck	01/18/2019	10057	James M King		O & M FUND		75.46	-130.24
Paycheck	01/18/2019	10058	Jared N Miller		O & M FUND		128.54	-205.70
Paycheck	01/18/2019	10059	William Clark		O & M FUND		106.15	-334.24
Liability Check	01/18/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	440.39		-440.39

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	01/25/2019	10067	Derrick Taylor		O & M FUND		130.26	-130.26
Paycheck	01/25/2019	10068	James M King		O & M FUND		75.46	-205.72
Paycheck	01/25/2019	10069	Jared N Miller		O & M FUND		101.85	-307.57
Paycheck	01/25/2019	10070	William Clark		O & M FUND		92.27	-399.84
Liability Check	01/25/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	399.84		0.00
Paycheck	02/01/2019	10083	Derrick Taylor		O & M FUND		148.70	-148.70
Paycheck	02/01/2019	10084	James M King		O & M FUND		75.46	-224.16
Paycheck	02/01/2019	10085	Jared N Miller		O & M FUND		107.14	-331.30
Paycheck	02/01/2019	10086	William Clark		O & M FUND		92.28	-423.58
Liability Check	02/01/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	423.58		0.00
Paycheck	02/08/2019	10101	Derrick Taylor		O & M FUND		130.25	-130.25
Paycheck	02/08/2019	10102	James M King		O & M FUND		75.47	-205.72
Paycheck	02/08/2019	10103	Jared N Miller		O & M FUND		137.36	-343.08
Paycheck	02/08/2019	10104	William Clark		O & M FUND		99.22	-442.30
Liability Check	02/08/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	442.30		0.00
Paycheck	02/15/2019	10111	Derrick Taylor		O & M FUND		136.74	-136.74
Paycheck	02/15/2019	10112	James M King		O & M FUND		93.91	-230.65
Paycheck	02/15/2019	10113	Jared N Miller		O & M FUND		130.31	-360.96
Paycheck	02/15/2019	10114	William Clark		O & M FUND		92.28	-453.24
Liability Check	02/15/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	453.24		0.00
Paycheck	02/22/2019	10123	Derrick Taylor		O & M FUND		146.87	-146.87
Paycheck	02/22/2019	10124	James M King		O & M FUND		113.88	-260.75
Paycheck	02/22/2019	10125	Jared N Miller		O & M FUND		238.76	-499.51
Paycheck	02/22/2019	10126	William Clark		O & M FUND		109.46	-608.97
Liability Check	02/22/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	608.97		0.00
Paycheck	03/01/2019	10142	Derrick Taylor		O & M FUND		170.40	-170.40
Paycheck	03/01/2019	10143	James M King		O & M FUND		75.46	-245.86
Paycheck	03/01/2019	10144	Jared N Miller		O & M FUND		107.15	-353.01
Paycheck	03/01/2019	10145	William Clark		O & M FUND		92.28	-445.29
Liability Check	03/01/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	445.29		0.00
Paycheck	03/08/2019	10154	Derrick Taylor		O & M FUND		130.24	-130.24
Paycheck	03/08/2019	10155	James M King		O & M FUND		75.46	-205.70
Paycheck	03/08/2019	10156	Jared N Miller		O & M FUND		137.36	-343.06
Paycheck	03/08/2019	10157	William Clark		O & M FUND		92.28	-435.34
Liability Check	03/08/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	435.34		0.00
Paycheck	03/15/2019	10167	Derrick Taylor		O & M FUND		142.22	-142.22
Paycheck	03/15/2019	10168	James M King		O & M FUND		80.71	-222.93
Paycheck	03/15/2019	10169	Jared N Miller		O & M FUND		130.30	-353.23
Paycheck	03/15/2019	10170	William Clark		O & M FUND		125.98	-479.21
Liability Check	03/15/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	479.21		0.00
Paycheck	03/22/2019	10179	Derrick Taylor		O & M FUND		130.25	-130.25
Paycheck	03/22/2019	10180	James M King		O & M FUND		82.44	-212.69
Paycheck	03/22/2019	10181	Jared N Miller		O & M FUND		148.95	-361.64
Paycheck	03/22/2019	10182	William Clark		O & M FUND		135.88	-497.52
Liability Check	03/22/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	497.52		0.00
Paycheck	03/29/2019	10198	Derrick Taylor		O & M FUND		151.95	-151.95
Paycheck	03/29/2019	10199	James M King		O & M FUND		75.46	-227.41
Paycheck	03/29/2019	10200	Jared N Miller		O & M FUND		126.77	-354.18
Paycheck	03/29/2019	10201	William Clark		O & M FUND		130.94	-485.12

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2019**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Liability Check	03/29/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	485.12		0.00
Paycheck	04/05/2019	10210	Derrick Taylor		O & M FUND		136.73	-136.73
Paycheck	04/05/2019	10211	James M King		O & M FUND		86.94	-223.67
Paycheck	04/05/2019	10212	Jared N Miller		O & M FUND		132.08	-355.75
Paycheck	04/05/2019	10213	William Clark		O & M FUND		94.25	-450.00
Liability Check	04/05/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	450.00		0.00
Paycheck	04/12/2019	10223	Derrick Taylor		O & M FUND		130.25	-130.25
Paycheck	04/12/2019	10224	James M King		O & M FUND		75.46	-205.71
Paycheck	04/12/2019	10225	Jared N Miller		O & M FUND		135.60	-341.31
Paycheck	04/12/2019	10226	William Clark		O & M FUND		92.28	-433.59
Liability Check	04/12/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	433.59		0.00
Paycheck	04/19/2019	10234	Derrick Taylor		O & M FUND		133.49	-133.49
Paycheck	04/19/2019	10235	James M King		O & M FUND		92.17	-225.66
Paycheck	04/19/2019	10236	Jared N Miller		O & M FUND		137.36	-363.02
Paycheck	04/19/2019	10237	William Clark		O & M FUND		92.28	-455.30
Liability Check	04/19/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	455.30		0.00
Paycheck	04/26/2019	10248	Derrick Taylor		O & M FUND		253.95	-253.95
Paycheck	04/26/2019	10249	James M King		O & M FUND		110.64	-364.59
Paycheck	04/26/2019	10250	Jared N Miller		O & M FUND		163.53	-528.12
Paycheck	04/26/2019	10251	William Clark		O & M FUND		147.79	-675.91
Liability Check	04/26/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	675.91		0.00
Paycheck	05/03/2019	10265	Derrick Taylor		O & M FUND		130.25	-130.25
Paycheck	05/03/2019	10266	James M King		O & M FUND		75.46	-205.71
Paycheck	05/03/2019	10267	Jared N Miller		O & M FUND		137.36	-343.07
Paycheck	05/03/2019	10268	Jimmy A Ross		O & M FUND		242.59	-585.66
Paycheck	05/03/2019	10269	William Clark		O & M FUND		130.94	-716.60
Liability Check	05/03/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	716.60		0.00
Paycheck	05/10/2019	10277	Derrick Taylor		O & M FUND		130.24	-130.24
Paycheck	05/10/2019	10278	James M King		O & M FUND		90.43	-220.67
Paycheck	05/10/2019	10279	Jared N Miller		O & M FUND		137.36	-358.03
Paycheck	05/10/2019	10280	Jimmy A Ross		O & M FUND		170.36	-528.39
Paycheck	05/10/2019	10281	William Clark		O & M FUND		92.28	-620.67
Liability Check	05/10/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	620.67		0.00
Paycheck	05/17/2019	10291	Derrick Taylor		O & M FUND		148.71	-148.71
Paycheck	05/17/2019	10292	James M King		O & M FUND		75.46	-224.17
Paycheck	05/17/2019	10293	Jared N Miller		O & M FUND		113.43	-337.60
Paycheck	05/17/2019	10294	Jimmy A Ross		O & M FUND		224.79	-562.39
Paycheck	05/17/2019	10295	William Clark		O & M FUND		92.28	-654.67
Liability Check	05/17/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	654.67		0.00
Paycheck	05/24/2019	10303	Derrick Taylor		O & M FUND		201.83	-201.83
Paycheck	05/24/2019	10304	James M King		O & M FUND		84.19	-286.02
Paycheck	05/24/2019	10305	Jared N Miller		O & M FUND		137.36	-423.38
Paycheck	05/24/2019	10306	Jimmy A Ross		O & M FUND		242.59	-665.97
Paycheck	05/24/2019	10307	William Clark		O & M FUND		116.06	-782.03
Liability Check	05/24/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	782.03		0.00
Paycheck	05/31/2019	10325	Derrick Taylor		O & M FUND		153.35	-153.35
Paycheck	05/31/2019	10326	James M King		O & M FUND		75.46	-228.81
Paycheck	05/31/2019	10327	Jared N Miller		O & M FUND		137.36	-366.17
Paycheck	05/31/2019	10328	Jimmy A Ross		O & M FUND		209.77	-575.94

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	05/31/2019	10329	William Clark		O & M FUND		97.23	-673.17
Liability Check	05/31/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	673.17		0.00
Paycheck	06/07/2019	10340	Derrick Taylor		O & M FUND		148.70	-148.70
Paycheck	06/07/2019	10341	James M King		O & M FUND		112.38	-261.08
Paycheck	06/07/2019	10342	Jared N Miller		O & M FUND		143.65	-404.73
Paycheck	06/07/2019	10343	Jimmy A Ross		O & M FUND		188.16	-592.89
Paycheck	06/07/2019	10344	William Clark		O & M FUND		92.28	-685.17
Liability Check	06/07/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	685.17		0.00
Paycheck	06/14/2019	10355	Derrick Taylor		O & M FUND		241.97	-241.97
Paycheck	06/14/2019	10356	James M King		O & M FUND		75.47	-317.44
Paycheck	06/14/2019	10357	Jared N Miller		O & M FUND		118.73	-436.17
Paycheck	06/14/2019	10358	Jimmy A Ross		O & M FUND		215.39	-651.56
Paycheck	06/14/2019	10359	William Clark		O & M FUND		92.28	-743.84
Liability Check	06/14/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	743.84		0.00
Paycheck	06/21/2019	10370	Derrick Taylor		O & M FUND		142.22	-142.22
Paycheck	06/21/2019	10371	James M King		O & M FUND		75.46	-217.68
Paycheck	06/21/2019	10372	Jared N Miller		O & M FUND		130.30	-347.98
Paycheck	06/21/2019	10373	Jimmy A Ross		O & M FUND		313.83	-661.81
Paycheck	06/21/2019	10374	William Clark		O & M FUND		92.28	-754.09
Liability Check	06/21/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	754.09		0.00
Paycheck	06/28/2019	10393	Derrick Taylor		O & M FUND		217.04	-217.04
Paycheck	06/28/2019	10394	James M King		O & M FUND		75.46	-292.50
Paycheck	06/28/2019	10395	Jared N Miller		O & M FUND		132.07	-424.57
Paycheck	06/28/2019	10396	Jimmy A Ross		O & M FUND		147.13	-571.70
Paycheck	06/28/2019	10397	William Clark		O & M FUND		109.13	-680.83
Liability Check	06/28/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	680.83		0.00
Paycheck	07/03/2019	10407	Derrick Taylor		O & M FUND		136.73	-136.73
Paycheck	07/03/2019	10408	James M King		O & M FUND		86.94	-223.67
Paycheck	07/03/2019	10409	Jared N Miller		O & M FUND		135.60	-359.27
Paycheck	07/03/2019	10410	Jimmy A Ross		O & M FUND		155.35	-514.62
Paycheck	07/03/2019	10411	William Clark		O & M FUND		92.28	-606.90
Liability Check	07/03/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	606.90		0.00
Paycheck	07/12/2019	10422	Derrick Taylor		O & M FUND		166.75	-166.75
Paycheck	07/12/2019	10423	James M King		O & M FUND		87.43	-254.18
Paycheck	07/12/2019	10424	Jared N Miller		O & M FUND		188.02	-442.20
Paycheck	07/12/2019	10425	Jimmy A Ross		O & M FUND		185.36	-627.56
Paycheck	07/12/2019	10426	William Clark		O & M FUND		109.46	-737.02
Liability Check	07/12/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	737.02		0.00
Paycheck	07/19/2019	10444	Derrick Taylor		O & M FUND		223.52	-223.52
Paycheck	07/19/2019	10445	James M King		O & M FUND		75.46	-298.98
Paycheck	07/19/2019	10446	Jared N Miller		O & M FUND		126.77	-425.75
Paycheck	07/19/2019	10447	Jimmy A Ross		O & M FUND		224.79	-650.54
Paycheck	07/19/2019	10448	William Clark		O & M FUND		92.28	-742.82
Liability Check	07/19/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	742.82		0.00
Paycheck	07/26/2019	10459	Derrick Taylor		O & M FUND		151.94	-151.94
Paycheck	07/26/2019	10460	James M King		O & M FUND		75.46	-227.40
Paycheck	07/26/2019	10461	Jared N Miller		O & M FUND		132.08	-359.48
Paycheck	07/26/2019	10462	Jimmy A Ross		O & M FUND		215.37	-574.85
Paycheck	07/26/2019	10463	William Clark		O & M FUND		124.00	-698.85

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Liability Check	07/26/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	698.85	210.55	0.00
Paycheck	08/02/2019	10475	Derrick Taylor		O & M FUND		210.55	-210.55
Paycheck	08/02/2019	10476	James M King		O & M FUND		107.14	-317.69
Paycheck	08/02/2019	10477	Jared N Miller		O & M FUND		137.36	-455.05
Paycheck	08/02/2019	10478	Jimmy A Ross		O & M FUND		206.98	-662.03
Paycheck	08/02/2019	10479	William Clark		O & M FUND		92.28	-754.31
Paycheck	08/02/2019	10480	Derrick Taylor		O & M FUND	884.56	130.25	-884.56
Liability Check	08/02/2019	eftps	Bank of McCreary	61-0654526	O & M FUND		0.00	0.00
Paycheck	08/09/2019	10514	Derrick Taylor		O & M FUND		130.25	-130.25
Paycheck	08/09/2019	10515	James M King		O & M FUND		73.97	-204.22
Paycheck	08/09/2019	10516	Jared N Miller		O & M FUND		143.65	-347.87
Paycheck	08/09/2019	10517	Jimmy A Ross		O & M FUND		197.56	-545.43
Paycheck	08/09/2019	10518	William Clark		O & M FUND		94.25	-639.68
Liability Check	08/09/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	639.68	0.00	0.00
Paycheck	08/16/2019	10528	Derrick Taylor		O & M FUND		198.58	-198.58
Paycheck	08/16/2019	10529	James M King		O & M FUND		80.70	-279.28
Paycheck	08/16/2019	10530	Jared N Miller		O & M FUND		35.11	-314.39
Paycheck	08/16/2019	10531	Jimmy A Ross		O & M FUND		251.01	-565.40
Paycheck	08/16/2019	10532	William Clark		O & M FUND		99.22	-664.62
Liability Check	08/16/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	664.62	0.00	0.00
Paycheck	08/23/2019	10540	Derrick Taylor		O & M FUND		130.25	-130.25
Paycheck	08/23/2019	10541	James M King		O & M FUND		75.46	-205.71
Paycheck	08/23/2019	10542	Jared N Miller		O & M FUND		155.24	-360.95
Paycheck	08/23/2019	10543	Jimmy A Ross		O & M FUND		197.56	-558.51
Paycheck	08/23/2019	10544	William Clark		O & M FUND		92.28	-650.79
Liability Check	08/23/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	650.79	0.00	0.00
Paycheck	08/30/2019	10560	Derrick Taylor		O & M FUND		179.70	-179.70
Paycheck	08/30/2019	10561	James M King		O & M FUND		95.67	-275.37
Paycheck	08/30/2019	10562	Jared N Miller		O & M FUND		137.36	-412.73
Paycheck	08/30/2019	10563	Jimmy A Ross		O & M FUND		206.98	-619.71
Paycheck	08/30/2019	10564	William Clark		O & M FUND		119.04	-738.75
Liability Check	08/30/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	738.75	0.00	0.00
Paycheck	09/06/2019	10579	Derrick Taylor		O & M FUND		175.87	-175.87
Paycheck	09/06/2019	10580	James M King		O & M FUND		76.96	-252.83
Paycheck	09/06/2019	10581	Jared N Miller		O & M FUND		107.14	-359.97
Paycheck	09/06/2019	10582	Jimmy A Ross		O & M FUND		371.07	-731.04
Paycheck	09/06/2019	10583	William Clark		O & M FUND		98.89	-829.93
Liability Check	09/06/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	829.93	0.00	0.00
Paycheck	09/13/2019	10593	Derrick Taylor		O & M FUND		179.71	-179.71
Paycheck	09/13/2019	10594	James M King		O & M FUND		73.97	-253.68
Paycheck	09/13/2019	10595	Jared N Miller		O & M FUND		146.80	-400.48
Paycheck	09/13/2019	10596	Jimmy A Ross		O & M FUND		233.18	-633.66
Paycheck	09/13/2019	10597	William Clark		O & M FUND		97.23	-730.89
Liability Check	09/13/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	730.89	0.00	0.00
Paycheck	09/20/2019	10606	Billy J Trammell		O & M FUND		106.66	-106.66
Paycheck	09/20/2019	10607	Derrick Taylor		O & M FUND		160.73	-267.39
Paycheck	09/20/2019	10608	James M King		O & M FUND		77.20	-344.59
Paycheck	09/20/2019	10609	Jimmy A Ross		O & M FUND		188.17	-532.76
Paycheck	09/20/2019	10610	William Clark		O & M FUND		145.81	-678.57



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Liability Check	09/20/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	678.57		0.00
Paycheck	09/27/2019	10628	Billy J Trammell		O & M FUND		183.56	-183.56
Paycheck	09/27/2019	10629	Derrick Taylor		O & M FUND		174.47	-358.03
Paycheck	09/27/2019	10630	James M King		O & M FUND		88.69	-446.72
Paycheck	09/27/2019	10631	Jimmy A Ross		O & M FUND		188.17	-634.89
Paycheck	09/27/2019	10632	William Clark		O & M FUND		169.59	-804.48
Liability Check	09/27/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	804.48		0.00
Paycheck	10/04/2019	10639	Billy J Trammell		O & M FUND		188.88	-188.88
Paycheck	10/04/2019	10640	Derrick Taylor		O & M FUND		152.24	-341.12
Paycheck	10/04/2019	10641	James M King		O & M FUND		70.47	-411.59
Paycheck	10/04/2019	10642	Jimmy A Ross		O & M FUND		224.78	-636.37
Paycheck	10/04/2019	10643	William Clark		O & M FUND		92.27	-728.64
Liability Check	10/04/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	728.64		0.00
Paycheck	10/11/2019	10653	Billy J Trammell		O & M FUND		106.65	-106.65
Paycheck	10/11/2019	10654	Derrick Taylor		O & M FUND		253.58	-360.23
Paycheck	10/11/2019	10655	James M King		O & M FUND		68.47	-428.70
Paycheck	10/11/2019	10656	Jimmy A Ross		O & M FUND		206.97	-635.67
Paycheck	10/11/2019	10657	William Clark		O & M FUND		92.28	-727.95
Liability Check	10/11/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	727.95		0.00
Paycheck	10/18/2019	10663	Billy J Trammell		O & M FUND		106.65	-106.65
Paycheck	10/18/2019	10664	Derrick Taylor		O & M FUND		160.74	-267.39
Paycheck	10/18/2019	10665	James M King		O & M FUND		77.21	-344.60
Paycheck	10/18/2019	10666	Jimmy A Ross		O & M FUND		233.19	-577.79
Paycheck	10/18/2019	10667	William Clark		O & M FUND		92.28	-670.07
Liability Check	10/18/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	670.07		0.00
Paycheck	10/25/2019	10678	Billy J Trammell		O & M FUND		111.95	-111.95
Paycheck	10/25/2019	10679	Derrick Taylor		O & M FUND		160.74	-272.69
Paycheck	10/25/2019	10680	James M King		O & M FUND		92.18	-364.87
Paycheck	10/25/2019	10681	Jimmy A Ross		O & M FUND		260.40	-625.27
Paycheck	10/25/2019	10682	William Clark		O & M FUND		106.16	-731.43
Paycheck	10/25/2019	10683	Jimmy A Ross		O & M FUND		147.14	-878.57
Liability Check	10/25/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	878.57		0.00
Paycheck	11/01/2019	10697	Billy J Trammell		O & M FUND		106.65	-106.65
Paycheck	11/01/2019	10698	Derrick Taylor		O & M FUND		170.21	-276.86
Paycheck	11/01/2019	10699	James M King		O & M FUND		75.46	-352.32
Paycheck	11/01/2019	10700	Jimmy A Ross		O & M FUND		147.14	-499.46
Paycheck	11/01/2019	10701	William Clark		O & M FUND		92.28	-591.74
Liability Check	11/01/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	591.74		0.00
Paycheck	11/08/2019	10708	Billy J Trammell		O & M FUND		123.52	-123.52
Paycheck	11/08/2019	10709	Derrick Taylor		O & M FUND		216.64	-340.16
Paycheck	11/08/2019	10710	James M King		O & M FUND		75.46	-415.62
Paycheck	11/08/2019	10711	Jimmy A Ross		O & M FUND		183.96	-599.58
Paycheck	11/08/2019	10712	William Clark		O & M FUND		92.28	-691.86
Liability Check	11/08/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	691.86		0.00
Paycheck	11/15/2019	10730	Billy J Trammell		O & M FUND		106.66	-106.66
Paycheck	11/15/2019	10731	Derrick Taylor		O & M FUND		152.26	-258.92
Paycheck	11/15/2019	10732	James M King		O & M FUND		75.47	-334.39
Paycheck	11/15/2019	10733	Jimmy A Ross		O & M FUND		179.76	-514.15
Paycheck	11/15/2019	10734	William Clark		O & M FUND		107.79	-621.94

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Liability Check	11/15/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	621.94	106.65	0.00
Paycheck	11/22/2019	10737	Billy J Trammell		O & M FUND		106.65	-106.65
Paycheck	11/22/2019	10738	Derrick Taylor		O & M FUND		152.24	-258.89
Paycheck	11/22/2019	10739	James M King		O & M FUND		75.45	-334.34
Paycheck	11/22/2019	10740	Jimmy A Ross		O & M FUND		179.76	-514.10
Paycheck	11/22/2019	10741	William Clark		O & M FUND		92.28	-606.38
Liability Check	11/22/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	606.38		0.00
Paycheck	11/27/2019	10744	Billy J Trammell		O & M FUND	0.00	44.55	0.00
Paycheck	11/27/2019	10744	Billy J Trammell		O & M FUND		44.55	-44.55
Paycheck	11/27/2019	10745	Derrick Taylor		O & M FUND	0.00		-44.55
Paycheck	11/27/2019	10745	Derrick Taylor		O & M FUND		44.56	-89.11
Paycheck	11/27/2019	10746	James M King		O & M FUND	0.00		-89.11
Paycheck	11/27/2019	10746	James M King		O & M FUND		45.08	-134.19
Paycheck	11/27/2019	10747	James M King		O & M FUND	0.00		-134.19
Paycheck	11/27/2019	10747	Jimmy A Ross		O & M FUND		44.55	-178.74
Paycheck	11/27/2019	10748	William Clark		O & M FUND	0.00		-178.74
Paycheck	11/27/2019	10748	William Clark		O & M FUND		45.09	-223.83
Paycheck	11/27/2019	10760	Billy J Trammell		O & M FUND		106.66	-330.49
Paycheck	11/27/2019	10761	Derrick Taylor		O & M FUND		152.24	-482.73
Paycheck	11/27/2019	10762	James M King		O & M FUND		75.46	-558.19
Paycheck	11/27/2019	10763	James M King		O & M FUND		161.95	-720.14
Paycheck	11/27/2019	10763	Jimmy A Ross		O & M FUND		92.28	-812.42
Paycheck	11/27/2019	10764	William Clark		O & M FUND	812.42		0.00
Liability Check	11/27/2019	eftps	Bank of McCreary	61-0654526	O & M FUND		106.65	-106.65
Paycheck	12/06/2019	10774	Billy J Trammell		O & M FUND		200.50	-307.15
Paycheck	12/06/2019	10775	Derrick Taylor		O & M FUND		73.96	-381.11
Paycheck	12/06/2019	10776	James M King		O & M FUND		150.74	-531.85
Paycheck	12/06/2019	10777	Jimmy A Ross		O & M FUND		92.28	-624.13
Paycheck	12/06/2019	10778	William Clark		O & M FUND	624.13		0.00
Liability Check	12/06/2019	eftps	Bank of McCreary	61-0654526	O & M FUND		129.82	-129.82
Paycheck	12/13/2019	10794	Billy J Trammell		O & M FUND		152.25	-282.07
Paycheck	12/13/2019	10795	Derrick Taylor		O & M FUND		68.49	-350.56
Paycheck	12/13/2019	10796	James M King		O & M FUND		215.38	-565.94
Paycheck	12/13/2019	10797	James M King		O & M FUND		145.79	-711.73
Paycheck	12/13/2019	10798	Jimmy A Ross		O & M FUND		145.79	-857.52
Paycheck	12/13/2019	10798	William Clark		O & M FUND	711.73		-145.79
Liability Check	12/13/2019	eftps	Bank of McCreary	61-0654526	O & M FUND		106.65	0.00
Paycheck	12/20/2019	10807	Billy J Trammell		O & M FUND		152.26	-106.65
Paycheck	12/20/2019	10808	Derrick Taylor		O & M FUND		99.16	-258.91
Paycheck	12/20/2019	10809	James M King		O & M FUND		188.16	-358.07
Paycheck	12/20/2019	10810	James M King		O & M FUND		92.28	-546.23
Paycheck	12/20/2019	10811	Jimmy A Ross		O & M FUND		92.28	-638.51
Paycheck	12/20/2019	10811	William Clark		O & M FUND	638.51		0.00
Liability Check	12/20/2019	eftps	Bank of McCreary	61-0654526	O & M FUND		121.77	-121.77
Paycheck	12/27/2019	10824	Billy J Trammell		O & M FUND		152.24	-274.01
Paycheck	12/27/2019	10825	Derrick Taylor		O & M FUND		75.46	-349.47
Paycheck	12/27/2019	10826	James M King		O & M FUND		191.97	-541.44
Paycheck	12/27/2019	10827	James M King		O & M FUND		92.28	-633.72
Paycheck	12/27/2019	10828	Jimmy A Ross		O & M FUND		92.28	-726.00
Paycheck	12/27/2019	10828	William Clark		O & M FUND	633.72		-92.28
Liability Check	12/27/2019	eftps	Bank of McCreary	61-0654526	O & M FUND		32,779.91	0.00
Total 941						32,779.91	32,779.91	0.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>941 Employer</b>								
Paycheck	01/04/2019	10033	Derrick Taylor		O & M FUND		82.31	0.00
Paycheck	01/04/2019	10034	James M King		O & M FUND		39.46	-82.31
Paycheck	01/04/2019	10035	Jared N Miller		O & M FUND		60.36	-121.77
Paycheck	01/04/2019	10036	William Clark		O & M FUND		51.28	-182.13
Liability Check	01/04/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	233.41		-233.41
Paycheck	01/11/2019	10045	Derrick Taylor	VOID:	O & M FUND	0.00		0.00
Paycheck	01/11/2019	10046	James M King		O & M FUND		40.21	-40.21
Paycheck	01/11/2019	10047	Jared N Miller		O & M FUND		71.82	-112.03
Paycheck	01/11/2019	10048	William Clark		O & M FUND		69.87	-181.90
Liability Check	01/11/2019	eftps	Bank of McCreary	VOID: 61-065...	O & M FUND	0.00		-181.90
Paycheck	01/11/2019	10049	Derrick Taylor		O & M FUND		68.41	-250.31
Liability Check	01/11/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	250.31		0.00
Paycheck	01/18/2019	10056	Derrick Taylor		O & M FUND		66.24	-66.24
Paycheck	01/18/2019	10057	James M King		O & M FUND		39.46	-105.70
Paycheck	01/18/2019	10058	Jared N Miller		O & M FUND		56.54	-162.24
Paycheck	01/18/2019	10059	William Clark		O & M FUND		57.15	-219.39
Liability Check	01/18/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	219.39		0.00
Paycheck	01/25/2019	10067	Derrick Taylor		O & M FUND		66.26	-66.26
Paycheck	01/25/2019	10068	James M King		O & M FUND		39.46	-105.72
Paycheck	01/25/2019	10069	Jared N Miller		O & M FUND		45.85	-151.57
Paycheck	01/25/2019	10070	William Clark		O & M FUND		51.27	-202.84
Liability Check	01/25/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	202.84		0.00
Paycheck	02/01/2019	10083	Derrick Taylor		O & M FUND		73.70	-73.70
Paycheck	02/01/2019	10084	James M King		O & M FUND		39.46	-113.16
Paycheck	02/01/2019	10085	Jared N Miller		O & M FUND		48.14	-161.30
Paycheck	02/01/2019	10086	William Clark		O & M FUND		51.28	-212.58
Liability Check	02/01/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	212.58		0.00
Paycheck	02/08/2019	10101	Derrick Taylor		O & M FUND		66.25	-66.25
Paycheck	02/08/2019	10102	James M King		O & M FUND		39.47	-105.72
Paycheck	02/08/2019	10103	Jared N Miller		O & M FUND		60.36	-166.08
Paycheck	02/08/2019	10104	William Clark		O & M FUND		54.22	-220.30
Liability Check	02/08/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	220.30		0.00
Paycheck	02/15/2019	10111	Derrick Taylor		O & M FUND		68.74	-68.74
Paycheck	02/15/2019	10112	James M King		O & M FUND		46.91	-115.65
Paycheck	02/15/2019	10113	Jared N Miller		O & M FUND		57.31	-172.96
Paycheck	02/15/2019	10114	William Clark		O & M FUND		51.28	-224.24
Liability Check	02/15/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	224.24		0.00
Paycheck	02/22/2019	10123	Derrick Taylor		O & M FUND		72.87	-72.87
Paycheck	02/22/2019	10124	James M King		O & M FUND		54.88	-127.75
Paycheck	02/22/2019	10125	Jared N Miller		O & M FUND		89.76	-217.51
Paycheck	02/22/2019	10126	William Clark		O & M FUND		58.46	-275.97
Liability Check	02/22/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	275.97		0.00
Paycheck	03/01/2019	10142	Derrick Taylor		O & M FUND		82.40	-82.40
Paycheck	03/01/2019	10143	James M King		O & M FUND		39.46	-121.86
Paycheck	03/01/2019	10144	Jared N Miller		O & M FUND		48.15	-170.01
Paycheck	03/01/2019	10145	William Clark		O & M FUND		51.28	-221.29
Liability Check	03/01/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	221.29		0.00
Paycheck	03/08/2019	10154	Derrick Taylor		O & M FUND		66.24	-66.24

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	03/08/2019	10155	James M King		O & M FUND		39.46	-105.70
Paycheck	03/08/2019	10156	Jared N Miller		O & M FUND		60.36	-166.06
Paycheck	03/08/2019	10157	William Clark		O & M FUND		51.28	-217.34
Liability Check	03/08/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	217.34		0.00
Paycheck	03/15/2019	10167	Derrick Taylor		O & M FUND		71.22	-71.22
Paycheck	03/15/2019	10168	James M King		O & M FUND		41.71	-112.93
Paycheck	03/15/2019	10169	Jared N Miller		O & M FUND		57.30	-170.23
Paycheck	03/15/2019	10170	William Clark		O & M FUND		64.98	-235.21
Liability Check	03/15/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	235.21		0.00
Paycheck	03/22/2019	10179	Derrick Taylor		O & M FUND		66.25	-66.25
Paycheck	03/22/2019	10180	James M King		O & M FUND		42.44	-108.69
Paycheck	03/22/2019	10181	Jared N Miller		O & M FUND		64.95	-173.64
Paycheck	03/22/2019	10182	William Clark		O & M FUND		68.88	-242.52
Liability Check	03/22/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	242.52		0.00
Paycheck	03/29/2019	10198	Derrick Taylor		O & M FUND		74.95	-74.95
Paycheck	03/29/2019	10199	James M King		O & M FUND		39.46	-114.41
Paycheck	03/29/2019	10200	Jared N Miller		O & M FUND		55.77	-170.18
Paycheck	03/29/2019	10201	William Clark		O & M FUND		66.94	-237.12
Liability Check	03/29/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	237.12		0.00
Paycheck	04/05/2019	10210	Derrick Taylor		O & M FUND		68.73	-68.73
Paycheck	04/05/2019	10211	James M King		O & M FUND		43.94	-112.67
Paycheck	04/05/2019	10212	Jared N Miller		O & M FUND		58.08	-170.75
Paycheck	04/05/2019	10213	William Clark		O & M FUND		52.25	-223.00
Liability Check	04/05/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	223.00		0.00
Paycheck	04/12/2019	10223	Derrick Taylor		O & M FUND		66.25	-66.25
Paycheck	04/12/2019	10224	James M King		O & M FUND		39.46	-105.71
Paycheck	04/12/2019	10225	Jared N Miller		O & M FUND		59.60	-165.31
Paycheck	04/12/2019	10226	William Clark		O & M FUND		51.28	-216.59
Liability Check	04/12/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	216.59		0.00
Paycheck	04/19/2019	10234	Derrick Taylor		O & M FUND		67.49	-67.49
Paycheck	04/19/2019	10235	James M King		O & M FUND		46.17	-113.66
Paycheck	04/19/2019	10236	Jared N Miller		O & M FUND		60.36	-174.02
Paycheck	04/19/2019	10237	William Clark		O & M FUND		51.28	-225.30
Liability Check	04/19/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	225.30		0.00
Paycheck	04/26/2019	10248	Derrick Taylor		O & M FUND		115.95	-115.95
Paycheck	04/26/2019	10249	James M King		O & M FUND		53.64	-169.59
Paycheck	04/26/2019	10250	Jared N Miller		O & M FUND		69.53	-239.12
Paycheck	04/26/2019	10251	William Clark		O & M FUND		73.79	-312.91
Liability Check	04/26/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	312.91		0.00
Paycheck	05/03/2019	10265	Derrick Taylor		O & M FUND		66.25	-66.25
Paycheck	05/03/2019	10266	James M King		O & M FUND		39.46	-105.71
Paycheck	05/03/2019	10267	Jared N Miller		O & M FUND		60.36	-166.07
Paycheck	05/03/2019	10268	Jimmy A Ross		O & M FUND		90.59	-256.66
Paycheck	05/03/2019	10269	William Clark		O & M FUND		66.94	-323.60
Liability Check	05/03/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	323.60		0.00
Paycheck	05/10/2019	10277	Derrick Taylor		O & M FUND		66.24	-66.24
Paycheck	05/10/2019	10278	James M King		O & M FUND		45.43	-111.67
Paycheck	05/10/2019	10279	Jared N Miller		O & M FUND		60.36	-172.03
Paycheck	05/10/2019	10280	Jimmy A Ross		O & M FUND		71.36	-243.39

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	05/10/2019	10281	William Clark		O & M FUND		51.28	-294.67
Liability Check	05/10/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	294.67		0.00
Paycheck	05/17/2019	10291	Derrick Taylor		O & M FUND		73.71	-73.71
Paycheck	05/17/2019	10292	Jarres M King		O & M FUND		39.46	-113.17
Paycheck	05/17/2019	10293	Jared N Miller		O & M FUND		50.43	-163.60
Paycheck	05/17/2019	10294	Jimmy A Ross		O & M FUND		85.79	-249.39
Paycheck	05/17/2019	10295	William Clark		O & M FUND		51.28	-300.67
Liability Check	05/17/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	300.67		0.00
Paycheck	05/24/2019	10303	Derrick Taylor		O & M FUND		94.83	-94.83
Paycheck	05/24/2019	10304	Jarres M King		O & M FUND		43.19	-138.02
Paycheck	05/24/2019	10305	Jared N Miller		O & M FUND		60.36	-198.38
Paycheck	05/24/2019	10306	Jimmy A Ross		O & M FUND		90.59	-288.97
Paycheck	05/24/2019	10307	William Clark		O & M FUND		61.06	-350.03
Liability Check	05/24/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	350.03		0.00
Paycheck	05/31/2019	10325	Derrick Taylor		O & M FUND		75.35	-75.35
Paycheck	05/31/2019	10326	Jarres M King		O & M FUND		39.46	-114.81
Paycheck	05/31/2019	10327	Jared N Miller		O & M FUND		60.36	-175.17
Paycheck	05/31/2019	10328	Jimmy A Ross		O & M FUND		81.77	-256.94
Paycheck	05/31/2019	10329	William Clark		O & M FUND		53.23	-310.17
Liability Check	05/31/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	310.17		0.00
Paycheck	06/07/2019	10340	Derrick Taylor		O & M FUND		73.70	-73.70
Paycheck	06/07/2019	10341	Jarres M King		O & M FUND		54.38	-128.08
Paycheck	06/07/2019	10342	Jared N Miller		O & M FUND		62.65	-190.73
Paycheck	06/07/2019	10343	Jimmy A Ross		O & M FUND		76.16	-266.89
Paycheck	06/07/2019	10344	William Clark		O & M FUND		51.28	-318.17
Liability Check	06/07/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	318.17		0.00
Paycheck	06/14/2019	10355	Derrick Taylor		O & M FUND		110.97	-110.97
Paycheck	06/14/2019	10356	Jarres M King		O & M FUND		39.47	-150.44
Paycheck	06/14/2019	10357	Jared N Miller		O & M FUND		52.73	-203.17
Paycheck	06/14/2019	10358	Jimmy A Ross		O & M FUND		83.39	-286.56
Paycheck	06/14/2019	10359	William Clark		O & M FUND		51.28	-337.84
Liability Check	06/14/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	337.84		0.00
Paycheck	06/21/2019	10370	Derrick Taylor		O & M FUND		71.22	-71.22
Paycheck	06/21/2019	10371	Jarres M King		O & M FUND		39.46	-110.68
Paycheck	06/21/2019	10372	Jared N Miller		O & M FUND		57.30	-167.98
Paycheck	06/21/2019	10373	Jimmy A Ross		O & M FUND		109.83	-277.81
Paycheck	06/21/2019	10374	William Clark		O & M FUND		51.28	-329.09
Liability Check	06/21/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	329.09		0.00
Paycheck	06/28/2019	10393	Derrick Taylor		O & M FUND		101.04	-101.04
Paycheck	06/28/2019	10394	Jarres M King		O & M FUND		39.46	-140.50
Paycheck	06/28/2019	10395	Jared N Miller		O & M FUND		58.07	-198.57
Paycheck	06/28/2019	10396	Jimmy A Ross		O & M FUND		64.13	-262.70
Paycheck	06/28/2019	10397	William Clark		O & M FUND		58.13	-320.83
Liability Check	06/28/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	320.83		0.00
Paycheck	07/03/2019	10407	Derrick Taylor		O & M FUND		68.73	-68.73
Paycheck	07/03/2019	10408	Jarres M King		O & M FUND		43.94	-112.67
Paycheck	07/03/2019	10409	Jared N Miller		O & M FUND		59.60	-172.27
Paycheck	07/03/2019	10410	Jimmy A Ross		O & M FUND		67.35	-239.62
Paycheck	07/03/2019	10411	William Clark		O & M FUND		51.28	-290.90

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2019**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Liability Check	07/03/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	290.90	80.75	0.00
Paycheck	07/12/2019	10422	Derrick Taylor		O & M FUND			-80.75
Paycheck	07/12/2019	10423	James M King		O & M FUND		44.43	-125.18
Paycheck	07/12/2019	10424	Jared N Miller		O & M FUND		76.02	-201.20
Paycheck	07/12/2019	10425	Jimmy A Ross		O & M FUND		75.36	-276.56
Paycheck	07/12/2019	10426	William Clark		O & M FUND		58.46	-335.02
Liability Check	07/12/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	335.02		0.00
Paycheck	07/19/2019	10444	Derrick Taylor		O & M FUND		103.52	-103.52
Paycheck	07/19/2019	10445	James M King		O & M FUND		39.46	-142.98
Paycheck	07/19/2019	10446	Jared N Miller		O & M FUND		55.77	-198.75
Paycheck	07/19/2019	10447	Jimmy A Ross		O & M FUND		85.79	-284.54
Paycheck	07/19/2019	10448	William Clark		O & M FUND		51.28	-335.82
Liability Check	07/19/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	335.82		0.00
Paycheck	07/26/2019	10459	Derrick Taylor		O & M FUND		74.94	-74.94
Paycheck	07/26/2019	10460	James M King		O & M FUND		39.46	-114.40
Paycheck	07/26/2019	10461	Jared N Miller		O & M FUND		58.08	-172.48
Paycheck	07/26/2019	10462	Jimmy A Ross		O & M FUND		83.37	-255.85
Paycheck	07/26/2019	10463	William Clark		O & M FUND		64.00	-319.85
Liability Check	07/26/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	319.85		0.00
Paycheck	08/02/2019	10475	Derrick Taylor		O & M FUND		98.55	-98.55
Paycheck	08/02/2019	10476	James M King		O & M FUND		52.14	-150.69
Paycheck	08/02/2019	10477	Jared N Miller		O & M FUND		60.36	-211.05
Paycheck	08/02/2019	10478	Jimmy A Ross		O & M FUND		80.98	-292.03
Paycheck	08/02/2019	10479	William Clark		O & M FUND		51.28	-343.31
Paycheck	08/02/2019	10480	Derrick Taylor		O & M FUND		66.25	-409.56
Liability Check	08/02/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	409.56		0.00
Paycheck	08/09/2019	10514	Derrick Taylor		O & M FUND		66.25	-66.25
Paycheck	08/09/2019	10515	James M King		O & M FUND		38.97	-105.22
Paycheck	08/09/2019	10516	Jared N Miller		O & M FUND		62.65	-167.87
Paycheck	08/09/2019	10517	Jimmy A Ross		O & M FUND		78.56	-246.43
Paycheck	08/09/2019	10518	William Clark		O & M FUND		52.25	-298.68
Liability Check	08/09/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	298.68		0.00
Paycheck	08/16/2019	10528	Derrick Taylor		O & M FUND		93.58	-93.58
Paycheck	08/16/2019	10529	James M King		O & M FUND		41.70	-135.28
Paycheck	08/16/2019	10530	Jared N Miller		O & M FUND		19.11	-154.39
Paycheck	08/16/2019	10531	Jimmy A Ross		O & M FUND		93.01	-247.40
Paycheck	08/16/2019	10532	William Clark		O & M FUND		54.22	-301.62
Liability Check	08/16/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	301.62		0.00
Paycheck	08/23/2019	10540	Derrick Taylor		O & M FUND		66.25	-66.25
Paycheck	08/23/2019	10541	James M King		O & M FUND		39.46	-105.71
Paycheck	08/23/2019	10542	Jared N Miller		O & M FUND		67.24	-172.95
Paycheck	08/23/2019	10543	Jimmy A Ross		O & M FUND		78.56	-251.51
Paycheck	08/23/2019	10544	William Clark		O & M FUND		51.28	-302.79
Liability Check	08/23/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	302.79		0.00
Paycheck	08/30/2019	10560	Derrick Taylor		O & M FUND		73.70	-73.70
Paycheck	08/30/2019	10561	James M King		O & M FUND		47.67	-121.37
Paycheck	08/30/2019	10562	Jared N Miller		O & M FUND		60.36	-181.73
Paycheck	08/30/2019	10563	Jimmy A Ross		O & M FUND		80.98	-262.71
Paycheck	08/30/2019	10564	William Clark		O & M FUND		62.04	-324.75

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Liability Check	08/30/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	324.75	72.87	0.00
Paycheck	09/06/2019	10579	Derrick Taylor		O & M FUND			-72.87
Paycheck	09/06/2019	10580	James M King		O & M FUND		39.96	-112.83
Paycheck	09/06/2019	10581	Jared N Miller		O & M FUND		48.14	-160.97
Paycheck	09/06/2019	10582	Jimmy A Ross		O & M FUND		125.07	-286.04
Paycheck	09/06/2019	10583	William Clark		O & M FUND		53.89	-339.93
Liability Check	09/06/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	339.93		0.00
Paycheck	09/13/2019	10593	Derrick Taylor		O & M FUND		73.71	-73.71
Paycheck	09/13/2019	10594	James M King		O & M FUND		38.97	-112.68
Paycheck	09/13/2019	10595	Jared N Miller		O & M FUND		63.80	-176.48
Paycheck	09/13/2019	10596	Jimmy A Ross		O & M FUND		88.18	-264.66
Paycheck	09/13/2019	10597	William Clark		O & M FUND		53.23	-317.89
Liability Check	09/13/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	317.89		0.00
Paycheck	09/20/2019	10606	Billy J Trammell		O & M FUND		60.66	-60.66
Paycheck	09/20/2019	10607	Derrick Taylor		O & M FUND		68.73	-129.39
Paycheck	09/20/2019	10608	James M King		O & M FUND		40.20	-169.59
Paycheck	09/20/2019	10609	Jimmy A Ross		O & M FUND		76.17	-245.76
Paycheck	09/20/2019	10610	William Clark		O & M FUND		72.81	-318.57
Liability Check	09/20/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	318.57		0.00
Paycheck	09/27/2019	10628	Billy J Trammell		O & M FUND		91.56	-91.56
Paycheck	09/27/2019	10629	Derrick Taylor		O & M FUND		72.47	-164.03
Paycheck	09/27/2019	10630	James M King		O & M FUND		44.69	-208.72
Paycheck	09/27/2019	10631	Jimmy A Ross		O & M FUND		76.17	-284.89
Paycheck	09/27/2019	10632	William Clark		O & M FUND		82.59	-367.48
Liability Check	09/27/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	367.48		0.00
Paycheck	10/04/2019	10639	Billy J Trammell		O & M FUND		93.88	-93.88
Paycheck	10/04/2019	10640	Derrick Taylor		O & M FUND		66.24	-160.12
Paycheck	10/04/2019	10641	James M King		O & M FUND		37.47	-197.59
Paycheck	10/04/2019	10642	Jimmy A Ross		O & M FUND		85.78	-283.37
Paycheck	10/04/2019	10643	William Clark		O & M FUND		51.27	-334.64
Liability Check	10/04/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	334.64		0.00
Paycheck	10/11/2019	10653	Billy J Trammell		O & M FUND		60.65	-60.65
Paycheck	10/11/2019	10654	Derrick Taylor		O & M FUND		93.58	-154.23
Paycheck	10/11/2019	10655	Jarres M King		O & M FUND		36.47	-190.70
Paycheck	10/11/2019	10656	Jimmy A Ross		O & M FUND		80.97	-271.67
Paycheck	10/11/2019	10657	William Clark		O & M FUND		51.28	-322.95
Liability Check	10/11/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	322.95		0.00
Paycheck	10/18/2019	10663	Billy J Trammell		O & M FUND		60.65	-60.65
Paycheck	10/18/2019	10664	Derrick Taylor		O & M FUND		68.74	-129.39
Paycheck	10/18/2019	10665	James M King		O & M FUND		40.21	-169.60
Paycheck	10/18/2019	10666	Jimmy A Ross		O & M FUND		88.19	-257.79
Paycheck	10/18/2019	10667	William Clark		O & M FUND		51.28	-309.07
Liability Check	10/18/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	309.07		0.00
Paycheck	10/25/2019	10678	Billy J Trammell		O & M FUND		62.95	-62.95
Paycheck	10/25/2019	10679	Derrick Taylor		O & M FUND		68.74	-131.69
Paycheck	10/25/2019	10680	James M King		O & M FUND		46.18	-177.87
Paycheck	10/25/2019	10681	Jimmy A Ross		O & M FUND		95.40	-273.27
Paycheck	10/25/2019	10682	William Clark		O & M FUND		57.16	-330.43
Paycheck	10/25/2019	10683	Jimmy A Ross		O & M FUND		64.14	-394.57

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Liability Check	10/25/2019	efps	Bank of McCreary	61-0654526	O & M FUND	394.57	60.65	0.00
Paycheck	11/01/2019	10697	Billy J Trammell		O & M FUND		60.65	-60.65
Paycheck	11/01/2019	10698	Derrick Taylor		O & M FUND		71.21	-131.86
Paycheck	11/01/2019	10699	James M King		O & M FUND		39.46	-171.32
Paycheck	11/01/2019	10700	Jimmy A Ross		O & M FUND		64.14	-235.46
Paycheck	11/01/2019	10701	William Clark		O & M FUND		51.28	-286.74
Liability Check	11/01/2019	efps	Bank of McCreary	61-0654526	O & M FUND	286.74		0.00
Paycheck	11/08/2019	10708	Billy J Trammell		O & M FUND		67.52	-67.52
Paycheck	11/08/2019	10709	Derrick Taylor		O & M FUND		83.64	-151.16
Paycheck	11/08/2019	10710	James M King		O & M FUND		39.46	-190.62
Paycheck	11/08/2019	10711	Jimmy A Ross		O & M FUND		74.96	-265.58
Paycheck	11/08/2019	10712	William Clark		O & M FUND		51.28	-316.86
Liability Check	11/08/2019	efps	Bank of McCreary	61-0654526	O & M FUND	316.86		0.00
Paycheck	11/15/2019	10730	Billy J Trammell		O & M FUND		60.66	-60.66
Paycheck	11/15/2019	10731	Derrick Taylor		O & M FUND		66.26	-126.92
Paycheck	11/15/2019	10732	James M King		O & M FUND		39.47	-166.39
Paycheck	11/15/2019	10733	Jimmy A Ross		O & M FUND		73.76	-240.15
Paycheck	11/15/2019	10734	William Clark		O & M FUND		57.79	-297.94
Liability Check	11/15/2019	efps	Bank of McCreary	61-0654526	O & M FUND	297.94		0.00
Paycheck	11/22/2019	10737	Billy J Trammell		O & M FUND		60.65	-60.65
Paycheck	11/22/2019	10738	Derrick Taylor		O & M FUND		66.24	-126.89
Paycheck	11/22/2019	10739	James M King		O & M FUND		39.45	-166.34
Paycheck	11/22/2019	10740	Jimmy A Ross		O & M FUND		73.76	-240.10
Paycheck	11/22/2019	10741	William Clark		O & M FUND		51.28	-291.38
Liability Check	11/22/2019	efps	Bank of McCreary	61-0654526	O & M FUND	291.38		0.00
Paycheck	11/27/2019	10744	Billy J Trammell		O & M FUND		44.55	-44.55
Paycheck	11/27/2019	10745	Derrick Taylor		O & M FUND		44.56	-89.11
Paycheck	11/27/2019	10746	James M King		O & M FUND		45.08	-134.19
Paycheck	11/27/2019	10747	Jimmy A Ross		O & M FUND		44.55	-178.74
Paycheck	11/27/2019	10748	William Clark		O & M FUND		45.09	-223.83
Paycheck	11/27/2019	10760	Billy J Trammell		O & M FUND		60.66	-284.49
Paycheck	11/27/2019	10761	Derrick Taylor		O & M FUND		66.24	-350.73
Paycheck	11/27/2019	10762	James M King		O & M FUND		39.46	-390.19
Paycheck	11/27/2019	10763	Jimmy A Ross		O & M FUND		68.95	-459.14
Paycheck	11/27/2019	10764	William Clark		O & M FUND		51.28	-510.42
Liability Check	11/27/2019	efps	Bank of McCreary	61-0654526	O & M FUND	510.42		0.00
Paycheck	12/06/2019	10774	Billy J Trammell		O & M FUND		60.65	-60.65
Paycheck	12/06/2019	10775	Derrick Taylor		O & M FUND		79.50	-140.15
Paycheck	12/06/2019	10776	James M King		O & M FUND		38.96	-179.11
Paycheck	12/06/2019	10777	Jimmy A Ross		O & M FUND		65.74	-244.85
Paycheck	12/06/2019	10778	William Clark		O & M FUND		51.28	-296.13
Liability Check	12/06/2019	efps	Bank of McCreary	61-0654526	O & M FUND	296.13		0.00
Paycheck	12/13/2019	10794	Billy J Trammell		O & M FUND		69.82	-69.82
Paycheck	12/13/2019	10795	Derrick Taylor		O & M FUND		66.25	-136.07
Paycheck	12/13/2019	10796	James M King		O & M FUND		36.49	-172.56
Paycheck	12/13/2019	10797	Jimmy A Ross		O & M FUND		83.38	-255.94
Paycheck	12/13/2019	10798	William Clark		O & M FUND		72.79	-328.73
Liability Check	12/13/2019	efps	Bank of McCreary	61-0654526	O & M FUND	328.73		0.00
Paycheck	12/20/2019	10807	Billy J Trammell		O & M FUND		60.65	-60.65



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	12/20/2019	10808	Derrick Taylor		O & M FUND		66.26	-126.91
Paycheck	12/20/2019	10809	James M King		O & M FUND		49.16	-176.07
Paycheck	12/20/2019	10810	Jimmy A Ross		O & M FUND		76.16	-252.23
Paycheck	12/20/2019	10811	William Clark		O & M FUND		51.28	-303.51
Liability Check	12/20/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	303.51		0.00
Paycheck	12/27/2019	10824	Billy J Trammell		O & M FUND		66.77	-66.77
Paycheck	12/27/2019	10825	Derrick Taylor		O & M FUND		66.24	-133.01
Paycheck	12/27/2019	10826	James M King		O & M FUND		39.46	-172.47
Paycheck	12/27/2019	10827	Jimmy A Ross		O & M FUND		76.97	-249.44
Paycheck	12/27/2019	10828	William Clark		O & M FUND		51.28	-300.72
Liability Check	12/27/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	300.72		0.00
Total 941 Employer						15,411.91	15,411.91	0.00
<b>HSA</b>								
Paycheck	01/04/2019	10035	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	01/11/2019	10047	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	01/18/2019	10058	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	01/25/2019	10069	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	02/01/2019	10085	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	02/08/2019	10103	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	02/15/2019	10113	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	02/22/2019	10125	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	03/01/2019	10144	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	03/08/2019	10156	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	03/15/2019	10169	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	03/22/2019	10181	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	03/29/2019	10200	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	04/05/2019	10212	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	04/12/2019	10225	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	04/19/2019	10236	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	04/26/2019	10250	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	05/03/2019	10267	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	05/10/2019	10279	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	05/17/2019	10293	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	05/24/2019	10305	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	05/31/2019	10327	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	06/07/2019	10342	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	06/14/2019	10357	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	06/21/2019	10372	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	06/28/2019	10395	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	07/03/2019	10409	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	07/12/2019	10424	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	07/19/2019	10446	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	07/26/2019	10461	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	08/02/2019	10477	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	08/09/2019	10516	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	08/16/2019	10530	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	08/23/2019	10542	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	08/30/2019	10562	Jared N Miller		O & M FUND	0.00		0.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	09/06/2019	10581	Jared N Miller		O & M FUND	0.00		0.00
Paycheck	09/13/2019	10595	Jared N Miller		O & M FUND	0.00		0.00
Total HSA						0.00	0.00	0.00
<b>Kentucky W/H</b>								
Paycheck	01/04/2019	10033	Derrick Taylor		O & M FUND		48.56	-505.93
Paycheck	01/04/2019	10034	James M King		O & M FUND		21.75	-554.49
Paycheck	01/04/2019	10035	Jared N Miller		O & M FUND		34.96	-576.24
Paycheck	01/04/2019	10036	William Clark		O & M FUND		28.98	-611.20
Paycheck	01/11/2019	10045	Derrick Taylor	VOID:	O & M FUND	0.00		-640.18
Paycheck	01/11/2019	10046	James M King		O & M FUND		22.19	-640.18
Paycheck	01/11/2019	10047	Jared N Miller		O & M FUND		42.08	-662.37
Paycheck	01/11/2019	10048	William Clark		O & M FUND		40.40	-704.45
Paycheck	01/11/2019	10049	Derrick Taylor		O & M FUND		40.06	-744.85
Paycheck	01/18/2019	10056	Derrick Taylor		O & M FUND		38.65	-784.91
Paycheck	01/18/2019	10057	James M King		O & M FUND		21.75	-823.56
Paycheck	01/18/2019	10058	Jared N Miller		O & M FUND		32.60	-845.31
Paycheck	01/18/2019	10059	William Clark		O & M FUND		32.58	-877.91
Liability Check	01/21/2019	et	Kentucky State Trea...	063392	O & M FUND	505.93		-910.49
Paycheck	01/25/2019	10067	Derrick Taylor		O & M FUND		38.65	-404.56
Paycheck	01/25/2019	10068	James M King		O & M FUND		21.75	-443.21
Paycheck	01/25/2019	10069	Jared N Miller		O & M FUND		25.96	-464.96
Paycheck	01/25/2019	10070	William Clark		O & M FUND		28.98	-490.92
Paycheck	02/01/2019	10083	Derrick Taylor		O & M FUND		43.27	-519.90
Paycheck	02/01/2019	10084	James M King		O & M FUND		21.75	-563.17
Paycheck	02/01/2019	10085	Jared N Miller		O & M FUND		27.38	-584.92
Paycheck	02/01/2019	10086	William Clark		O & M FUND		28.98	-612.30
Paycheck	02/08/2019	10101	Derrick Taylor		O & M FUND		38.65	-641.28
Paycheck	02/08/2019	10102	James M King		O & M FUND		21.75	-661.28
Paycheck	02/08/2019	10103	Jared N Miller		O & M FUND		34.96	-679.93
Paycheck	02/08/2019	10104	William Clark		O & M FUND		30.79	-701.68
Paycheck	02/15/2019	10111	Derrick Taylor		O & M FUND		40.19	-736.64
Paycheck	02/15/2019	10112	James M King		O & M FUND		26.33	-767.43
Paycheck	02/15/2019	10113	Jared N Miller		O & M FUND		33.06	-807.62
Paycheck	02/15/2019	10114	William Clark		O & M FUND		28.98	-833.95
Paycheck	02/22/2019	10123	Derrick Taylor		O & M FUND		42.75	-867.01
Paycheck	02/22/2019	10124	James M King		O & M FUND		31.21	-895.99
Paycheck	02/22/2019	10125	Jared N Miller		O & M FUND		33.38	-938.74
Paycheck	02/22/2019	10126	William Clark		O & M FUND		31.21	-969.95
Paycheck	03/01/2019	10142	Derrick Taylor		O & M FUND		48.67	-1,023.18
Paycheck	03/01/2019	10143	James M King		O & M FUND		33.38	-1,056.56
Paycheck	03/01/2019	10144	Jared N Miller		O & M FUND		27.38	-1,105.23
Paycheck	03/01/2019	10145	William Clark		O & M FUND		28.98	-1,126.98
Paycheck	03/08/2019	10154	Derrick Taylor		O & M FUND		38.65	-1,154.36
Paycheck	03/08/2019	10155	James M King		O & M FUND		21.75	-1,183.34
Paycheck	03/08/2019	10156	Jared N Miller		O & M FUND		34.96	-1,221.99
Paycheck	03/08/2019	10157	William Clark		O & M FUND		28.98	-1,243.74
Paycheck	03/15/2019	10167	Derrick Taylor		O & M FUND		41.73	-1,278.70
Paycheck	03/15/2019	10168	James M King		O & M FUND		23.12	-1,307.68
Paycheck	03/15/2019				O & M FUND			-1,349.41
Paycheck	03/15/2019				O & M FUND			-1,372.53

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	03/15/2019	10169	Jared N Miller		O & M FUND		33.06	-1,405.59
Paycheck	03/15/2019	10170	William Clark		O & M FUND		37.40	-1,442.99
Liability Check	03/15/2019	eft	Kentucky State Trea...	063392	O & M FUND	1,056.56		-386.43
Paycheck	03/22/2019	10179	Derrick Taylor		O & M FUND		38.65	-425.08
Paycheck	03/22/2019	10180	James M King		O & M FUND		23.58	-448.66
Paycheck	03/22/2019	10181	Jared N Miller		O & M FUND		37.81	-486.47
Paycheck	03/22/2019	10182	William Clark		O & M FUND		39.81	-526.28
Paycheck	03/29/2019	10198	Derrick Taylor		O & M FUND		44.04	-570.32
Paycheck	03/29/2019	10199	James M King		O & M FUND		21.75	-592.07
Paycheck	03/29/2019	10200	Jared N Miller		O & M FUND		32.12	-624.19
Paycheck	03/29/2019	10201	William Clark		O & M FUND		38.60	-662.79
Paycheck	04/05/2019	10210	Derrick Taylor		O & M FUND		40.19	-702.98
Paycheck	04/05/2019	10211	James M King		O & M FUND		24.50	-727.48
Paycheck	04/05/2019	10212	Jared N Miller		O & M FUND		33.54	-761.02
Paycheck	04/05/2019	10213	William Clark		O & M FUND		29.58	-790.60
Paycheck	04/12/2019	10223	Derrick Taylor		O & M FUND		38.65	-829.25
Paycheck	04/12/2019	10224	James M King		O & M FUND		21.75	-851.00
Paycheck	04/12/2019	10225	Jared N Miller		O & M FUND		34.48	-885.48
Paycheck	04/12/2019	10226	William Clark		O & M FUND		28.98	-914.46
Liability Check	04/15/2019	eft	Kentucky State Trea...	063392	O & M FUND	662.79		-251.67
Paycheck	04/19/2019	10234	Derrick Taylor		O & M FUND		39.42	-291.09
Paycheck	04/19/2019	10235	James M King		O & M FUND		25.87	-316.96
Paycheck	04/19/2019	10236	Jared N Miller		O & M FUND		34.96	-351.92
Paycheck	04/19/2019	10237	William Clark		O & M FUND		28.98	-380.90
Paycheck	04/26/2019	10248	Derrick Taylor		O & M FUND		69.50	-450.40
Paycheck	04/26/2019	10249	James M King		O & M FUND		30.44	-480.84
Paycheck	04/26/2019	10250	Jared N Miller		O & M FUND		40.65	-521.49
Paycheck	04/26/2019	10251	William Clark		O & M FUND		42.81	-564.30
Paycheck	05/03/2019	10265	Derrick Taylor		O & M FUND		38.65	-602.95
Paycheck	05/03/2019	10266	James M King		O & M FUND		21.75	-624.70
Paycheck	05/03/2019	10267	Jared N Miller		O & M FUND		34.96	-659.66
Paycheck	05/03/2019	10268	William Clark		O & M FUND		53.77	-713.43
Paycheck	05/03/2019	10269	Jimmy A Ross		O & M FUND		38.60	-752.03
Paycheck	05/10/2019	10277	Derrick Taylor		O & M FUND		38.65	-790.68
Paycheck	05/10/2019	10278	James M King		O & M FUND		25.40	-816.08
Paycheck	05/10/2019	10279	Jared N Miller		O & M FUND		34.96	-851.04
Paycheck	05/10/2019	10280	Jared N Miller		O & M FUND		41.81	-892.85
Paycheck	05/10/2019	10281	Jimmy A Ross		O & M FUND		41.81	-921.83
Liability Check	05/15/2019	ach	William Clark		O & M FUND	564.30		-357.53
Paycheck	05/17/2019	10291	Kentucky State Trea...	063392	O & M FUND		43.27	-400.80
Paycheck	05/17/2019	10292	Derrick Taylor		O & M FUND		21.75	-422.55
Paycheck	05/17/2019	10293	James M King		O & M FUND		28.81	-451.36
Paycheck	05/17/2019	10294	Jared N Miller		O & M FUND		50.77	-502.13
Paycheck	05/17/2019	10295	Jimmy A Ross		O & M FUND		28.98	-531.11
Paycheck	05/24/2019	10303	William Clark		O & M FUND		28.98	-567.49
Paycheck	05/24/2019	10304	Derrick Taylor		O & M FUND		24.04	-611.53
Paycheck	05/24/2019	10305	James M King		O & M FUND		34.96	-646.49
Paycheck	05/24/2019	10306	Jared N Miller		O & M FUND		53.77	-700.26
Paycheck	05/24/2019	10307	Jimmy A Ross		O & M FUND		35.00	-735.26
Paycheck	05/24/2019	10307	William Clark		O & M FUND			-735.26

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	05/31/2019	10325	Derrick Taylor		O & M FUND		44.31	-779.57
Paycheck	05/31/2019	10326	James M King		O & M FUND		21.75	-801.32
Paycheck	05/31/2019	10327	Jared N Miller		O & M FUND		34.96	-836.28
Paycheck	05/31/2019	10328	Jimmy A Ross		O & M FUND		48.29	-884.57
Paycheck	05/31/2019	10329	William Clark		O & M FUND		30.17	-914.74
Paycheck	06/07/2019	10340	Derrick Taylor		O & M FUND		43.27	-958.01
Paycheck	06/07/2019	10341	James M King		O & M FUND		30.90	-988.91
Paycheck	06/07/2019	10342	Jared N Miller		O & M FUND		36.38	-1,025.29
Paycheck	06/07/2019	10343	Jimmy A Ross		O & M FUND		44.81	-1,070.10
Paycheck	06/07/2019	10344	William Clark		O & M FUND		28.98	-1,099.08
Liability Check	06/14/2019	eft	Kentucky State Trea...	063392	O & M FUND	914.74		-184.34
Paycheck	06/14/2019	10355	Derrick Taylor		O & M FUND		66.42	-250.76
Paycheck	06/14/2019	10356	James M King		O & M FUND		21.75	-272.51
Paycheck	06/14/2019	10357	Jared N Miller		O & M FUND		30.23	-302.74
Paycheck	06/14/2019	10358	Jimmy A Ross		O & M FUND		49.29	-352.03
Paycheck	06/14/2019	10359	William Clark		O & M FUND		28.98	-381.01
Paycheck	06/21/2019	10370	Derrick Taylor		O & M FUND		41.73	-422.74
Paycheck	06/21/2019	10371	James M King		O & M FUND		21.75	-444.49
Paycheck	06/21/2019	10372	Jared N Miller		O & M FUND		33.06	-477.55
Paycheck	06/21/2019	10373	Jimmy A Ross		O & M FUND		65.71	-543.26
Paycheck	06/21/2019	10374	William Clark		O & M FUND		28.98	-572.24
Paycheck	06/28/2019	10393	Derrick Taylor		O & M FUND		60.25	-632.49
Paycheck	06/28/2019	10394	James M King		O & M FUND		21.75	-654.24
Paycheck	06/28/2019	10395	Jared N Miller		O & M FUND		33.54	-687.78
Paycheck	06/28/2019	10396	Jimmy A Ross		O & M FUND		37.33	-725.11
Paycheck	06/28/2019	10397	William Clark		O & M FUND		33.19	-758.30
Paycheck	07/03/2019	10407	Derrick Taylor		O & M FUND		40.19	-798.49
Paycheck	07/03/2019	10408	James M King		O & M FUND		24.50	-822.99
Paycheck	07/03/2019	10409	Jared N Miller		O & M FUND		34.48	-857.47
Paycheck	07/03/2019	10410	Jimmy A Ross		O & M FUND		39.33	-896.80
Paycheck	07/03/2019	10411	William Clark		O & M FUND		28.98	-925.78
Liability Check	07/05/2019	eftps	Kentucky State Trea...	063392	O & M FUND	758.30		-167.48
Paycheck	07/12/2019	10422	Derrick Taylor		O & M FUND		47.63	-215.11
Paycheck	07/12/2019	10423	James M King		O & M FUND		24.79	-239.90
Paycheck	07/12/2019	10424	Jared N Miller		O & M FUND		44.69	-284.59
Paycheck	07/12/2019	10425	Jimmy A Ross		O & M FUND		44.31	-328.90
Paycheck	07/12/2019	10426	William Clark		O & M FUND		33.38	-362.28
Paycheck	07/19/2019	10444	Derrick Taylor		O & M FUND		61.79	-424.07
Paycheck	07/19/2019	10445	James M King		O & M FUND		21.75	-445.82
Paycheck	07/19/2019	10446	Jared N Miller		O & M FUND		32.12	-477.94
Paycheck	07/19/2019	10447	Jimmy A Ross		O & M FUND		50.77	-528.71
Paycheck	07/19/2019	10448	William Clark		O & M FUND		28.98	-557.69
Paycheck	07/26/2019	10459	Derrick Taylor		O & M FUND		44.04	-601.73
Paycheck	07/26/2019	10460	James M King		O & M FUND		21.75	-623.48
Paycheck	07/26/2019	10461	Jared N Miller		O & M FUND		33.54	-657.02
Paycheck	07/26/2019	10462	Jimmy A Ross		O & M FUND		49.29	-706.31
Paycheck	07/26/2019	10463	William Clark		O & M FUND		36.79	-743.10
Paycheck	08/02/2019	10475	Derrick Taylor		O & M FUND		58.69	-801.79
Paycheck	08/02/2019	10476	James M King		O & M FUND		29.54	-831.33

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	08/02/2019	10477	Jared N Miller		O & M FUND		34.96	-866.29
Paycheck	08/02/2019	10478	Jimmy A Ross		O & M FUND		47.79	-914.08
Paycheck	08/02/2019	10479	William Clark		O & M FUND		28.98	-943.06
Paycheck	08/02/2019	10480	Derrick Taylor		O & M FUND		38.65	-981.71
Paycheck	08/09/2019	10514	Derrick Taylor		O & M FUND		38.65	-1,020.36
Paycheck	08/09/2019	10515	James M King		O & M FUND		21.44	-1,041.80
Paycheck	08/09/2019	10516	Jared N Miller		O & M FUND		36.38	-1,078.18
Paycheck	08/09/2019	10517	Jimmy A Ross		O & M FUND		46.29	-1,124.47
Paycheck	08/09/2019	10518	William Clark		O & M FUND		29.58	-1,154.05
Paycheck	08/16/2019	10528	Derrick Taylor		O & M FUND		55.62	-1,209.67
Paycheck	08/16/2019	10529	James M King		O & M FUND		23.12	-1,232.79
Paycheck	08/16/2019	10530	Jared N Miller		O & M FUND		9.35	-1,242.14
Paycheck	08/16/2019	10531	Jimmy A Ross		O & M FUND		55.25	-1,297.39
Paycheck	08/16/2019	10532	William Clark		O & M FUND		30.79	-1,328.18
Paycheck	08/23/2019	10540	Derrick Taylor		O & M FUND		38.65	-1,366.83
Paycheck	08/23/2019	10541	James M King		O & M FUND		21.75	-1,388.58
Paycheck	08/23/2019	10542	Jared N Miller		O & M FUND		39.23	-1,427.81
Paycheck	08/23/2019	10543	Jimmy A Ross		O & M FUND		46.29	-1,474.10
Paycheck	08/23/2019	10544	William Clark		O & M FUND		28.98	-1,503.08
Paycheck	08/30/2019	10560	Derrick Taylor		O & M FUND		43.27	-1,546.35
Paycheck	08/30/2019	10561	James M King		O & M FUND		26.79	-1,573.14
Paycheck	08/30/2019	10562	Jared N Miller		O & M FUND		34.96	-1,608.10
Paycheck	08/30/2019	10563	Jimmy A Ross		O & M FUND		47.79	-1,655.89
Paycheck	08/30/2019	10564	William Clark		O & M FUND		35.60	-1,691.49
Paycheck	09/06/2019	10579	Derrick Taylor		O & M FUND		42.75	-1,734.24
Paycheck	09/06/2019	10580	James M King		O & M FUND		22.04	-1,756.28
Paycheck	09/06/2019	10581	Jared N Miller		O & M FUND		27.38	-1,783.66
Paycheck	09/06/2019	10582	Jimmy A Ross		O & M FUND		75.17	-1,858.83
Paycheck	09/06/2019	10583	William Clark		O & M FUND		30.58	-1,889.41
Liability Check	09/11/2019	eftps	Kentucky State Trea...	063392	O & M FUND	948.39		-941.02
Liability Check	09/11/2019	eftps	Kentucky State Trea...	063392	O & M FUND	743.10		-1,97.92
Paycheck	09/13/2019	10593	Derrick Taylor		O & M FUND		43.27	-2,41.19
Paycheck	09/13/2019	10594	James M King		O & M FUND		21.44	-262.63
Paycheck	09/13/2019	10595	Jared N Miller		O & M FUND		37.10	-299.73
Paycheck	09/13/2019	10596	Jimmy A Ross		O & M FUND		52.27	-352.00
Paycheck	09/13/2019	10597	William Clark		O & M FUND		30.17	-382.17
Paycheck	09/20/2019	10606	Billy J Trammell		O & M FUND		35.15	-417.32
Paycheck	09/20/2019	10607	Derrick Taylor		O & M FUND		40.19	-457.51
Paycheck	09/20/2019	10608	James M King		O & M FUND		22.19	-479.70
Paycheck	09/20/2019	10609	Jimmy A Ross		O & M FUND		44.81	-524.51
Paycheck	09/20/2019	10610	William Clark		O & M FUND		42.21	-566.72
Paycheck	09/27/2019	10628	Billy J Trammell		O & M FUND		54.35	-621.07
Paycheck	09/27/2019	10629	Derrick Taylor		O & M FUND		42.50	-663.57
Paycheck	09/27/2019	10630	James M King		O & M FUND		24.94	-688.51
Paycheck	09/27/2019	10631	Jimmy A Ross		O & M FUND		44.81	-733.32
Paycheck	09/27/2019	10632	William Clark		O & M FUND		48.21	-781.53
Paycheck	10/04/2019	10639	Billy J Trammell		O & M FUND		55.77	-837.30
Paycheck	10/04/2019	10640	Derrick Taylor		O & M FUND		38.65	-875.95
Paycheck	10/04/2019	10641	James M King		O & M FUND		20.52	-896.47

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	10/04/2019	10642	Jimmy A Ross		O & M FUND		50.77	-947.24
Paycheck	10/04/2019	10643	William Clark		O & M FUND		28.98	-976.22
Paycheck	10/11/2019	10653	Billy J Trammell		O & M FUND		35.15	-1,011.37
Paycheck	10/11/2019	10654	Derrick Taylor		O & M FUND		55.62	-1,066.99
Paycheck	10/11/2019	10655	James M King		O & M FUND		19.90	-1,086.89
Paycheck	10/11/2019	10656	Jimmy A Ross		O & M FUND		47.79	-1,134.68
Paycheck	10/11/2019	10657	William Clark		O & M FUND		28.98	-1,163.66
Liability Check	10/15/2019	eft	Kentucky State Trea...	063392	O & M FUND			-382.13
Paycheck	10/18/2019	10663	Billy J Trammell		O & M FUND	781.53	35.15	-417.28
Paycheck	10/18/2019	10664	Derrick Taylor		O & M FUND		40.19	-457.47
Paycheck	10/18/2019	10665	James M King		O & M FUND		22.19	-479.66
Paycheck	10/18/2019	10666	Jimmy A Ross		O & M FUND		52.27	-531.93
Paycheck	10/18/2019	10667	William Clark		O & M FUND		28.98	-560.91
Paycheck	10/25/2019	10678	Billy J Trammell		O & M FUND		36.58	-597.49
Paycheck	10/25/2019	10679	Derrick Taylor		O & M FUND		40.19	-637.68
Paycheck	10/25/2019	10680	James M King		O & M FUND		25.87	-663.55
Paycheck	10/25/2019	10681	Jimmy A Ross		O & M FUND		56.75	-720.30
Paycheck	10/25/2019	10682	William Clark		O & M FUND		32.58	-752.88
Paycheck	10/25/2019	10683	Jimmy A Ross		O & M FUND		37.33	-790.21
Paycheck	11/01/2019	10697	Billy J Trammell		O & M FUND		35.15	-825.36
Paycheck	11/01/2019	10698	Derrick Taylor		O & M FUND		41.73	-867.09
Paycheck	11/01/2019	10699	James M King		O & M FUND		21.75	-888.84
Paycheck	11/01/2019	10700	Jimmy A Ross		O & M FUND		37.33	-926.17
Paycheck	11/01/2019	10701	William Clark		O & M FUND		28.98	-955.15
Paycheck	11/08/2019	10708	Billy J Trammell		O & M FUND		39.42	-994.57
Paycheck	11/08/2019	10709	Derrick Taylor		O & M FUND		49.44	-1,044.01
Paycheck	11/08/2019	10710	James M King		O & M FUND		21.75	-1,065.76
Paycheck	11/08/2019	10711	Jimmy A Ross		O & M FUND		44.06	-1,109.82
Paycheck	11/08/2019	10712	William Clark		O & M FUND		28.98	-1,138.80
Liability Check	11/15/2019	eft	Kentucky State Trea...	063392	O & M FUND	790.21		-348.59
Paycheck	11/15/2019	10730	Billy J Trammell		O & M FUND		35.15	-383.74
Paycheck	11/15/2019	10731	Derrick Taylor		O & M FUND		38.65	-422.39
Paycheck	11/15/2019	10732	James M King		O & M FUND		21.75	-444.14
Paycheck	11/15/2019	10733	Jimmy A Ross		O & M FUND		43.31	-487.45
Paycheck	11/15/2019	10734	William Clark		O & M FUND		32.98	-520.43
Paycheck	11/22/2019	10737	Billy J Trammell		O & M FUND		35.15	-555.58
Paycheck	11/22/2019	10738	Derrick Taylor		O & M FUND		38.65	-594.23
Paycheck	11/22/2019	10739	James M King		O & M FUND		21.75	-615.98
Paycheck	11/22/2019	10740	Jimmy A Ross		O & M FUND		43.31	-659.29
Paycheck	11/22/2019	10741	William Clark		O & M FUND		28.98	-688.27
Paycheck	11/27/2019	10744	Billy J Trammell		O & M FUND		0.00	-688.27
Paycheck	11/27/2019	10745	Derrick Taylor		O & M FUND		0.00	-688.27
Paycheck	11/27/2019	10746	James M King		O & M FUND		0.00	-688.27
Paycheck	11/27/2019	10747	Jimmy A Ross		O & M FUND		0.00	-688.27
Paycheck	11/27/2019	10748	William Clark		O & M FUND	0.00		-688.27
Paycheck	11/27/2019	10760	Billy J Trammell		O & M FUND		35.15	-723.42
Paycheck	11/27/2019	10761	Derrick Taylor		O & M FUND		38.65	-762.07
Paycheck	11/27/2019	10762	James M King		O & M FUND		21.75	-783.82
Paycheck	11/27/2019	10763	Jimmy A Ross		O & M FUND		40.33	-824.15

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	11/27/2019	10764	William Clark		O & M FUND		28.98	-853.13
Paycheck	12/06/2019	10774	Billy J Trammell		O & M FUND		35.15	-888.28
Paycheck	12/06/2019	10775	Derrick Taylor		O & M FUND		46.87	-935.15
Paycheck	12/06/2019	10776	James M King		O & M FUND		21.44	-956.59
Paycheck	12/06/2019	10777	Jimmy A Ross		O & M FUND		38.33	-994.92
Paycheck	12/06/2019	10778	William Clark		O & M FUND		28.98	-1,023.90
Liability Check	12/13/2019	eft	Kentucky State Trea...	063392	O & M FUND	853.13		-170.77
Paycheck	12/13/2019	10794	Billy J Trammell		O & M FUND		40.85	-211.62
Paycheck	12/13/2019	10795	Derrick Taylor		O & M FUND		38.65	-250.27
Paycheck	12/13/2019	10796	James M King		O & M FUND		19.90	-270.17
Paycheck	12/13/2019	10797	Jimmy A Ross		O & M FUND		49.29	-319.46
Paycheck	12/13/2019	10798	William Clark		O & M FUND		42.21	-361.67
Paycheck	12/20/2019	10807	Billy J Trammell		O & M FUND		35.15	-396.82
Paycheck	12/20/2019	10808	Derrick Taylor		O & M FUND		38.65	-435.47
Paycheck	12/20/2019	10809	James M King		O & M FUND		27.69	-463.16
Paycheck	12/20/2019	10810	James M King		O & M FUND		44.81	-507.97
Paycheck	12/20/2019	10811	William Clark		O & M FUND		28.98	-536.95
Paycheck	12/20/2019	10824	Billy J Trammell		O & M FUND		38.94	-575.89
Paycheck	12/27/2019	10825	Derrick Taylor		O & M FUND		38.65	-614.54
Paycheck	12/27/2019	10826	James M King		O & M FUND		21.75	-636.29
Paycheck	12/27/2019	10827	Jimmy A Ross		O & M FUND		45.31	-681.60
Paycheck	12/27/2019	10828	William Clark		O & M FUND		28.98	-710.58
Total Kentucky W/H						8,578.98	8,783.63	-710.58
<b>Life Insurance</b>								0.00
Paycheck	01/04/2019	10033	Derrick Taylor		O & M FUND		4.56	-4.56
Paycheck	01/04/2019	10034	James M King		O & M FUND		4.16	-8.72
Paycheck	01/04/2019	10035	Jared N Miller		O & M FUND		11.79	-20.51
Paycheck	01/04/2019	10036	William Clark		O & M FUND		11.68	-32.19
Paycheck	01/11/2019	10045	Derrick Taylor	VOID:	O & M FUND	0.00		-32.19
Paycheck	01/11/2019	10046	James M King		O & M FUND		4.16	-36.35
Paycheck	01/11/2019	10047	Jared N Miller		O & M FUND		11.79	-48.14
Paycheck	01/11/2019	10048	William Clark		O & M FUND		11.68	-59.82
Paycheck	01/11/2019	10049	Derrick Taylor		O & M FUND		4.56	-64.38
Paycheck	01/18/2019	10056	James M King		O & M FUND		4.16	-68.94
Paycheck	01/18/2019	10057	Jared N Miller		O & M FUND		4.16	-73.10
Paycheck	01/18/2019	10058	William Clark		O & M FUND		11.79	-84.89
Paycheck	01/18/2019	10059	Derrick Taylor		O & M FUND		11.68	-96.57
Paycheck	01/25/2019	10067	James M King		O & M FUND		4.56	-101.13
Paycheck	01/25/2019	10068	Jared N Miller		O & M FUND		4.16	-105.29
Paycheck	01/25/2019	10069	William Clark		O & M FUND		11.79	-117.08
Paycheck	01/25/2019	10070	James M King		O & M FUND		11.68	-128.76
Check	01/31/2019	10076	William Clark	Insurance	O & M FUND	128.76		0.00
Paycheck	02/01/2019	10083	Derrick Taylor		O & M FUND		4.56	-4.56
Paycheck	02/01/2019	10084	James M King		O & M FUND		4.16	-8.72
Paycheck	02/01/2019	10085	Jared N Miller		O & M FUND		11.79	-20.51
Paycheck	02/01/2019	10086	William Clark		O & M FUND		11.68	-32.19
Paycheck	02/08/2019	10101	Derrick Taylor		O & M FUND		4.56	-36.75
Paycheck	02/08/2019	10102	James M King		O & M FUND		4.16	-40.91

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	02/08/2019	10103	Jared N Miller		O & M FUND		11.79	-52.70
Paycheck	02/08/2019	10104	William Clark		O & M FUND		11.68	-64.38
Paycheck	02/15/2019	10111	Derrick Taylor		O & M FUND		4.56	-68.94
Paycheck	02/15/2019	10112	James M King		O & M FUND		4.16	-73.10
Paycheck	02/15/2019	10113	Jared N Miller		O & M FUND		11.79	-84.89
Paycheck	02/15/2019	10114	William Clark		O & M FUND		11.68	-96.57
Paycheck	02/22/2019	10123	Derrick Taylor		O & M FUND		4.56	-101.13
Paycheck	02/22/2019	10124	James M King		O & M FUND		4.16	-105.29
Paycheck	02/22/2019	10125	Jared N Miller		O & M FUND		11.79	-117.08
Paycheck	02/22/2019	10126	William Clark		O & M FUND		11.68	-128.76
Check	03/01/2019	10129	Liberty National	Insurance	O & M FUND	128.76		0.00
Paycheck	03/01/2019	10142	Derrick Taylor		O & M FUND		4.56	-4.56
Paycheck	03/01/2019	10143	James M King		O & M FUND		4.16	-8.72
Paycheck	03/01/2019	10144	Jared N Miller		O & M FUND		11.79	-20.51
Paycheck	03/01/2019	10145	William Clark		O & M FUND		11.68	-32.19
Paycheck	03/08/2019	10154	Derrick Taylor		O & M FUND		4.56	-36.75
Paycheck	03/08/2019	10155	James M King		O & M FUND		4.16	-40.91
Paycheck	03/08/2019	10156	Jared N Miller		O & M FUND		11.79	-52.70
Paycheck	03/08/2019	10157	William Clark		O & M FUND		11.68	-64.38
Paycheck	03/15/2019	10167	Derrick Taylor		O & M FUND		4.56	-68.94
Paycheck	03/15/2019	10168	James M King		O & M FUND		4.16	-73.10
Paycheck	03/15/2019	10169	Jared N Miller		O & M FUND		11.79	-84.89
Paycheck	03/15/2019	10170	William Clark		O & M FUND		11.68	-96.57
Paycheck	03/22/2019	10179	Derrick Taylor		O & M FUND		4.56	-101.13
Paycheck	03/22/2019	10180	James M King		O & M FUND		4.16	-105.29
Paycheck	03/22/2019	10181	Jared N Miller		O & M FUND		11.79	-117.08
Paycheck	03/22/2019	10182	William Clark		O & M FUND		11.68	-128.76
Paycheck	03/29/2019	10198	Derrick Taylor		O & M FUND		4.56	-133.32
Paycheck	03/29/2019	10199	James M King		O & M FUND		4.16	-137.48
Paycheck	03/29/2019	10200	Jared N Miller		O & M FUND		11.79	-149.27
Paycheck	03/29/2019	10201	William Clark		O & M FUND		11.68	-160.95
Check	04/05/2019	10208	Liberty National	Life Insurance	O & M FUND	160.95		0.00
Paycheck	04/05/2019	10210	Derrick Taylor		O & M FUND		4.56	-4.56
Paycheck	04/05/2019	10211	James M King		O & M FUND		4.16	-8.72
Paycheck	04/05/2019	10212	Jared N Miller		O & M FUND		11.79	-20.51
Paycheck	04/05/2019	10213	William Clark		O & M FUND		11.68	-32.19
Paycheck	04/12/2019	10223	Derrick Taylor		O & M FUND		4.56	-36.75
Paycheck	04/12/2019	10224	James M King		O & M FUND		4.16	-40.91
Paycheck	04/12/2019	10225	Jared N Miller		O & M FUND		11.79	-52.70
Paycheck	04/12/2019	10226	William Clark		O & M FUND		11.68	-64.38
Paycheck	04/19/2019	10234	Derrick Taylor		O & M FUND		4.56	-68.94
Paycheck	04/19/2019	10235	James M King		O & M FUND		4.16	-73.10
Paycheck	04/19/2019	10236	Jared N Miller		O & M FUND		11.79	-84.89
Paycheck	04/19/2019	10237	William Clark		O & M FUND		11.68	-96.57
Paycheck	04/26/2019	10248	Derrick Taylor		O & M FUND		4.56	-101.13
Paycheck	04/26/2019	10249	James M King		O & M FUND		4.16	-105.29
Paycheck	04/26/2019	10250	Jared N Miller		O & M FUND		11.79	-117.08
Paycheck	04/26/2019	10251	William Clark		O & M FUND		11.68	-128.76
Check	05/02/2019	10260	Liberty National	Life Insurance	O & M FUND	128.76		0.00



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	05/03/2019	10265	Derrick Taylor		O & M FUND		4.56	-4.56
Paycheck	05/03/2019	10266	Jared N King		O & M FUND		4.16	-8.72
Paycheck	05/03/2019	10267	Jared N Miller		O & M FUND		11.79	-20.51
Paycheck	05/03/2019	10269	William Clark		O & M FUND		11.68	-32.19
Paycheck	05/10/2019	10277	Derrick Taylor		O & M FUND		4.56	-36.75
Paycheck	05/10/2019	10278	James M King		O & M FUND		4.16	-40.91
Paycheck	05/10/2019	10279	Jared N Miller		O & M FUND		11.79	-52.70
Paycheck	05/10/2019	10281	William Clark		O & M FUND		11.68	-64.38
Paycheck	05/17/2019	10291	Derrick Taylor		O & M FUND		4.56	-68.94
Paycheck	05/17/2019	10292	James M King		O & M FUND		4.16	-73.10
Paycheck	05/17/2019	10293	Jared N Miller		O & M FUND		11.79	-84.89
Paycheck	05/17/2019	10295	William Clark		O & M FUND		11.68	-96.57
Paycheck	05/24/2019	10303	Derrick Taylor		O & M FUND		4.56	-101.13
Paycheck	05/24/2019	10304	James M King		O & M FUND		4.16	-105.29
Paycheck	05/24/2019	10305	Jared N Miller		O & M FUND		11.79	-117.08
Paycheck	05/24/2019	10307	William Clark		O & M FUND		11.68	-128.76
Check	05/31/2019	10315	Liberty National	Insurance	O & M FUND	160.95		32.19
Paycheck	05/31/2019	10325	Derrick Taylor		O & M FUND		4.56	27.63
Paycheck	05/31/2019	10326	James M King		O & M FUND		4.16	23.47
Paycheck	05/31/2019	10327	Jared N Miller		O & M FUND		11.79	11.68
Paycheck	05/31/2019	10329	William Clark		O & M FUND		11.68	0.00
Paycheck	06/07/2019	10340	Derrick Taylor		O & M FUND		4.56	-4.56
Paycheck	06/07/2019	10341	James M King		O & M FUND		4.16	-8.72
Paycheck	06/07/2019	10342	Jared N Miller		O & M FUND		11.79	-20.51
Paycheck	06/07/2019	10344	William Clark		O & M FUND		11.68	-32.19
Paycheck	06/14/2019	10355	Derrick Taylor		O & M FUND		4.56	-36.75
Paycheck	06/14/2019	10356	James M King		O & M FUND		4.16	-40.91
Paycheck	06/14/2019	10357	Jared N Miller		O & M FUND		11.79	-52.70
Paycheck	06/14/2019	10359	William Clark		O & M FUND		11.68	-64.38
Paycheck	06/21/2019	10370	Derrick Taylor		O & M FUND		4.56	-68.94
Paycheck	06/21/2019	10371	James M King		O & M FUND		4.16	-73.10
Paycheck	06/21/2019	10372	Jared N Miller		O & M FUND		11.79	-84.89
Paycheck	06/21/2019	10374	William Clark		O & M FUND		11.68	-96.57
Paycheck	06/28/2019	10393	Derrick Taylor		O & M FUND		4.56	-101.13
Paycheck	06/28/2019	10394	James M King		O & M FUND		4.16	-105.29
Paycheck	06/28/2019	10395	Jared N Miller		O & M FUND		11.79	-117.08
Paycheck	06/28/2019	10397	William Clark		O & M FUND		11.68	-128.76
Check	07/03/2019	10405	Liberty National	Insurance	O & M FUND	128.76		0.00
Paycheck	07/03/2019	10407	Derrick Taylor		O & M FUND		4.56	-4.56
Paycheck	07/03/2019	10408	James M King		O & M FUND		4.16	-8.72
Paycheck	07/03/2019	10409	Jared N Miller		O & M FUND		11.79	-20.51
Paycheck	07/03/2019	10411	William Clark		O & M FUND		11.68	-32.19
Paycheck	07/12/2019	10422	Derrick Taylor		O & M FUND		4.56	-36.75
Paycheck	07/12/2019	10423	James M King		O & M FUND		4.16	-40.91
Paycheck	07/12/2019	10424	Jared N Miller		O & M FUND		11.79	-52.70
Paycheck	07/12/2019	10426	William Clark		O & M FUND		11.68	-64.38
Paycheck	07/19/2019	10444	Derrick Taylor		O & M FUND		4.56	-68.94
Paycheck	07/19/2019	10445	James M King		O & M FUND		4.16	-73.10
Paycheck	07/19/2019	10446	Jared N Miller		O & M FUND		11.79	-84.89

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	07/19/2019	10448	William Clark		O & M FUND		11.68	-96.57
Paycheck	07/26/2019	10459	Derrick Taylor		O & M FUND		4.56	-101.13
Paycheck	07/26/2019	10460	James M King		O & M FUND		4.16	-105.29
Paycheck	07/26/2019	10461	Jared N Miller		O & M FUND		11.79	-117.08
Paycheck	07/26/2019	10463	William Clark		O & M FUND		11.68	-128.76
Check	08/01/2019	10469	Liberty National	Insurance	O & M FUND	128.76	0.00	0.00
Paycheck	08/02/2019	10475	Derrick Taylor		O & M FUND		4.56	-4.56
Paycheck	08/02/2019	10476	James M King		O & M FUND		4.16	-8.72
Paycheck	08/02/2019	10477	Jared N Miller		O & M FUND		11.79	-20.51
Paycheck	08/02/2019	10479	William Clark		O & M FUND		11.68	-32.19
Paycheck	08/02/2019	10480	Derrick Taylor		O & M FUND	0.00	11.68	-32.19
Paycheck	08/09/2019	10514	Derrick Taylor		O & M FUND		4.56	-36.75
Paycheck	08/09/2019	10515	James M King		O & M FUND		4.16	-40.91
Paycheck	08/09/2019	10516	Jared N Miller		O & M FUND		11.79	-52.70
Paycheck	08/09/2019	10518	William Clark		O & M FUND		11.68	-64.38
Paycheck	08/09/2019	10528	Derrick Taylor		O & M FUND		4.56	-68.94
Paycheck	08/16/2019	10529	James M King		O & M FUND		4.16	-73.10
Paycheck	08/16/2019	10530	Jared N Miller		O & M FUND		11.79	-84.89
Paycheck	08/16/2019	10532	William Clark		O & M FUND		11.68	-96.57
Paycheck	08/16/2019	10540	Derrick Taylor		O & M FUND		4.56	-101.13
Paycheck	08/23/2019	10541	James M King		O & M FUND		4.16	-105.29
Paycheck	08/23/2019	10542	Jared N Miller		O & M FUND		11.79	-117.08
Paycheck	08/23/2019	10544	William Clark		O & M FUND		11.68	-128.76
Check	08/29/2019	10552	Liberty National	Company #87...	O & M FUND	160.95	11.68	-117.08
Paycheck	08/30/2019	10560	Derrick Taylor		O & M FUND		4.56	-128.76
Paycheck	08/30/2019	10561	James M King		O & M FUND		4.16	-132.24
Paycheck	08/30/2019	10562	Jared N Miller		O & M FUND		11.79	-144.03
Paycheck	08/30/2019	10564	William Clark		O & M FUND		11.68	-155.71
Paycheck	09/06/2019	10579	Derrick Taylor		O & M FUND		4.56	-160.27
Paycheck	09/06/2019	10580	James M King		O & M FUND		4.16	-164.43
Paycheck	09/06/2019	10581	Jared N Miller		O & M FUND		11.79	-176.22
Paycheck	09/06/2019	10583	William Clark		O & M FUND		11.68	-187.90
Paycheck	09/13/2019	10593	Derrick Taylor		O & M FUND		4.56	-192.46
Paycheck	09/13/2019	10594	James M King		O & M FUND		4.16	-196.62
Paycheck	09/13/2019	10595	Jared N Miller		O & M FUND		11.79	-208.41
Paycheck	09/13/2019	10597	William Clark		O & M FUND		11.68	-220.09
Paycheck	09/20/2019	10606	Billy J Trammell		O & M FUND		8.66	-228.75
Paycheck	09/20/2019	10607	Derrick Taylor		O & M FUND		4.56	-233.31
Paycheck	09/20/2019	10608	James M King		O & M FUND		4.16	-237.47
Paycheck	09/20/2019	10610	William Clark		O & M FUND		11.68	-249.15
Check	09/27/2019	10627	Liberty National	Company #87...	O & M FUND	132.24	11.68	-237.47
Paycheck	09/27/2019	10628	Billy J Trammell		O & M FUND		8.66	-246.13
Paycheck	09/27/2019	10629	Derrick Taylor		O & M FUND		4.56	-250.69
Paycheck	09/27/2019	10630	James M King		O & M FUND		4.16	-254.85
Paycheck	09/27/2019	10632	William Clark		O & M FUND		11.68	-266.53
Paycheck	10/04/2019	10639	Billy J Trammell		O & M FUND		8.66	-275.19
Paycheck	10/04/2019	10640	Derrick Taylor		O & M FUND		4.56	-279.75
Paycheck	10/04/2019	10641	James M King		O & M FUND		4.16	-283.91
Paycheck	10/04/2019	10643	William Clark		O & M FUND		11.68	-295.59

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	10/1/2019	10653	Billy J Trammell		O & M FUND		8.66	-27.98
Paycheck	10/1/2019	10654	Derrick Taylor		O & M FUND		4.56	-32.54
Paycheck	10/1/2019	10655	James M King		O & M FUND		4.16	-36.70
Paycheck	10/1/2019	10657	William Clark		O & M FUND		11.68	-48.38
Paycheck	10/18/2019	10663	Billy J Trammell		O & M FUND		8.66	-57.04
Paycheck	10/18/2019	10664	Derrick Taylor		O & M FUND		4.56	-61.60
Paycheck	10/18/2019	10665	James M King		O & M FUND		4.16	-65.76
Paycheck	10/18/2019	10667	William Clark		O & M FUND		11.68	-77.44
Paycheck	10/25/2019	10678	Billy J Trammell		O & M FUND		8.66	-86.10
Paycheck	10/25/2019	10679	Derrick Taylor		O & M FUND		4.56	-90.66
Paycheck	10/25/2019	10680	James M King		O & M FUND		4.16	-94.82
Paycheck	10/25/2019	10682	William Clark		O & M FUND		11.68	-106.50
Check	10/31/2019	10688	Liberty National	Insurance	O & M FUND	132.24		-25.74
Paycheck	11/01/2019	10697	Billy J Trammell		O & M FUND		8.66	17.08
Paycheck	11/01/2019	10698	Derrick Taylor		O & M FUND		4.56	12.52
Paycheck	11/01/2019	10699	James M King		O & M FUND		4.16	8.36
Paycheck	11/01/2019	10701	William Clark		O & M FUND		11.68	-3.32
Paycheck	11/08/2019	10708	Billy J Trammell		O & M FUND		8.66	-11.98
Paycheck	11/08/2019	10709	Derrick Taylor		O & M FUND		4.56	-16.54
Paycheck	11/08/2019	10710	James M King		O & M FUND		4.16	-20.70
Paycheck	11/08/2019	10712	William Clark		O & M FUND		11.68	-32.38
Paycheck	11/15/2019	10730	Billy J Trammell		O & M FUND		8.66	-41.04
Paycheck	11/15/2019	10731	Derrick Taylor		O & M FUND		4.56	-45.60
Paycheck	11/15/2019	10732	James M King		O & M FUND		4.16	-49.76
Paycheck	11/15/2019	10734	William Clark		O & M FUND		11.68	-61.44
Paycheck	11/22/2019	10737	Billy J Trammell		O & M FUND		8.66	-70.10
Paycheck	11/22/2019	10738	Derrick Taylor		O & M FUND		4.56	-74.66
Paycheck	11/22/2019	10739	James M King		O & M FUND		4.16	-78.82
Paycheck	11/22/2019	10741	William Clark		O & M FUND		11.68	-90.50
Paycheck	11/27/2019	10744	Billy J Trammell		O & M FUND	0.00		-90.50
Paycheck	11/27/2019	10745	Derrick Taylor		O & M FUND	0.00		-90.50
Paycheck	11/27/2019	10746	James M King		O & M FUND	0.00		-90.50
Paycheck	11/27/2019	10748	William Clark		O & M FUND	0.00		-90.50
Check	11/27/2019	10753	Liberty National	Insurance	O & M FUND	165.30		-74.80
Paycheck	11/27/2019	10760	Billy J Trammell		O & M FUND		8.66	66.14
Paycheck	11/27/2019	10761	Derrick Taylor		O & M FUND		4.56	61.58
Paycheck	11/27/2019	10762	James M King		O & M FUND		4.16	57.42
Paycheck	11/27/2019	10764	William Clark		O & M FUND		11.68	45.74
Paycheck	12/06/2019	10774	Billy J Trammell		O & M FUND		8.66	37.08
Paycheck	12/06/2019	10775	Derrick Taylor		O & M FUND		4.56	32.52
Paycheck	12/06/2019	10776	James M King		O & M FUND		4.16	28.36
Paycheck	12/06/2019	10778	William Clark		O & M FUND		11.68	16.68
Paycheck	12/13/2019	10794	Billy J Trammell		O & M FUND		8.66	8.02
Paycheck	12/13/2019	10795	Derrick Taylor		O & M FUND		4.56	3.46
Paycheck	12/13/2019	10796	James M King		O & M FUND		4.16	-0.70
Paycheck	12/13/2019	10798	William Clark		O & M FUND		15.68	-16.38
Paycheck	12/20/2019	10807	Billy J Trammell		O & M FUND		8.66	-25.04
Paycheck	12/20/2019	10808	Derrick Taylor		O & M FUND		4.56	-29.60
Paycheck	12/20/2019	10809	James M King		O & M FUND		4.16	-33.76

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	12/20/2019	10811	William Clark		O & M FUND		15.68	-49.44
Paycheck	12/27/2019	10824	Billy J Trammell		O & M FUND		8.66	-58.10
Paycheck	12/27/2019	10825	Derrick Taylor		O & M FUND		4.56	-62.66
Paycheck	12/27/2019	10826	James M King		O & M FUND		4.16	-66.82
Paycheck	12/27/2019	10828	William Clark		O & M FUND		15.68	-82.50
General Journal	12/31/2019			To adjust to c...	-SPLIT-	82.50		0.00
Total Life Insurance						1,638.93	1,638.93	0.00
<b>MCCreary Co</b>								
Paycheck	01/04/2019	10033	Derrick Taylor		O & M FUND		16.56	-733.21
Paycheck	01/04/2019	10034	James M King		O & M FUND		7.80	-749.77
Paycheck	01/04/2019	10035	Jared N Miller		O & M FUND		11.98	-757.57
Paycheck	01/04/2019	10036	William Clark		O & M FUND		10.23	-769.55
Paycheck	01/11/2019	10045	Derrick Taylor	VOID:	O & M FUND	0.00		-779.78
Paycheck	01/11/2019	10046	James M King		O & M FUND		7.95	-779.78
Paycheck	01/11/2019	10047	Jared N Miller		O & M FUND		14.23	-801.96
Paycheck	01/11/2019	10048	William Clark		O & M FUND		13.88	-815.84
Paycheck	01/11/2019	10049	Derrick Taylor		O & M FUND		12.99	-828.83
Paycheck	01/18/2019	10056	Derrick Taylor		O & M FUND		12.99	-841.82
Paycheck	01/18/2019	10057	James M King		O & M FUND		7.80	-849.62
Paycheck	01/18/2019	10058	Jared N Miller		O & M FUND		11.23	-860.85
Paycheck	01/18/2019	10059	William Clark		O & M FUND		11.38	-872.23
Liability Check	01/21/2019	10060	Tax Administrator	4th qtr 00761	O & M FUND	733.21		-139.02
Paycheck	01/25/2019	10067	Derrick Taylor		O & M FUND		12.99	-152.01
Paycheck	01/25/2019	10068	James M King		O & M FUND		7.80	-159.81
Paycheck	01/25/2019	10069	Jared N Miller		O & M FUND		9.14	-168.95
Paycheck	01/25/2019	10070	William Clark		O & M FUND		10.23	-179.18
Paycheck	02/01/2019	10083	Derrick Taylor		O & M FUND		14.45	-193.63
Paycheck	02/01/2019	10084	James M King		O & M FUND		7.80	-201.43
Paycheck	02/01/2019	10085	Jared N Miller		O & M FUND		9.59	-211.02
Paycheck	02/01/2019	10086	William Clark		O & M FUND		10.23	-221.25
Paycheck	02/08/2019	10101	Derrick Taylor		O & M FUND		12.99	-234.24
Paycheck	02/08/2019	10102	James M King		O & M FUND		7.80	-242.04
Paycheck	02/08/2019	10103	Jared N Miller		O & M FUND		11.98	-254.02
Paycheck	02/08/2019	10104	William Clark		O & M FUND		10.81	-264.83
Paycheck	02/15/2019	10111	Derrick Taylor		O & M FUND		13.48	-278.31
Paycheck	02/15/2019	10112	James M King		O & M FUND		9.26	-287.57
Paycheck	02/15/2019	10113	Jared N Miller		O & M FUND		11.38	-298.95
Paycheck	02/15/2019	10114	William Clark		O & M FUND		10.23	-309.18
Paycheck	02/22/2019	10123	Derrick Taylor		O & M FUND		14.29	-323.47
Paycheck	02/22/2019	10124	James M King		O & M FUND		10.82	-334.29
Paycheck	02/22/2019	10125	Jared N Miller		O & M FUND		17.75	-352.04
Paycheck	02/22/2019	10126	William Clark		O & M FUND		11.64	-363.68
Paycheck	03/01/2019	10142	Derrick Taylor		O & M FUND		16.16	-379.84
Paycheck	03/01/2019	10143	James M King		O & M FUND		7.80	-387.64
Paycheck	03/01/2019	10144	Jared N Miller		O & M FUND		9.59	-397.23
Paycheck	03/01/2019	10145	William Clark		O & M FUND		10.23	-407.46
Paycheck	03/08/2019	10154	Derrick Taylor		O & M FUND		12.99	-420.45
Paycheck	03/08/2019	10155	James M King		O & M FUND		7.80	-428.25

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	03/08/2019	10156	Jared N Miller		O & M FUND		11.98	-440.23
Paycheck	03/08/2019	10157	William Clark		O & M FUND		10.23	-450.46
Paycheck	03/15/2019	10167	Derrick Taylor		O & M FUND		13.96	-464.42
Paycheck	03/15/2019	10168	James M King		O & M FUND		8.24	-472.66
Paycheck	03/15/2019	10169	Jared N Miller		O & M FUND		11.38	-484.04
Paycheck	03/15/2019	10170	William Clark		O & M FUND		12.92	-496.96
Paycheck	03/22/2019	10179	Derrick Taylor		O & M FUND		12.99	-509.95
Paycheck	03/22/2019	10180	James M King		O & M FUND		8.39	-518.34
Paycheck	03/22/2019	10181	Jared N Miller		O & M FUND		12.88	-531.22
Paycheck	03/22/2019	10182	William Clark		O & M FUND		13.68	-544.90
Paycheck	03/29/2019	10198	Derrick Taylor		O & M FUND		14.70	-559.60
Paycheck	03/29/2019	10199	James M King		O & M FUND		7.80	-567.40
Paycheck	03/29/2019	10200	Jared N Miller		O & M FUND		11.08	-578.48
Paycheck	03/29/2019	10201	William Clark		O & M FUND		13.30	-591.78
Paycheck	04/05/2019	10210	Derrick Taylor		O & M FUND		13.48	-605.26
Paycheck	04/05/2019	10211	James M King		O & M FUND		8.68	-613.94
Paycheck	04/05/2019	10212	Jared N Miller		O & M FUND		11.53	-625.47
Paycheck	04/05/2019	10213	William Clark		O & M FUND		10.42	-635.89
Paycheck	04/12/2019	10223	Derrick Taylor		O & M FUND		12.99	-648.88
Paycheck	04/12/2019	10224	James M King		O & M FUND		7.80	-656.68
Paycheck	04/12/2019	10225	Jared N Miller		O & M FUND		11.83	-668.51
Paycheck	04/12/2019	10226	William Clark		O & M FUND		10.23	-678.74
Paycheck	04/19/2019	10234	Derrick Taylor		O & M FUND		13.23	-691.97
Paycheck	04/19/2019	10235	James M King		O & M FUND		9.12	-701.09
Paycheck	04/19/2019	10236	Jared N Miller		O & M FUND		11.98	-713.07
Paycheck	04/19/2019	10237	William Clark		O & M FUND		10.23	-723.30
Liability Check	04/25/2019	10247	Tax Administrator	1st qtr 00761	O & M FUND	591.78		-131.52
Paycheck	04/26/2019	10248	Derrick Taylor		O & M FUND		22.73	-154.25
Paycheck	04/26/2019	10249	James M King		O & M FUND		10.58	-164.83
Paycheck	04/26/2019	10250	Jared N Miller		O & M FUND		13.78	-178.61
Paycheck	04/26/2019	10251	William Clark		O & M FUND		14.64	-193.25
Paycheck	05/03/2019	10265	Derrick Taylor		O & M FUND		12.99	-206.24
Paycheck	05/03/2019	10266	James M King		O & M FUND		7.80	-214.04
Paycheck	05/03/2019	10267	Jared N Miller		O & M FUND		11.98	-226.02
Paycheck	05/03/2019	10268	William Clark		O & M FUND		17.76	-243.78
Paycheck	05/03/2019	10269	James M King		O & M FUND		13.30	-257.08
Paycheck	05/10/2019	10277	Derrick Taylor		O & M FUND		12.99	-270.07
Paycheck	05/10/2019	10278	James M King		O & M FUND		8.97	-279.04
Paycheck	05/10/2019	10279	Jared N Miller		O & M FUND		11.98	-291.02
Paycheck	05/10/2019	10280	William Clark		O & M FUND		13.99	-305.01
Paycheck	05/10/2019	10281	Derrick Taylor		O & M FUND		10.23	-315.24
Paycheck	05/17/2019	10291	James M King		O & M FUND		14.45	-329.69
Paycheck	05/17/2019	10292	Jared N Miller		O & M FUND		7.80	-337.49
Paycheck	05/17/2019	10293	William Clark		O & M FUND		10.04	-347.53
Paycheck	05/17/2019	10294	James M King		O & M FUND		16.82	-364.35
Paycheck	05/17/2019	10295	Jared N Miller		O & M FUND		10.23	-374.58
Paycheck	05/24/2019	10303	William Clark		O & M FUND		18.59	-393.17
Paycheck	05/24/2019	10304	Derrick Taylor		O & M FUND		8.53	-401.70
Paycheck	05/24/2019	10304	James M King		O & M FUND		11.98	-413.68
Paycheck	05/24/2019	10305	Jared N Miller		O & M FUND			-413.68

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	05/24/2019	10306	Jimmy A Ross		O & M FUND		17.76	-431.44
Paycheck	05/24/2019	10307	William Clark		O & M FUND		12.15	-443.59
Paycheck	05/31/2019	10325	Derrick Taylor		O & M FUND		14.78	-458.37
Paycheck	05/31/2019	10326	Jarnes M King		O & M FUND		7.80	-466.17
Paycheck	05/31/2019	10327	Jared N Miller		O & M FUND		11.98	-478.15
Paycheck	05/31/2019	10328	Jimmy A Ross		O & M FUND		16.03	-494.18
Paycheck	05/31/2019	10329	William Clark		O & M FUND		10.61	-504.79
Paycheck	06/07/2019	10340	Derrick Taylor		O & M FUND		14.45	-519.24
Paycheck	06/07/2019	10341	James M King		O & M FUND		10.73	-529.97
Paycheck	06/07/2019	10342	Jared N Miller		O & M FUND		12.43	-542.40
Paycheck	06/07/2019	10343	Jimmy A Ross		O & M FUND		14.93	-557.33
Paycheck	06/07/2019	10344	William Clark		O & M FUND		10.23	-567.56
Paycheck	06/14/2019	10355	Derrick Taylor		O & M FUND		21.76	-589.32
Paycheck	06/14/2019	10356	James M King		O & M FUND		7.80	-597.12
Paycheck	06/14/2019	10357	Jared N Miller		O & M FUND		10.48	-607.60
Paycheck	06/14/2019	10358	Jimmy A Ross		O & M FUND		16.35	-623.95
Paycheck	06/14/2019	10359	William Clark		O & M FUND		10.23	-634.18
Paycheck	06/21/2019	10370	Derrick Taylor		O & M FUND		13.96	-648.14
Paycheck	06/21/2019	10371	James M King		O & M FUND		7.80	-655.94
Paycheck	06/21/2019	10372	Jared N Miller		O & M FUND		11.38	-667.32
Paycheck	06/21/2019	10373	Jimmy A Ross		O & M FUND		21.54	-688.86
Paycheck	06/21/2019	10374	William Clark		O & M FUND		10.23	-699.09
Paycheck	06/28/2019	10393	Derrick Taylor		O & M FUND		19.81	-718.90
Paycheck	06/28/2019	10394	James M King		O & M FUND		7.80	-726.70
Paycheck	06/28/2019	10395	Jared N Miller		O & M FUND		11.53	-738.23
Paycheck	06/28/2019	10396	Jimmy A Ross		O & M FUND		12.58	-750.81
Paycheck	06/28/2019	10397	William Clark		O & M FUND		11.57	-762.38
Paycheck	07/03/2019	10407	Derrick Taylor		O & M FUND		13.48	-775.86
Paycheck	07/03/2019	10408	James M King		O & M FUND		8.68	-784.54
Paycheck	07/03/2019	10409	Jared N Miller		O & M FUND		11.83	-796.37
Paycheck	07/03/2019	10410	Jimmy A Ross		O & M FUND		13.20	-809.57
Paycheck	07/03/2019	10411	William Clark		O & M FUND		10.23	-819.80
Paycheck	07/12/2019	10422	Derrick Taylor		O & M FUND		15.83	-835.63
Paycheck	07/12/2019	10423	Jarnes M King		O & M FUND		8.78	-844.41
Paycheck	07/12/2019	10424	Jared N Miller		O & M FUND		15.05	-859.46
Paycheck	07/12/2019	10425	Jimmy A Ross		O & M FUND		14.78	-874.24
Paycheck	07/12/2019	10426	William Clark		O & M FUND		11.64	-885.88
Paycheck	07/19/2019	10444	Derrick Taylor		O & M FUND		20.30	-906.18
Paycheck	07/19/2019	10445	James M King		O & M FUND		7.80	-913.98
Paycheck	07/19/2019	10446	Jared N Miller		O & M FUND		11.08	-925.06
Paycheck	07/19/2019	10447	Jimmy A Ross		O & M FUND		16.82	-941.88
Paycheck	07/19/2019	10448	William Clark		O & M FUND		10.23	-952.11
Liability Check	07/22/2019	10449	Tax Administrator	2nd qtr 00761	O & M FUND	762.38		-189.73
Paycheck	07/26/2019	10459	Derrick Taylor		O & M FUND		14.70	-204.43
Paycheck	07/26/2019	10460	James M King		O & M FUND		7.80	-212.23
Paycheck	07/26/2019	10461	Jared N Miller		O & M FUND		11.53	-223.76
Paycheck	07/26/2019	10462	Jimmy A Ross		O & M FUND		16.35	-240.11
Paycheck	07/26/2019	10463	William Clark		O & M FUND		12.72	-252.83
Paycheck	08/02/2019	10475	Derrick Taylor		O & M FUND		19.32	-272.15

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	08/02/2019	10476	James M King		O & M FUND		10.29	-282.44
Paycheck	08/02/2019	10477	Jared N Miller		O & M FUND		11.98	-294.42
Paycheck	08/02/2019	10478	Jimmy A Ross		O & M FUND		15.88	-310.30
Paycheck	08/02/2019	10479	William Clark		O & M FUND		10.23	-320.53
Paycheck	08/02/2019	10480	Derrick Taylor		O & M FUND		12.99	-333.52
Paycheck	08/09/2019	10514	Derrick Taylor		O & M FUND		12.99	-346.51
Paycheck	08/09/2019	10515	James M King		O & M FUND		7.70	-354.21
Paycheck	08/09/2019	10516	Jared N Miller		O & M FUND		12.43	-366.64
Paycheck	08/09/2019	10517	Jimmy A Ross		O & M FUND		15.41	-382.05
Paycheck	08/09/2019	10518	William Clark		O & M FUND		10.42	-392.47
Paycheck	08/16/2019	10528	Derrick Taylor		O & M FUND		18.35	-410.82
Paycheck	08/16/2019	10529	James M King		O & M FUND		8.24	-419.06
Paycheck	08/16/2019	10530	Jared N Miller		O & M FUND		3.89	-422.95
Paycheck	08/16/2019	10531	Jimmy A Ross		O & M FUND		18.24	-441.19
Paycheck	08/16/2019	10532	William Clark		O & M FUND		10.81	-452.00
Paycheck	08/23/2019	10540	Derrick Taylor		O & M FUND		12.99	-464.99
Paycheck	08/23/2019	10541	Jarres M King		O & M FUND		7.80	-472.79
Paycheck	08/23/2019	10542	Jared N Miller		O & M FUND		13.33	-486.12
Paycheck	08/23/2019	10543	Jimmy A Ross		O & M FUND		15.41	-501.53
Paycheck	08/23/2019	10544	William Clark		O & M FUND		10.23	-511.76
Paycheck	08/30/2019	10560	Derrick Taylor		O & M FUND		14.45	-526.21
Paycheck	08/30/2019	10561	James M King		O & M FUND		9.41	-535.62
Paycheck	08/30/2019	10562	Jared N Miller		O & M FUND		11.98	-547.60
Paycheck	08/30/2019	10563	Jimmy A Ross		O & M FUND		15.88	-563.48
Paycheck	08/30/2019	10564	William Clark		O & M FUND		12.34	-575.82
Paycheck	09/06/2019	10579	Derrick Taylor		O & M FUND		14.29	-590.11
Paycheck	09/06/2019	10580	James M King		O & M FUND		7.90	-598.01
Paycheck	09/06/2019	10581	Jared N Miller		O & M FUND		9.59	-607.60
Paycheck	09/06/2019	10582	Jimmy A Ross		O & M FUND		24.52	-632.12
Paycheck	09/06/2019	10583	William Clark		O & M FUND		10.74	-642.86
Paycheck	09/06/2019	10593	Derrick Taylor		O & M FUND		14.45	-657.31
Paycheck	09/13/2019	10594	Jarres M King		O & M FUND		7.70	-665.01
Paycheck	09/13/2019	10595	Jared N Miller		O & M FUND		12.66	-677.67
Paycheck	09/13/2019	10596	Jimmy A Ross		O & M FUND		17.29	-694.96
Paycheck	09/13/2019	10597	William Clark		O & M FUND		10.61	-705.57
Paycheck	09/20/2019	10606	Billy J Trammell		O & M FUND		11.98	-717.55
Paycheck	09/20/2019	10607	Derrick Taylor		O & M FUND		13.48	-731.03
Paycheck	09/20/2019	10608	James M King		O & M FUND		7.95	-738.98
Paycheck	09/20/2019	10609	Jimmy A Ross		O & M FUND		14.93	-753.91
Paycheck	09/20/2019	10610	William Clark		O & M FUND		14.45	-768.36
Paycheck	09/27/2019	10628	Billy J Trammell		O & M FUND		18.04	-786.40
Paycheck	09/27/2019	10629	Derrick Taylor		O & M FUND		14.21	-800.61
Paycheck	09/27/2019	10630	James M King		O & M FUND		8.82	-809.43
Paycheck	09/27/2019	10631	Jimmy A Ross		O & M FUND		14.93	-824.36
Paycheck	09/27/2019	10632	William Clark		O & M FUND		16.37	-840.73
Paycheck	10/04/2019	10639	Billy J Trammell		O & M FUND		18.49	-859.22
Paycheck	10/04/2019	10640	Derrick Taylor		O & M FUND		12.99	-872.21
Paycheck	10/04/2019	10641	James M King		O & M FUND		7.41	-879.62
Paycheck	10/04/2019	10642	Jimmy A Ross		O & M FUND		16.82	-896.44

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	10/04/2019	10643	William Clark		O & M FUND		10.23	-906.67
Liability Check	10/11/2019	10658	Tax Administrator		O & M FUND	840.73		-65.94
Paycheck	10/11/2019	10653	Billy J Trammell		O & M FUND		11.98	-77.92
Paycheck	10/11/2019	10654	Derrick Taylor		O & M FUND		18.35	-96.27
Paycheck	10/11/2019	10655	James M King		O & M FUND		7.22	-103.49
Paycheck	10/11/2019	10656	Jimmy A Ross		O & M FUND		15.88	-119.37
Paycheck	10/11/2019	10657	William Clark		O & M FUND		10.23	-129.60
Paycheck	10/18/2019	10663	Billy J Trammell		O & M FUND		11.98	-141.58
Paycheck	10/18/2019	10664	Derrick Taylor		O & M FUND		13.48	-155.06
Paycheck	10/18/2019	10665	James M King		O & M FUND		7.95	-163.01
Paycheck	10/18/2019	10666	Jimmy A Ross		O & M FUND		17.29	-180.30
Paycheck	10/18/2019	10667	William Clark		O & M FUND		10.23	-190.53
Paycheck	10/25/2019	10678	Billy J Trammell		O & M FUND		12.43	-202.96
Paycheck	10/25/2019	10679	Derrick Taylor		O & M FUND		13.48	-216.44
Paycheck	10/25/2019	10680	James M King		O & M FUND		9.12	-225.56
Paycheck	10/25/2019	10681	Jimmy A Ross		O & M FUND		18.71	-244.27
Paycheck	10/25/2019	10682	William Clark		O & M FUND		11.38	-255.65
Paycheck	10/25/2019	10683	Jimmy A Ross		O & M FUND		12.58	-268.23
Paycheck	11/01/2019	10697	Billy J Trammell		O & M FUND		11.98	-280.21
Paycheck	11/01/2019	10698	Derrick Taylor		O & M FUND		13.96	-294.17
Paycheck	11/01/2019	10699	James M King		O & M FUND		7.80	-301.97
Paycheck	11/01/2019	10700	Jimmy A Ross		O & M FUND		12.58	-314.55
Paycheck	11/01/2019	10701	William Clark		O & M FUND		10.23	-324.78
Paycheck	11/08/2019	10708	Billy J Trammell		O & M FUND		16.40	-338.10
Paycheck	11/08/2019	10709	Derrick Taylor		O & M FUND		7.80	-354.50
Paycheck	11/08/2019	10710	James M King		O & M FUND		14.70	-362.30
Paycheck	11/08/2019	10711	Jimmy A Ross		O & M FUND		10.23	-377.00
Paycheck	11/08/2019	10712	William Clark		O & M FUND		11.98	-387.23
Paycheck	11/15/2019	10730	Billy J Trammell		O & M FUND		12.99	-399.21
Paycheck	11/15/2019	10731	Derrick Taylor		O & M FUND		7.80	-412.20
Paycheck	11/15/2019	10732	James M King		O & M FUND		14.46	-420.00
Paycheck	11/15/2019	10733	Jimmy A Ross		O & M FUND		11.51	-434.46
Paycheck	11/15/2019	10734	William Clark		O & M FUND		11.98	-445.97
Paycheck	11/22/2019	10737	Billy J Trammell		O & M FUND		11.98	-457.95
Paycheck	11/22/2019	10738	Derrick Taylor		O & M FUND		12.99	-470.94
Paycheck	11/22/2019	10739	James M King		O & M FUND		7.80	-478.74
Paycheck	11/22/2019	10740	Jimmy A Ross		O & M FUND		14.46	-493.20
Paycheck	11/22/2019	10741	William Clark		O & M FUND		10.23	-503.43
Paycheck	11/27/2019	10744	Billy J Trammell		O & M FUND		8.74	-512.17
Paycheck	11/27/2019	10745	Derrick Taylor		O & M FUND		8.74	-520.91
Paycheck	11/27/2019	10746	James M King		O & M FUND		8.84	-529.75
Paycheck	11/27/2019	10747	Jimmy A Ross		O & M FUND		8.74	-538.49
Paycheck	11/27/2019	10748	William Clark		O & M FUND		8.84	-547.33
Paycheck	11/27/2019	10760	Billy J Trammell		O & M FUND		11.98	-559.31
Paycheck	11/27/2019	10761	Derrick Taylor		O & M FUND		12.99	-572.30
Paycheck	11/27/2019	10762	James M King		O & M FUND		7.80	-580.10
Paycheck	11/27/2019	10763	Jimmy A Ross		O & M FUND		13.52	-593.62
Paycheck	11/27/2019	10764	William Clark		O & M FUND		10.23	-603.85
Paycheck	12/06/2019	10774	Billy J Trammell		O & M FUND		11.98	-615.83



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	12/06/2019	10775	Derrick Taylor		O & M FUND		15.59	-631.42
Paycheck	12/06/2019	10776	James M King		O & M FUND		7.70	-639.12
Paycheck	12/06/2019	10777	Jimmy A Ross		O & M FUND		12.89	-652.01
Paycheck	12/06/2019	10778	William Clark		O & M FUND		10.23	-662.24
Paycheck	12/13/2019	10794	Billy J Trammell		O & M FUND		13.77	-676.01
Paycheck	12/13/2019	10795	Derrick Taylor		O & M FUND		12.99	-689.00
Paycheck	12/13/2019	10796	James M King		O & M FUND		7.22	-696.22
Paycheck	12/13/2019	10797	Jimmy A Ross		O & M FUND		16.35	-712.57
Paycheck	12/13/2019	10798	William Clark		O & M FUND		14.45	-727.02
Paycheck	12/20/2019	10807	Billy J Trammell		O & M FUND		11.98	-739.00
Paycheck	12/20/2019	10808	Derrick Taylor		O & M FUND		12.99	-751.99
Paycheck	12/20/2019	10809	James M King		O & M FUND		9.70	-761.69
Paycheck	12/20/2019	10810	Jimmy A Ross		O & M FUND		14.93	-776.62
Paycheck	12/20/2019	10811	William Clark		O & M FUND		10.23	-786.85
Paycheck	12/27/2019	10824	Billy J Trammell		O & M FUND		13.17	-800.02
Paycheck	12/27/2019	10825	Derrick Taylor		O & M FUND		12.99	-813.01
Paycheck	12/27/2019	10826	James M King		O & M FUND		7.80	-820.81
Paycheck	12/27/2019	10827	Jimmy A Ross		O & M FUND		15.09	-835.90
Paycheck	12/27/2019	10828	William Clark		O & M FUND		10.23	-846.13
Total McCreary Co								
						2,928.10	3,041.02	-846.13
<b>Retirement Employer</b>								
General Journal	12/31/2019			To adjust to c...	Life Insurance		1,619.58	-2,523.18
Total Retirement Employer								
						0.00	1,619.58	-4,142.76
<b>Retirement W/H</b>								
Paycheck	01/04/2019	10033	Derrick Taylor		O & M FUND		55.21	-614.68
Paycheck	01/04/2019	10034	James M King		O & M FUND		26.00	-669.89
Paycheck	01/04/2019	10035	Jared N Miller		O & M FUND		39.94	-695.89
Paycheck	01/04/2019	10036	William Clark		O & M FUND		34.10	-735.83
Paycheck	01/11/2019	10045	Derrick Taylor	VOID:	O & M FUND	0.00	34.10	-769.93
Paycheck	01/11/2019	10046	James M King		O & M FUND		26.49	-769.93
Paycheck	01/11/2019	10047	Jared N Miller		O & M FUND		47.43	-796.42
Paycheck	01/11/2019	10048	William Clark		O & M FUND		46.25	-843.85
Paycheck	01/11/2019	10049	Derrick Taylor		O & M FUND		43.30	-890.10
Paycheck	01/18/2019	10056	Derrick Taylor		O & M FUND		43.30	-933.40
Paycheck	01/18/2019	10057	James M King		O & M FUND		26.00	-976.70
Paycheck	01/18/2019	10058	Jared N Miller		O & M FUND		37.44	-1,002.70
Paycheck	01/18/2019	10059	William Clark		O & M FUND		37.94	-1,040.14
Paycheck	01/18/2019	10059	William Clark		O & M FUND		43.30	-1,078.08
Paycheck	01/25/2019	10067	Derrick Taylor		O & M FUND		26.00	-1,121.38
Paycheck	01/25/2019	10068	James M King		O & M FUND		26.00	-1,147.38
Paycheck	01/25/2019	10069	Jared N Miller		O & M FUND		30.45	-1,177.83
Paycheck	01/25/2019	10070	William Clark		O & M FUND		34.10	-1,177.83
Paycheck	02/01/2019	10083	Derrick Taylor		O & M FUND		48.17	-1,211.93
Paycheck	02/01/2019	10084	James M King		O & M FUND		26.00	-1,260.10
Paycheck	02/01/2019	10085	Jared N Miller		O & M FUND		31.95	-1,286.10
Paycheck	02/01/2019	10086	William Clark		O & M FUND		34.10	-1,318.05
Paycheck	02/08/2019	10101	Derrick Taylor		O & M FUND		43.30	-1,352.15
								-1,395.45

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	02/08/2019	10102	James M King		O & M FUND		26.00	-1,421.45
Paycheck	02/08/2019	10103	Jared N Miller		O & M FUND		39.94	-1,461.39
Paycheck	02/08/2019	10104	William Clark		O & M FUND		36.02	-1,497.41
Paycheck	02/15/2019	10111	Derrick Taylor		O & M FUND		44.92	-1,542.33
Paycheck	02/15/2019	10112	James M King		O & M FUND		30.88	-1,573.21
Paycheck	02/15/2019	10113	Jared N Miller		O & M FUND		37.94	-1,611.15
Paycheck	02/15/2019	10114	William Clark		O & M FUND		34.10	-1,645.25
Paycheck	02/22/2019	10123	Derrick Taylor		O & M FUND		47.63	-1,692.88
Paycheck	02/22/2019	10124	James M King		O & M FUND		36.08	-1,728.96
Paycheck	02/22/2019	10125	Jared N Miller		O & M FUND		59.16	-1,788.12
Paycheck	02/22/2019	10126	William Clark		O & M FUND		38.79	-1,826.91
Paycheck	03/01/2019	10142	Derrick Taylor		O & M FUND		53.86	-1,880.77
Paycheck	03/01/2019	10143	James M King		O & M FUND		26.00	-1,906.77
Paycheck	03/01/2019	10144	Jared N Miller		O & M FUND		31.95	-1,938.72
Paycheck	03/01/2019	10145	William Clark		O & M FUND		34.10	-1,972.82
Paycheck	03/08/2019	10154	Derrick Taylor		O & M FUND		43.30	-2,016.12
Paycheck	03/08/2019	10155	James M King		O & M FUND		26.00	-2,042.12
Paycheck	03/08/2019	10156	Jared N Miller		O & M FUND		39.94	-2,082.06
Paycheck	03/08/2019	10157	William Clark		O & M FUND		34.10	-2,116.16
Paycheck	03/15/2019	10167	Derrick Taylor		O & M FUND		46.55	-2,162.71
Paycheck	03/15/2019	10168	James M King		O & M FUND		27.46	-2,190.17
Paycheck	03/15/2019	10169	Jared N Miller		O & M FUND		37.94	-2,228.11
Paycheck	03/15/2019	10170	William Clark		O & M FUND		43.05	-2,271.16
Paycheck	03/22/2019	10179	Derrick Taylor		O & M FUND		43.30	-2,314.46
Paycheck	03/22/2019	10180	James M King		O & M FUND		27.95	-2,342.41
Paycheck	03/22/2019	10181	Jared N Miller		O & M FUND		42.94	-2,385.35
Paycheck	03/22/2019	10182	William Clark		O & M FUND		45.61	-2,430.96
Paycheck	03/29/2019	10198	Derrick Taylor		O & M FUND		48.98	-2,479.94
Paycheck	03/29/2019	10199	James M King		O & M FUND		26.00	-2,505.94
Paycheck	03/29/2019	10200	Jared N Miller		O & M FUND		36.95	-2,542.89
Paycheck	03/29/2019	10201	William Clark		O & M FUND		44.33	-2,587.22
Paycheck	04/05/2019	10210	Derrick Taylor		O & M FUND		44.33	-2,631.14
Paycheck	04/05/2019	10211	James M King		O & M FUND		28.93	-2,661.07
Paycheck	04/05/2019	10212	Jared N Miller		O & M FUND		38.44	-2,699.51
Paycheck	04/05/2019	10213	William Clark		O & M FUND		34.74	-2,734.25
Paycheck	04/12/2019	10223	Derrick Taylor		O & M FUND		43.30	-2,777.55
Paycheck	04/12/2019	10224	James M King		O & M FUND		26.00	-2,803.55
Paycheck	04/12/2019	10225	Jared N Miller		O & M FUND		39.44	-2,842.99
Paycheck	04/12/2019	10226	William Clark		O & M FUND		34.10	-2,877.09
Paycheck	04/19/2019	10234	Derrick Taylor		O & M FUND		44.11	-2,921.20
Paycheck	04/19/2019	10235	James M King		O & M FUND		30.39	-2,951.59
Paycheck	04/19/2019	10236	Jared N Miller		O & M FUND		39.94	-2,991.53
Paycheck	04/19/2019	10237	William Clark		O & M FUND		34.10	-3,025.63
Paycheck	04/26/2019	10248	Derrick Taylor		O & M FUND		75.78	-3,101.41
Paycheck	04/26/2019	10249	James M King		O & M FUND		35.26	-3,136.67
Paycheck	04/26/2019	10250	Jared N Miller		O & M FUND		45.93	-3,182.60
Paycheck	04/26/2019	10251	William Clark		O & M FUND		48.81	-3,231.41
Paycheck	05/03/2019	10265	Derrick Taylor		O & M FUND		43.30	-3,274.71
Paycheck	05/03/2019	10266	James M King		O & M FUND		26.00	-3,300.71

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	05/03/2019	10267	Jared N Miller		O & M FUND		39.94	-3,340.65
Paycheck	05/03/2019	10268	Jimmy A Ross		O & M FUND		59.21	-3,399.86
Paycheck	05/03/2019	10269	William Clark		O & M FUND		44.33	-3,444.19
Paycheck	05/10/2019	10277	Derrick Taylor		O & M FUND		43.30	-3,487.49
Paycheck	05/10/2019	10278	James M King		O & M FUND		29.90	-3,517.39
Paycheck	05/10/2019	10279	Jared N Miller		O & M FUND		39.94	-3,557.33
Paycheck	05/10/2019	10280	Jimmy A Ross		O & M FUND		46.64	-3,603.97
Paycheck	05/10/2019	10281	William Clark		O & M FUND		34.10	-3,638.07
Paycheck	05/17/2019	10291	Derrick Taylor		O & M FUND		48.17	-3,686.24
Paycheck	05/17/2019	10292	James M King		O & M FUND		26.00	-3,712.24
Paycheck	05/17/2019	10293	Jared N Miller		O & M FUND		33.45	-3,745.69
Paycheck	05/17/2019	10294	Jimmy A Ross		O & M FUND		56.07	-3,801.76
Paycheck	05/17/2019	10295	William Clark		O & M FUND		34.10	-3,835.86
Paycheck	05/24/2019	10303	Derrick Taylor		O & M FUND		61.98	-3,897.84
Paycheck	05/24/2019	10304	James M King		O & M FUND		28.44	-3,926.28
Paycheck	05/24/2019	10305	Jared N Miller		O & M FUND		39.94	-3,966.22
Paycheck	05/24/2019	10306	Jimmy A Ross		O & M FUND		59.21	-4,025.43
Paycheck	05/24/2019	10307	William Clark		O & M FUND		40.50	-4,065.93
Paycheck	05/31/2019	10325	Derrick Taylor		O & M FUND		49.25	-4,115.18
Paycheck	05/31/2019	10326	James M King		O & M FUND		26.00	-4,141.18
Paycheck	05/31/2019	10327	Jared N Miller		O & M FUND		39.94	-4,181.12
Paycheck	05/31/2019	10328	Jimmy A Ross		O & M FUND		53.45	-4,234.57
Paycheck	05/31/2019	10329	William Clark		O & M FUND		35.38	-4,269.95
Paycheck	06/07/2019	10340	Derrick Taylor		O & M FUND		48.17	-4,318.12
Paycheck	06/07/2019	10341	James M King		O & M FUND		35.75	-4,353.87
Paycheck	06/07/2019	10342	Jared N Miller		O & M FUND		41.44	-4,395.31
Paycheck	06/07/2019	10343	Jimmy A Ross		O & M FUND		49.78	-4,445.09
Paycheck	06/14/2019	10344	William Clark		O & M FUND		34.10	-4,479.19
Paycheck	06/14/2019	10355	Derrick Taylor		O & M FUND		72.53	-4,551.72
Paycheck	06/14/2019	10356	James M King		O & M FUND		26.00	-4,577.72
Paycheck	06/14/2019	10357	Jared N Miller		O & M FUND		34.95	-4,612.67
Paycheck	06/14/2019	10358	Jimmy A Ross		O & M FUND		54.50	-4,667.17
Paycheck	06/21/2019	10359	William Clark		O & M FUND		34.10	-4,701.27
Paycheck	06/21/2019	10370	Derrick Taylor		O & M FUND		46.55	-4,747.82
Paycheck	06/21/2019	10371	James M King		O & M FUND		26.00	-4,773.82
Paycheck	06/21/2019	10372	Jared N Miller		O & M FUND		37.94	-4,811.76
Paycheck	06/21/2019	10373	Jimmy A Ross		O & M FUND		71.79	-4,883.55
Paycheck	06/21/2019	10374	William Clark		O & M FUND		34.10	-4,917.65
Paycheck	06/28/2019	10393	Derrick Taylor		O & M FUND		66.04	-4,983.69
Paycheck	06/28/2019	10394	James M King		O & M FUND		26.00	-5,009.69
Paycheck	06/28/2019	10395	Jared N Miller		O & M FUND		38.44	-5,048.13
Paycheck	06/28/2019	10396	Jimmy A Ross		O & M FUND		41.92	-5,090.05
Paycheck	06/28/2019	10397	William Clark		O & M FUND		38.58	-5,128.63
Paycheck	07/03/2019	10407	Derrick Taylor		O & M FUND		44.92	-5,173.55
Paycheck	07/03/2019	10408	James M King		O & M FUND		28.93	-5,202.48
Paycheck	07/03/2019	10409	Jared N Miller		O & M FUND		39.44	-5,241.92
Paycheck	07/03/2019	10410	Jimmy A Ross		O & M FUND		44.02	-5,285.94
Paycheck	07/03/2019	10411	William Clark		O & M FUND		34.10	-5,320.04
Paycheck	07/12/2019	10422	Derrick Taylor		O & M FUND		52.77	-5,372.81

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	07/12/2019	10423	James M King		O & M FUND		29.25	-5,402.06
Paycheck	07/12/2019	10424	Jared N Miller		O & M FUND		50.18	-5,452.24
Paycheck	07/12/2019	10425	Jimmy A Ross		O & M FUND		49.26	-5,501.50
Paycheck	07/12/2019	10426	William Clark		O & M FUND		38.79	-5,540.29
Paycheck	07/19/2019	10444	Derrick Taylor		O & M FUND		67.66	-5,607.95
Paycheck	07/19/2019	10445	James M King		O & M FUND		26.00	-5,633.95
Paycheck	07/19/2019	10446	Jared N Miller		O & M FUND		36.94	-5,670.89
Paycheck	07/19/2019	10447	Jimmy A Ross		O & M FUND		56.07	-5,726.96
Paycheck	07/19/2019	10448	William Clark		O & M FUND		34.10	-5,761.06
Paycheck	07/26/2019	10459	Derrick Taylor		O & M FUND		48.98	-5,810.04
Paycheck	07/26/2019	10460	James M King		O & M FUND		26.00	-5,836.04
Paycheck	07/26/2019	10461	Jared N Miller		O & M FUND		38.44	-5,874.48
Paycheck	07/26/2019	10462	Jimmy A Ross		O & M FUND		54.50	-5,928.98
Paycheck	07/26/2019	10463	William Clark		O & M FUND		42.41	-5,971.39
Paycheck	08/02/2019	10475	Derrick Taylor		O & M FUND		64.41	-6,035.80
Paycheck	08/02/2019	10476	James M King		O & M FUND		34.29	-6,070.09
Paycheck	08/02/2019	10477	Jared N Miller		O & M FUND		39.94	-6,110.03
Paycheck	08/02/2019	10478	Jimmy A Ross		O & M FUND		52.92	-6,162.95
Paycheck	08/02/2019	10479	William Clark		O & M FUND		34.10	-6,197.05
Paycheck	08/02/2019	10480	Derrick Taylor		O & M FUND		43.30	-6,240.35
Paycheck	08/09/2019	10514	Derrick Taylor		O & M FUND		43.30	-6,283.65
Paycheck	08/09/2019	10515	James M King		O & M FUND		25.68	-6,309.33
Paycheck	08/09/2019	10516	Jared N Miller		O & M FUND		41.44	-6,350.77
Paycheck	08/09/2019	10517	Jimmy A Ross		O & M FUND		51.35	-6,402.12
Paycheck	08/09/2019	10518	William Clark		O & M FUND		34.74	-6,436.86
Paycheck	08/16/2019	10528	Derrick Taylor		O & M FUND		61.16	-6,498.02
Paycheck	08/16/2019	10529	James M King		O & M FUND		27.46	-6,525.48
Paycheck	08/16/2019	10530	Jared N Miller		O & M FUND		12.98	-6,538.46
Paycheck	08/16/2019	10531	Jimmy A Ross		O & M FUND		60.78	-6,599.24
Paycheck	08/16/2019	10532	William Clark		O & M FUND		36.02	-6,635.26
Paycheck	08/23/2019	10540	Derrick Taylor		O & M FUND		43.30	-6,678.56
Paycheck	08/23/2019	10541	James M King		O & M FUND		26.00	-6,704.56
Paycheck	08/23/2019	10542	Jared N Miller		O & M FUND		44.43	-6,748.99
Paycheck	08/23/2019	10543	Jimmy A Ross		O & M FUND		51.35	-6,800.34
Paycheck	08/23/2019	10544	William Clark		O & M FUND		34.10	-6,834.44
Paycheck	08/30/2019	10560	Derrick Taylor		O & M FUND		48.17	-6,882.61
Paycheck	08/30/2019	10561	James M King		O & M FUND		31.36	-6,913.97
Paycheck	08/30/2019	10562	Jared N Miller		O & M FUND		39.94	-6,953.91
Paycheck	08/30/2019	10563	Jimmy A Ross		O & M FUND		52.92	-7,006.83
Paycheck	08/30/2019	10564	William Clark		O & M FUND		41.13	-7,047.96
Paycheck	09/06/2019	10579	Derrick Taylor		O & M FUND		47.63	-7,095.59
Paycheck	09/06/2019	10580	James M King		O & M FUND		26.33	-7,121.92
Paycheck	09/06/2019	10581	Jared N Miller		O & M FUND		31.95	-7,153.87
Paycheck	09/06/2019	10582	Jimmy A Ross		O & M FUND		81.74	-7,235.61
Paycheck	09/13/2019	10583	William Clark		O & M FUND		35.81	-7,271.42
Paycheck	09/13/2019	10593	Derrick Taylor		O & M FUND		48.17	-7,319.59
Paycheck	09/13/2019	10594	James M King		O & M FUND		25.68	-7,345.27
Paycheck	09/13/2019	10595	Jared N Miller		O & M FUND		42.19	-7,387.46
Paycheck	09/13/2019	10596	Jimmy A Ross		O & M FUND		57.64	-7,445.10

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	09/13/2019	10597	William Clark		O & M FUND		35.38	-7,480.48
Paycheck	09/20/2019	10606	Billy J Trammell		O & M FUND		39.92	-7,520.40
Paycheck	09/20/2019	10607	Derrick Taylor		O & M FUND		44.92	-7,565.32
Paycheck	09/20/2019	10608	James M King		O & M FUND		26.49	-7,591.81
Paycheck	09/20/2019	10609	Jimmy A Ross		O & M FUND		49.78	-7,641.59
Paycheck	09/20/2019	10610	William Clark		O & M FUND		48.17	-7,689.76
Paycheck	09/27/2019	10628	Billy J Trammell		O & M FUND		60.13	-7,749.89
Paycheck	09/27/2019	10629	Derrick Taylor		O & M FUND		47.36	-7,797.25
Paycheck	09/27/2019	10630	James M King		O & M FUND		29.41	-7,826.66
Paycheck	09/27/2019	10631	Jimmy A Ross		O & M FUND		49.78	-7,876.44
Paycheck	09/27/2019	10632	William Clark		O & M FUND		54.56	-7,931.00
Paycheck	10/04/2019	10639	Billy J Trammell		O & M FUND		61.63	-7,992.63
Paycheck	10/04/2019	10640	Derrick Taylor		O & M FUND		43.30	-8,035.93
Paycheck	10/04/2019	10641	James M King		O & M FUND		24.70	-8,060.63
Paycheck	10/04/2019	10642	Jimmy A Ross		O & M FUND		24.07	-8,116.70
Paycheck	10/04/2019	10643	William Clark		O & M FUND		34.10	-8,150.80
Paycheck	10/11/2019	10653	Billy J Trammell		O & M FUND		39.92	-8,190.72
Paycheck	10/11/2019	10654	Derrick Taylor		O & M FUND		61.16	-8,251.88
Paycheck	10/11/2019	10655	James M King		O & M FUND		24.05	-8,275.93
Paycheck	10/11/2019	10656	Jimmy A Ross		O & M FUND		52.92	-8,328.85
Paycheck	10/11/2019	10657	William Clark		O & M FUND		34.10	-8,362.95
Paycheck	10/18/2019	10663	Billy J Trammell		O & M FUND		39.92	-8,402.87
Paycheck	10/18/2019	10664	Derrick Taylor		O & M FUND		44.92	-8,447.79
Paycheck	10/18/2019	10665	James M King		O & M FUND		26.49	-8,474.28
Paycheck	10/18/2019	10666	Jimmy A Ross		O & M FUND		57.64	-8,531.92
Paycheck	10/18/2019	10667	William Clark		O & M FUND		34.10	-8,566.02
Paycheck	10/25/2019	10678	Billy J Trammell		O & M FUND		41.42	-8,607.44
Paycheck	10/25/2019	10679	Derrick Taylor		O & M FUND		44.92	-8,652.36
Paycheck	10/25/2019	10680	James M King		O & M FUND		30.39	-8,682.75
Paycheck	10/25/2019	10681	Jimmy A Ross		O & M FUND		62.36	-8,745.11
Paycheck	10/25/2019	10682	William Clark		O & M FUND		37.94	-8,783.05
Paycheck	11/01/2019	10697	Jimmy A Ross		O & M FUND		41.92	-8,824.97
Paycheck	11/01/2019	10698	Billy J Trammell		O & M FUND		39.92	-8,864.89
Paycheck	11/01/2019	10699	Derrick Taylor		O & M FUND		46.55	-8,911.44
Paycheck	11/01/2019	10700	James M King		O & M FUND		26.00	-8,937.44
Paycheck	11/01/2019	10701	Jimmy A Ross		O & M FUND		41.92	-9,013.46
Paycheck	11/08/2019	10708	William Clark		O & M FUND		34.10	-9,079.36
Paycheck	11/08/2019	10709	Billy J Trammell		O & M FUND		44.41	-9,153.46
Paycheck	11/08/2019	10710	Derrick Taylor		O & M FUND		54.67	-9,112.54
Paycheck	11/08/2019	10711	James M King		O & M FUND		26.00	-9,138.54
Paycheck	11/08/2019	10712	Jimmy A Ross		O & M FUND		48.99	-9,187.53
Paycheck	11/15/2019	10730	William Clark		O & M FUND		34.10	-9,221.63
Paycheck	11/15/2019	10731	Billy J Trammell		O & M FUND		39.92	-9,261.55
Paycheck	11/15/2019	10732	Derrick Taylor		O & M FUND		43.30	-9,304.85
Paycheck	11/15/2019	10733	James M King		O & M FUND		26.00	-9,330.85
Paycheck	11/15/2019	10734	Jimmy A Ross		O & M FUND		48.21	-9,379.06
Paycheck	11/22/2019	10737	William Clark		O & M FUND		38.36	-9,417.42
Paycheck	11/22/2019	10738	Billy J Trammell		O & M FUND		39.92	-9,457.34
Paycheck	11/22/2019	10738	Derrick Taylor		O & M FUND		43.30	-9,500.64

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	11/22/2019	10739	James M King		O & M FUND		26.00	-9,526.64
Paycheck	11/22/2019	10740	Jimmy A Ross		O & M FUND		48.21	-9,574.85
Paycheck	11/22/2019	10741	William Clark		O & M FUND		34.10	-9,608.95
Paycheck	11/27/2019	10744	Billy J Trammell		O & M FUND		29.12	-9,638.07
Paycheck	11/27/2019	10745	Derrick Taylor		O & M FUND		29.12	-9,667.19
Paycheck	11/27/2019	10746	James M King		O & M FUND		29.46	-9,696.65
Paycheck	11/27/2019	10747	Jimmy A Ross		O & M FUND		29.12	-9,725.77
Paycheck	11/27/2019	10748	William Clark		O & M FUND		29.46	-9,755.23
Paycheck	11/27/2019	10760	Billy J Trammell		O & M FUND		39.92	-9,795.15
Paycheck	11/27/2019	10761	Derrick Taylor		O & M FUND		43.30	-9,838.45
Paycheck	11/27/2019	10762	James M King		O & M FUND		26.00	-9,864.45
Paycheck	11/27/2019	10763	Jimmy A Ross		O & M FUND		45.06	-9,909.51
Paycheck	11/27/2019	10764	William Clark		O & M FUND		34.10	-9,943.61
Paycheck	12/06/2019	10774	Billy J Trammell		O & M FUND		39.92	-9,983.53
Paycheck	12/06/2019	10775	Derrick Taylor		O & M FUND		51.96	-10,035.49
Paycheck	12/06/2019	10776	James M King		O & M FUND		25.68	-10,061.17
Paycheck	12/06/2019	10777	Jimmy A Ross		O & M FUND		42.97	-10,104.14
Paycheck	12/06/2019	10778	William Clark		O & M FUND		34.10	-10,138.24
Paycheck	12/31/2019	10794	Billy J Trammell		O & M FUND		45.91	-10,184.15
Paycheck	12/31/2019	10795	Derrick Taylor		O & M FUND		43.30	-10,227.45
Paycheck	12/31/2019	10796	James M King		O & M FUND		24.05	-10,251.50
Paycheck	12/31/2019	10797	Jimmy A Ross		O & M FUND		54.50	-10,306.00
Paycheck	12/31/2019	10798	William Clark		O & M FUND		48.17	-10,354.17
Paycheck	12/20/2019	10807	Billy J Trammell		O & M FUND		39.92	-10,394.09
Paycheck	12/20/2019	10808	Derrick Taylor		O & M FUND		43.30	-10,437.39
Paycheck	12/20/2019	10809	James M King		O & M FUND		32.34	-10,469.73
Paycheck	12/20/2019	10810	Jimmy A Ross		O & M FUND		49.78	-10,519.51
Paycheck	12/20/2019	10811	William Clark		O & M FUND		34.10	-10,553.61
Paycheck	12/27/2019	10824	Billy J Trammell		O & M FUND		43.91	-10,597.52
Paycheck	12/27/2019	10825	Derrick Taylor		O & M FUND		43.30	-10,640.82
Paycheck	12/27/2019	10826	James M King		O & M FUND		26.00	-10,666.82
Paycheck	12/27/2019	10827	Jimmy A Ross		O & M FUND		50.30	-10,717.12
Paycheck	12/27/2019	10828	William Clark		O & M FUND		34.10	-10,751.22
General Journal	12/31/2019			To adjust to c...	Life Insurance	9,834.05		-917.17
Total Retirement W/H						9,834.05	10,136.54	-917.17

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Savings								0.00
Paycheck	01/04/2019	10033	Derrick Taylor		O & M FUND		20.00	-20.00
Paycheck	01/04/2019	10035	Jared N Miller		O & M FUND	0.00		-20.00
Paycheck	01/04/2019	10036	William Clark		O & M FUND		25.00	-45.00
Paycheck	01/11/2019	10045	Derrick Taylor		O & M FUND	0.00		-45.00
Paycheck	01/11/2019	10047	Jared N Miller	VOID:	O & M FUND	0.00		-45.00
Paycheck	01/11/2019	10048	William Clark		O & M FUND		25.00	-70.00
Paycheck	01/11/2019	10049	Derrick Taylor		O & M FUND		20.00	-90.00
Paycheck	01/18/2019	10056	Derrick Taylor		O & M FUND		20.00	-110.00
Paycheck	01/18/2019	10058	Jared N Miller		O & M FUND	0.00		-110.00
Paycheck	01/18/2019	10059	William Clark		O & M FUND		25.00	-135.00
Paycheck	01/25/2019	10067	Derrick Taylor		O & M FUND		20.00	-155.00
Paycheck	01/25/2019	10069	Jared N Miller		O & M FUND	0.00		-155.00
Paycheck	01/25/2019	10070	William Clark		O & M FUND		25.00	-180.00
Paycheck	02/01/2019	10083	Derrick Taylor		O & M FUND		20.00	-200.00
Paycheck	02/01/2019	10085	Jared N Miller		O & M FUND	0.00		-200.00
Paycheck	02/01/2019	10086	William Clark		O & M FUND		25.00	-225.00
Paycheck	02/08/2019	10101	Derrick Taylor		O & M FUND		20.00	-245.00
Paycheck	02/08/2019	10103	Jared N Miller		O & M FUND	0.00		-245.00
Paycheck	02/08/2019	10104	William Clark		O & M FUND		25.00	-270.00
Paycheck	02/15/2019	10111	Derrick Taylor		O & M FUND		20.00	-290.00
Paycheck	02/15/2019	10113	Jared N Miller		O & M FUND	0.00		-290.00
Paycheck	02/15/2019	10114	William Clark		O & M FUND		25.00	-315.00
Paycheck	02/22/2019	10123	Derrick Taylor		O & M FUND		20.00	-335.00
Paycheck	02/22/2019	10125	Jared N Miller		O & M FUND	0.00		-335.00
Paycheck	02/22/2019	10126	William Clark		O & M FUND		25.00	-360.00
Paycheck	03/01/2019	10142	Derrick Taylor		O & M FUND		20.00	-380.00
Paycheck	03/01/2019	10144	Jared N Miller		O & M FUND	0.00		-380.00
Paycheck	03/01/2019	10145	William Clark		O & M FUND		25.00	-405.00
Paycheck	03/08/2019	10154	Derrick Taylor		O & M FUND		20.00	-425.00
Paycheck	03/08/2019	10156	Jared N Miller		O & M FUND	0.00		-425.00
Paycheck	03/08/2019	10157	William Clark		O & M FUND		25.00	-450.00
Paycheck	03/15/2019	10167	Derrick Taylor		O & M FUND		20.00	-470.00
Paycheck	03/15/2019	10169	Jared N Miller		O & M FUND	0.00		-470.00
Paycheck	03/15/2019	10170	William Clark		O & M FUND		25.00	-495.00
Paycheck	03/22/2019	10179	Derrick Taylor		O & M FUND		20.00	-515.00
Paycheck	03/22/2019	10181	Jared N Miller		O & M FUND	0.00		-515.00
Paycheck	03/22/2019	10182	William Clark		O & M FUND		25.00	-540.00
Paycheck	03/29/2019	10198	Derrick Taylor		O & M FUND		20.00	-560.00
Paycheck	03/29/2019	10200	Jared N Miller		O & M FUND	0.00		-560.00
Paycheck	03/29/2019	10201	William Clark		O & M FUND		25.00	-585.00
Paycheck	04/05/2019	10210	Derrick Taylor		O & M FUND		20.00	-605.00
Paycheck	04/05/2019	10212	Jared N Miller		O & M FUND	0.00		-605.00
Paycheck	04/05/2019	10213	William Clark		O & M FUND		25.00	-630.00
Paycheck	04/12/2019	10223	Derrick Taylor		O & M FUND		20.00	-650.00
Paycheck	04/12/2019	10225	Jared N Miller		O & M FUND	0.00		-650.00
Paycheck	04/12/2019	10226	William Clark		O & M FUND		25.00	-675.00
Paycheck	04/19/2019	10234	Derrick Taylor		O & M FUND		20.00	-695.00
Paycheck	04/19/2019	10236	Jared N Miller		O & M FUND	0.00		-695.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	04/19/2019	10237	William Clark		O & M FUND		25.00	-720.00
Paycheck	04/26/2019	10248	Derrick Taylor		O & M FUND		20.00	-740.00
Paycheck	04/26/2019	10250	Jared N Miller		O & M FUND	0.00		-740.00
Paycheck	04/26/2019	10251	William Clark		O & M FUND		25.00	-765.00
Paycheck	05/03/2019	10265	Derrick Taylor		O & M FUND		20.00	-785.00
Paycheck	05/03/2019	10267	Jared N Miller		O & M FUND	0.00		-785.00
Paycheck	05/03/2019	10268	Jimmy A Ross		O & M FUND		20.00	-805.00
Paycheck	05/03/2019	10269	William Clark		O & M FUND		25.00	-830.00
Paycheck	05/10/2019	10277	Derrick Taylor		O & M FUND		20.00	-850.00
Paycheck	05/10/2019	10279	Jared N Miller		O & M FUND	0.00		-850.00
Paycheck	05/10/2019	10280	Jimmy A Ross		O & M FUND		20.00	-870.00
Paycheck	05/10/2019	10281	William Clark		O & M FUND		25.00	-895.00
Paycheck	05/17/2019	10291	Derrick Taylor		O & M FUND		20.00	-915.00
Paycheck	05/17/2019	10293	Jared N Miller		O & M FUND	0.00		-915.00
Paycheck	05/17/2019	10294	Jimmy A Ross		O & M FUND		20.00	-935.00
Paycheck	05/17/2019	10295	William Clark		O & M FUND		25.00	-960.00
Paycheck	05/24/2019	10303	Derrick Taylor		O & M FUND		20.00	-980.00
Paycheck	05/24/2019	10305	Jared N Miller		O & M FUND	0.00		-980.00
Paycheck	05/24/2019	10306	Jimmy A Ross		O & M FUND		20.00	-1,000.00
Paycheck	05/24/2019	10307	William Clark		O & M FUND		25.00	-1,025.00
Paycheck	05/31/2019	10325	Derrick Taylor		O & M FUND		20.00	-1,045.00
Paycheck	05/31/2019	10327	Jared N Miller		O & M FUND	0.00		-1,045.00
Paycheck	05/31/2019	10328	Jimmy A Ross		O & M FUND		20.00	-1,065.00
Paycheck	05/31/2019	10329	William Clark		O & M FUND		25.00	-1,090.00
Paycheck	06/07/2019	10340	Derrick Taylor		O & M FUND		20.00	-1,110.00
Paycheck	06/07/2019	10342	Jared N Miller		O & M FUND	0.00		-1,110.00
Paycheck	06/07/2019	10343	Jimmy A Ross		O & M FUND		20.00	-1,130.00
Paycheck	06/07/2019	10344	William Clark		O & M FUND		25.00	-1,155.00
Paycheck	06/14/2019	10355	Derrick Taylor		O & M FUND		20.00	-1,175.00
Paycheck	06/14/2019	10357	Jared N Miller		O & M FUND	0.00		-1,175.00
Paycheck	06/14/2019	10358	Jimmy A Ross		O & M FUND		20.00	-1,195.00
Paycheck	06/14/2019	10359	William Clark		O & M FUND		25.00	-1,220.00
Paycheck	06/21/2019	10370	Derrick Taylor		O & M FUND		20.00	-1,240.00
Paycheck	06/21/2019	10372	Jared N Miller		O & M FUND	0.00		-1,240.00
Paycheck	06/21/2019	10373	Jimmy A Ross		O & M FUND		20.00	-1,260.00
Paycheck	06/21/2019	10374	William Clark		O & M FUND		25.00	-1,285.00
Paycheck	06/28/2019	10393	Derrick Taylor		O & M FUND		20.00	-1,305.00
Paycheck	06/28/2019	10395	Jared N Miller		O & M FUND	0.00		-1,305.00
Paycheck	06/28/2019	10396	Jimmy A Ross		O & M FUND		20.00	-1,325.00
Paycheck	06/28/2019	10397	William Clark		O & M FUND		25.00	-1,350.00
Paycheck	07/03/2019	10407	Derrick Taylor		O & M FUND		20.00	-1,370.00
Paycheck	07/03/2019	10409	Jared N Miller		O & M FUND	0.00		-1,370.00
Paycheck	07/03/2019	10410	Jimmy A Ross		O & M FUND		20.00	-1,390.00
Paycheck	07/03/2019	10411	William Clark		O & M FUND		25.00	-1,415.00
Paycheck	07/12/2019	10422	Derrick Taylor		O & M FUND		20.00	-1,435.00
Paycheck	07/12/2019	10424	Jared N Miller		O & M FUND	0.00		-1,435.00
Paycheck	07/12/2019	10425	Jimmy A Ross		O & M FUND		20.00	-1,455.00
Paycheck	07/12/2019	10426	William Clark		O & M FUND		25.00	-1,480.00
Paycheck	07/19/2019	10444	Derrick Taylor		O & M FUND		20.00	-1,500.00



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	07/19/2019	10446	Jared N Miller		O & M FUND	0.00	20.00	-1,500.00
Paycheck	07/19/2019	10447	Jimmy A Ross		O & M FUND		25.00	-1,520.00
Paycheck	07/19/2019	10448	William Clark		O & M FUND		20.00	-1,545.00
Paycheck	07/26/2019	10459	Derrick Taylor		O & M FUND		20.00	-1,565.00
Paycheck	07/26/2019	10461	Jared N Miller		O & M FUND	0.00	20.00	-1,565.00
Paycheck	07/26/2019	10462	Jimmy A Ross		O & M FUND		25.00	-1,585.00
Paycheck	07/26/2019	10463	William Clark		O & M FUND		20.00	-1,610.00
Paycheck	08/02/2019	10475	Derrick Taylor		O & M FUND		20.00	-1,630.00
Paycheck	08/02/2019	10477	Jared N Miller		O & M FUND	0.00	20.00	-1,630.00
Paycheck	08/02/2019	10478	Jimmy A Ross		O & M FUND		25.00	-1,650.00
Paycheck	08/02/2019	10479	William Clark		O & M FUND		20.00	-1,675.00
Paycheck	08/02/2019	10480	Derrick Taylor		O & M FUND	0.00	20.00	-1,675.00
Paycheck	08/09/2019	10514	Derrick Taylor		O & M FUND		20.00	-1,695.00
Paycheck	08/09/2019	10516	Jared N Miller		O & M FUND	0.00	20.00	-1,695.00
Paycheck	08/09/2019	10517	Jimmy A Ross		O & M FUND		25.00	-1,715.00
Paycheck	08/09/2019	10518	William Clark		O & M FUND		20.00	-1,740.00
Paycheck	08/16/2019	10528	Derrick Taylor		O & M FUND		20.00	-1,760.00
Paycheck	08/16/2019	10530	Jared N Miller		O & M FUND	0.00	20.00	-1,760.00
Paycheck	08/16/2019	10531	Jimmy A Ross		O & M FUND		25.00	-1,805.00
Paycheck	08/16/2019	10532	William Clark		O & M FUND		20.00	-1,825.00
Paycheck	08/23/2019	10540	Derrick Taylor		O & M FUND	0.00	20.00	-1,825.00
Paycheck	08/23/2019	10542	Jared N Miller		O & M FUND		20.00	-1,845.00
Paycheck	08/23/2019	10543	Jimmy A Ross		O & M FUND		25.00	-1,870.00
Paycheck	08/23/2019	10544	William Clark		O & M FUND		20.00	-1,890.00
Paycheck	08/30/2019	10560	Derrick Taylor		O & M FUND		20.00	-1,890.00
Paycheck	08/30/2019	10562	Jared N Miller		O & M FUND	0.00	20.00	-1,890.00
Paycheck	08/30/2019	10563	Jimmy A Ross		O & M FUND		25.00	-1,935.00
Paycheck	08/30/2019	10564	William Clark		O & M FUND		20.00	-1,955.00
Paycheck	09/06/2019	10579	Derrick Taylor		O & M FUND		20.00	-1,955.00
Paycheck	09/06/2019	10581	Jared N Miller		O & M FUND	0.00	20.00	-1,955.00
Paycheck	09/06/2019	10582	Jimmy A Ross		O & M FUND		25.00	-1,975.00
Paycheck	09/06/2019	10583	William Clark		O & M FUND		20.00	-2,000.00
Paycheck	09/13/2019	10593	Derrick Taylor		O & M FUND		20.00	-2,020.00
Paycheck	09/13/2019	10595	Jared N Miller		O & M FUND	0.00	20.00	-2,020.00
Paycheck	09/13/2019	10596	Jimmy A Ross		O & M FUND		25.00	-2,040.00
Paycheck	09/13/2019	10597	William Clark		O & M FUND		20.00	-2,065.00
Paycheck	09/20/2019	10606	Billy J Trammell		O & M FUND		10.00	-2,075.00
Paycheck	09/20/2019	10607	Derrick Taylor		O & M FUND		20.00	-2,095.00
Paycheck	09/20/2019	10609	Jimmy A Ross		O & M FUND		20.00	-2,115.00
Paycheck	09/20/2019	10610	William Clark		O & M FUND		25.00	-2,140.00
Paycheck	09/27/2019	10628	Billy J Trammell		O & M FUND		10.00	-2,150.00
Paycheck	09/27/2019	10629	Derrick Taylor		O & M FUND		20.00	-2,170.00
Paycheck	09/27/2019	10631	Jimmy A Ross		O & M FUND		20.00	-2,190.00
Paycheck	09/27/2019	10632	William Clark		O & M FUND		25.00	-2,215.00
Paycheck	10/04/2019	10639	Billy J Trammell		O & M FUND		10.00	-2,225.00
Paycheck	10/04/2019	10640	Derrick Taylor		O & M FUND		20.00	-2,245.00
Paycheck	10/04/2019	10642	Jimmy A Ross		O & M FUND		20.00	-2,265.00
Paycheck	10/04/2019	10643	William Clark		O & M FUND		25.00	-2,290.00
Paycheck	10/11/2019	10653	Billy J Trammell		O & M FUND		10.00	-2,300.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	10/11/2019	10654	Derrick Taylor		O & M FUND		20.00	-2,320.00
Paycheck	10/11/2019	10656	Jimmy A Ross		O & M FUND		20.00	-2,340.00
Paycheck	10/11/2019	10657	William Clark		O & M FUND		25.00	-2,365.00
Paycheck	10/18/2019	10663	Billy J Trammell		O & M FUND		10.00	-2,375.00
Paycheck	10/18/2019	10664	Derrick Taylor		O & M FUND		20.00	-2,395.00
Paycheck	10/18/2019	10666	Jimmy A Ross		O & M FUND		20.00	-2,415.00
Paycheck	10/18/2019	10667	William Clark		O & M FUND		25.00	-2,440.00
Paycheck	10/25/2019	10678	Billy J Trammell		O & M FUND		10.00	-2,450.00
Paycheck	10/25/2019	10679	Derrick Taylor		O & M FUND		20.00	-2,470.00
Paycheck	10/25/2019	10681	Jimmy A Ross		O & M FUND		20.00	-2,490.00
Paycheck	10/25/2019	10682	William Clark		O & M FUND		25.00	-2,515.00
Paycheck	10/25/2019	10683	Jimmy A Ross		O & M FUND	0.00	25.00	-2,515.00
Paycheck	11/01/2019	10697	Billy J Trammell		O & M FUND		10.00	-2,525.00
Paycheck	11/01/2019	10698	Derrick Taylor		O & M FUND		20.00	-2,545.00
Paycheck	11/01/2019	10700	Jimmy A Ross		O & M FUND		20.00	-2,565.00
Paycheck	11/01/2019	10701	William Clark		O & M FUND		25.00	-2,590.00
Paycheck	11/08/2019	10708	Billy J Trammell		O & M FUND		10.00	-2,600.00
Paycheck	11/08/2019	10709	Derrick Taylor		O & M FUND		20.00	-2,620.00
Paycheck	11/08/2019	10711	Jimmy A Ross		O & M FUND		20.00	-2,640.00
Paycheck	11/08/2019	10712	William Clark		O & M FUND		25.00	-2,665.00
Paycheck	11/15/2019	10730	Billy J Trammell		O & M FUND		10.00	-2,675.00
Paycheck	11/15/2019	10731	Derrick Taylor		O & M FUND		20.00	-2,695.00
Paycheck	11/15/2019	10733	Jimmy A Ross		O & M FUND		20.00	-2,715.00
Paycheck	11/15/2019	10734	William Clark		O & M FUND		25.00	-2,740.00
Paycheck	11/22/2019	10737	Billy J Trammell		O & M FUND		10.00	-2,750.00
Paycheck	11/22/2019	10738	Derrick Taylor		O & M FUND		20.00	-2,770.00
Paycheck	11/22/2019	10740	Jimmy A Ross		O & M FUND		20.00	-2,790.00
Paycheck	11/22/2019	10741	William Clark		O & M FUND		25.00	-2,815.00
Check	11/26/2019	10743	William Clark	Savings	O & M FUND	1,250.00		-1,565.00
Paycheck	11/27/2019	10744	Billy J Trammell		O & M FUND	0.00		-1,565.00
Paycheck	11/27/2019	10745	Derrick Taylor		O & M FUND	0.00		-1,565.00
Paycheck	11/27/2019	10747	Jimmy A Ross		O & M FUND	0.00		-1,565.00
Paycheck	11/27/2019	10748	William Clark		O & M FUND	0.00		-1,565.00
Check	11/27/2019	10749	Derrick Taylor	Savings	O & M FUND	940.00		-625.00
Paycheck	11/27/2019	10760	Billy J Trammell		O & M FUND		10.00	-635.00
Paycheck	11/27/2019	10761	Derrick Taylor		O & M FUND		20.00	-655.00
Paycheck	11/27/2019	10763	Jimmy A Ross		O & M FUND		20.00	-675.00
Paycheck	11/27/2019	10764	William Clark		O & M FUND		25.00	-700.00
Paycheck	12/06/2019	10774	Billy J Trammell		O & M FUND		10.00	-710.00
Paycheck	12/06/2019	10775	Derrick Taylor		O & M FUND		20.00	-730.00
Paycheck	12/06/2019	10777	Jimmy A Ross		O & M FUND		20.00	-750.00
Paycheck	12/06/2019	10778	William Clark		O & M FUND		25.00	-775.00
Check	12/12/2019	10779	Jimmy A Ross	Savings	O & M FUND	1,020.00		245.00
Paycheck	12/13/2019	10794	Billy J Trammell		O & M FUND		10.00	235.00
Paycheck	12/13/2019	10795	Derrick Taylor		O & M FUND		20.00	215.00
Paycheck	12/13/2019	10797	Jimmy A Ross		O & M FUND		20.00	195.00
Paycheck	12/13/2019	10798	William Clark		O & M FUND		25.00	170.00
Paycheck	12/20/2019	10807	Billy J Trammell		O & M FUND		10.00	160.00
Paycheck	12/20/2019	10808	Derrick Taylor		O & M FUND		20.00	140.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	12/20/2019	10810	Jimmy A Ross		O & M FUND		20.00	120.00
Paycheck	12/20/2019	10811	William Clark		O & M FUND		25.00	95.00
Paycheck	12/27/2019	10824	Billy J Trammell		O & M FUND		10.00	85.00
Paycheck	12/27/2019	10825	Derrick Taylor		O & M FUND		20.00	65.00
Paycheck	12/27/2019	10827	Jimmy A Ross		O & M FUND		20.00	45.00
Paycheck	12/27/2019	10828	William Clark		O & M FUND		25.00	20.00
General Journal	12/31/2019			To adjust to c...	Life Insurance		20.00	0.00
Total Savings						3,210.00	3,210.00	0.00
<b>Suta</b>								0.00
Paycheck	01/04/2019	10033	Derrick Taylor		O & M FUND		13.25	-13.25
Paycheck	01/04/2019	10034	James M King		O & M FUND		6.24	-19.49
Paycheck	01/04/2019	10035	Jared N Miller		O & M FUND		9.59	-29.08
Paycheck	01/04/2019	10036	William Clark		O & M FUND		8.18	-37.26
Paycheck	01/11/2019	10045	Derrick Taylor	VOID:	O & M FUND	0.00		-37.26
Paycheck	01/11/2019	10046	James M King		O & M FUND		6.36	-43.62
Paycheck	01/11/2019	10047	Jared N Miller		O & M FUND		11.38	-55.00
Paycheck	01/11/2019	10048	William Clark		O & M FUND		11.10	-66.10
Paycheck	01/11/2019	10049	Derrick Taylor		O & M FUND		10.39	-76.49
Paycheck	01/18/2019	10056	Derrick Taylor		O & M FUND		10.39	-86.88
Paycheck	01/18/2019	10057	James M King		O & M FUND		6.24	-93.12
Paycheck	01/18/2019	10058	Jared N Miller		O & M FUND		8.99	-102.11
Paycheck	01/18/2019	10059	William Clark		O & M FUND		9.11	-111.22
Paycheck	01/25/2019	10067	Derrick Taylor		O & M FUND		10.40	-121.62
Paycheck	01/25/2019	10068	James M King		O & M FUND		6.24	-127.86
Paycheck	01/25/2019	10069	Jared N Miller		O & M FUND		7.30	-135.16
Paycheck	01/25/2019	10070	William Clark		O & M FUND		8.18	-143.34
Paycheck	02/01/2019	10083	Derrick Taylor		O & M FUND		11.56	-154.90
Paycheck	02/01/2019	10084	James M King		O & M FUND		6.24	-161.14
Paycheck	02/01/2019	10085	Jared N Miller		O & M FUND		7.67	-168.81
Paycheck	02/01/2019	10086	William Clark		O & M FUND		8.19	-177.00
Paycheck	02/08/2019	10101	Derrick Taylor		O & M FUND		10.39	-187.39
Paycheck	02/08/2019	10102	James M King		O & M FUND		6.24	-193.63
Paycheck	02/08/2019	10103	Jared N Miller		O & M FUND		9.59	-203.22
Paycheck	02/08/2019	10104	William Clark		O & M FUND		8.64	-211.86
Paycheck	02/15/2019	10111	Derrick Taylor		O & M FUND		10.78	-222.64
Paycheck	02/15/2019	10112	James M King		O & M FUND		7.41	-230.05
Paycheck	02/15/2019	10113	Jared N Miller		O & M FUND		9.10	-239.15
Paycheck	02/15/2019	10114	William Clark		O & M FUND		8.19	-247.34
Paycheck	02/22/2019	10123	Derrick Taylor		O & M FUND		11.43	-258.77
Paycheck	02/22/2019	10124	James M King		O & M FUND		8.66	-267.43
Paycheck	02/22/2019	10125	Jared N Miller		O & M FUND		14.20	-281.63
Paycheck	02/22/2019	10126	William Clark		O & M FUND		9.30	-290.93
Paycheck	03/01/2019	10142	Derrick Taylor		O & M FUND		12.93	-303.86
Paycheck	03/01/2019	10143	James M King		O & M FUND		6.23	-310.09
Paycheck	03/01/2019	10144	Jared N Miller		O & M FUND		7.67	-317.76
Paycheck	03/01/2019	10145	William Clark		O & M FUND		8.19	-325.95
Paycheck	03/08/2019	10154	Derrick Taylor		O & M FUND		10.39	-336.34
Paycheck	03/08/2019	10155	James M King		O & M FUND		6.25	-342.59

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	03/08/2019	10156	Jared N Miller		O & M FUND		9.59	-352.18
Paycheck	03/08/2019	10157	William Clark		O & M FUND		8.18	-360.36
Paycheck	03/15/2019	10167	Derrick Taylor		O & M FUND		11.17	-371.53
Paycheck	03/15/2019	10168	James M King		O & M FUND		6.59	-378.12
Paycheck	03/15/2019	10169	Jared N Miller		O & M FUND		9.10	-387.22
Paycheck	03/15/2019	10170	William Clark		O & M FUND		10.34	-397.56
Paycheck	03/22/2019	10179	Derrick Taylor		O & M FUND		2.92	-400.48
Paycheck	03/22/2019	10180	James M King		O & M FUND		6.70	-407.18
Paycheck	03/22/2019	10181	Jared N Miller		O & M FUND		10.31	-417.49
Paycheck	03/22/2019	10182	William Clark		O & M FUND		10.94	-428.43
Paycheck	03/29/2019	10198	Derrick Taylor		O & M FUND	0.00		-428.43
Paycheck	03/29/2019	10199	James M King		O & M FUND		6.24	-434.67
Paycheck	03/29/2019	10200	Jared N Miller		O & M FUND		8.87	-443.54
Paycheck	03/29/2019	10201	William Clark		O & M FUND		10.64	-454.18
Paycheck	04/05/2019	10210	Derrick Taylor		O & M FUND	0.00		-454.18
Paycheck	04/05/2019	10211	James M King		O & M FUND		6.95	-461.13
Paycheck	04/05/2019	10212	Jared N Miller		O & M FUND		2.64	-463.77
Paycheck	04/05/2019	10213	William Clark		O & M FUND		6.82	-470.59
Paycheck	04/12/2019	10223	Derrick Taylor		O & M FUND	0.00		-470.59
Paycheck	04/12/2019	10224	James M King		O & M FUND		6.24	-476.83
Paycheck	04/12/2019	10225	Jared N Miller		O & M FUND		-476.83	-476.83
Paycheck	04/12/2019	10226	William Clark		O & M FUND			-476.83
Paycheck	04/19/2019	10234	Derrick Taylor		O & M FUND	0.00		-476.83
Paycheck	04/19/2019	10235	James M King		O & M FUND		7.29	-484.12
Paycheck	04/19/2019	10236	Jared N Miller		O & M FUND			-484.12
Paycheck	04/19/2019	10237	William Clark		O & M FUND	0.00		-484.12
Liability Check	04/25/2019	10246	Treasurer KY Uhem...	00 600071 5 1...	O & M FUND	160.85		-323.27
Paycheck	04/26/2019	10248	Derrick Taylor		O & M FUND			-323.27
Paycheck	04/26/2019	10249	James M King		O & M FUND	0.00		-323.27
Paycheck	04/26/2019	10250	Jared N Miller		O & M FUND	0.00		-323.27
Paycheck	04/26/2019	10251	William Clark		O & M FUND	0.00		-323.27
Paycheck	05/03/2019	10265	Derrick Taylor		O & M FUND	0.00		-323.27
Paycheck	05/03/2019	10266	James M King		O & M FUND	0.00		-323.27
Paycheck	05/03/2019	10267	Jared N Miller		O & M FUND	0.00		-323.27
Paycheck	05/03/2019	10268	Jimmy A Ross		O & M FUND		5.03	-328.30
Paycheck	05/03/2019	10269	William Clark		O & M FUND			-328.30
Paycheck	05/10/2019	10277	Derrick Taylor		O & M FUND	0.00		-328.30
Paycheck	05/10/2019	10278	James M King		O & M FUND	0.00		-328.30
Paycheck	05/10/2019	10279	Jared N Miller		O & M FUND	0.00		-328.30
Paycheck	05/10/2019	10280	Jimmy A Ross		O & M FUND		3.97	-332.27
Paycheck	05/10/2019	10281	William Clark		O & M FUND			-332.27
Paycheck	05/17/2019	10291	Derrick Taylor		O & M FUND	0.00		-332.27
Paycheck	05/17/2019	10292	James M King		O & M FUND	0.00		-332.27
Paycheck	05/17/2019	10293	Jared N Miller		O & M FUND	0.00		-332.27
Paycheck	05/17/2019	10294	Jimmy A Ross		O & M FUND		4.76	-337.03
Paycheck	05/17/2019	10295	William Clark		O & M FUND			-337.03
Paycheck	05/24/2019	10303	Derrick Taylor		O & M FUND	0.00		-337.03
Paycheck	05/24/2019	10304	James M King		O & M FUND	0.00		-337.03
Paycheck	05/24/2019	10305	Jared N Miller		O & M FUND	0.00		-337.03

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	05/24/2019	10306	Jimmy A Ross		O & M FUND	0.00	5.04	-342.07
Paycheck	05/24/2019	10307	William Clark		O & M FUND	0.00		-342.07
Paycheck	05/31/2019	10325	Derrick Taylor		O & M FUND	0.00		-342.07
Paycheck	05/31/2019	10326	James M King		O & M FUND	0.00		-342.07
Paycheck	05/31/2019	10327	Jared N Miller		O & M FUND	0.00		-342.07
Paycheck	05/31/2019	10328	Jimmy A Ross		O & M FUND	0.00	4.54	-346.61
Paycheck	05/31/2019	10329	William Clark		O & M FUND	0.00		-346.61
Paycheck	06/07/2019	10340	Derrick Taylor		O & M FUND	0.00		-346.61
Paycheck	06/07/2019	10341	James M King		O & M FUND	0.00		-346.61
Paycheck	06/07/2019	10342	Jared N Miller		O & M FUND	0.00		-346.61
Paycheck	06/07/2019	10343	Jimmy A Ross		O & M FUND	0.00	4.23	-350.84
Paycheck	06/07/2019	10344	William Clark		O & M FUND	0.00		-350.84
Paycheck	06/14/2019	10355	Derrick Taylor		O & M FUND	0.00		-350.84
Paycheck	06/14/2019	10356	James M King		O & M FUND	0.00		-350.84
Paycheck	06/14/2019	10357	Jared N Miller		O & M FUND	0.00		-350.84
Paycheck	06/14/2019	10358	Jimmy A Ross		O & M FUND	0.00	4.63	-355.47
Paycheck	06/14/2019	10359	William Clark		O & M FUND	0.00		-355.47
Paycheck	06/21/2019	10370	Derrick Taylor		O & M FUND	0.00		-355.47
Paycheck	06/21/2019	10371	James M King		O & M FUND	0.00		-355.47
Paycheck	06/21/2019	10372	Jared N Miller		O & M FUND	0.00		-355.47
Paycheck	06/21/2019	10373	Jimmy A Ross		O & M FUND	0.00	6.10	-361.57
Paycheck	06/21/2019	10374	William Clark		O & M FUND	0.00		-361.57
Paycheck	06/28/2019	10393	Derrick Taylor		O & M FUND	0.00		-361.57
Paycheck	06/28/2019	10394	James M King		O & M FUND	0.00		-361.57
Paycheck	06/28/2019	10395	Jared N Miller		O & M FUND	0.00		-361.57
Paycheck	06/28/2019	10396	Jimmy A Ross		O & M FUND	0.00	3.57	-365.14
Paycheck	06/28/2019	10397	William Clark		O & M FUND	0.00		-365.14
Paycheck	07/03/2019	10407	Derrick Taylor		O & M FUND	0.00		-365.14
Paycheck	07/03/2019	10408	James M King		O & M FUND	0.00		-365.14
Paycheck	07/03/2019	10409	Jared N Miller		O & M FUND	0.00		-365.14
Paycheck	07/03/2019	10410	Jimmy A Ross		O & M FUND	0.00	2.76	-367.90
Paycheck	07/03/2019	10411	William Clark		O & M FUND	0.00		-367.90
Paycheck	07/12/2019	10422	Derrick Taylor		O & M FUND	0.00		-367.90
Paycheck	07/12/2019	10423	James M King		O & M FUND	0.00		-367.90
Paycheck	07/12/2019	10424	Jared N Miller		O & M FUND	0.00		-367.90
Paycheck	07/12/2019	10425	Jimmy A Ross		O & M FUND	0.00		-367.90
Paycheck	07/12/2019	10426	William Clark		O & M FUND	0.00		-367.90
Paycheck	07/19/2019	10444	Derrick Taylor		O & M FUND	0.00		-367.90
Paycheck	07/19/2019	10445	James M King		O & M FUND	0.00		-367.90
Paycheck	07/19/2019	10446	Jared N Miller		O & M FUND	0.00		-367.90
Paycheck	07/19/2019	10447	Jimmy A Ross		O & M FUND	0.00		-367.90
Paycheck	07/19/2019	10448	William Clark		O & M FUND	0.00		-367.90
Paycheck	07/26/2019	10459	Derrick Taylor		O & M FUND	0.00		-367.90
Paycheck	07/26/2019	10460	James M King		O & M FUND	0.00		-367.90
Paycheck	07/26/2019	10461	Jared N Miller		O & M FUND	0.00		-367.90
Paycheck	07/26/2019	10462	Jimmy A Ross		O & M FUND	0.00		-367.90
Paycheck	07/26/2019	10463	William Clark		O & M FUND	0.00		-367.90
Paycheck	08/02/2019	10475	Derrick Taylor		O & M FUND	0.00		-367.90
Paycheck	08/02/2019	10476	James M King		O & M FUND	0.00		-367.90

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	08/02/2019	10477	Jared N Miller		O & M FUND	0.00		-367.90
Paycheck	08/02/2019	10478	Jimmy A Ross		O & M FUND	0.00		-367.90
Paycheck	08/02/2019	10479	William Clark		O & M FUND	0.00		-367.90
Paycheck	08/09/2019	10514	Derrick Taylor		O & M FUND	0.00		-367.90
Paycheck	08/09/2019	10515	James M King		O & M FUND	0.00		-367.90
Paycheck	08/09/2019	10516	Jared N Miller		O & M FUND	0.00		-367.90
Paycheck	08/09/2019	10517	Jimmy A Ross		O & M FUND	0.00		-367.90
Paycheck	08/09/2019	10518	William Clark		O & M FUND	0.00		-367.90
Paycheck	08/16/2019	10528	Derrick Taylor		O & M FUND	0.00		-367.90
Paycheck	08/16/2019	10529	James M King		O & M FUND	0.00		-367.90
Paycheck	08/16/2019	10530	Jared N Miller		O & M FUND	0.00		-367.90
Paycheck	08/16/2019	10531	Jimmy A Ross		O & M FUND	0.00		-367.90
Paycheck	08/16/2019	10532	William Clark		O & M FUND	0.00		-367.90
Paycheck	08/23/2019	10540	Derrick Taylor		O & M FUND	0.00		-367.90
Paycheck	08/23/2019	10541	James M King		O & M FUND	0.00		-367.90
Paycheck	08/23/2019	10542	Jared N Miller		O & M FUND	0.00		-367.90
Paycheck	08/23/2019	10543	Jimmy A Ross		O & M FUND	0.00		-367.90
Paycheck	08/23/2019	10544	William Clark		O & M FUND	0.00		-367.90
Paycheck	08/30/2019	10560	Derrick Taylor		O & M FUND	0.00		-367.90
Paycheck	08/30/2019	10561	James M King		O & M FUND	0.00		-367.90
Paycheck	08/30/2019	10562	Jared N Miller		O & M FUND	0.00		-367.90
Paycheck	08/30/2019	10563	Jimmy A Ross		O & M FUND	0.00		-367.90
Paycheck	08/30/2019	10564	William Clark		O & M FUND	0.00		-367.90
Paycheck	09/06/2019	10579	Derrick Taylor		O & M FUND	0.00		-367.90
Paycheck	09/06/2019	10580	James M King		O & M FUND	0.00		-367.90
Paycheck	09/06/2019	10581	Jared N Miller		O & M FUND	0.00		-367.90
Paycheck	09/06/2019	10582	Jimmy A Ross		O & M FUND	0.00		-367.90
Paycheck	09/06/2019	10583	William Clark		O & M FUND	0.00		-367.90
Paycheck	09/13/2019	10593	Derrick Taylor		O & M FUND	0.00		-367.90
Paycheck	09/13/2019	10594	James M King		O & M FUND	0.00		-367.90
Paycheck	09/13/2019	10595	Jared N Miller		O & M FUND	0.00		-367.90
Paycheck	09/13/2019	10596	Jimmy A Ross		O & M FUND	0.00		-367.90
Paycheck	09/13/2019	10597	William Clark		O & M FUND	0.00		-367.90
Paycheck	09/20/2019	10606	Billy J Trammell		O & M FUND	0.00	3.39	-371.29
Paycheck	09/20/2019	10607	Derrick Taylor		O & M FUND	0.00		-371.29
Paycheck	09/20/2019	10608	James M King		O & M FUND	0.00		-371.29
Paycheck	09/20/2019	10609	Jimmy A Ross		O & M FUND	0.00		-371.29
Paycheck	09/20/2019	10610	William Clark		O & M FUND	0.00		-371.29
Paycheck	09/27/2019	10628	Billy J Trammell		O & M FUND	0.00	5.11	-376.40
Paycheck	09/27/2019	10629	Derrick Taylor		O & M FUND	0.00		-376.40
Paycheck	09/27/2019	10630	James M King		O & M FUND	0.00		-376.40
Paycheck	09/27/2019	10631	Jimmy A Ross		O & M FUND	0.00		-376.40
Paycheck	09/27/2019	10632	William Clark		O & M FUND	0.00		-376.40
Paycheck	10/04/2019	10639	Billy J Trammell		O & M FUND	0.00	5.24	-381.64
Paycheck	10/04/2019	10640	Derrick Taylor		O & M FUND	0.00		-381.64
Paycheck	10/04/2019	10641	James M King		O & M FUND	0.00		-381.64
Paycheck	10/04/2019	10642	Jimmy A Ross		O & M FUND	0.00		-381.64
Paycheck	10/04/2019	10643	William Clark		O & M FUND	0.00		-381.64

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	10/11/2019	10653	Billy J Trammell		O & M FUND	0.00	3.40	-385.04
Paycheck	10/11/2019	10654	Derrick Taylor		O & M FUND	0.00		-385.04
Paycheck	10/11/2019	10655	James M King		O & M FUND	0.00		-385.04
Paycheck	10/11/2019	10656	Jimmy A Ross		O & M FUND	0.00		-385.04
Paycheck	10/11/2019	10657	William Clark		O & M FUND	0.00		-385.04
Paycheck	10/18/2019	10663	Billy J Trammell		O & M FUND	0.00	3.39	-388.43
Paycheck	10/18/2019	10664	Derrick Taylor		O & M FUND	0.00		-388.43
Paycheck	10/18/2019	10665	James M King		O & M FUND	0.00		-388.43
Paycheck	10/18/2019	10666	Jimmy A Ross		O & M FUND	0.00		-388.43
Paycheck	10/18/2019	10667	William Clark		O & M FUND	0.00		-388.43
Paycheck	10/25/2019	10678	Billy J Trammell		O & M FUND	0.00	3.52	-391.95
Paycheck	10/25/2019	10679	Derrick Taylor		O & M FUND	0.00		-391.95
Paycheck	10/25/2019	10680	James M King		O & M FUND	0.00		-391.95
Paycheck	10/25/2019	10681	Jimmy A Ross		O & M FUND	0.00		-391.95
Paycheck	10/25/2019	10682	William Clark		O & M FUND	0.00		-391.95
Paycheck	10/25/2019	10683	Jimmy A Ross		O & M FUND	0.00		-391.95
Paycheck	11/01/2019	10697	Billy J Trammell		O & M FUND	0.00	3.39	-395.34
Paycheck	11/01/2019	10698	Derrick Taylor		O & M FUND	0.00		-395.34
Paycheck	11/01/2019	10699	James M King		O & M FUND	0.00		-395.34
Paycheck	11/01/2019	10700	Jimmy A Ross		O & M FUND	0.00		-395.34
Paycheck	11/01/2019	10701	William Clark		O & M FUND	0.00		-395.34
Paycheck	11/08/2019	10708	Billy J Trammell		O & M FUND	0.00	3.78	-399.12
Paycheck	11/08/2019	10709	Derrick Taylor		O & M FUND	0.00		-399.12
Paycheck	11/08/2019	10710	James M King		O & M FUND	0.00		-399.12
Paycheck	11/08/2019	10711	Jimmy A Ross		O & M FUND	0.00		-399.12
Paycheck	11/08/2019	10712	William Clark		O & M FUND	0.00		-399.12
Paycheck	11/15/2019	10730	Billy J Trammell		O & M FUND	0.00	3.39	-402.51
Paycheck	11/15/2019	10731	Derrick Taylor		O & M FUND	0.00		-402.51
Paycheck	11/15/2019	10732	James M King		O & M FUND	0.00		-402.51
Paycheck	11/15/2019	10733	Jimmy A Ross		O & M FUND	0.00		-402.51
Paycheck	11/15/2019	10734	William Clark		O & M FUND	0.00		-402.51
Paycheck	11/22/2019	10737	Billy J Trammell		O & M FUND	0.00	3.39	-405.90
Paycheck	11/22/2019	10738	Derrick Taylor		O & M FUND	0.00		-405.90
Paycheck	11/22/2019	10739	James M King		O & M FUND	0.00		-405.90
Paycheck	11/22/2019	10740	Jimmy A Ross		O & M FUND	0.00		-405.90
Paycheck	11/22/2019	10741	William Clark		O & M FUND	0.00		-405.90
Paycheck	11/22/2019	10744	Billy J Trammell		O & M FUND	0.00	2.48	-408.38
Paycheck	11/27/2019	10745	Derrick Taylor		O & M FUND	0.00		-408.38
Paycheck	11/27/2019	10746	James M King		O & M FUND	0.00		-408.38
Paycheck	11/27/2019	10747	Jimmy A Ross		O & M FUND	0.00		-408.38
Paycheck	11/27/2019	10748	William Clark		O & M FUND	0.00		-408.38
Paycheck	11/27/2019	10760	Billy J Trammell		O & M FUND	0.00	3.39	-411.77
Paycheck	11/27/2019	10761	Derrick Taylor		O & M FUND	0.00		-411.77
Paycheck	11/27/2019	10762	James M King		O & M FUND	0.00		-411.77
Paycheck	11/27/2019	10763	Jimmy A Ross		O & M FUND	0.00		-411.77
Paycheck	11/27/2019	10764	William Clark		O & M FUND	0.00		-411.77
Paycheck	12/06/2019	10774	Billy J Trammell		O & M FUND	0.00	0.76	-412.53
Paycheck	12/06/2019	10775	Derrick Taylor		O & M FUND	0.00		-412.53
Paycheck	12/06/2019	10776	James M King		O & M FUND	0.00		-412.53

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	12/06/2019	10777	Jimmy A Ross		O & M FUND	0.00		-412.53
Paycheck	12/06/2019	10778	William Clark		O & M FUND	0.00		-412.53
Paycheck	12/13/2019	10794	Billy J Trammell		O & M FUND	0.00		-412.53
Paycheck	12/13/2019	10795	Derrick Taylor		O & M FUND	0.00		-412.53
Paycheck	12/13/2019	10796	James M King		O & M FUND	0.00		-412.53
Paycheck	12/13/2019	10797	Jimmy A Ross		O & M FUND	0.00		-412.53
Paycheck	12/13/2019	10798	William Clark		O & M FUND	0.00		-412.53
Paycheck	12/20/2019	10807	Billy J Trammell		O & M FUND	0.00		-412.53
Paycheck	12/20/2019	10808	Derrick Taylor		O & M FUND	0.00		-412.53
Paycheck	12/20/2019	10809	James M King		O & M FUND	0.00		-412.53
Paycheck	12/20/2019	10810	Jimmy A Ross		O & M FUND	0.00		-412.53
Paycheck	12/20/2019	10811	William Clark		O & M FUND	0.00		-412.53
Paycheck	12/27/2019	10824	Billy J Trammell		O & M FUND	0.00		-412.53
Paycheck	12/27/2019	10825	Derrick Taylor		O & M FUND	0.00		-412.53
Paycheck	12/27/2019	10826	James M King		O & M FUND	0.00		-412.53
Paycheck	12/27/2019	10827	Jimmy A Ross		O & M FUND	0.00		-412.53
Paycheck	12/27/2019	10828	William Clark		O & M FUND	0.00		-412.53
General Journal	12/31/2019			To adjust to c...	Life Insurance	412.53		0.00
Total Suta						573.38	573.38	0.00
<b>2100 - Payroll Liabilities - Other</b>								
Paycheck	01/04/2019	10033	Derrick Taylor		O & M FUND		29.49	0.00
Paycheck	01/04/2019	10033	Derrick Taylor		O & M FUND	0.00		-29.49
Paycheck	01/04/2019	10034	James M King		O & M FUND		134.07	-163.56
Paycheck	01/04/2019	10034	James M King		O & M FUND	0.00		-163.56
Paycheck	01/04/2019	10035	Jared N Miller		O & M FUND	0.00		-163.56
Paycheck	01/04/2019	10036	William Clark		O & M FUND		12.82	-176.38
Paycheck	01/04/2019	10036	William Clark		O & M FUND	0.00		-176.38
Liability Check	01/04/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-176.38
Paycheck	01/11/2019	10045	Derrick Taylor		O & M FUND	0.00		-310.60
Paycheck	01/11/2019	10046	James M King		O & M FUND		134.22	-310.60
Paycheck	01/11/2019	10046	James M King		O & M FUND	0.00		-310.60
Paycheck	01/11/2019	10046	James M King		O & M FUND	0.00		-310.60
Paycheck	01/11/2019	10047	Jared N Miller		O & M FUND	0.00		-325.85
Paycheck	01/11/2019	10048	William Clark		O & M FUND		15.25	-325.85
Paycheck	01/11/2019	10048	William Clark		O & M FUND	0.00		-325.85
Liability Check	01/11/2019	eftps	Bank of McCreary	VOID: 61-065...	O & M FUND	0.00		-325.85
Paycheck	01/11/2019	10049	Derrick Taylor		O & M FUND	0.00		-297.68
Paycheck	01/11/2019	10049	Derrick Taylor		O & M FUND	28.17		-299.00
Liability Check	01/11/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-299.00
Paycheck	01/18/2019	10056	Derrick Taylor		O & M FUND	0.00		-300.32
Paycheck	01/18/2019	10056	Derrick Taylor		O & M FUND		1.32	-300.32
Paycheck	01/18/2019	10057	James M King		O & M FUND		134.06	-434.38
Paycheck	01/18/2019	10057	James M King		O & M FUND	0.00		-434.38
Paycheck	01/18/2019	10058	Jared N Miller		O & M FUND	0.00		-447.97
Paycheck	01/18/2019	10059	William Clark		O & M FUND		13.59	-447.97
Paycheck	01/18/2019	10059	William Clark		O & M FUND	0.00		-447.97
Liability Check	01/18/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-447.97
Paycheck	01/25/2019	10067	Derrick Taylor		O & M FUND	0.00		-447.97
Paycheck	01/25/2019	10067	Derrick Taylor		O & M FUND	0.00		-447.97
Paycheck	01/25/2019	10067	Derrick Taylor		O & M FUND		1.32	-449.29



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	01/25/2019	10068	James M King		O & M FUND	0.00	134.07	-583.36
Paycheck	01/25/2019	10068	James M King		O & M FUND	0.00		-583.36
Paycheck	01/25/2019	10069	Jared N Miller		O & M FUND	0.00		-583.36
Paycheck	01/25/2019	10070	William Clark		O & M FUND	0.00	12.82	-596.18
Paycheck	01/25/2019	10070	William Clark		O & M FUND	0.00		-596.18
Liability Check	01/25/2019	10071	Bank of McCreary	0005731702	O & M FUND	479.08		-117.10
Liability Check	01/25/2019	10080	Bank of McCreary	61-0654526	O & M FUND	0.00		-117.10
Check	01/31/2019	10080	Transamerica	Invoice #2503...	O & M FUND	48.00		-69.10
Paycheck	02/01/2019	10083	Derrick Taylor		O & M FUND	0.00		-69.10
Paycheck	02/01/2019	10083	Derrick Taylor		O & M FUND	0.00	1.32	-70.42
Paycheck	02/01/2019	10083	Derrick Taylor		O & M FUND	0.00		-70.42
Paycheck	02/01/2019	10084	James M King		O & M FUND	0.00	135.14	-205.56
Paycheck	02/01/2019	10084	James M King		O & M FUND	0.00		-205.56
Paycheck	02/01/2019	10084	James M King		O & M FUND	0.00		-205.56
Paycheck	02/01/2019	10085	Jared N Miller		O & M FUND	0.00		-205.56
Paycheck	02/01/2019	10086	William Clark		O & M FUND	0.00	12.82	-218.38
Paycheck	02/01/2019	10086	William Clark		O & M FUND	0.00		-218.38
Liability Check	02/01/2019	10086	Bank of McCreary	61-0654526	O & M FUND	0.00		-218.38
Paycheck	02/08/2019	10101	Derrick Taylor		O & M FUND	0.00		-218.38
Paycheck	02/08/2019	10101	Derrick Taylor		O & M FUND	0.00	1.32	-219.70
Paycheck	02/08/2019	10101	Derrick Taylor		O & M FUND	0.00		-219.70
Paycheck	02/08/2019	10102	James M King		O & M FUND	0.00	135.15	-354.85
Paycheck	02/08/2019	10102	James M King		O & M FUND	0.00		-354.85
Paycheck	02/08/2019	10103	Jared N Miller		O & M FUND	0.00		-354.85
Paycheck	02/08/2019	10104	William Clark		O & M FUND	0.00	13.20	-368.05
Paycheck	02/08/2019	10104	William Clark		O & M FUND	0.00		-368.05
Liability Check	02/08/2019	10104	Bank of McCreary	61-0654526	O & M FUND	0.00		-368.05
Paycheck	02/15/2019	10111	Derrick Taylor		O & M FUND	0.00		-368.05
Paycheck	02/15/2019	10111	Derrick Taylor		O & M FUND	0.00	1.32	-369.37
Paycheck	02/15/2019	10111	Derrick Taylor		O & M FUND	0.00		-369.37
Paycheck	02/15/2019	10112	James M King		O & M FUND	0.00	136.71	-506.08
Paycheck	02/15/2019	10112	James M King		O & M FUND	0.00		-506.08
Paycheck	02/15/2019	10112	James M King		O & M FUND	0.00		-506.08
Paycheck	02/15/2019	10113	Jared N Miller		O & M FUND	0.00		-506.08
Paycheck	02/15/2019	10114	William Clark		O & M FUND	0.00	12.82	-518.90
Paycheck	02/15/2019	10114	William Clark		O & M FUND	0.00		-518.90
Liability Check	02/15/2019	10114	Bank of McCreary	61-0654526	O & M FUND	0.00		-518.90
Paycheck	02/22/2019	10123	Derrick Taylor		O & M FUND	0.00		-518.90
Paycheck	02/22/2019	10123	Derrick Taylor		O & M FUND	0.00	1.32	-520.22
Paycheck	02/22/2019	10123	Derrick Taylor		O & M FUND	0.00		-520.22
Paycheck	02/22/2019	10124	James M King		O & M FUND	0.00	138.37	-658.59
Paycheck	02/22/2019	10124	James M King		O & M FUND	0.00		-658.59
Paycheck	02/22/2019	10124	James M King		O & M FUND	0.00		-658.59
Paycheck	02/22/2019	10125	Jared N Miller		O & M FUND	0.00		-658.59
Paycheck	02/22/2019	10126	William Clark		O & M FUND	0.00	13.76	-672.35
Paycheck	02/22/2019	10126	William Clark		O & M FUND	0.00		-672.35
Liability Check	02/22/2019	10127	Bank of McCreary	0005731702	O & M FUND	479.08		-193.27
Liability Check	02/22/2019	10127	Bank of McCreary	61-0654526	O & M FUND	0.00		-193.27
Check	03/01/2019	10130	Transamerica	Invoice #2503...	O & M FUND	48.00		-145.27
Paycheck	03/01/2019	10142	Derrick Taylor		O & M FUND	0.00		-145.27
Paycheck	03/01/2019	10142	Derrick Taylor		O & M FUND	0.00	1.32	-146.59
Paycheck	03/01/2019	10142	Derrick Taylor		O & M FUND	0.00		-146.59
Paycheck	03/01/2019	10143	James M King		O & M FUND	0.00	135.15	-281.74
Paycheck	03/01/2019	10143	James M King		O & M FUND	0.00		-281.74
Paycheck	03/01/2019	10143	James M King		O & M FUND	0.00		-281.74
Paycheck	03/01/2019	10144	Jared N Miller		O & M FUND	0.00		-281.74
Paycheck	03/01/2019	10144	Jared N Miller		O & M FUND	0.00		-281.74
Paycheck	03/01/2019	10145	William Clark		O & M FUND	0.00	12.82	-294.56
Paycheck	03/01/2019	10145	William Clark		O & M FUND	0.00		-294.56
Paycheck	03/01/2019	10145	William Clark		O & M FUND	0.00		-294.56

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Liability Check	03/01/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-294.56
Paycheck	03/08/2019	10154	Derrick Taylor		O & M FUND	0.00		-294.56
Paycheck	03/08/2019	10155	James M King		O & M FUND		1.32	-295.88
Paycheck	03/08/2019	10155	James M King		O & M FUND		135.14	-431.02
Paycheck	03/08/2019	10156	Jared N Miller		O & M FUND	0.00		-431.02
Paycheck	03/08/2019	10157	William Clark		O & M FUND	0.00		-443.84
Paycheck	03/08/2019	10157	William Clark		O & M FUND	0.00		-443.84
Liability Check	03/08/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-443.84
Paycheck	03/15/2019	10167	Derrick Taylor		O & M FUND	0.00		-443.84
Paycheck	03/15/2019	10167	Derrick Taylor		O & M FUND		1.32	-445.16
Paycheck	03/15/2019	10168	James M King		O & M FUND		135.61	-580.77
Paycheck	03/15/2019	10168	James M King		O & M FUND	0.00		-580.77
Paycheck	03/15/2019	10169	Jared N Miller		O & M FUND	0.00		-580.77
Paycheck	03/15/2019	10170	William Clark		O & M FUND	0.00		-595.38
Paycheck	03/15/2019	10170	William Clark		O & M FUND	0.00	14.61	-595.38
Liability Check	03/15/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-595.38
Paycheck	03/22/2019	10179	Derrick Taylor		O & M FUND	0.00		-595.38
Paycheck	03/22/2019	10179	Derrick Taylor		O & M FUND		1.32	-595.38
Paycheck	03/22/2019	10180	James M King		O & M FUND		135.77	-732.47
Paycheck	03/22/2019	10180	James M King		O & M FUND	0.00		-732.47
Paycheck	03/22/2019	10181	Jared N Miller		O & M FUND	0.00		-732.47
Paycheck	03/22/2019	10182	William Clark		O & M FUND	0.00		-747.59
Paycheck	03/22/2019	10182	William Clark		O & M FUND	0.00	15.12	-747.59
Liability Check	03/22/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-747.59
Check	03/28/2019	10193	Transamerica	Invoice #2503...	O & M FUND	60.00		-747.59
Paycheck	03/29/2019	10198	Derrick Taylor		O & M FUND	0.00		-687.59
Paycheck	03/29/2019	10198	Derrick Taylor		O & M FUND		1.32	-688.91
Paycheck	03/29/2019	10199	James M King		O & M FUND		134.65	-823.56
Paycheck	03/29/2019	10199	James M King		O & M FUND	0.00		-823.56
Paycheck	03/29/2019	10200	Jared N Miller		O & M FUND	0.00		-823.56
Paycheck	03/29/2019	10200	Jared N Miller		O & M FUND	0.00		-838.43
Paycheck	03/29/2019	10201	William Clark		O & M FUND	0.00	14.87	-838.43
Paycheck	03/29/2019	10201	William Clark		O & M FUND	0.00		-838.43
Liability Check	03/29/2019	10202	Kentucky Child Supp...	0005731702	O & M FUND	598.85		-239.58
Liability Check	03/29/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-239.58
Paycheck	04/05/2019	10210	Derrick Taylor		O & M FUND	0.00		-239.58
Paycheck	04/05/2019	10210	Derrick Taylor		O & M FUND		1.32	-240.90
Paycheck	04/05/2019	10211	James M King		O & M FUND		132.64	-373.54
Paycheck	04/05/2019	10211	James M King		O & M FUND	0.00		-373.54
Paycheck	04/05/2019	10212	Jared N Miller		O & M FUND	0.00		-373.54
Paycheck	04/05/2019	10213	William Clark		O & M FUND	0.00		-386.49
Paycheck	04/05/2019	10213	William Clark		O & M FUND	0.00	12.95	-386.49
Liability Check	04/05/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-386.49
Paycheck	04/12/2019	10223	Derrick Taylor		O & M FUND	0.00		-386.49
Paycheck	04/12/2019	10223	Derrick Taylor		O & M FUND		1.32	-387.81
Paycheck	04/12/2019	10224	James M King		O & M FUND		132.05	-519.86
Paycheck	04/12/2019	10224	James M King		O & M FUND	0.00		-519.86
Paycheck	04/12/2019	10225	Jared N Miller		O & M FUND	0.00		-519.86
Paycheck	04/12/2019	10225	Jared N Miller		O & M FUND	0.00		-519.86
Paycheck	04/12/2019	10226	William Clark		O & M FUND		12.82	-532.68

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	04/12/2019	10226	William Clark		O & M FUND	0.00		-532.68
Liability Check	04/12/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-532.68
Paycheck	04/19/2019	10234	Derrick Taylor		O & M FUND	0.00		-532.68
Paycheck	04/19/2019	10234	Derrick Taylor		O & M FUND		1.32	-534.00
Paycheck	04/19/2019	10235	James M King		O & M FUND			-666.93
Paycheck	04/19/2019	10235	James M King		O & M FUND	0.00		-666.93
Paycheck	04/19/2019	10236	Jared N Miller		O & M FUND	0.00		-666.93
Paycheck	04/19/2019	10237	William Clark		O & M FUND	0.00		-666.93
Paycheck	04/19/2019	10237	William Clark		O & M FUND	0.00		-679.75
Liability Check	04/19/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-679.75
Liability Check	04/25/2019	10246	Treasurer KY Uhem...	00 600071 5 1...	O & M FUND	28.39		-651.36
Paycheck	04/26/2019	10248	Derrick Taylor		O & M FUND	0.00		-651.36
Paycheck	04/26/2019	10248	Derrick Taylor		O & M FUND		1.32	-652.68
Paycheck	04/26/2019	10249	James M King		O & M FUND			-786.58
Paycheck	04/26/2019	10249	James M King		O & M FUND	0.00		-786.58
Paycheck	04/26/2019	10249	James M King		O & M FUND	0.00		-786.58
Paycheck	04/26/2019	10250	Jared N Miller		O & M FUND	0.00		-786.58
Paycheck	04/26/2019	10251	William Clark		O & M FUND	0.00		-802.34
Paycheck	04/26/2019	10251	William Clark		O & M FUND	0.00		-802.34
Liability Check	04/26/2019	10252	Bank of McCreary	0005731702	O & M FUND	479.08		-323.26
Liability Check	04/26/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-323.26
Check	05/02/2019	10261	Transamerica	Invoice #2503...	O & M FUND	48.00		-275.26
Paycheck	05/03/2019	10265	Derrick Taylor		O & M FUND	0.00		-275.26
Paycheck	05/03/2019	10265	Derrick Taylor		O & M FUND		1.32	-276.58
Paycheck	05/03/2019	10266	James M King		O & M FUND			-408.63
Paycheck	05/03/2019	10266	James M King		O & M FUND	0.00		-408.63
Paycheck	05/03/2019	10266	James M King		O & M FUND	0.00		-408.63
Paycheck	05/03/2019	10267	Jared N Miller		O & M FUND	0.00		-408.63
Paycheck	05/03/2019	10268	Jared N Miller		O & M FUND	0.00		-421.95
Paycheck	05/03/2019	10268	Jared N Miller		O & M FUND	0.00		-421.95
Paycheck	05/03/2019	10269	William Clark		O & M FUND	0.00		-436.82
Paycheck	05/03/2019	10269	William Clark		O & M FUND	0.00		-436.82
Liability Check	05/03/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-436.82
Paycheck	05/10/2019	10277	Derrick Taylor		O & M FUND	0.00		-436.82
Paycheck	05/10/2019	10277	Derrick Taylor		O & M FUND		1.32	-438.14
Paycheck	05/10/2019	10278	Jared N Miller		O & M FUND			-570.97
Paycheck	05/10/2019	10278	Jared N Miller		O & M FUND	0.00		-570.97
Paycheck	05/10/2019	10278	Jared N Miller		O & M FUND	0.00		-570.97
Paycheck	05/10/2019	10279	Jared N Miller		O & M FUND	0.00		-570.97
Paycheck	05/10/2019	10280	William Clark		O & M FUND	0.00		-582.77
Paycheck	05/10/2019	10280	William Clark		O & M FUND	0.00		-582.77
Paycheck	05/10/2019	10281	William Clark		O & M FUND	0.00		-582.77
Paycheck	05/10/2019	10281	William Clark		O & M FUND	0.00		-595.59
Liability Check	05/10/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-595.59
Paycheck	05/17/2019	10291	Derrick Taylor		O & M FUND	0.00		-595.59
Paycheck	05/17/2019	10291	Derrick Taylor		O & M FUND		1.32	-596.91
Paycheck	05/17/2019	10292	James M King		O & M FUND			-728.96
Paycheck	05/17/2019	10292	James M King		O & M FUND	0.00		-728.96
Paycheck	05/17/2019	10293	Jared N Miller		O & M FUND	0.00		-728.96
Paycheck	05/17/2019	10293	Jared N Miller		O & M FUND	0.00		-728.96
Paycheck	05/17/2019	10294	William Clark		O & M FUND	0.00		-741.90
Paycheck	05/17/2019	10294	William Clark		O & M FUND	0.00		-741.90
Paycheck	05/17/2019	10294	William Clark		O & M FUND	0.00		-741.90
Paycheck	05/17/2019	10295	William Clark		O & M FUND	0.00		-754.72

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	05/17/2019	10295	William Clark		O & M FUND	0.00		-754.72
Liability Check	05/17/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-754.72
Paycheck	05/24/2019	10303	Derrick Taylor		O & M FUND	0.00		-754.72
Paycheck	05/24/2019	10304	James M King		O & M FUND		1.32	-756.04
Paycheck	05/24/2019	10304	James M King		O & M FUND	0.00		-888.58
Paycheck	05/24/2019	10304	Jared N Miller		O & M FUND	0.00		-888.58
Paycheck	05/24/2019	10306	Jimmy A Ross		O & M FUND		13.32	-901.90
Paycheck	05/24/2019	10306	Jimmy A Ross		O & M FUND	0.00		-901.90
Paycheck	05/24/2019	10307	William Clark		O & M FUND	0.00	14.10	-916.00
Liability Check	05/24/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-916.00
Check	05/31/2019	10314	Transamerica	Invoice #2503...	O & M FUND	48.00		-916.00
Paycheck	05/31/2019	10325	Derrick Taylor		O & M FUND	0.00		-868.00
Paycheck	05/31/2019	10325	Derrick Taylor		O & M FUND		1.32	-869.32
Paycheck	05/31/2019	10326	James M King		O & M FUND		132.05	-1,001.37
Paycheck	05/31/2019	10326	James M King		O & M FUND	0.00		-1,001.37
Paycheck	05/31/2019	10327	Jared N Miller		O & M FUND	0.00		-1,001.37
Paycheck	05/31/2019	10328	Jimmy A Ross		O & M FUND		12.62	-1,013.99
Paycheck	05/31/2019	10328	Jimmy A Ross		O & M FUND	0.00		-1,013.99
Paycheck	05/31/2019	10329	William Clark		O & M FUND		13.08	-1,027.07
Paycheck	05/31/2019	10329	William Clark		O & M FUND	0.00		-1,027.07
Liability Check	05/31/2019	10330	Kentucky Child Supp...	0005731702	O & M FUND	598.85		-428.22
Liability Check	05/31/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-428.22
Paycheck	06/07/2019	10340	Derrick Taylor		O & M FUND	0.00		-428.22
Paycheck	06/07/2019	10340	Derrick Taylor		O & M FUND		1.32	-429.54
Paycheck	06/07/2019	10341	James M King		O & M FUND		134.00	-563.54
Paycheck	06/07/2019	10341	James M King		O & M FUND	0.00		-563.54
Paycheck	06/07/2019	10342	Jared N Miller		O & M FUND	0.00		-563.54
Paycheck	06/07/2019	10343	Jimmy A Ross		O & M FUND		12.18	-575.72
Paycheck	06/07/2019	10343	Jimmy A Ross		O & M FUND	0.00		-575.72
Paycheck	06/07/2019	10344	William Clark		O & M FUND		12.82	-588.54
Paycheck	06/07/2019	10344	William Clark		O & M FUND	0.00		-588.54
Liability Check	06/07/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-588.54
Paycheck	06/14/2019	10355	Derrick Taylor		O & M FUND	0.00		-588.54
Paycheck	06/14/2019	10355	Derrick Taylor		O & M FUND		1.32	-589.86
Paycheck	06/14/2019	10356	James M King		O & M FUND		132.05	-721.91
Paycheck	06/14/2019	10356	James M King		O & M FUND	0.00		-721.91
Paycheck	06/14/2019	10357	Jared N Miller		O & M FUND	0.00		-721.91
Paycheck	06/14/2019	10358	Jimmy A Ross		O & M FUND		9.29	-731.20
Paycheck	06/14/2019	10358	Jimmy A Ross		O & M FUND	0.00		-731.20
Paycheck	06/14/2019	10359	William Clark		O & M FUND		12.82	-744.02
Paycheck	06/14/2019	10359	William Clark		O & M FUND	0.00		-744.02
Liability Check	06/14/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-744.02
Paycheck	06/21/2019	10370	Derrick Taylor		O & M FUND	0.00		-744.02
Paycheck	06/21/2019	10370	Derrick Taylor		O & M FUND		1.32	-745.34
Paycheck	06/21/2019	10371	James M King		O & M FUND		132.05	-877.39
Paycheck	06/21/2019	10371	James M King		O & M FUND	0.00		-877.39
Paycheck	06/21/2019	10372	Jared N Miller		O & M FUND	0.00		-877.39

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	06/21/2019	10373	Jimmy A Ross		O & M FUND	0.00	6.21	-883.60
Paycheck	06/21/2019	10373	Jimmy A Ross		O & M FUND			-883.60
Paycheck	06/21/2019	10374	William Clark		O & M FUND		12.82	-896.42
Paycheck	06/21/2019	10374	William Clark		O & M FUND	0.00		-896.42
Liability Check	06/21/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-896.42
Check	06/27/2019	10385	Transamerica	Invoice #2503...	O & M FUND	60.00		-836.42
Paycheck	06/28/2019	10393	Derrick Taylor		O & M FUND	0.00		-836.42
Paycheck	06/28/2019	10393	Derrick Taylor		O & M FUND		1.32	-837.74
Paycheck	06/28/2019	10394	James M King		O & M FUND		132.05	-969.79
Paycheck	06/28/2019	10394	James M King		O & M FUND	0.00		-969.79
Paycheck	06/28/2019	10395	Jared N Miller		O & M FUND	0.00		-969.79
Paycheck	06/28/2019	10396	Jimmy A Ross		O & M FUND	0.00	6.21	-976.00
Paycheck	06/28/2019	10397	William Clark		O & M FUND		13.72	-976.00
Paycheck	06/28/2019	10397	William Clark		O & M FUND	0.00		-989.72
Liability Check	06/28/2019	10398	Kentucky Child Supp...	0005731702	O & M FUND	479.08		-510.64
Liability Check	06/28/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-510.64
Paycheck	07/03/2019	10407	Derrick Taylor		O & M FUND	0.00		-510.64
Paycheck	07/03/2019	10407	Derrick Taylor		O & M FUND		1.32	-511.96
Paycheck	07/03/2019	10408	James M King		O & M FUND	0.00	132.64	-644.60
Paycheck	07/03/2019	10408	James M King		O & M FUND	0.00		-644.60
Paycheck	07/03/2019	10409	Jared N Miller		O & M FUND	0.00		-644.60
Paycheck	07/03/2019	10410	Jimmy A Ross		O & M FUND	0.00	6.21	-650.81
Paycheck	07/03/2019	10411	William Clark		O & M FUND		12.82	-650.81
Paycheck	07/03/2019	10411	William Clark		O & M FUND	0.00		-663.63
Liability Check	07/03/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-663.63
Paycheck	07/12/2019	10422	Derrick Taylor		O & M FUND	0.00	1.32	-664.95
Paycheck	07/12/2019	10422	Derrick Taylor		O & M FUND		132.70	-797.65
Paycheck	07/12/2019	10423	James M King		O & M FUND	0.00		-797.65
Paycheck	07/12/2019	10423	James M King		O & M FUND	0.00		-797.65
Paycheck	07/12/2019	10424	Jared N Miller		O & M FUND	0.00		-803.86
Paycheck	07/12/2019	10425	Jimmy A Ross		O & M FUND	0.00	6.21	-803.86
Paycheck	07/12/2019	10425	Jimmy A Ross		O & M FUND		13.76	-817.62
Paycheck	07/12/2019	10426	William Clark		O & M FUND	0.00		-817.62
Liability Check	07/12/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-817.62
Paycheck	07/19/2019	10444	Derrick Taylor		O & M FUND	0.00	1.32	-817.62
Paycheck	07/19/2019	10444	Derrick Taylor		O & M FUND		132.05	-818.94
Paycheck	07/19/2019	10445	James M King		O & M FUND	0.00		-818.94
Paycheck	07/19/2019	10445	James M King		O & M FUND	0.00		-818.94
Paycheck	07/19/2019	10446	Jared N Miller		O & M FUND	0.00		-950.99
Paycheck	07/19/2019	10447	Jimmy A Ross		O & M FUND	0.00	6.21	-950.99
Paycheck	07/19/2019	10447	Jimmy A Ross		O & M FUND		12.82	-957.20
Paycheck	07/19/2019	10448	William Clark		O & M FUND	0.00		-957.20
Liability Check	07/19/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-970.02
Paycheck	07/19/2019	10459	Derrick Taylor		O & M FUND	0.00		-970.02
Paycheck	07/26/2019	10459	Derrick Taylor		O & M FUND	0.00	1.32	-970.02
Paycheck	07/26/2019	10459	Derrick Taylor		O & M FUND			-971.34

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	07/26/2019	10460	James M King		O & M FUND	0.00	132.05	-1,103.39
Paycheck	07/26/2019	10460	James M King		O & M FUND	0.00		-1,103.39
Paycheck	07/26/2019	10461	Jared N Miller		O & M FUND	0.00		-1,103.39
Paycheck	07/26/2019	10462	Jimmy A Ross		O & M FUND	0.00	6.21	-1,109.60
Paycheck	07/26/2019	10462	Jimmy A Ross		O & M FUND	0.00		-1,109.60
Paycheck	07/26/2019	10463	William Clark		O & M FUND	0.00	14.48	-1,124.08
Paycheck	07/26/2019	10463	William Clark		O & M FUND	0.00		-1,124.08
Liability Check	07/26/2019	10464	Kentucky Child Supp...	0005731702	O & M FUND	479.08		-645.00
Liability Check	07/26/2019	10466	Bank of McCreary	61-0654526	O & M FUND	0.00		-645.00
Check	08/01/2019	10466	Transamerica	Invoice #2503...	O & M FUND	48.00		-597.00
Paycheck	08/02/2019	10475	Derrick Taylor		O & M FUND	0.00		-597.00
Paycheck	08/02/2019	10475	Derrick Taylor		O & M FUND	0.00	1.32	-598.32
Paycheck	08/02/2019	10476	James M King		O & M FUND	0.00		-598.32
Paycheck	08/02/2019	10476	James M King		O & M FUND	0.00	133.71	-732.03
Paycheck	08/02/2019	10477	Jared N Miller		O & M FUND	0.00		-732.03
Paycheck	08/02/2019	10478	Jimmy A Ross		O & M FUND	0.00	6.21	-738.24
Paycheck	08/02/2019	10478	Jimmy A Ross		O & M FUND	0.00		-738.24
Paycheck	08/02/2019	10479	William Clark		O & M FUND	0.00	12.82	-751.06
Paycheck	08/02/2019	10479	William Clark		O & M FUND	0.00		-751.06
Paycheck	08/02/2019	10480	Derrick Taylor		O & M FUND	0.00		-751.06
Paycheck	08/02/2019	10480	Derrick Taylor		O & M FUND	0.00	402.63	-1,153.69
Liability Check	08/02/2019	10481	KHEEA	28265 Derrick...	O & M FUND	402.63		-751.06
Liability Check	08/02/2019	10481	KHEEA	28265 Derrick...	O & M FUND	0.00		-751.06
Paycheck	08/09/2019	10514	Bank of McCreary	61-0654526	O & M FUND	0.00		-751.06
Paycheck	08/09/2019	10514	Derrick Taylor		O & M FUND	0.00		-751.06
Paycheck	08/09/2019	10515	James M King		O & M FUND	0.00	1.32	-752.38
Paycheck	08/09/2019	10515	James M King		O & M FUND	0.00		-752.38
Paycheck	08/09/2019	10516	Jared N Miller		O & M FUND	0.00	131.99	-884.37
Paycheck	08/09/2019	10516	Jared N Miller		O & M FUND	0.00		-884.37
Paycheck	08/09/2019	10517	Jimmy A Ross		O & M FUND	0.00	6.21	-890.58
Paycheck	08/09/2019	10517	Jimmy A Ross		O & M FUND	0.00		-890.58
Paycheck	08/09/2019	10518	William Clark		O & M FUND	0.00	12.95	-903.53
Paycheck	08/09/2019	10518	William Clark		O & M FUND	0.00		-903.53
Liability Check	08/09/2019	10518	Bank of McCreary	61-0654526	O & M FUND	0.00		-903.53
Paycheck	08/16/2019	10528	Derrick Taylor		O & M FUND	0.00		-903.53
Paycheck	08/16/2019	10528	Derrick Taylor		O & M FUND	0.00	1.32	-904.85
Paycheck	08/16/2019	10529	James M King		O & M FUND	0.00		-904.85
Paycheck	08/16/2019	10529	James M King		O & M FUND	0.00	132.34	-1,037.19
Paycheck	08/16/2019	10530	Jared N Miller		O & M FUND	0.00		-1,037.19
Paycheck	08/16/2019	10531	Jimmy A Ross		O & M FUND	0.00	6.21	-1,037.19
Paycheck	08/16/2019	10531	Jimmy A Ross		O & M FUND	0.00		-1,037.19
Paycheck	08/16/2019	10531	Jimmy A Ross		O & M FUND	0.00	6.21	-1,043.40
Paycheck	08/16/2019	10531	Jimmy A Ross		O & M FUND	0.00		-1,043.40
Paycheck	08/16/2019	10532	William Clark		O & M FUND	0.00	13.20	-1,056.60
Paycheck	08/16/2019	10532	William Clark		O & M FUND	0.00		-1,056.60
Liability Check	08/16/2019	10540	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,056.60
Paycheck	08/23/2019	10540	Derrick Taylor		O & M FUND	0.00		-1,056.60
Paycheck	08/23/2019	10540	Derrick Taylor		O & M FUND	0.00	1.32	-1,057.92
Paycheck	08/23/2019	10541	James M King		O & M FUND	0.00		-1,057.92
Paycheck	08/23/2019	10541	James M King		O & M FUND	0.00	132.05	-1,189.97
Paycheck	08/23/2019	10542	Jared N Miller		O & M FUND	0.00		-1,189.97
Paycheck	08/23/2019	10542	Jared N Miller		O & M FUND	0.00		-1,189.97
Paycheck	08/23/2019	10543	Jimmy A Ross		O & M FUND	0.00	6.21	-1,196.18
Paycheck	08/23/2019	10543	Jimmy A Ross		O & M FUND	0.00		-1,196.18

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	08/23/2019	10543	Jimmy A Ross		O & M FUND	0.00		-1,196.18
Paycheck	08/23/2019	10544	William Clark		O & M FUND		12.82	-1,209.00
Paycheck	08/23/2019	10544	William Clark		O & M FUND	0.00		-1,209.00
Liability Check	08/23/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,209.00
Check	08/29/2019	10553	Transamerica	Invoice #2503...	O & M FUND	48.00		-1,161.00
Paycheck	08/30/2019	10560	Derrick Taylor		O & M FUND	0.00		-1,161.00
Paycheck	08/30/2019	10560	Derrick Taylor		O & M FUND		1.32	-1,162.32
Paycheck	08/30/2019	10561	James M King		O & M FUND		133.12	-1,295.44
Paycheck	08/30/2019	10561	James M King		O & M FUND	0.00		-1,295.44
Paycheck	08/30/2019	10562	Jared N Miller		O & M FUND	0.00		-1,295.44
Paycheck	08/30/2019	10563	Jimmy A Ross		O & M FUND		6.21	-1,301.65
Paycheck	08/30/2019	10563	Jimmy A Ross		O & M FUND	0.00		-1,301.65
Paycheck	08/30/2019	10564	William Clark		O & M FUND		14.23	-1,315.88
Paycheck	08/30/2019	10564	William Clark		O & M FUND	0.00		-1,315.88
Liability Check	08/30/2019	10565	Kentucky Child Supp...	0005731702	O & M FUND	598.85		-1,717.03
Liability Check	08/30/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,717.03
Paycheck	09/06/2019	10579	Derrick Taylor		O & M FUND		1.32	-1,718.35
Paycheck	09/06/2019	10579	Derrick Taylor		O & M FUND	0.00		-1,718.35
Paycheck	09/06/2019	10580	James M King		O & M FUND		132.12	-1,850.47
Paycheck	09/06/2019	10580	James M King		O & M FUND	0.00		-1,850.47
Paycheck	09/06/2019	10581	Jared N Miller		O & M FUND	0.00		-1,850.47
Paycheck	09/06/2019	10582	Jimmy A Ross		O & M FUND		6.21	-1,856.68
Paycheck	09/06/2019	10582	Jimmy A Ross		O & M FUND	0.00		-1,856.68
Paycheck	09/06/2019	10583	William Clark		O & M FUND		13.16	-1,869.84
Paycheck	09/06/2019	10583	William Clark		O & M FUND	0.00		-1,869.84
Liability Check	09/06/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,869.84
Paycheck	09/13/2019	10593	Derrick Taylor		O & M FUND	0.00		-871.16
Paycheck	09/13/2019	10593	Derrick Taylor		O & M FUND		1.32	-1,003.15
Paycheck	09/13/2019	10594	James M King		O & M FUND		131.99	-1,003.15
Paycheck	09/13/2019	10594	James M King		O & M FUND	0.00		-1,003.15
Paycheck	09/13/2019	10595	Jared N Miller		O & M FUND	0.00		-1,003.15
Paycheck	09/13/2019	10596	Jimmy A Ross		O & M FUND		6.21	-1,009.36
Paycheck	09/13/2019	10596	Jimmy A Ross		O & M FUND	0.00		-1,009.36
Paycheck	09/13/2019	10597	William Clark		O & M FUND		13.08	-1,022.44
Paycheck	09/13/2019	10597	William Clark		O & M FUND	0.00		-1,022.44
Liability Check	09/13/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,022.44
Paycheck	09/20/2019	10606	Billy J Trammell		O & M FUND		26.40	-1,048.84
Paycheck	09/20/2019	10606	Billy J Trammell		O & M FUND	0.00		-1,048.84
Paycheck	09/20/2019	10607	Derrick Taylor		O & M FUND	0.00		-1,048.84
Paycheck	09/20/2019	10607	Derrick Taylor		O & M FUND		1.32	-1,048.84
Paycheck	09/20/2019	10608	James M King		O & M FUND		132.15	-1,182.31
Paycheck	09/20/2019	10608	James M King		O & M FUND	0.00		-1,182.31
Paycheck	09/20/2019	10609	Jimmy A Ross		O & M FUND		6.21	-1,188.52
Paycheck	09/20/2019	10609	Jimmy A Ross		O & M FUND	0.00		-1,188.52
Paycheck	09/20/2019	10610	William Clark		O & M FUND		15.63	-1,204.15
Paycheck	09/20/2019	10610	William Clark		O & M FUND	0.00		-1,204.15
Liability Check	09/20/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,204.15
Check	09/26/2019	10618	Transamerica	Invoice #2503...	O & M FUND	90.00		-1,114.15
Paycheck	09/27/2019	10628	Billy J Trammell		O & M FUND	0.00		-1,114.15

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	09/27/2019	10628	Billy J Trammell		O & M FUND		28.82	-1,142.97
Paycheck	09/27/2019	10629	Derrick Taylor		O & M FUND	0.00		-1,142.97
Paycheck	09/27/2019	10629	Derrick Taylor		O & M FUND		1.32	-1,144.29
Paycheck	09/27/2019	10630	James M King		O & M FUND		132.73	-1,277.02
Paycheck	09/27/2019	10630	James M King		O & M FUND	0.00		-1,277.02
Paycheck	09/27/2019	10631	James M King		O & M FUND		6.21	-1,283.23
Paycheck	09/27/2019	10631	James M King		O & M FUND	0.00		-1,283.23
Paycheck	09/27/2019	10632	William Clark		O & M FUND		16.91	-1,300.14
Paycheck	09/27/2019	10632	William Clark		O & M FUND	0.00		-1,300.14
Liability Check	09/27/2019	10633	Kentucky Child Supp...	0005731702	O & M FUND	479.08		-821.06
Liability Check	09/27/2019	10633	Bank of McCreary	61-0654526	O & M FUND	0.00		-821.06
Paycheck	10/04/2019	10639	Billy J Trammell		O & M FUND		29.00	-850.06
Paycheck	10/04/2019	10639	Billy J Trammell		O & M FUND	0.00		-850.06
Paycheck	10/04/2019	10640	Derrick Taylor		O & M FUND	0.00		-850.06
Paycheck	10/04/2019	10640	Derrick Taylor		O & M FUND	0.00		-851.38
Paycheck	10/04/2019	10641	James M King		O & M FUND		131.79	-983.17
Paycheck	10/04/2019	10641	James M King		O & M FUND	0.00		-983.17
Paycheck	10/04/2019	10642	James M King		O & M FUND		6.21	-989.38
Paycheck	10/04/2019	10642	James M King		O & M FUND	0.00		-989.38
Paycheck	10/04/2019	10642	James M King		O & M FUND		6.21	-995.59
Paycheck	10/04/2019	10642	James M King		O & M FUND	0.00		-995.59
Paycheck	10/04/2019	10643	William Clark		O & M FUND		12.82	-1,002.20
Paycheck	10/04/2019	10643	William Clark		O & M FUND	0.00		-1,002.20
Liability Check	10/04/2019	10643	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,002.20
Paycheck	10/11/2019	10653	Billy J Trammell		O & M FUND		26.40	-1,028.60
Paycheck	10/11/2019	10653	Billy J Trammell		O & M FUND	0.00		-1,028.60
Paycheck	10/11/2019	10654	Derrick Taylor		O & M FUND	0.00		-1,028.60
Paycheck	10/11/2019	10654	Derrick Taylor		O & M FUND	0.00		-1,028.60
Paycheck	10/11/2019	10654	Derrick Taylor		O & M FUND		1.32	-1,029.92
Paycheck	10/11/2019	10655	James M King		O & M FUND		131.66	-1,161.58
Paycheck	10/11/2019	10655	James M King		O & M FUND	0.00		-1,161.58
Paycheck	10/11/2019	10655	James M King		O & M FUND		6.21	-1,167.79
Paycheck	10/11/2019	10656	James M King		O & M FUND	0.00		-1,167.79
Paycheck	10/11/2019	10656	James M King		O & M FUND		6.21	-1,174.00
Paycheck	10/11/2019	10656	James M King		O & M FUND	0.00		-1,174.00
Paycheck	10/11/2019	10657	William Clark		O & M FUND		12.82	-1,186.81
Paycheck	10/11/2019	10657	William Clark		O & M FUND	0.00		-1,186.81
Liability Check	10/11/2019	10657	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,186.81
Paycheck	10/18/2019	10663	Billy J Trammell		O & M FUND		26.40	-1,213.21
Paycheck	10/18/2019	10663	Billy J Trammell		O & M FUND	0.00		-1,213.21
Paycheck	10/18/2019	10664	Derrick Taylor		O & M FUND	0.00		-1,213.21
Paycheck	10/18/2019	10664	Derrick Taylor		O & M FUND	0.00		-1,213.21
Paycheck	10/18/2019	10665	James M King		O & M FUND		1.32	-1,214.53
Paycheck	10/18/2019	10665	James M King		O & M FUND	0.00		-1,214.53
Paycheck	10/18/2019	10665	James M King		O & M FUND		132.15	-1,346.68
Paycheck	10/18/2019	10665	James M King		O & M FUND	0.00		-1,346.68
Paycheck	10/18/2019	10666	James M King		O & M FUND		6.21	-1,352.89
Paycheck	10/18/2019	10666	James M King		O & M FUND	0.00		-1,352.89
Paycheck	10/18/2019	10667	William Clark		O & M FUND		12.82	-1,365.71
Paycheck	10/18/2019	10667	William Clark		O & M FUND	0.00		-1,365.71
Liability Check	10/18/2019	10667	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,365.71
Paycheck	10/25/2019	10678	Billy J Trammell		O & M FUND		26.57	-1,392.28
Paycheck	10/25/2019	10678	Billy J Trammell		O & M FUND	0.00		-1,392.28
Paycheck	10/25/2019	10679	Derrick Taylor		O & M FUND	0.00		-1,392.28
Paycheck	10/25/2019	10679	Derrick Taylor		O & M FUND	0.00		-1,392.28
Paycheck	10/25/2019	10679	Derrick Taylor		O & M FUND		1.32	-1,387.40
Paycheck	10/25/2019	10680	James M King		O & M FUND		132.93	-1,520.33



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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	10/25/2019	10680	James M King		O & M FUND	0.00		-1,520.33
Paycheck	10/25/2019	10681	Jimmy A Ross		O & M FUND		6.21	-1,526.54
Paycheck	10/25/2019	10682	William Clark		O & M FUND	0.00		-1,526.54
Paycheck	10/25/2019	10682	William Clark		O & M FUND		13.59	-1,540.13
Paycheck	10/25/2019	10682	William Clark		O & M FUND	0.00		-1,540.13
Paycheck	10/25/2019	10683	Jimmy A Ross		O & M FUND	0.00		-1,540.13
Liability Check	10/25/2019	10684	Kentucky Child Supp...	0005731702	O & M FUND	479.08		-1,061.05
Liability Check	10/25/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,061.05
Check	10/31/2019	10689	Transamerica	Invoice #2503...	O & M FUND	72.00		-989.05
Paycheck	11/01/2019	10697	Billy J Trammell		O & M FUND		26.40	-1,015.45
Paycheck	11/01/2019	10697	Billy J Trammell		O & M FUND	0.00		-1,015.45
Paycheck	11/01/2019	10698	Derrick Taylor		O & M FUND	0.00		-1,015.45
Paycheck	11/01/2019	10698	Derrick Taylor		O & M FUND		0.00	-1,015.45
Paycheck	11/01/2019	10699	James M King		O & M FUND		1.32	-1,016.77
Paycheck	11/01/2019	10699	James M King		O & M FUND		132.05	-1,148.82
Paycheck	11/01/2019	10699	James M King		O & M FUND			-1,148.82
Paycheck	11/01/2019	10699	James M King		O & M FUND		6.21	-1,155.03
Paycheck	11/01/2019	10700	Jimmy A Ross		O & M FUND	0.00		-1,155.03
Paycheck	11/01/2019	10700	Jimmy A Ross		O & M FUND		0.00	-1,155.03
Paycheck	11/01/2019	10701	William Clark		O & M FUND		12.82	-1,167.85
Paycheck	11/01/2019	10701	William Clark		O & M FUND	0.00		-1,167.85
Liability Check	11/01/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,167.85
Paycheck	11/08/2019	10708	Billy J Trammell		O & M FUND	0.00	25.13	-1,192.98
Paycheck	11/08/2019	10708	Billy J Trammell		O & M FUND	0.00		-1,192.98
Paycheck	11/08/2019	10709	Derrick Taylor		O & M FUND	0.00		-1,192.98
Paycheck	11/08/2019	10709	Derrick Taylor		O & M FUND		1.32	-1,194.30
Paycheck	11/08/2019	10710	James M King		O & M FUND		132.05	-1,326.35
Paycheck	11/08/2019	10710	James M King		O & M FUND			-1,326.35
Paycheck	11/08/2019	10710	James M King		O & M FUND		6.21	-1,326.35
Paycheck	11/08/2019	10711	Jimmy A Ross		O & M FUND	0.00		-1,332.56
Paycheck	11/08/2019	10711	Jimmy A Ross		O & M FUND			-1,332.56
Paycheck	11/08/2019	10712	William Clark		O & M FUND		12.82	-1,345.38
Paycheck	11/08/2019	10712	William Clark		O & M FUND	0.00		-1,345.38
Liability Check	11/08/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,345.38
Paycheck	11/15/2019	10730	Billy J Trammell		O & M FUND		21.64	-1,367.02
Paycheck	11/15/2019	10730	Billy J Trammell		O & M FUND	0.00		-1,367.02
Paycheck	11/15/2019	10731	Derrick Taylor		O & M FUND	0.00		-1,367.02
Paycheck	11/15/2019	10731	Derrick Taylor		O & M FUND		1.32	-1,368.34
Paycheck	11/15/2019	10732	James M King		O & M FUND		132.05	-1,500.39
Paycheck	11/15/2019	10732	James M King		O & M FUND			-1,500.39
Paycheck	11/15/2019	10733	Jimmy A Ross		O & M FUND	0.00	6.21	-1,506.60
Paycheck	11/15/2019	10733	Jimmy A Ross		O & M FUND			-1,506.60
Paycheck	11/15/2019	10734	William Clark		O & M FUND		13.67	-1,520.27
Liability Check	11/15/2019	10734	William Clark		O & M FUND	0.00		-1,520.27
Paycheck	11/22/2019	10737	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,520.27
Paycheck	11/22/2019	10737	Billy J Trammell		O & M FUND		21.64	-1,541.91
Paycheck	11/22/2019	10737	Billy J Trammell		O & M FUND	0.00		-1,541.91
Paycheck	11/22/2019	10738	Derrick Taylor		O & M FUND	0.00		-1,541.91
Paycheck	11/22/2019	10738	Derrick Taylor		O & M FUND		1.32	-1,543.23
Paycheck	11/22/2019	10739	James M King		O & M FUND		132.05	-1,675.28
Paycheck	11/22/2019	10739	James M King		O & M FUND	0.00		-1,675.28
Paycheck	11/22/2019	10740	Jimmy A Ross		O & M FUND		6.21	-1,681.49

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	11/22/2019	10740	Jimmy A Ross		O & M FUND	0.00		-1,681.49
Paycheck	11/22/2019	10741	William Clark		O & M FUND		12.82	-1,694.31
Liability Check	11/22/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,694.31
Paycheck	11/27/2019	10744	Billy J Trammell		O & M FUND	0.00		-1,694.31
Paycheck	11/27/2019	10745	Derrick Taylor		O & M FUND	0.00		-1,694.31
Paycheck	11/27/2019	10746	James M King		O & M FUND	0.00		-1,700.20
Paycheck	11/27/2019	10746	James M King		O & M FUND	0.00		-1,700.20
Paycheck	11/27/2019	10747	Jimmy A Ross		O & M FUND	0.00		-1,700.20
Paycheck	11/27/2019	10748	William Clark		O & M FUND	0.00		-1,706.09
Paycheck	11/27/2019	10760	Billy J Trammell		O & M FUND	0.00	21.64	-1,706.09
Paycheck	11/27/2019	10761	Derrick Taylor		O & M FUND	0.00		-1,727.73
Paycheck	11/27/2019	10761	Derrick Taylor		O & M FUND	0.00		-1,727.73
Paycheck	11/27/2019	10762	James M King		O & M FUND		1.32	-1,729.05
Paycheck	11/27/2019	10762	James M King		O & M FUND		132.05	-1,861.10
Paycheck	11/27/2019	10763	Jimmy A Ross		O & M FUND	0.00		-1,861.10
Paycheck	11/27/2019	10763	Jimmy A Ross		O & M FUND	0.00	6.21	-1,867.31
Paycheck	11/27/2019	10764	William Clark		O & M FUND	0.00		-1,867.31
Paycheck	11/27/2019	10764	William Clark		O & M FUND	0.00	12.82	-1,880.13
Liability Check	11/27/2019	10765	Kentucky Child Supp...	0005731702	O & M FUND	598.85		-1,281.28
Liability Check	12/06/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,281.28
Check	12/06/2019	10769	Transamerica	Invoice #2503...	O & M FUND	72.00		-1,209.28
Paycheck	12/06/2019	10774	Billy J Trammell		O & M FUND		21.64	-1,230.92
Paycheck	12/06/2019	10774	Billy J Trammell		O & M FUND	0.00		-1,230.92
Paycheck	12/06/2019	10775	Derrick Taylor		O & M FUND	0.00		-1,230.92
Paycheck	12/06/2019	10775	Derrick Taylor		O & M FUND		1.32	-1,232.24
Paycheck	12/06/2019	10776	James M King		O & M FUND		131.99	-1,364.23
Paycheck	12/06/2019	10776	James M King		O & M FUND	0.00		-1,364.23
Paycheck	12/06/2019	10777	Jimmy A Ross		O & M FUND		6.21	-1,370.44
Paycheck	12/06/2019	10777	Jimmy A Ross		O & M FUND	0.00		-1,370.44
Paycheck	12/06/2019	10778	William Clark		O & M FUND		12.82	-1,383.26
Paycheck	12/06/2019	10778	William Clark		O & M FUND	0.00		-1,383.26
Liability Check	12/06/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,383.26
Paycheck	12/13/2019	10794	Billy J Trammell		O & M FUND		21.64	-1,404.90
Paycheck	12/13/2019	10794	Billy J Trammell		O & M FUND	0.00		-1,404.90
Paycheck	12/13/2019	10795	Derrick Taylor		O & M FUND	0.00		-1,404.90
Paycheck	12/13/2019	10795	Derrick Taylor		O & M FUND		1.32	-1,406.22
Paycheck	12/13/2019	10796	James M King		O & M FUND		131.66	-1,537.88
Paycheck	12/13/2019	10796	James M King		O & M FUND	0.00		-1,537.88
Paycheck	12/13/2019	10797	Jimmy A Ross		O & M FUND		6.21	-1,544.09
Paycheck	12/13/2019	10797	Jimmy A Ross		O & M FUND	0.00		-1,544.09
Paycheck	12/13/2019	10798	William Clark		O & M FUND		15.63	-1,559.72
Paycheck	12/13/2019	10798	William Clark		O & M FUND	0.00		-1,559.72
Liability Check	12/20/2019	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,559.72
Paycheck	12/20/2019	10807	Billy J Trammell		O & M FUND		21.64	-1,581.36
Paycheck	12/20/2019	10807	Billy J Trammell		O & M FUND	0.00		-1,581.36
Paycheck	12/20/2019	10808	Derrick Taylor		O & M FUND	0.00		-1,581.36

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	12/20/2019	10808	Derrick Taylor		O & M FUND		1.32	-1,582.68
Paycheck	12/20/2019	10809	James M King		O & M FUND		133.32	-1,716.00
Paycheck	12/20/2019	10809	James M King		O & M FUND	0.00		-1,716.00
Paycheck	12/20/2019	10810	Jimmy A Ross		O & M FUND		6.21	-1,722.21
Paycheck	12/20/2019	10810	Jimmy A Ross		O & M FUND	0.00		-1,722.21
Paycheck	12/20/2019	10811	William Clark		O & M FUND		12.82	-1,735.03
Paycheck	12/20/2019	10811	William Clark		O & M FUND	0.00		-1,735.03
Liability Check	12/20/2019	etfss	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,735.03
Check	12/26/2019	10815	Transamerica	Invoice #2503...	O & M FUND	90.00		-1,645.03
Paycheck	12/27/2019	10824	Billy J Trammell		O & M FUND		21.64	-1,666.67
Paycheck	12/27/2019	10824	Billy J Trammell		O & M FUND	0.00		-1,666.67
Paycheck	12/27/2019	10825	Derrick Taylor		O & M FUND	0.00		-1,666.67
Paycheck	12/27/2019	10825	Derrick Taylor		O & M FUND	0.00		-1,666.67
Paycheck	12/27/2019	10826	James M King		O & M FUND		1.32	-1,667.99
Paycheck	12/27/2019	10826	James M King		O & M FUND	0.00		-1,667.99
Paycheck	12/27/2019	10826	James M King		O & M FUND		132.05	-1,800.04
Paycheck	12/27/2019	10827	Jimmy A Ross		O & M FUND		6.21	-1,806.25
Paycheck	12/27/2019	10827	Jimmy A Ross		O & M FUND	0.00		-1,806.25
Paycheck	12/27/2019	10828	William Clark		O & M FUND		12.82	-1,819.07
Paycheck	12/27/2019	10828	William Clark		O & M FUND	0.00		-1,819.07
Liability Check	12/27/2019	10829	Kentucky Child Supp...	0005731702	O & M FUND	479.08		-1,339.99
Liability Check	12/27/2019	etfss	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,339.99
General Journal	12/31/2019			To adjust to c...	Life Insurance	1,339.99		0.00
Total 2100 · Payroll Liabilities - Other						8,759.22	8,759.22	0.00
Total 2100 · Payroll Liabilities						83,714.48	85,954.12	-6,616.64
<b>223 · Note Payable Water</b>								0.00
Total 223 · Note Payable Water								0.00
<b>231 · Current Portion United Cumberla</b>								0.00
Total 231 · Current Portion United Cumberla								0.00
<b>232 · ACCOUNTS PAYABLE</b>								-35,183.29
Construction Accounts Payable								0.00
Total Construction Accounts Payable								0.00
<b>232 · ACCOUNTS PAYABLE - Other</b>								-35,183.29
General Journal								0.00
General Journal								-52,533.03
Total 232 · ACCOUNTS PAYABLE - Other						35,183.29	52,533.03	-52,533.03
Total 232 · ACCOUNTS PAYABLE						35,183.29	52,533.03	-52,533.03

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>236A - TAXES ACCRUED</b>								
<b>SALES</b>								
Check	01/09/2019	EFT	Kentucky State Trea...	Sales Tax Per...	O & M FUND	769.77	804.27	-769.77
General Journal	01/31/2019			January billing...	141 · CUSTOM...			-769.77
Check	02/20/2019	ach	Kentucky State Trea...	Sales Tax Per...	O & M FUND	790.22		-804.27
General Journal	02/28/2019			To record Feb...	141 · CUSTOM...			-14.05
Check	03/20/2019		Kentucky State Trea...	Sales Tax Per...	O & M FUND	752.26		-779.74
General Journal	03/31/2019			March Sewer...	522.1 · RESID...			-27.48
Check	04/15/2019	eft	Kentucky State Trea...	Sales Tax Per...	O & M FUND	736.17		-776.80
General Journal	04/30/2019			April billing	O & M FUND			-40.63
Check	05/20/2019	ach	Kentucky State Trea...	April Sales Tax	141 · CUSTOM...	740.18		-793.99
General Journal	05/31/2019			May Income	O & M FUND			-53.81
Check	06/30/2019	ach	Kentucky State Trea...	April Sales Tax	O & M FUND	831.19		-899.79
General Journal	06/30/2019			June Billing	141 · CUSTOM...			-68.60
Check	07/19/2019	eft	Kentucky State Trea...	June Sales Tax	O & M FUND	1,422.70		-1,006.39
General Journal	07/31/2019			July Sales Tax	141 · CUSTOM...			416.31
Check	08/21/2019		Kentucky State Trea...	billing	O & M FUND	947.21		-547.77
General Journal	08/31/2019			August Sales ...	O & M FUND			399.44
Check	09/20/2019	eft	Kentucky State Trea...	September bill...	141 · CUSTOM...	859.55		-475.43
General Journal	09/30/2019			September Sa...	O & M FUND			384.12
Check	10/18/2019	EFT	Kentucky State Trea...	October Sale...	141 · CUSTOM...	844.34		-522.88
General Journal	10/31/2019			Nov Billing	O & M FUND			321.46
Check	11/22/2019		Kentucky State Trea...	Nov 19 Sales ...	522.1 · RESID...	1,130.86		-829.14
General Journal	11/30/2019			Dec billing	O & M FUND			301.72
Check	12/20/2019	Eftps	Kentucky State Trea...	To adjust to c...	-SPLIT-	1,217.74		-937.12
General Journal	12/31/2019			To adjust to c...	141 · CUSTOM...	732.04		280.62
General Journal	12/31/2019				SALES			-732.04
General Journal	12/31/2019							0.00
Total SALES						11,774.23	11,999.45	-994.99
<b>SCHOOL</b>								
Total SCHOOL								
<b>236A - TAXES ACCRUED - Other</b>								
Total 236A - TAXES ACCRUED - Other								
<b>237 - INTEREST ACCRUED</b>								
<b>2012D</b>								
General Journal	12/31/2019			To adjust to c...	-SPLIT-	25,266.88		-30,278.76
General Journal	12/31/2019			To adjust to c...	2012D		24,546.89	-25,266.88
Total 2012D						25,266.88	24,546.89	-24,546.89
<b>2020E</b>								
Total 2020E								

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>92-25</b>								
General Journal	12/31/2019			To adjust to c...	2012D	5,011.88		-5,011.88
General Journal	12/31/2019			To adjust to c...	2012D		4,908.75	0.00
								-4,908.75
Total 92-25						5,011.88	4,908.75	-4,908.75
<b>United Cumberland Bank</b>								
Total United Cumberland Bank								0.00
<b>237 - INTEREST ACCRUED - Other</b>								
Total 237 - INTEREST ACCRUED - Other								0.00
<b>Total 237 - INTEREST ACCRUED</b>								0.00
<b>238 - MISC CURRENT/ACCR LIAB</b>								
<b>Accrued Compensation</b>								
General Journal	12/31/2019			To adjust to c...	WAGES		18,807.63	-10,839.37
								-9,237.25
Total Accrued Compensation						0.00	18,807.63	-28,044.88
<b>Accrued Payroll</b>								
General Journal	12/31/2019			To adjust to c...	-SPLIT-		1,499.98	-1,602.12
								-3,102.10
Total Accrued Payroll						0.00	1,499.98	-3,102.10
<b>238 - MISC CURRENT/ACCR LIAB - Other</b>								
Total 238 - MISC CURRENT/ACCR LIAB - Other								0.00
<b>Total 238 - MISC CURRENT/ACCR LIAB</b>								
Total 238 - MISC CURRENT/ACCR LIAB						0.00	20,307.61	-31,146.98
<b>2020E</b>								
Total 2020E								0.00
<b>Bank of McCreary #7502</b>								
Total Bank of McCreary #7502								0.00
<b>Bond Discount</b>								
<b>Amortization</b>								
Total Amortization								0.00
<b>Bond Discount - Other</b>								
Total Bond Discount - Other								0.00
<b>Total Bond Discount</b>								0.00
<b>Bond Payable 2012D</b>								
<b>Less Current Portion 2012D</b>								
General Journal	12/31/2019			To adjust to c...	2012D	5,000.00		-1,300,000.00
								45,000.00
Total Less Current Portion 2012D						5,000.00	0.00	50,000.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Bond Payable 2012D - Other</b>								
General Journal	02/01/2019			Water paid for...	-SPLIT-	45,000.00		-1,345,000.00
								-1,300,000.00
Total Bond Payable 2012D - Other								
						45,000.00	0.00	-1,300,000.00
Total Bond Payable 2012D								
						50,000.00	0.00	-1,250,000.00
<b>Deferred Inflows of Res OPEB</b>								
General Journal	12/31/2019			-MULTIPLE-	Net OPEB LIA...	0.00	32,764.00	-19,928.00
								-52,692.00
Total Deferred Inflows of Res OPEB								
						0.00	32,764.00	-52,692.00
<b>DEFERRED INFLOWS OF Resources</b>								
<b>Net difference Between Projects</b>								
Total Net difference Between Projects								
								-10,079.12
<b>DEFERRED INFLOWS OF Resources - Other</b>								
General Journal	12/31/2019			To adjust net ...	Net Pension Li...	6,643.00	9,605.00	-3,436.12
General Journal	12/31/2019			To adjust pen...	Net Pension Li...		17,599.04	-13,041.12
General Journal	12/31/2019			To adjust Outf...	DEFERRED O...			-30,640.16
Total DEFERRED INFLOWS OF Resources - Other								
						6,643.00	27,204.04	-30,640.16
Total DEFERRED INFLOWS OF Resources								
						6,643.00	27,204.04	-30,640.16
<b>N/P Bank of McCreary Vermeer</b>								
Total N/P Bank of McCreary Vermeer								
								0.00
								0.00
<b>Net OPEB LIABILITY</b>								
General Journal	12/31/2019			-MULTIPLE-	-SPLIT-	9,346.00	54,250.00	-105,006.00
General Journal	12/31/2019			To adjust pen...	Net OPEB LIA...			-95,660.00
General Journal	12/31/2019				Implicit subsidy...	13,030.00		-149,910.00
Total Net OPEB LIABILITY								
						22,376.00	54,250.00	-136,880.00
<b>Net Pension Liability</b>								
General Journal	12/31/2019			To reduce net...	-SPLIT-	16,452.00	210,457.00	-378,497.43
General Journal	12/31/2019			-MULTIPLE-	Net Pension Li...			-362,045.43
Total Net Pension Liability								
						16,452.00	210,457.00	-572,502.43
<b>Note Payable United Cumberland</b>								
Total Note Payable United Cumberland								
								0.00
<b>Reoffering Premium</b>								
Total Reoffering Premium								
								0.00
<b>Rural Development Loan</b>								
Total Rural Development Loan								
								0.00
								0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>USDA RURAL DEVELOPMENT STEARNS</b>								
Total USDA RURAL DEVELOPMENT STEARNS								
<b>221A · RURAL DEVELOPMENT - BOND 4.5%</b>								
Less Current Portion 92-17								
Total Less Current Portion 92-17								
<b>221A · RURAL DEVELOPMENT - BOND 4.5% - Other</b>								
Total 221A · RURAL DEVELOPMENT - BOND 4.5% - Other								
Total 221A · RURAL DEVELOPMENT - BOND 4.5%								
<b>221B · Rural Development Bd 4.125% 05</b>								
Less Current Portion 92-25								
General Journal 12/31/2019								
Total Less Current Portion 92-25								
<b>221B · Rural Development Bd 4.125% 05 - Other</b>								
Check 01/02/2019 ach USDA Rural Develo... 92-25 131A · SINKIN... 5,000.00								
Check 07/01/2019 USDA Rural Develo... 92-25 131A · SINKIN... 0.00								
Total 221B · Rural Development Bd 4.125% 05 - Other								
Total 221B · Rural Development Bd 4.125% 05								
<b>221C · RURAL DEVELOPMENT BOND 4.5%</b>								
Less Current Portion 92-10								
Total Less Current Portion 92-10								
<b>221C · RURAL DEVELOPMENT BOND 4.5% - Other</b>								
Total 221C · RURAL DEVELOPMENT BOND 4.5% - Other								
Total 221C · RURAL DEVELOPMENT BOND 4.5%								
<b>224 · N/P Bank of United Cumberland</b>								
Less Current Portion Bk								
Total Less Current Portion Bk								
<b>224 · N/P Bank of United Cumberland - Other</b>								
Total 224 · N/P Bank of United Cumberland - Other								
Total 224 · N/P Bank of United Cumberland								
<b>INVESTMENT IN CAPITAL ASSETS</b>								
General Journal 12/31/2019								
To reclassify								
RESTRICTED ...								
480,235.95								
480,235.95								
0.00								
-9,981,926.50								
-9,501,690.55								
-9,501,690.55								

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>RESTRICTED FOR BOND &amp; INTEREST</b>								
General Journal	12/31/2019			To reclassify	-SPLIT-		9,622.39	-39,573.34
Total RESTRICTED FOR BOND & INTEREST						0.00	9,622.39	-49,195.73
<b>RESTRICTED FOR REPLAC. &amp; ADDIT</b>								
Total RESTRICTED FOR REPLAC. & ADDIT								0.00
<b>UNRESTRICTED</b>								
General Journal	12/31/2019			To reclassify	RESTRICTED ...		470,613.56	788,188.69
Total UNRESTRICTED						0.00	470,613.56	317,575.13
<b>3000 - Opening Bal Equity</b>								
Total 3000 - Opening Bal Equity								0.00
<b>3900 - Retained Earnings</b>								
Total 3900 - Retained Earnings								811,421.27
<b>EPKE Inactive Collections</b>								
Total EPKE Inactive Collections								0.00
<b>522 - Sewer Revenue</b>								
Total 522 - Sewer Revenue								0.00
<b>522.1 - RESIDENTIAL REVENUES</b>								
General Journal	01/31/2019			January billing...	141 - CUSTOM...		27,324.74	-27,324.74
General Journal	01/31/2019			Bill adjustments	-SPLIT-	298.34		-27,026.40
General Journal	02/28/2019			To record Feb...	141 - CUSTOM...		25,370.42	-52,396.82
General Journal	02/28/2019			To record ad...	-SPLIT-	575.76		-51,821.06
General Journal	03/31/2019			March Sewer ...	-SPLIT-		23,984.40	-75,805.46
General Journal	03/31/2019			Monthly bill ad...	-SPLIT-	674.67		-75,130.79
General Journal	04/30/2019			Aprtl billing	141 - CUSTOM...		24,033.49	-99,164.28
General Journal	04/30/2019			Monthly adjus...	-SPLIT-	70.53		-99,093.75
General Journal	05/31/2019			May income	141 - CUSTOM...		26,441.58	-125,535.33
General Journal	05/31/2019			Bill adjustments	-SPLIT-	5,244.93		-120,290.40
General Journal	06/30/2019			June Billing	141 - CUSTOM...		29,289.67	-149,580.07
General Journal	06/30/2019			Monthly adjus...	-SPLIT-	329.32		-149,250.75
General Journal	07/31/2019			Adjustments	141 - CUSTOM...		29,197.63	-178,448.38
General Journal	07/31/2019			Adjustments	-SPLIT-	4,123.56		-174,324.82
General Journal	08/31/2019			billing	141 - CUSTOM...		25,172.18	-199,497.00
General Journal	08/31/2019			adjustments	141 - CUSTOM...	1,897.66		-197,599.34
General Journal	09/30/2019			September bill...	141 - CUSTOM...		28,630.54	-226,229.88
General Journal	09/30/2019			Monthly adjus...	-SPLIT-	621.23		-225,608.65
General Journal	10/31/2019			Nov Billing	141 - CUSTOM...		34,385.21	-259,993.86
General Journal	10/31/2019			Nov Billing	-SPLIT-	2,349.97		-257,643.89
General Journal	11/30/2019			Nov adjustme...	-SPLIT-	1,122.67		-292,615.90
General Journal	12/31/2019			Dec billing	141 - CUSTOM...		30,770.85	-323,386.75
General Journal	12/31/2019			Monthly adjus...	-SPLIT-	2,034.13		-321,352.62



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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	12/31/2019			To adjust to c...	UNBILLED RE...	262.95	21,945.63	-343,298.25
General Journal	12/31/2019			To adjust to c...	SALES			-343,035.30
Total 522.1 - RESIDENTIAL REVENUES						19,605.72	362,641.02	-343,035.30
522.2 - COMMERCIAL REVENUES								0.00
General Journal	01/31/2019			January billing...	141 - CUSTOM...		13,116.68	-13,116.68
General Journal	01/31/2019			Bill adjustments	522.1 - RESID...	170.38		-12,946.30
General Journal	02/28/2019			To record Feb...	141 - CUSTOM...		12,378.53	-25,324.83
General Journal	02/28/2019			To record adj...	522.1 - RESID...	10.01		-25,314.82
General Journal	03/31/2019			March Sewer ...	522.1 - RESID...		12,171.70	-37,486.52
General Journal	03/31/2019			Monthly bill ad...	522.1 - RESID...	2.14		-37,484.38
General Journal	04/30/2019			April billing	141 - CUSTOM...		12,195.07	-49,679.45
General Journal	04/30/2019			Monthly adjus...	522.1 - RESID...	77.28		-49,602.17
General Journal	05/31/2019			May Income	141 - CUSTOM...		13,734.64	-63,336.81
General Journal	05/31/2019			Bill adjustments	522.1 - RESID...	188.91		-63,147.90
General Journal	06/30/2019			June Billing	141 - CUSTOM...		15,278.14	-78,426.04
General Journal	06/30/2019			Monthly adjus...	522.1 - RESID...	86.58		-78,339.46
General Journal	07/31/2019			billing	141 - CUSTOM...		15,555.21	-93,894.67
General Journal	08/31/2019			adjustments	141 - CUSTOM...	14.45		-108,051.24
General Journal	08/31/2019			September bill...	141 - CUSTOM...	11.45		-108,039.79
General Journal	09/30/2019			Monthly adjus...	522.1 - RESID...	4.29		-122,599.18
General Journal	10/31/2019			Nov Billing	141 - CUSTOM...		14,559.39	-139,956.73
General Journal	10/31/2019			Nov adjusme...	522.1 - RESID...	639.81		-159,506.06
General Journal	11/30/2019			Dec billing	141 - CUSTOM...		15,986.46	-174,852.71
General Journal	12/31/2019			Monthly adjus...	522.1 - RESID...	1,922.48		-172,930.23
Total 522.2 - COMMERCIAL REVENUES						4,066.65	176,996.88	-172,930.23
522.3 - INDUSTRIAL REVENUE								0.00
General Journal	01/31/2019			January billing...	141 - CUSTOM...		246.84	-246.84
General Journal	02/28/2019			To record Feb...	141 - CUSTOM...		356.48	-603.32
General Journal	03/31/2019			March Sewer ...	522.1 - RESID...		278.56	-881.88
General Journal	04/30/2019			April billing	141 - CUSTOM...		323.11	-1,204.99
General Journal	05/31/2019			May Income	141 - CUSTOM...		341.33	-1,546.32
General Journal	06/30/2019			June Billing	141 - CUSTOM...		333.23	-1,879.55
General Journal	07/31/2019			billing	141 - CUSTOM...		485.48	-2,365.03
General Journal	08/31/2019			September bill...	141 - CUSTOM...		373.74	-2,738.77
General Journal	09/30/2019			Nov Billing	141 - CUSTOM...		519.16	-3,257.93
General Journal	10/31/2019			Nov billing	141 - CUSTOM...		450.94	-3,708.87
General Journal	11/30/2019			Dec billing	522.1 - RESID...		737.97	-4,446.84
General Journal	12/31/2019				141 - CUSTOM...		847.05	-5,293.89
Total 522.3 - INDUSTRIAL REVENUE						0.00	5,293.89	-5,293.89

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>522.4 · GOVERNMENTAL REVENUES</b>								
<b>EDUCATIONAL</b>								
General Journal	01/31/2019			January billing...	141 · CUSTOM...		2,233.96	0.00
General Journal	02/28/2019			To record Feb...	141 · CUSTOM...		2,651.56	-2,233.96
General Journal	03/31/2019			March Sewer ...	522.1 · RESID...		2,958.09	-4,885.52
General Journal	04/30/2019			April billing	141 · CUSTOM...		3,030.54	-7,843.61
General Journal	05/31/2019			May income	141 · CUSTOM...		3,683.48	-10,874.15
General Journal	06/30/2019			June Billing	141 · CUSTOM...		3,748.89	-14,557.63
General Journal	07/31/2019			billing	141 · CUSTOM...		1,232.50	-18,306.52
General Journal	08/31/2019			September bill...	141 · CUSTOM...		1,386.62	-19,539.02
General Journal	09/30/2019				141 · CUSTOM...		4,146.09	-20,925.64
General Journal	10/31/2019			Nov billing	141 · CUSTOM...		5,808.00	-25,071.73
General Journal	11/30/2019			Dec billing	522.1 · RESID...		5,284.47	-30,879.73
General Journal	12/31/2019				141 · CUSTOM...		3,351.27	-36,164.20
								-39,515.47
Total EDUCATIONAL						0.00	39,515.47	-39,515.47
<b>522.4 · GOVERNMENTAL REVENUES - Other</b>								
General Journal	01/31/2019			January billing...	141 · CUSTOM...			0.00
General Journal	01/31/2019			Bill adjustments	522.1 · RESID...	56.70		-41,231.48
General Journal	02/28/2019			To record Feb...	141 · CUSTOM...		36,651.43	-41,174.78
General Journal	02/28/2019			To record adf...	522.1 · RESID...	6.75		-77,826.21
General Journal	03/31/2019			March Sewer ...	522.1 · RESID...		33,239.67	-77,819.46
General Journal	04/30/2019			April billing	141 · CUSTOM...		32,234.44	-111,059.13
General Journal	05/31/2019			May income	141 · CUSTOM...		41,950.88	-143,293.57
General Journal	05/31/2019			Bill adjustments	522.1 · RESID...	51.30		-185,244.45
General Journal	06/30/2019			June Billing	141 · CUSTOM...		40,421.69	-185,193.15
General Journal	07/31/2019			billing	141 · CUSTOM...		50,826.61	-225,614.84
General Journal	08/31/2019			September bill...	141 · CUSTOM...		36,833.37	-276,441.45
General Journal	09/30/2019				141 · CUSTOM...		40,457.01	-313,274.82
General Journal	10/31/2019			Nov billing	522.1 · RESID...		39,050.51	-353,731.83
General Journal	11/30/2019			Dec billing	141 · CUSTOM...		58,951.37	-392,782.34
General Journal	12/31/2019			Monthly adjus...	522.1 · RESID...	232.17	45,360.29	-451,733.71
								-497,094.00
								-496,861.83
Total 522.4 · GOVERNMENTAL REVENUES - Other						346.92	497,208.75	-496,861.83
Total 522.4 · GOVERNMENTAL REVENUES						346.92	536,724.22	-536,377.30

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>526 · MISCELLANEOUS SEWAGE REVENUES</b>								
General Journal	01/31/2019				CASH ON HAND		3,780.00	0.00
General Journal	03/31/2019			Full & final set...	CASH ON HAND	41,160.01	9,850.46	-3,780.00
General Journal	04/30/2019			To adjust to A...	143 · OTHER ...	41,160.01	13,237.00	-13,630.46
General Journal	04/30/2019			Sewer Tank &...	CASH ON HAND	41,160.01	12,400.00	-26,867.46
General Journal	04/30/2019			To adjust othe...	143 · OTHER ...	41,160.01		-39,267.46
General Journal	05/31/2019			USP Federal ...	Gain on equip...	41,160.01	12,305.00	-26,061.06
General Journal	09/30/2019			Misc Payments	CASH ON HAND	41,160.01	3,900.00	-38,366.06
General Journal	10/31/2019			Campbellsvill...	CASH ON HAND	41,160.01	3,620.00	-42,266.06
General Journal	11/30/2019			To adjust to c...	CASH ON HAND	41,160.01	2,576.35	-45,886.06
General Journal	12/31/2019				CASH ON HAND	41,160.01		-48,462.41
Total 526 · MISCELLANEOUS SEWAGE REVENUES						13,653.23	61,668.81	-48,015.58
<b>526A · Bad Debt Collections</b>								
General Journal	12/31/2019			Written off a/r ...	CASH ON HAND		81.64	0.00
Total 526A · Bad Debt Collections						0.00	81.64	-81.64
<b>50000 · Cost of Goods Sold</b>								
Total 50000 · Cost of Goods Sold								0.00
<b>Amortization Expense</b>								
Total Amortization Expense								0.00
<b>Bad Debts</b>								
Total Bad Debts								0.00
<b>DEPRECIATION</b>								
General Journal	01/31/2019				110 · ACCUM...	41,160.01		0.00
General Journal	02/28/2019				110 · ACCUM...	41,160.01		41,160.01
General Journal	03/31/2019				110 · ACCUM...	41,160.01		82,320.02
General Journal	04/30/2019				110 · ACCUM...	41,160.01		123,480.03
General Journal	05/31/2019				110 · ACCUM...	41,160.01		164,640.04
General Journal	06/30/2019				110 · ACCUM...	41,160.01		205,800.05
General Journal	07/31/2019				110 · ACCUM...	41,160.01		246,960.06
General Journal	08/31/2019				110 · ACCUM...	41,160.01		288,120.07
General Journal	09/30/2019				110 · ACCUM...	41,160.01		329,280.08
General Journal	10/30/2019				110 · ACCUM...	41,160.01		370,440.09
General Journal	11/30/2019				110 · ACCUM...	41,160.01		411,600.10
General Journal	12/31/2019			To record depre	110 · ACCUM...	41,160.01		452,760.11
Total DEPRECIATION						532,441.00	0.00	532,441.00
<b>Project Cost</b>								
In Kind Watershed								0.00
Total In Kind Watershed								0.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Project Cost - Other</b>								
Total Project Cost - Other								0.00
<b>Question Expense</b>								
Total Question Expense								0.00
<b>Questions-expense</b>								
Total Questions-expense								0.00
<b>TREATMENT SYSTEM SLUDGE HAUL</b>								
Total TREATMENT SYSTEM SLUDGE HAUL								
<b>WAGES</b>								
Paycheck	01/04/2019	10033	Derrick Taylor		O & M FUND	1,104.16		1,104.16
Paycheck	01/04/2019	10034	James M King		O & M FUND	520.00		1,624.16
Paycheck	01/04/2019	10035	Jared N Miller		O & M FUND	798.80		2,422.96
Paycheck	01/04/2019	10036	William Clark		O & M FUND	682.00		3,104.96
Paycheck	01/11/2019	10045	Derrick Taylor	VOID:	O & M FUND	0.00		3,104.96
Paycheck	01/11/2019	10046	James M King		O & M FUND	529.75		3,634.71
Paycheck	01/11/2019	10047	Jared N Miller		O & M FUND	948.60		4,583.31
Paycheck	01/11/2019	10048	William Clark		O & M FUND	925.01		5,508.32
Paycheck	01/18/2019	10049	Derrick Taylor		O & M FUND	866.00		6,374.32
Paycheck	01/18/2019	10056	Derrick Taylor		O & M FUND	866.01		7,240.33
Paycheck	01/18/2019	10057	James M King		O & M FUND	520.00		7,760.33
Paycheck	01/18/2019	10058	Jared N Miller		O & M FUND	748.88		8,509.21
Paycheck	01/18/2019	10059	William Clark		O & M FUND	758.74		9,267.95
Paycheck	01/25/2019	10067	Derrick Taylor		O & M FUND	866.01		10,133.96
Paycheck	01/25/2019	10068	James M King		O & M FUND	520.00		10,653.96
Paycheck	01/25/2019	10069	Jared N Miller		O & M FUND	609.09		11,263.05
Paycheck	01/25/2019	10070	William Clark		O & M FUND	682.00		11,945.05
Paycheck	02/01/2019	10083	Derrick Taylor		O & M FUND	963.44		12,908.49
Paycheck	02/01/2019	10084	James M King		O & M FUND	520.00		13,428.49
Paycheck	02/01/2019	10085	Jared N Miller		O & M FUND	639.04		14,067.53
Paycheck	02/01/2019	10086	William Clark		O & M FUND	682.00		14,749.53
Paycheck	02/08/2019	10101	Derrick Taylor		O & M FUND	866.00		15,615.53
Paycheck	02/08/2019	10102	James M King		O & M FUND	520.00		16,135.53
Paycheck	02/08/2019	10103	Jared N Miller		O & M FUND	720.37		16,934.33
Paycheck	02/08/2019	10104	William Clark		O & M FUND	720.37		17,654.70
Paycheck	02/15/2019	10111	Derrick Taylor		O & M FUND	898.48		18,553.18
Paycheck	02/15/2019	10112	James M King		O & M FUND	617.50		19,170.68
Paycheck	02/15/2019	10113	Jared N Miller		O & M FUND	758.86		19,929.54
Paycheck	02/15/2019	10114	William Clark		O & M FUND	682.00		20,611.54
Paycheck	02/22/2019	10123	Derrick Taylor		O & M FUND	952.60		21,564.14
Paycheck	02/22/2019	10124	James M King		O & M FUND	721.50		22,285.64
Paycheck	02/22/2019	10125	Jared N Miller		O & M FUND	1,183.26		23,468.90
Paycheck	02/22/2019	10126	William Clark		O & M FUND	775.78		24,244.68
Paycheck	03/01/2019	10142	Derrick Taylor		O & M FUND	1,077.12		25,321.80
Paycheck	03/01/2019	10143	James M King		O & M FUND	520.00		25,841.80

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	03/01/2019	10144	Jared N Miller		O & M FUND	639.04		26,480.84
Paycheck	03/01/2019	10145	William Clark		O & M FUND	682.01		27,162.85
Paycheck	03/08/2019	10154	Derrick Taylor		O & M FUND	866.00		28,028.85
Paycheck	03/08/2019	10155	James M King		O & M FUND	520.00		28,548.85
Paycheck	03/08/2019	10156	Jared N Miller		O & M FUND	798.80		29,347.65
Paycheck	03/08/2019	10157	William Clark		O & M FUND	682.00		30,029.65
Paycheck	03/15/2019	10167	Derrick Taylor		O & M FUND	930.96		30,960.61
Paycheck	03/15/2019	10168	James M King		O & M FUND	549.25		31,509.86
Paycheck	03/15/2019	10169	Jared N Miller		O & M FUND	758.86		32,268.72
Paycheck	03/15/2019	10170	William Clark		O & M FUND	861.06		33,129.78
Paycheck	03/22/2019	10179	Derrick Taylor		O & M FUND	866.01		33,995.79
Paycheck	03/22/2019	10180	James M King		O & M FUND	559.00		34,554.79
Paycheck	03/22/2019	10181	Jared N Miller		O & M FUND	858.72		35,413.51
Paycheck	03/22/2019	10182	William Clark		O & M FUND	912.22		36,325.73
Paycheck	03/29/2019	10198	Derrick Taylor		O & M FUND	979.68		37,305.41
Paycheck	03/29/2019	10199	James M King		O & M FUND	520.00		37,825.41
Paycheck	03/29/2019	10200	Jared N Miller		O & M FUND	738.90		38,564.31
Paycheck	03/29/2019	10201	William Clark		O & M FUND	886.64		39,450.95
Paycheck	04/05/2019	10210	Derrick Taylor		O & M FUND	898.48		40,349.43
Paycheck	04/05/2019	10211	James M King		O & M FUND	578.50		40,927.93
Paycheck	04/05/2019	10212	Jared N Miller		O & M FUND	768.85		41,696.78
Paycheck	04/05/2019	10213	William Clark		O & M FUND	694.79		42,391.57
Paycheck	04/12/2019	10223	Derrick Taylor		O & M FUND	866.01		43,257.58
Paycheck	04/12/2019	10224	James M King		O & M FUND	520.00		43,777.58
Paycheck	04/12/2019	10225	Jared N Miller		O & M FUND	788.82		44,566.40
Paycheck	04/12/2019	10226	William Clark		O & M FUND	682.00		45,248.40
Paycheck	04/19/2019	10234	Derrick Taylor		O & M FUND	882.24		46,130.64
Paycheck	04/19/2019	10235	James M King		O & M FUND	607.75		46,738.39
Paycheck	04/19/2019	10236	Jared N Miller		O & M FUND	798.81		47,537.20
Paycheck	04/19/2019	10237	William Clark		O & M FUND	682.00		48,219.20
Paycheck	04/26/2019	10248	Derrick Taylor		O & M FUND	1,515.60		49,734.80
Paycheck	04/26/2019	10249	James M King		O & M FUND	705.25		50,440.05
Paycheck	04/26/2019	10250	Jared N Miller		O & M FUND	918.64		51,358.69
Paycheck	04/26/2019	10251	William Clark		O & M FUND	976.17		52,334.86
Paycheck	05/03/2019	10265	Derrick Taylor		O & M FUND	866.01		53,200.87
Paycheck	05/03/2019	10266	James M King		O & M FUND	520.00		53,720.87
Paycheck	05/03/2019	10267	Jared N Miller		O & M FUND	798.81		54,519.68
Paycheck	05/03/2019	10268	William Clark		O & M FUND	1,184.24		55,703.92
Paycheck	05/03/2019	10269	William Clark		O & M FUND	886.64		56,590.56
Paycheck	05/10/2019	10277	Derrick Taylor		O & M FUND	866.00		57,456.56
Paycheck	05/10/2019	10278	James M King		O & M FUND	598.00		58,054.56
Paycheck	05/10/2019	10279	Jared N Miller		O & M FUND	798.81		58,853.37
Paycheck	05/10/2019	10280	William Clark		O & M FUND	932.72		59,786.09
Paycheck	05/17/2019	10281	William Clark		O & M FUND	682.00		60,468.09
Paycheck	05/17/2019	10291	Derrick Taylor		O & M FUND	963.44		61,431.53
Paycheck	05/17/2019	10292	James M King		O & M FUND	520.00		61,951.53
Paycheck	05/17/2019	10293	Jared N Miller		O & M FUND	669.00		62,620.53
Paycheck	05/17/2019	10294	William Clark		O & M FUND	1,121.36		63,741.89
Paycheck	05/17/2019	10295	William Clark		O & M FUND	682.00		64,423.89

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	05/24/2019	10303	Derrick Taylor		O & M FUND	1,239.52		65,663.41
Paycheck	05/24/2019	10304	Jarres M King		O & M FUND	568.75		66,232.16
Paycheck	05/24/2019	10305	Jared N Miller		O & M FUND	798.81		67,030.97
Paycheck	05/24/2019	10306	Jimmy A Ross		O & M FUND	1,184.24		68,215.21
Paycheck	05/24/2019	10307	William Clark		O & M FUND	809.90		69,025.11
Paycheck	05/31/2019	10325	Derrick Taylor		O & M FUND	985.08		70,010.19
Paycheck	05/31/2019	10326	Jarres M King		O & M FUND	520.00		70,530.19
Paycheck	05/31/2019	10327	Jared N Miller		O & M FUND	798.80		71,328.99
Paycheck	05/31/2019	10328	Jimmy A Ross		O & M FUND	1,068.96		72,397.95
Paycheck	05/31/2019	10329	William Clark		O & M FUND	707.58		73,105.53
Paycheck	06/07/2019	10340	Derrick Taylor		O & M FUND	963.44		74,068.97
Paycheck	06/07/2019	10341	Jarres M King		O & M FUND	715.00		74,783.97
Paycheck	06/07/2019	10342	Jared N Miller		O & M FUND	828.76		75,612.73
Paycheck	06/07/2019	10343	Jimmy A Ross		O & M FUND	995.60		76,608.33
Paycheck	06/07/2019	10344	William Clark		O & M FUND	682.00		77,290.33
Paycheck	06/14/2019	10355	Derrick Taylor		O & M FUND	1,450.64		78,740.97
Paycheck	06/14/2019	10356	Jarres M King		O & M FUND	520.00		79,260.97
Paycheck	06/14/2019	10357	Jared N Miller		O & M FUND	698.95		79,959.92
Paycheck	06/14/2019	10358	Jimmy A Ross		O & M FUND	1,089.92		81,049.84
Paycheck	06/14/2019	10359	William Clark		O & M FUND	682.00		81,731.84
Paycheck	06/21/2019	10370	Derrick Taylor		O & M FUND	930.96		82,662.80
Paycheck	06/21/2019	10371	James M King		O & M FUND	520.00		83,182.80
Paycheck	06/21/2019	10372	Jared N Miller		O & M FUND	758.86		83,941.66
Paycheck	06/21/2019	10373	Jimmy A Ross		O & M FUND	1,435.76		85,377.42
Paycheck	06/21/2019	10374	William Clark		O & M FUND	682.01		86,059.43
Paycheck	06/28/2019	10393	Derrick Taylor		O & M FUND	1,320.72		87,380.15
Paycheck	06/28/2019	10394	Jarres M King		O & M FUND	520.00		87,900.15
Paycheck	06/28/2019	10395	Jared N Miller		O & M FUND	768.85		88,669.00
Paycheck	06/28/2019	10396	Jimmy A Ross		O & M FUND	838.40		89,507.40
Paycheck	06/28/2019	10397	William Clark		O & M FUND	771.53		90,278.93
Paycheck	07/03/2019	10407	Derrick Taylor		O & M FUND	898.48		91,177.41
Paycheck	07/03/2019	10408	Jarres M King		O & M FUND	578.50		91,755.91
Paycheck	07/03/2019	10409	Jared N Miller		O & M FUND	788.82		92,544.73
Paycheck	07/03/2019	10410	Jimmy A Ross		O & M FUND	880.32		93,425.05
Paycheck	07/03/2019	10411	William Clark		O & M FUND	682.00		94,107.05
Paycheck	07/12/2019	10422	Derrick Taylor		O & M FUND	1,055.44		95,162.49
Paycheck	07/12/2019	10423	Jarres M King		O & M FUND	585.00		95,747.49
Paycheck	07/12/2019	10424	Jared N Miller		O & M FUND	1,003.50		96,750.99
Paycheck	07/12/2019	10425	Jimmy A Ross		O & M FUND	985.12		97,736.11
Paycheck	07/12/2019	10426	William Clark		O & M FUND	775.78		98,511.89
Paycheck	07/19/2019	10444	Derrick Taylor		O & M FUND	1,353.20		99,865.09
Paycheck	07/19/2019	10445	Jarres M King		O & M FUND	520.00		100,385.09
Paycheck	07/19/2019	10446	Jared N Miller		O & M FUND	738.89		101,123.98
Paycheck	07/19/2019	10447	Jimmy A Ross		O & M FUND	1,121.36		102,245.34
Paycheck	07/19/2019	10448	William Clark		O & M FUND	682.01		102,927.35
Paycheck	07/26/2019	10459	Derrick Taylor		O & M FUND	979.68		103,907.03
Paycheck	07/26/2019	10460	Jarres M King		O & M FUND	520.00		104,427.03
Paycheck	07/26/2019	10461	Jared N Miller		O & M FUND	768.85		105,195.88
Paycheck	07/26/2019	10462	Jimmy A Ross		O & M FUND	1,089.92		106,285.80

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	07/26/2019	10463	William Clark		O & M FUND	848.27		107,134.07
Paycheck	08/02/2019	10475	Derrick Taylor		O & M FUND	1,288.24		108,422.31
Paycheck	08/02/2019	10476	James M King		O & M FUND	685.75		109,108.06
Paycheck	08/02/2019	10477	Jared N Miller		O & M FUND	798.80		109,906.86
Paycheck	08/02/2019	10478	Jimmy A Ross		O & M FUND	1,058.48		110,965.34
Paycheck	08/02/2019	10479	William Clark		O & M FUND	882.00		111,647.34
Paycheck	08/02/2019	10480	Derrick Taylor		O & M FUND	866.00		112,513.34
Paycheck	08/09/2019	10514	Derrick Taylor		O & M FUND	866.00		113,379.34
Paycheck	08/09/2019	10515	James M King		O & M FUND	513.50		113,892.84
Paycheck	08/09/2019	10516	Jared N Miller		O & M FUND	828.76		114,721.60
Paycheck	08/09/2019	10517	Jimmy A Ross		O & M FUND	1,027.04		115,748.64
Paycheck	08/09/2019	10518	William Clark		O & M FUND	694.79		116,443.43
Paycheck	08/16/2019	10528	Derrick Taylor		O & M FUND	1,223.28		117,666.71
Paycheck	08/16/2019	10529	James M King		O & M FUND	549.25		118,215.96
Paycheck	08/16/2019	10530	Jared N Miller		O & M FUND	259.61		118,475.57
Paycheck	08/16/2019	10531	Jimmy A Ross		O & M FUND	1,215.68		119,691.25
Paycheck	08/16/2019	10532	William Clark		O & M FUND	720.37		120,411.62
Paycheck	08/23/2019	10540	Derrick Taylor		O & M FUND	866.00		121,277.62
Paycheck	08/23/2019	10541	James M King		O & M FUND	520.00		121,797.62
Paycheck	08/23/2019	10542	Jared N Miller		O & M FUND	888.68		122,686.30
Paycheck	08/23/2019	10543	Jimmy A Ross		O & M FUND	1,027.04		123,713.34
Paycheck	08/23/2019	10544	William Clark		O & M FUND	682.01		124,395.35
Paycheck	08/30/2019	10560	Derrick Taylor		O & M FUND	963.44		125,358.79
Paycheck	08/30/2019	10561	James M King		O & M FUND	798.80		126,157.59
Paycheck	08/30/2019	10562	Jared N Miller		O & M FUND	627.25		126,784.84
Paycheck	08/30/2019	10563	Jimmy A Ross		O & M FUND	1,058.48		127,843.32
Paycheck	08/30/2019	10564	William Clark		O & M FUND	822.69		128,666.01
Paycheck	09/06/2019	10579	Derrick Taylor		O & M FUND	952.60		129,618.61
Paycheck	09/06/2019	10580	James M King		O & M FUND	526.50		130,145.11
Paycheck	09/06/2019	10581	Jared N Miller		O & M FUND	639.04		130,784.15
Paycheck	09/06/2019	10582	Jimmy A Ross		O & M FUND	1,634.88		132,419.03
Paycheck	09/06/2019	10583	William Clark		O & M FUND	716.10		133,135.13
Paycheck	09/13/2019	10593	Derrick Taylor		O & M FUND	963.44		134,098.57
Paycheck	09/13/2019	10594	James M King		O & M FUND	513.50		134,612.07
Paycheck	09/13/2019	10595	Jared N Miller		O & M FUND	843.74		135,455.81
Paycheck	09/13/2019	10596	Jimmy A Ross		O & M FUND	1,152.80		136,608.61
Paycheck	09/13/2019	10597	William Clark		O & M FUND	707.58		137,316.19
Paycheck	09/20/2019	10606	Billy J Trammell		O & M FUND	798.40		138,114.59
Paycheck	09/20/2019	10607	Derrick Taylor		O & M FUND	898.48		139,013.07
Paycheck	09/20/2019	10608	James M King		O & M FUND	529.75		139,542.82
Paycheck	09/20/2019	10609	Jimmy A Ross		O & M FUND	995.60		140,538.42
Paycheck	09/20/2019	10610	William Clark		O & M FUND	963.38		141,501.80
Paycheck	09/27/2019	10628	Billy J Trammell		O & M FUND	1,202.59		142,704.39
Paycheck	09/27/2019	10629	Derrick Taylor		O & M FUND	947.20		143,651.59
Paycheck	09/27/2019	10630	James M King		O & M FUND	588.25		144,239.84
Paycheck	09/27/2019	10631	Jimmy A Ross		O & M FUND	995.60		145,235.44
Paycheck	09/27/2019	10632	William Clark		O & M FUND	1,091.28		146,326.72
Paycheck	10/04/2019	10639	Billy J Trammell		O & M FUND	1,232.53		147,559.25
Paycheck	10/04/2019	10640	Derrick Taylor		O & M FUND	866.00		148,425.25

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	10/04/2019	10641	James M King		O & M FUND	494.00		148,919.25
Paycheck	10/04/2019	10642	Jimmy A Ross		O & M FUND	1,121.36		150,040.61
Paycheck	10/04/2019	10643	William Clark		O & M FUND	682.00		150,722.61
Paycheck	10/11/2019	10653	Billy J Trammell		O & M FUND	798.40		151,521.01
Paycheck	10/11/2019	10654	Derrick Taylor		O & M FUND	1,223.28		152,744.29
Paycheck	10/11/2019	10655	James M King		O & M FUND	481.00		153,225.29
Paycheck	10/11/2019	10656	Jimmy A Ross		O & M FUND	1,058.48		154,283.77
Paycheck	10/11/2019	10657	William Clark		O & M FUND	682.00		154,965.77
Paycheck	10/18/2019	10663	Billy J Trammell		O & M FUND	798.40		155,764.17
Paycheck	10/18/2019	10664	Derrick Taylor		O & M FUND	898.48		156,662.65
Paycheck	10/18/2019	10665	James M King		O & M FUND	529.75		157,192.40
Paycheck	10/18/2019	10666	Jimmy A Ross		O & M FUND	1,152.80		158,345.20
Paycheck	10/18/2019	10667	William Clark		O & M FUND	682.01		159,027.21
Paycheck	10/25/2019	10678	Billy J Trammell		O & M FUND	828.34		159,855.55
Paycheck	10/25/2019	10679	Derrick Taylor		O & M FUND	898.48		160,754.03
Paycheck	10/25/2019	10680	James M King		O & M FUND	607.75		161,361.78
Paycheck	10/25/2019	10681	Jimmy A Ross		O & M FUND	1,247.12		162,608.90
Paycheck	10/25/2019	10682	William Clark		O & M FUND	758.74		163,367.64
Paycheck	10/25/2019	10683	Jimmy A Ross		O & M FUND	838.40		164,206.04
Paycheck	11/01/2019	10697	Billy J Trammell		O & M FUND	798.40		165,004.44
Paycheck	11/01/2019	10698	Derrick Taylor		O & M FUND	930.96		165,935.40
Paycheck	11/01/2019	10699	James M King		O & M FUND	520.00		166,455.40
Paycheck	11/01/2019	10700	Jimmy A Ross		O & M FUND	838.40		167,293.80
Paycheck	11/01/2019	10701	William Clark		O & M FUND	682.00		167,975.80
Paycheck	11/08/2019	10708	Billy J Trammell		O & M FUND	888.22		168,864.02
Paycheck	11/08/2019	10709	Derrick Taylor		O & M FUND	1,093.36		169,957.38
Paycheck	11/08/2019	10710	James M King		O & M FUND	520.00		170,477.38
Paycheck	11/08/2019	10711	Jimmy A Ross		O & M FUND	979.88		171,457.26
Paycheck	11/08/2019	10712	William Clark		O & M FUND	682.00		172,139.26
Paycheck	11/15/2019	10730	Billy J Trammell		O & M FUND	798.40		172,937.66
Paycheck	11/15/2019	10731	Derrick Taylor		O & M FUND	866.01		173,803.67
Paycheck	11/15/2019	10732	James M King		O & M FUND	520.00		174,323.67
Paycheck	11/15/2019	10733	Jimmy A Ross		O & M FUND	964.16		175,287.83
Paycheck	11/15/2019	10734	William Clark		O & M FUND	767.25		176,050.08
Paycheck	11/22/2019	10737	Billy J Trammell		O & M FUND	798.40		176,853.48
Paycheck	11/22/2019	10738	Derrick Taylor		O & M FUND	866.00		177,719.48
Paycheck	11/22/2019	10739	James M King		O & M FUND	520.00		178,239.48
Paycheck	11/22/2019	10740	Jimmy A Ross		O & M FUND	964.16		179,203.64
Paycheck	11/22/2019	10741	William Clark		O & M FUND	682.00		179,885.64
Paycheck	11/27/2019	10744	Billy J Trammell		O & M FUND	0.00		179,885.64
Paycheck	11/27/2019	10745	Derrick Taylor		O & M FUND	0.00		179,885.64
Paycheck	11/27/2019	10746	James M King		O & M FUND	0.00		179,885.64
Paycheck	11/27/2019	10747	Jimmy A Ross		O & M FUND	0.00		179,885.64
Paycheck	11/27/2019	10748	William Clark		O & M FUND	0.00		179,885.64
Paycheck	11/27/2019	10760	Billy J Trammell		O & M FUND	798.40		180,684.04
Paycheck	11/27/2019	10761	Derrick Taylor		O & M FUND	866.00		181,550.04
Paycheck	11/27/2019	10762	James M King		O & M FUND	520.00		182,070.04
Paycheck	11/27/2019	10763	Jimmy A Ross		O & M FUND	901.28		182,971.32
Paycheck	11/27/2019	10764	William Clark		O & M FUND	682.00		183,653.32



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	12/06/2019	10774	Billy J Trammell		O & M FUND	798.40		184,451.72
Paycheck	12/06/2019	10775	Derrick Taylor		O & M FUND	1,039.20		185,490.92
Paycheck	12/06/2019	10776	James M King		O & M FUND	513.50		186,004.42
Paycheck	12/06/2019	10777	Jimmy A Ross		O & M FUND	859.36		186,863.78
Paycheck	12/06/2019	10778	William Clark		O & M FUND	682.00		187,545.78
Paycheck	12/13/2019	10794	Billy J Trammell		O & M FUND	918.16		188,463.94
Paycheck	12/13/2019	10795	Derrick Taylor		O & M FUND	866.00		189,329.94
Paycheck	12/13/2019	10796	James M King		O & M FUND	481.00		189,810.94
Paycheck	12/13/2019	10797	Jimmy A Ross		O & M FUND	1,089.92		190,900.86
Paycheck	12/13/2019	10798	William Clark		O & M FUND	963.38		191,864.24
Paycheck	12/20/2019	10807	Billy J Trammell		O & M FUND	798.40		192,662.64
Paycheck	12/20/2019	10808	Derrick Taylor		O & M FUND	866.00		193,528.64
Paycheck	12/20/2019	10809	James M King		O & M FUND	646.75		194,175.39
Paycheck	12/20/2019	10810	Jimmy A Ross		O & M FUND	995.60		195,170.99
Paycheck	12/20/2019	10811	William Clark		O & M FUND	682.00		195,852.99
Paycheck	12/27/2019	10824	Billy J Trammell		O & M FUND	878.24		196,731.23
Paycheck	12/27/2019	10825	Derrick Taylor		O & M FUND	866.00		197,597.23
Paycheck	12/27/2019	10826	James M King		O & M FUND	520.00		198,117.23
Paycheck	12/27/2019	10827	Jimmy A Ross		O & M FUND	1,006.08		199,123.31
Paycheck	12/27/2019	10828	William Clark		O & M FUND	682.00		199,805.31
General Journal	12/31/2019			To adjust to c...	Accrued Payroll	1,114.02		200,919.33
General Journal	12/31/2019			To adjust to c...	Accrued Comp...	18,807.63		219,726.96
General Journal	12/31/2019			To reclassify f...	354 - SERVIC ...		1,890.00	217,836.96
General Journal	12/31/2019			To allocate sic...	Accr Vac/Sick ...	3,137.00		220,973.96
General Journal	12/31/2019			Allocation of a...	Payroll admin	42,306.37		263,280.33
Total WAGES						265,170.33	1,890.00	263,280.33
<b>236 - PAYROLL TAXES</b>								
Paycheck	01/04/2019	10033	Derrick Taylor		O & M FUND	95.56		0.00
Paycheck	01/04/2019	10034	James M King		O & M FUND	45.70		95.56
Paycheck	01/04/2019	10035	Jared N Miller		O & M FUND	69.95		141.26
Paycheck	01/04/2019	10036	William Clark		O & M FUND	59.46		211.21
Paycheck	01/11/2019	10045	Derrick Taylor	VOID:	O & M FUND	0.00		270.67
Paycheck	01/11/2019	10046	James M King		O & M FUND	46.57		317.24
Paycheck	01/11/2019	10047	Jared N Miller		O & M FUND	83.20		400.44
Paycheck	01/11/2019	10048	William Clark		O & M FUND	80.97		481.41
Paycheck	01/11/2019	10049	Derrick Taylor		O & M FUND	78.80		560.21
Paycheck	01/18/2019	10056	Derrick Taylor		O & M FUND	76.63		636.84
Paycheck	01/18/2019	10057	James M King		O & M FUND	45.70		682.54
Paycheck	01/18/2019	10058	Jared N Miller		O & M FUND	65.53		748.07
Paycheck	01/18/2019	10059	William Clark		O & M FUND	66.26		814.33
Paycheck	01/25/2019	10067	Derrick Taylor		O & M FUND	76.66		890.99
Paycheck	01/25/2019	10068	James M King		O & M FUND	45.70		936.69
Paycheck	01/25/2019	10069	Jared N Miller		O & M FUND	53.15		989.84
Paycheck	01/25/2019	10070	William Clark		O & M FUND	59.45		1,049.29
Paycheck	02/01/2019	10083	Derrick Taylor		O & M FUND	85.26		1,134.55
Paycheck	02/01/2019	10084	James M King		O & M FUND	45.70		1,180.25
Paycheck	02/01/2019	10085	Jared N Miller		O & M FUND	55.81		1,236.06
Paycheck	02/01/2019	10086	William Clark		O & M FUND	59.47		1,295.53

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	02/08/2019	10101	Derrick Taylor		O & M FUND	76.64		1,372.17
Paycheck	02/08/2019	10102	James M King		O & M FUND	45.71		1,417.88
Paycheck	02/08/2019	10103	Jared N Miller		O & M FUND	69.95		1,487.83
Paycheck	02/08/2019	10104	William Clark		O & M FUND	62.86		1,550.69
Paycheck	02/15/2019	10111	Derrick Taylor		O & M FUND	79.52		1,630.21
Paycheck	02/15/2019	10112	James M King		O & M FUND	54.32		1,684.53
Paycheck	02/15/2019	10113	Jared N Miller		O & M FUND	66.41		1,750.94
Paycheck	02/15/2019	10114	William Clark		O & M FUND	59.47		1,810.41
Paycheck	02/22/2019	10123	Derrick Taylor		O & M FUND	84.30		1,894.71
Paycheck	02/22/2019	10124	James M King		O & M FUND	63.54		1,958.25
Paycheck	02/22/2019	10125	Jared N Miller		O & M FUND	103.96		2,062.21
Paycheck	02/22/2019	10126	William Clark		O & M FUND	67.76		2,129.97
Paycheck	03/01/2019	10142	Derrick Taylor		O & M FUND	95.33		2,225.30
Paycheck	03/01/2019	10143	James M King		O & M FUND	45.69		2,270.99
Paycheck	03/01/2019	10144	Jared N Miller		O & M FUND	55.82		2,326.81
Paycheck	03/01/2019	10145	William Clark		O & M FUND	59.47		2,386.28
Paycheck	03/08/2019	10154	Derrick Taylor		O & M FUND	76.63		2,462.91
Paycheck	03/08/2019	10155	James M King		O & M FUND	45.71		2,508.62
Paycheck	03/08/2019	10156	Jared N Miller		O & M FUND	69.95		2,578.57
Paycheck	03/08/2019	10157	William Clark		O & M FUND	59.46		2,638.03
Paycheck	03/15/2019	10167	Derrick Taylor		O & M FUND	82.39		2,720.42
Paycheck	03/15/2019	10168	James M King		O & M FUND	48.30		2,768.72
Paycheck	03/15/2019	10169	Jared N Miller		O & M FUND	66.40		2,835.12
Paycheck	03/15/2019	10170	William Clark		O & M FUND	75.32		2,910.44
Paycheck	03/22/2019	10179	Derrick Taylor		O & M FUND	69.17		2,979.61
Paycheck	03/22/2019	10180	James M King		O & M FUND	49.14		3,028.75
Paycheck	03/22/2019	10181	Jared N Miller		O & M FUND	75.26		3,104.01
Paycheck	03/22/2019	10182	William Clark		O & M FUND	79.82		3,183.83
Paycheck	03/29/2019	10198	Derrick Taylor		O & M FUND	74.95		3,258.78
Paycheck	03/29/2019	10199	James M King		O & M FUND	45.70		3,304.48
Paycheck	03/29/2019	10200	Jared N Miller		O & M FUND	64.64		3,369.12
Paycheck	03/29/2019	10201	William Clark		O & M FUND	77.58		3,446.70
Paycheck	04/05/2019	10210	Derrick Taylor		O & M FUND	68.73		3,515.43
Paycheck	04/05/2019	10211	James M King		O & M FUND	50.89		3,566.32
Paycheck	04/05/2019	10212	Jared N Miller		O & M FUND	60.72		3,627.04
Paycheck	04/05/2019	10213	William Clark		O & M FUND	59.07		3,686.11
Paycheck	04/12/2019	10223	Derrick Taylor		O & M FUND	66.25		3,752.36
Paycheck	04/12/2019	10224	James M King		O & M FUND	45.70		3,798.06
Paycheck	04/12/2019	10225	Jared N Miller		O & M FUND	59.60		3,857.66
Paycheck	04/12/2019	10226	William Clark		O & M FUND	51.28		3,908.94
Paycheck	04/19/2019	10234	Derrick Taylor		O & M FUND	67.49		3,976.43
Paycheck	04/19/2019	10235	James M King		O & M FUND	53.46		4,029.89
Paycheck	04/19/2019	10236	Jared N Miller		O & M FUND	60.36		4,090.25
Paycheck	04/19/2019	10237	William Clark		O & M FUND	51.28		4,141.53
Paycheck	04/26/2019	10248	Derrick Taylor		O & M FUND	115.95		4,257.48
Paycheck	04/26/2019	10249	James M King		O & M FUND	53.64		4,311.12
Paycheck	04/26/2019	10250	Jared N Miller		O & M FUND	69.53		4,380.65
Paycheck	04/26/2019	10251	William Clark		O & M FUND	73.79		4,454.44
Paycheck	05/03/2019	10265	Derrick Taylor		O & M FUND	66.25		4,520.69

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	05/03/2019	10266	James M King		O & M FUND	39.46		4,560.15
Paycheck	05/03/2019	10267	Jared N Miller		O & M FUND	60.36		4,620.51
Paycheck	05/03/2019	10268	Jimmy A Ross		O & M FUND	95.62		4,716.13
Paycheck	05/03/2019	10269	William Clark		O & M FUND	66.94		4,783.07
Paycheck	05/10/2019	10277	Derrick Taylor		O & M FUND	66.24		4,849.31
Paycheck	05/10/2019	10278	James M King		O & M FUND	45.43		4,894.74
Paycheck	05/10/2019	10279	Jared N Miller		O & M FUND	60.36		4,955.10
Paycheck	05/10/2019	10280	Jimmy A Ross		O & M FUND	75.33		5,030.43
Paycheck	05/10/2019	10281	William Clark		O & M FUND	51.28		5,081.71
Paycheck	05/17/2019	10291	Derrick Taylor		O & M FUND	73.71		5,155.42
Paycheck	05/17/2019	10292	James M King		O & M FUND	39.46		5,194.88
Paycheck	05/17/2019	10293	Jared N Miller		O & M FUND	50.43		5,245.31
Paycheck	05/17/2019	10294	Jimmy A Ross		O & M FUND	90.55		5,335.86
Paycheck	05/17/2019	10295	William Clark		O & M FUND	51.28		5,387.14
Paycheck	05/24/2019	10303	Derrick Taylor		O & M FUND	94.83		5,481.97
Paycheck	05/24/2019	10304	James M King		O & M FUND	43.19		5,525.16
Paycheck	05/24/2019	10305	Jared N Miller		O & M FUND	60.36		5,585.52
Paycheck	05/24/2019	10306	Jimmy A Ross		O & M FUND	95.63		5,681.15
Paycheck	05/24/2019	10307	William Clark		O & M FUND	61.06		5,742.21
Paycheck	05/31/2019	10325	Derrick Taylor		O & M FUND	75.35		5,817.56
Paycheck	05/31/2019	10326	James M King		O & M FUND	39.46		5,857.02
Paycheck	05/31/2019	10327	Jared N Miller		O & M FUND	60.36		5,917.38
Paycheck	05/31/2019	10328	Jimmy A Ross		O & M FUND	86.31		6,003.69
Paycheck	05/31/2019	10329	William Clark		O & M FUND	53.23		6,056.92
Paycheck	06/07/2019	10340	Derrick Taylor		O & M FUND	73.70		6,130.62
Paycheck	06/07/2019	10341	James M King		O & M FUND	54.38		6,185.00
Paycheck	06/07/2019	10342	Jared N Miller		O & M FUND	62.65		6,247.65
Paycheck	06/07/2019	10343	Jimmy A Ross		O & M FUND	80.39		6,328.04
Paycheck	06/07/2019	10344	William Clark		O & M FUND	51.28		6,379.32
Paycheck	06/14/2019	10355	Derrick Taylor		O & M FUND	110.97		6,490.29
Paycheck	06/14/2019	10356	James M King		O & M FUND	39.47		6,529.76
Paycheck	06/14/2019	10357	Jared N Miller		O & M FUND	52.73		6,582.49
Paycheck	06/14/2019	10358	Jimmy A Ross		O & M FUND	88.02		6,670.51
Paycheck	06/14/2019	10359	William Clark		O & M FUND	51.28		6,721.79
Paycheck	06/21/2019	10370	Derrick Taylor		O & M FUND	71.22		6,793.01
Paycheck	06/21/2019	10371	James M King		O & M FUND	39.46		6,832.47
Paycheck	06/21/2019	10372	Jared N Miller		O & M FUND	57.30		6,889.77
Paycheck	06/21/2019	10373	Jimmy A Ross		O & M FUND	115.93		7,005.70
Paycheck	06/21/2019	10374	William Clark		O & M FUND	51.28		7,056.98
Paycheck	06/28/2019	10393	Derrick Taylor		O & M FUND	101.04		7,158.02
Paycheck	06/28/2019	10394	James M King		O & M FUND	39.46		7,197.48
Paycheck	06/28/2019	10395	Jared N Miller		O & M FUND	58.07		7,255.55
Paycheck	06/28/2019	10396	Jimmy A Ross		O & M FUND	67.70		7,323.25
Paycheck	06/28/2019	10397	William Clark		O & M FUND	58.13		7,381.38
Paycheck	07/03/2019	10407	Derrick Taylor		O & M FUND	68.73		7,450.11
Paycheck	07/03/2019	10408	James M King		O & M FUND	43.94		7,494.05
Paycheck	07/03/2019	10409	Jared N Miller		O & M FUND	59.60		7,553.65
Paycheck	07/03/2019	10410	Jimmy A Ross		O & M FUND	70.11		7,623.76
Paycheck	07/03/2019	10411	William Clark		O & M FUND	51.28		7,675.04

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	07/12/2019	10422	Derrick Taylor		O & M FUND	80.75		7,755.79
Paycheck	07/12/2019	10423	James M King		O & M FUND	44.43		7,800.22
Paycheck	07/12/2019	10424	Jared N Miller		O & M FUND	76.02		7,876.24
Paycheck	07/12/2019	10425	Jimmy A Ross		O & M FUND	75.36		7,951.60
Paycheck	07/12/2019	10426	William Clark		O & M FUND	58.46		8,010.06
Paycheck	07/19/2019	10444	Derrick Taylor		O & M FUND	103.52		8,113.58
Paycheck	07/19/2019	10445	James M King		O & M FUND	39.46		8,153.04
Paycheck	07/19/2019	10446	Jared N Miller		O & M FUND	55.77		8,208.81
Paycheck	07/19/2019	10447	Jimmy A Ross		O & M FUND	85.79		8,294.60
Paycheck	07/19/2019	10448	William Clark		O & M FUND	51.28		8,345.88
Paycheck	07/26/2019	10459	Derrick Taylor		O & M FUND	74.94		8,420.82
Paycheck	07/26/2019	10460	James M King		O & M FUND	39.46		8,460.28
Paycheck	07/26/2019	10461	Jared N Miller		O & M FUND	58.08		8,518.36
Paycheck	07/26/2019	10462	Jimmy A Ross		O & M FUND	83.37		8,601.73
Paycheck	07/26/2019	10463	William Clark		O & M FUND	64.00		8,665.73
Paycheck	08/02/2019	10475	Derrick Taylor		O & M FUND	98.55		8,764.28
Paycheck	08/02/2019	10476	James M King		O & M FUND	52.14		8,816.42
Paycheck	08/02/2019	10477	Jared N Miller		O & M FUND	60.36		8,876.78
Paycheck	08/02/2019	10478	Jimmy A Ross		O & M FUND	80.98		8,957.76
Paycheck	08/02/2019	10479	William Clark		O & M FUND	51.28		9,009.04
Paycheck	08/09/2019	10480	Derrick Taylor		O & M FUND	66.25		9,075.29
Paycheck	08/09/2019	10514	Derrick Taylor		O & M FUND	66.25		9,141.54
Paycheck	08/09/2019	10515	James M King		O & M FUND	38.97		9,180.51
Paycheck	08/09/2019	10516	Jared N Miller		O & M FUND	62.65		9,243.16
Paycheck	08/09/2019	10517	Jimmy A Ross		O & M FUND	78.56		9,321.72
Paycheck	08/09/2019	10518	William Clark		O & M FUND	52.25		9,373.97
Paycheck	08/16/2019	10528	Derrick Taylor		O & M FUND	93.58		9,467.55
Paycheck	08/16/2019	10529	James M King		O & M FUND	41.70		9,509.25
Paycheck	08/16/2019	10530	Jared N Miller		O & M FUND	19.11		9,528.36
Paycheck	08/16/2019	10531	Jimmy A Ross		O & M FUND	93.01		9,621.37
Paycheck	08/16/2019	10532	William Clark		O & M FUND	54.22		9,675.59
Paycheck	08/23/2019	10540	Derrick Taylor		O & M FUND	66.25		9,741.84
Paycheck	08/23/2019	10541	James M King		O & M FUND	39.46		9,781.30
Paycheck	08/23/2019	10542	Jared N Miller		O & M FUND	67.24		9,848.54
Paycheck	08/23/2019	10543	Jimmy A Ross		O & M FUND	78.56		9,927.10
Paycheck	08/23/2019	10544	William Clark		O & M FUND	51.28		9,978.38
Paycheck	08/30/2019	10560	Derrick Taylor		O & M FUND	73.70		10,052.08
Paycheck	08/30/2019	10561	James M King		O & M FUND	47.67		10,099.75
Paycheck	08/30/2019	10562	Jared N Miller		O & M FUND	60.36		10,160.11
Paycheck	08/30/2019	10563	Jimmy A Ross		O & M FUND	80.98		10,241.09
Paycheck	08/30/2019	10564	William Clark		O & M FUND	62.04		10,303.13
Paycheck	09/06/2019	10579	Derrick Taylor		O & M FUND	72.87		10,376.00
Paycheck	09/06/2019	10580	James M King		O & M FUND	39.96		10,415.96
Paycheck	09/06/2019	10581	Jared N Miller		O & M FUND	48.14		10,464.10
Paycheck	09/06/2019	10582	Jimmy A Ross		O & M FUND	125.07		10,589.17
Paycheck	09/06/2019	10583	William Clark		O & M FUND	53.89		10,643.06
Paycheck	09/13/2019	10593	Derrick Taylor		O & M FUND	73.71		10,716.77
Paycheck	09/13/2019	10594	James M King		O & M FUND	38.97		10,755.74
Paycheck	09/13/2019	10595	Jared N Miller		O & M FUND	63.80		10,819.54

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	09/13/2019	10596	Jimmy A Ross		O & M FUND	88.18		10,907.72
Paycheck	09/13/2019	10597	William Clark		O & M FUND	53.23		10,960.95
Paycheck	09/20/2019	10606	Billy J Trammell		O & M FUND	64.05		11,025.00
Paycheck	09/20/2019	10607	Derrick Taylor		O & M FUND	68.73		11,093.73
Paycheck	09/20/2019	10608	James M King		O & M FUND	40.20		11,133.93
Paycheck	09/20/2019	10609	Jimmy A Ross		O & M FUND	76.17		11,210.10
Paycheck	09/20/2019	10610	William Clark		O & M FUND	72.81		11,282.91
Paycheck	09/27/2019	10628	Billy J Trammell		O & M FUND	96.67		11,379.58
Paycheck	09/27/2019	10629	Derrick Taylor		O & M FUND	72.47		11,452.05
Paycheck	09/27/2019	10630	James M King		O & M FUND	44.69		11,496.74
Paycheck	09/27/2019	10631	Jimmy A Ross		O & M FUND	76.17		11,572.91
Paycheck	09/27/2019	10632	William Clark		O & M FUND	82.59		11,655.50
Paycheck	10/04/2019	10639	Billy J Trammell		O & M FUND	99.12		11,754.62
Paycheck	10/04/2019	10640	Derrick Taylor		O & M FUND	66.24		11,820.86
Paycheck	10/04/2019	10641	James M King		O & M FUND	37.47		11,858.33
Paycheck	10/04/2019	10642	Jimmy A Ross		O & M FUND	85.78		11,944.11
Paycheck	10/04/2019	10643	William Clark		O & M FUND	51.27		11,995.38
Paycheck	10/11/2019	10653	Billy J Trammell		O & M FUND	64.05		12,059.43
Paycheck	10/11/2019	10654	Derrick Taylor		O & M FUND	93.58		12,153.01
Paycheck	10/11/2019	10655	James M King		O & M FUND	36.47		12,189.48
Paycheck	10/11/2019	10656	Jimmy A Ross		O & M FUND	80.97		12,270.45
Paycheck	10/11/2019	10657	William Clark		O & M FUND	51.28		12,321.73
General Journal	10/11/2019				Unemployment	3.25		12,324.98
Paycheck	10/18/2019	10663	Billy J Trammell		O & M FUND	64.04		12,389.02
Paycheck	10/18/2019	10664	Derrick Taylor		O & M FUND	68.74		12,457.76
Paycheck	10/18/2019	10665	James M King		O & M FUND	40.21		12,497.97
Paycheck	10/18/2019	10666	Jimmy A Ross		O & M FUND	88.19		12,586.16
Paycheck	10/18/2019	10667	William Clark		O & M FUND	51.28		12,637.44
Paycheck	10/25/2019	10678	Billy J Trammell		O & M FUND	66.47		12,703.91
Paycheck	10/25/2019	10679	Derrick Taylor		O & M FUND	68.74		12,772.65
Paycheck	10/25/2019	10680	James M King		O & M FUND	46.18		12,818.83
Paycheck	10/25/2019	10681	Jimmy A Ross		O & M FUND	95.40		12,914.23
Paycheck	10/25/2019	10682	William Clark		O & M FUND	57.16		12,971.39
Paycheck	10/25/2019	10683	Jimmy A Ross		O & M FUND	64.14		13,035.53
Paycheck	11/01/2019	10697	Billy J Trammell		O & M FUND	64.04		13,099.57
Paycheck	11/01/2019	10698	Derrick Taylor		O & M FUND	71.21		13,170.78
Paycheck	11/01/2019	10699	James M King		O & M FUND	39.46		13,210.24
Paycheck	11/01/2019	10700	Jimmy A Ross		O & M FUND	64.14		13,274.38
Paycheck	11/01/2019	10701	William Clark		O & M FUND	51.28		13,325.66
Paycheck	11/08/2019	10708	Billy J Trammell		O & M FUND	71.30		13,396.96
Paycheck	11/08/2019	10709	Derrick Taylor		O & M FUND	83.64		13,480.60
Paycheck	11/08/2019	10710	James M King		O & M FUND	39.46		13,520.06
Paycheck	11/08/2019	10711	Jimmy A Ross		O & M FUND	74.96		13,595.02
Paycheck	11/08/2019	10712	William Clark		O & M FUND	51.28		13,646.30
Paycheck	11/15/2019	10730	Billy J Trammell		O & M FUND	64.05		13,710.35
Paycheck	11/15/2019	10731	Derrick Taylor		O & M FUND	66.26		13,776.61
Paycheck	11/15/2019	10732	James M King		O & M FUND	39.47		13,816.08
Paycheck	11/15/2019	10733	Jimmy A Ross		O & M FUND	73.76		13,889.84
Paycheck	11/15/2019	10734	William Clark		O & M FUND	57.79		13,947.63

MCCREARY CO WATER DISTRICT SEWER SYSTEM

General Ledger

As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	11/22/2019	10737	Billy J Trammell		O & M FUND	64.04		14,011.67
Paycheck	11/22/2019	10738	Derrick Taylor		O & M FUND	66.24		14,077.91
Paycheck	11/22/2019	10739	James M King		O & M FUND	39.45		14,117.36
Paycheck	11/22/2019	10740	Jimmy A Ross		O & M FUND	73.76		14,191.12
Paycheck	11/22/2019	10741	William Clark		O & M FUND	51.28		14,242.40
Paycheck	11/27/2019	10744	Billy J Trammell		O & M FUND	47.03		14,289.43
Paycheck	11/27/2019	10745	Derrick Taylor		O & M FUND	44.56		14,333.99
Paycheck	11/27/2019	10746	James M King		O & M FUND	45.08		14,379.07
Paycheck	11/27/2019	10747	Jimmy A Ross		O & M FUND	44.55		14,423.62
Paycheck	11/27/2019	10748	William Clark		O & M FUND	45.09		14,468.71
Paycheck	11/27/2019	10760	Billy J Trammell		O & M FUND	64.05		14,532.76
Paycheck	11/27/2019	10761	Derrick Taylor		O & M FUND	66.24		14,599.00
Paycheck	11/27/2019	10762	James M King		O & M FUND	39.46		14,638.46
Paycheck	11/27/2019	10763	Jimmy A Ross		O & M FUND	68.95		14,707.41
Paycheck	11/27/2019	10764	William Clark		O & M FUND	51.28		14,758.69
Paycheck	12/06/2019	10774	Billy J Trammell		O & M FUND	61.41		14,820.10
Paycheck	12/06/2019	10775	Derrick Taylor		O & M FUND	79.50		14,899.60
Paycheck	12/06/2019	10776	James M King		O & M FUND	38.96		14,938.56
Paycheck	12/06/2019	10777	Jimmy A Ross		O & M FUND	65.74		15,004.30
Paycheck	12/06/2019	10778	William Clark		O & M FUND	51.28		15,055.58
Paycheck	12/13/2019	10794	Billy J Trammell		O & M FUND	69.82		15,125.40
Paycheck	12/13/2019	10795	Derrick Taylor		O & M FUND	66.25		15,191.65
Paycheck	12/13/2019	10796	James M King		O & M FUND	36.49		15,228.14
Paycheck	12/13/2019	10797	Jimmy A Ross		O & M FUND	83.38		15,311.52
Paycheck	12/13/2019	10798	William Clark		O & M FUND	72.79		15,384.31
Paycheck	12/20/2019	10807	Billy J Trammell		O & M FUND	60.65		15,444.96
Paycheck	12/20/2019	10808	Derrick Taylor		O & M FUND	66.26		15,511.22
Paycheck	12/20/2019	10809	James M King		O & M FUND	49.16		15,560.38
Paycheck	12/20/2019	10810	Jimmy A Ross		O & M FUND	76.16		15,636.54
Paycheck	12/20/2019	10811	William Clark		O & M FUND	51.28		15,687.82
Paycheck	12/27/2019	10824	Billy J Trammell		O & M FUND	66.77		15,754.59
Paycheck	12/27/2019	10825	Derrick Taylor		O & M FUND	66.24		15,820.83
Paycheck	12/27/2019	10826	James M King		O & M FUND	39.46		15,860.29
Paycheck	12/27/2019	10827	Jimmy A Ross		O & M FUND	76.97		15,937.26
Paycheck	12/27/2019	10828	William Clark		O & M FUND	51.28		15,988.54
General Journal	12/31/2019			To adjust to c...	Life Insurance		1,815.02	14,173.52
General Journal	12/31/2019			To adjust to c...	Accrued Payroll	85.89		14,259.41
General Journal	12/31/2019			Allocation of a...	Payroll admin	3,225.43		17,484.84
Total 236 - PAYROLL TAXES						19,299.86	1,815.02	17,484.84

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2019**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>6560 - Payroll Expenses</b>								
<b>Insurance</b>								
Check	01/10/2019	10041	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	225.58		0.00
General Journal	01/17/2019			work comp	Workers Comp...	297.14		225.58
Check	01/24/2019	10063	Humana Health Plan...	Invoice #1480...	O & M FUND	4,760.88		522.72
Check	01/31/2019	10075	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	225.58		5,283.60
Check	01/31/2019	10077	Mellite	TM05923777...	O & M FUND	107.45		5,509.18
Check	01/31/2019	10078	Anthem Life	Invoice #0000...	O & M FUND	0.00		5,616.63
General Journal	01/31/2019		Anthem Life	For CHK 1007...	O & M FUND	20.25		5,636.88
General Journal	02/07/2019		Anthem Life	Reverse of GJ...	O & M FUND		20.25	5,616.63
Check	02/08/2019		Humana Health Plan...	Invoice #1480...	O & M FUND	4,760.89		10,377.52
General Journal	02/12/2019	10100		work comp	Workers Comp...	297.14		10,674.66
Check	02/22/2019	10117	Humana Health Plan...	Invoice #1480...	O & M FUND	4,760.89		15,435.55
Check	03/01/2019	10128	Humana Health Plan...	Invoice #1480...	O & M FUND	4,760.89		20,196.44
Check	03/01/2019	10134	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	225.58		20,422.02
Check	03/01/2019	10135	Eye Med	Invoice #1638...	O & M FUND	39.90		20,461.92
Check	03/01/2019	10137	Mellite	TM05923779 ...	O & M FUND	107.45		20,569.37
General Journal	03/15/2019			work comp	Workers Comp...	297.14		20,866.51
Check	03/28/2019	10185	Eye Med	Invoice #1638...	O & M FUND	39.90		20,906.41
Check	03/28/2019	10186	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	225.58		21,131.99
Check	03/28/2019	10187	Humana Health Plan...	Invoice #1480...	O & M FUND	4,760.89		25,892.88
Check	03/28/2019	10192	Mellite	TM05923779 ...	O & M FUND	107.45		26,000.33
General Journal	04/19/2019			work comp	Workers Comp...	297.14		26,297.47
Check	05/02/2019	10258	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	93.88		26,391.35
Check	05/02/2019	10259	Eye Med	Invoice #1638...	O & M FUND	39.90		26,431.25
Check	05/02/2019	10262	Humana Health Plan...	Invoice #1480...	O & M FUND	5,317.08		31,748.33
Check	05/02/2019	10263	Mellite	TM05923779 ...	O & M FUND	138.48		31,886.81
Check	05/31/2019	10309	Humana Health Plan...	Invoice #1480...	O & M FUND	3,730.46		35,617.27
Check	05/31/2019	10313	Humana Health Plan...	TM05923779 ...	O & M FUND	138.48		35,755.75
Check	05/31/2019	10316	Aflac	Invoice #9189...	O & M FUND	31.05		35,786.80
Check	05/31/2019	10321	Eye Med	Invoice #1639...	O & M FUND	46.78		35,833.58
Check	05/31/2019	10323	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	902.94		36,736.52
General Journal	06/21/2019			work comp	Workers Comp...	765.79		37,502.31
Check	06/27/2019	10375	Eye Med	Invoice #1639...	O & M FUND	67.67		37,569.98
Check	06/27/2019	10386	Mellite	TM05923779 ...	O & M FUND	138.48		37,708.46
Check	06/27/2019	10387	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	218.76		37,927.22
Check	06/27/2019	10389	Humana Health Plan...	Invoice #1480...	O & M FUND	4,763.89		42,691.11
Check	07/03/2019	10406	Aflac	Invoice #3408...	O & M FUND	24.84		42,715.95
General Journal	07/18/2019			w/c	Workers Comp...	414.76		43,130.71
Check	07/26/2019	10457	Aflac	Invoice #7631...	O & M FUND	24.84		43,155.55
Check	08/01/2019	10465	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	218.76		43,374.31
Check	08/01/2019	10467	Eye Med	Invoice #1639...	O & M FUND	67.67		43,441.98
Check	08/01/2019	10468	Mellite	TM05923779 ...	O & M FUND	138.48		43,580.46
Check	08/01/2019	10470	Humana Health Plan...	Invoice #1480...	O & M FUND	4,763.89		48,344.35
General Journal	08/16/2019			w/c	Workers Comp...	255.47		48,599.82
Check	08/29/2019	10548	Humana Health Plan...	Invoice #1480...	O & M FUND	4,763.89		53,363.71
Check	08/29/2019	10549	Eye Med	Invoice #1640...	O & M FUND	67.67		53,431.38
Check	08/29/2019	10550	Aflac	Invoice #1893...	O & M FUND	31.05		53,462.43
Check	08/29/2019	10551	Mellite	TM05923779 ...	O & M FUND	138.48		53,600.91

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	08/29/2019	10555	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	218.76		53,819.67
General Journal	09/19/2019			w/c	Workers Comp...	295.13		54,114.80
Check	09/26/2019	10617	Humana Health Plan...	Invoice #7374...	O & M FUND	4,763.89		58,878.69
Check	09/26/2019	10619	Mellite	TM05923779 ...	O & M FUND	136.59		59,015.28
Check	09/26/2019	10620	Eye Med	Invoice #1640...	O & M FUND	67.67		59,082.95
Check	09/26/2019	10621	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	218.76		59,301.71
Check	10/03/2019	10634	Aflac	Invoice #6195...	O & M FUND	82.32		59,384.03
General Journal	10/18/2019			w/c	Workers Comp...	295.13		59,679.16
Check	10/31/2019	10690	Humana Health Plan...	Invoice #7374...	O & M FUND	4,763.89		64,443.05
Check	10/31/2019	10691	Mellite	TM05923779 ...	O & M FUND	136.59		64,579.64
Check	10/31/2019	10692	Aflac	Invoice #0434...	O & M FUND	82.32		64,661.96
Check	10/31/2019	10693	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	218.76		64,880.72
Check	10/31/2019	10694	Eye Med	Invoice #1640...	O & M FUND	67.67		64,948.39
General Journal	11/14/2019			w/c	Workers Comp...	294.79		65,243.18
Check	11/27/2019	10751	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	218.76		65,461.94
Check	11/27/2019	10752	Eye Med	Invoice #1641...	O & M FUND	67.67		65,529.61
Check	11/27/2019	10754	Mellite	TM05923779 ...	O & M FUND	136.59		65,666.20
General Journal	12/20/2019			w/c	Workers Comp...	294.79		65,960.99
Check	12/26/2019	10814	Mellite	TM05923779 ...	O & M FUND	136.59		66,097.58
Check	12/26/2019	10820	Eye Med	Invoice #1641...	O & M FUND	67.67		66,165.25
Check	12/26/2019	10821	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	218.76		66,384.01
Total Insurance						66,404.26	20.25	66,384.01
<b>6560 - Payroll Expenses - Other</b>								
Check	01/04/2019	10023	Eye Med	Invoice #1637...	O & M FUND	39.90		0.00
Paycheck	01/04/2019	10033	Derrick Taylor		O & M FUND	39.90		39.90
Paycheck	01/04/2019	10034	James M King		O & M FUND	3.10		43.00
Paycheck	01/04/2019	10036	William Clark		O & M FUND	0.00		43.00
Paycheck	01/11/2019	10045	Derrick Taylor	VOID:	O & M FUND	0.00		43.00
Paycheck	01/11/2019	10046	James M King		O & M FUND	3.15		46.15
Paycheck	01/11/2019	10048	William Clark		O & M FUND	0.00		46.15
Paycheck	01/11/2019	10049	Derrick Taylor		O & M FUND	0.00		46.15
Paycheck	01/18/2019	10056	Derrick Taylor		O & M FUND	0.00		46.15
Paycheck	01/18/2019	10057	James M King		O & M FUND	3.09		49.24
Paycheck	01/18/2019	10059	William Clark		O & M FUND	0.00		49.24
Paycheck	01/25/2019	10067	Derrick Taylor		O & M FUND	0.00		49.24
Paycheck	01/25/2019	10068	James M King		O & M FUND	3.10		52.34
Paycheck	01/25/2019	10070	William Clark		O & M FUND	0.00		52.34
Check	01/31/2019	10079	Eye Med	Invoice #1637...	O & M FUND	39.90		92.24
Paycheck	02/01/2019	10083	Derrick Taylor		O & M FUND	0.00		92.24
Paycheck	02/01/2019	10084	James M King		O & M FUND	3.09		95.33
Paycheck	02/01/2019	10086	William Clark		O & M FUND	0.00		95.33
Paycheck	02/08/2019	10101	Derrick Taylor		O & M FUND	0.00		95.33
Paycheck	02/08/2019	10102	James M King		O & M FUND	3.10		98.43
Paycheck	02/08/2019	10104	William Clark		O & M FUND	0.00		98.43
Paycheck	02/15/2019	10111	Derrick Taylor		O & M FUND	98.43		102.11
Paycheck	02/15/2019	10112	James M King		O & M FUND	3.68		102.11
Paycheck	02/15/2019	10114	William Clark		O & M FUND	0.00		102.11
Paycheck	02/22/2019	10123	Derrick Taylor		O & M FUND	0.00		102.11



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	02/22/2019	10124	James M King		O & M FUND	4.30		106.41
Paycheck	02/22/2019	10126	William Clark		O & M FUND	0.00		106.41
Paycheck	03/01/2019	10142	Derrick Taylor		O & M FUND	0.00		106.41
Paycheck	03/01/2019	10143	James M King		O & M FUND	3.10		109.51
Paycheck	03/01/2019	10145	William Clark		O & M FUND	0.00		109.51
Paycheck	03/08/2019	10154	Derrick Taylor		O & M FUND	0.00		109.51
Paycheck	03/08/2019	10155	James M King		O & M FUND	3.09		112.60
Paycheck	03/08/2019	10157	William Clark		O & M FUND	0.00		112.60
Paycheck	03/15/2019	10167	Derrick Taylor		O & M FUND	0.00		112.60
Paycheck	03/15/2019	10168	James M King		O & M FUND	3.27		115.87
Paycheck	03/15/2019	10170	William Clark		O & M FUND	0.00		115.87
Paycheck	03/22/2019	10179	Derrick Taylor		O & M FUND	0.00		115.87
Paycheck	03/22/2019	10180	James M King		O & M FUND	3.33		119.20
Paycheck	03/22/2019	10182	William Clark		O & M FUND	0.00		119.20
Paycheck	03/29/2019	10198	Derrick Taylor		O & M FUND	0.00		119.20
Paycheck	03/29/2019	10199	James M King		O & M FUND	2.60		121.80
Paycheck	03/29/2019	10201	William Clark		O & M FUND	0.00		121.80
Paycheck	04/05/2019	10210	Derrick Taylor		O & M FUND	0.00		121.80
Paycheck	04/05/2019	10211	James M King		O & M FUND	0.00		121.80
Paycheck	04/12/2019	10213	William Clark		O & M FUND	0.00		121.80
Paycheck	04/12/2019	10223	Derrick Taylor		O & M FUND	0.00		121.80
Paycheck	04/12/2019	10224	James M King		O & M FUND	0.00		121.80
Paycheck	04/19/2019	10234	William Clark		O & M FUND	0.00		121.80
Paycheck	04/19/2019	10235	Derrick Taylor		O & M FUND	0.00		121.80
Paycheck	04/19/2019	10237	James M King		O & M FUND	0.00		121.80
Paycheck	04/19/2019	10248	William Clark		O & M FUND	0.00		121.80
Paycheck	04/26/2019	10249	Derrick Taylor		O & M FUND	0.00		121.80
Paycheck	04/26/2019	10251	James M King		O & M FUND	0.00		121.80
Paycheck	05/03/2019	10265	William Clark		O & M FUND	0.00		121.80
Paycheck	05/03/2019	10266	Derrick Taylor		O & M FUND	0.00		121.80
Paycheck	05/03/2019	10269	James M King		O & M FUND	7.11		128.91
Paycheck	05/03/2019	10281	William Clark		O & M FUND	0.00		128.91
Paycheck	05/10/2019	10277	James M King		O & M FUND	0.00		128.91
Paycheck	05/10/2019	10278	Derrick Taylor		O & M FUND	0.00		128.91
Paycheck	05/10/2019	10280	James M King		O & M FUND	5.59		134.50
Paycheck	05/10/2019	10281	William Clark		O & M FUND	0.00		134.50
Paycheck	05/17/2019	10291	Derrick Taylor		O & M FUND	0.00		134.50
Paycheck	05/17/2019	10292	James M King		O & M FUND	0.00		134.50
Paycheck	05/17/2019	10294	William Clark		O & M FUND	6.73		141.23
Paycheck	05/17/2019	10295	James M King		O & M FUND	0.00		141.23
Paycheck	05/24/2019	10303	Derrick Taylor		O & M FUND	0.00		141.23
Paycheck	05/24/2019	10304	William Clark		O & M FUND	0.00		141.23
Paycheck	05/24/2019	10306	James M King		O & M FUND	0.00		141.23
Paycheck	05/24/2019	10307	William Clark		O & M FUND	7.11		148.34
Paycheck	05/31/2019	10325	James M King		O & M FUND	0.00		148.34
Paycheck	05/31/2019	10326	Derrick Taylor		O & M FUND	0.00		148.34
Paycheck	05/31/2019	10328	James M King		O & M FUND	6.41		154.75
Paycheck	05/31/2019	10329	William Clark		O & M FUND	0.00		154.75

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	06/07/2019	10340	Derrick Taylor		O & M FUND	0.00		154.75
Paycheck	06/07/2019	10341	James M King		O & M FUND	0.00		154.75
Paycheck	06/07/2019	10343	Jimmy A Ross		O & M FUND	5.97		160.72
Paycheck	06/07/2019	10344	William Clark		O & M FUND	0.00		160.72
Paycheck	06/14/2019	10355	Derrick Taylor		O & M FUND	0.00		160.72
Paycheck	06/14/2019	10356	James M King		O & M FUND	0.00		160.72
Paycheck	06/14/2019	10358	Jimmy A Ross		O & M FUND	3.08		163.80
Paycheck	06/14/2019	10359	William Clark		O & M FUND	0.00		163.80
Paycheck	06/21/2019	10370	Derrick Taylor		O & M FUND	0.00		163.80
Paycheck	06/21/2019	10371	James M King		O & M FUND	0.00		163.80
Paycheck	06/21/2019	10373	Jimmy A Ross		O & M FUND	0.00		163.80
Paycheck	06/21/2019	10374	William Clark		O & M FUND	0.00		163.80
Paycheck	06/28/2019	10393	Derrick Taylor		O & M FUND	0.00		163.80
Paycheck	06/28/2019	10394	James M King		O & M FUND	0.00		163.80
Paycheck	06/28/2019	10396	Jimmy A Ross		O & M FUND	0.00		163.80
Paycheck	06/28/2019	10397	William Clark		O & M FUND	0.00		163.80
Paycheck	07/03/2019	10407	Derrick Taylor		O & M FUND	0.00		163.80
Paycheck	07/03/2019	10408	James M King		O & M FUND	0.00		163.80
Paycheck	07/03/2019	10410	Jimmy A Ross		O & M FUND	0.00		163.80
Paycheck	07/03/2019	10411	William Clark		O & M FUND	0.00		163.80
Paycheck	07/12/2019	10422	Derrick Taylor		O & M FUND	0.00		163.80
Paycheck	07/12/2019	10423	James M King		O & M FUND	0.00		163.80
Paycheck	07/12/2019	10425	Jimmy A Ross		O & M FUND	0.00		163.80
Paycheck	07/12/2019	10426	William Clark		O & M FUND	0.00		163.80
Paycheck	07/19/2019	10444	Derrick Taylor		O & M FUND	0.00		163.80
Paycheck	07/19/2019	10445	James M King		O & M FUND	0.00		163.80
Paycheck	07/19/2019	10447	Jimmy A Ross		O & M FUND	0.00		163.80
Paycheck	07/19/2019	10448	William Clark		O & M FUND	0.00		163.80
Paycheck	07/26/2019	10459	Derrick Taylor		O & M FUND	0.00		163.80
Paycheck	07/26/2019	10460	James M King		O & M FUND	0.00		163.80
Paycheck	07/26/2019	10462	Jimmy A Ross		O & M FUND	0.00		163.80
Paycheck	07/26/2019	10463	William Clark		O & M FUND	0.00		163.80
Paycheck	08/02/2019	10475	Derrick Taylor		O & M FUND	0.00		163.80
Paycheck	08/02/2019	10476	James M King		O & M FUND	0.00		163.80
Paycheck	08/02/2019	10478	Jimmy A Ross		O & M FUND	0.00		163.80
Paycheck	08/02/2019	10479	William Clark		O & M FUND	0.00		163.80
Paycheck	08/02/2019	10480	Derrick Taylor		O & M FUND	0.00		163.80
Paycheck	08/09/2019	10514	Derrick Taylor		O & M FUND	0.00		163.80
Paycheck	08/09/2019	10515	James M King		O & M FUND	0.00		163.80
Paycheck	08/09/2019	10517	Jimmy A Ross		O & M FUND	0.00		163.80
Paycheck	08/09/2019	10518	William Clark		O & M FUND	0.00		163.80
Paycheck	08/16/2019	10528	Derrick Taylor		O & M FUND	0.00		163.80
Paycheck	08/16/2019	10529	James M King		O & M FUND	0.00		163.80
Paycheck	08/16/2019	10531	Jimmy A Ross		O & M FUND	0.00		163.80
Paycheck	08/16/2019	10532	William Clark		O & M FUND	0.00		163.80
Paycheck	08/23/2019	10540	Derrick Taylor		O & M FUND	0.00		163.80
Paycheck	08/23/2019	10541	James M King		O & M FUND	0.00		163.80
Paycheck	08/23/2019	10543	Jimmy A Ross		O & M FUND	0.00		163.80
Paycheck	08/23/2019	10544	William Clark		O & M FUND	0.00		163.80

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	08/30/2019	10560	Derrick Taylor		O & M FUND	0.00		163.80
Paycheck	08/30/2019	10561	James M King		O & M FUND	0.00		163.80
Paycheck	08/30/2019	10563	Jimmy A Ross		O & M FUND	0.00		163.80
Paycheck	08/30/2019	10564	William Clark		O & M FUND	0.00		163.80
Paycheck	09/06/2019	10579	Derrick Taylor		O & M FUND	0.00		163.80
Paycheck	09/06/2019	10580	James M King		O & M FUND	0.00		163.80
Paycheck	09/06/2019	10582	Jimmy A Ross		O & M FUND	0.00		163.80
Paycheck	09/06/2019	10583	William Clark		O & M FUND	0.00		163.80
Paycheck	09/13/2019	10593	Derrick Taylor		O & M FUND	0.00		163.80
Paycheck	09/13/2019	10594	James M King		O & M FUND	0.00		163.80
Paycheck	09/13/2019	10596	Jimmy A Ross		O & M FUND	0.00		163.80
Paycheck	09/13/2019	10597	William Clark		O & M FUND	0.00		163.80
Paycheck	09/20/2019	10606	Billy J Trammell		O & M FUND	4.76		168.56
Paycheck	09/20/2019	10607	Derrick Taylor		O & M FUND	0.00		168.56
Paycheck	09/20/2019	10608	James M King		O & M FUND	0.00		168.56
Paycheck	09/20/2019	10609	Jimmy A Ross		O & M FUND	0.00		168.56
Paycheck	09/20/2019	10610	William Clark		O & M FUND	0.00		168.56
Paycheck	09/27/2019	10628	Billy J Trammell		O & M FUND	7.18		175.74
Paycheck	09/27/2019	10629	Derrick Taylor		O & M FUND	0.00		175.74
Paycheck	09/27/2019	10630	James M King		O & M FUND	0.00		175.74
Paycheck	09/27/2019	10631	Jimmy A Ross		O & M FUND	0.00		175.74
Paycheck	09/27/2019	10632	William Clark		O & M FUND	0.00		175.74
Paycheck	10/04/2019	10639	Billy J Trammell		O & M FUND	7.36		183.10
Paycheck	10/04/2019	10640	Derrick Taylor		O & M FUND	0.00		183.10
Paycheck	10/04/2019	10641	James M King		O & M FUND	0.00		183.10
Paycheck	10/04/2019	10642	Jimmy A Ross		O & M FUND	0.00		183.10
Paycheck	10/04/2019	10643	William Clark		O & M FUND	0.00		183.10
Paycheck	10/11/2019	10653	Billy J Trammell		O & M FUND	4.76		187.86
Paycheck	10/11/2019	10654	Derrick Taylor		O & M FUND	0.00		187.86
Paycheck	10/11/2019	10655	James M King		O & M FUND	0.00		187.86
Paycheck	10/11/2019	10656	Jimmy A Ross		O & M FUND	0.00		187.86
Paycheck	10/11/2019	10657	William Clark		O & M FUND	0.00		187.86
Paycheck	10/18/2019	10663	Billy J Trammell		O & M FUND	4.76		192.62
Paycheck	10/18/2019	10664	Derrick Taylor		O & M FUND	0.00		192.62
Paycheck	10/18/2019	10665	James M King		O & M FUND	0.00		192.62
Paycheck	10/18/2019	10666	Jimmy A Ross		O & M FUND	0.00		192.62
Paycheck	10/18/2019	10667	William Clark		O & M FUND	0.00		192.62
Paycheck	10/25/2019	10678	Billy J Trammell		O & M FUND	4.93		197.55
Paycheck	10/25/2019	10679	Derrick Taylor		O & M FUND	0.00		197.55
Paycheck	10/25/2019	10680	James M King		O & M FUND	0.00		197.55
Paycheck	10/25/2019	10681	Jimmy A Ross		O & M FUND	0.00		197.55
Paycheck	10/25/2019	10682	William Clark		O & M FUND	0.00		197.55
Paycheck	10/25/2019	10683	Jimmy A Ross		O & M FUND	0.00		197.55
Paycheck	11/01/2019	10697	Billy J Trammell		O & M FUND	4.76		202.31
Paycheck	11/01/2019	10698	Derrick Taylor		O & M FUND	0.00		202.31
Paycheck	11/01/2019	10699	James M King		O & M FUND	0.00		202.31
Paycheck	11/01/2019	10700	Jimmy A Ross		O & M FUND	0.00		202.31
Paycheck	11/01/2019	10701	William Clark		O & M FUND	0.00		202.31
Paycheck	11/08/2019	10708	Billy J Trammell		O & M FUND	3.49		205.80

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	11/08/2019	10709	Derrick Taylor		O & M FUND	0.00		205.80
Paycheck	11/08/2019	10710	James M King		O & M FUND	0.00		205.80
Paycheck	11/08/2019	10711	Jimmy A Ross		O & M FUND	0.00		205.80
Paycheck	11/08/2019	10712	William Clark		O & M FUND	0.00		205.80
Paycheck	11/15/2019	10730	Billy J Trammell		O & M FUND	0.00		205.80
Paycheck	11/15/2019	10731	Derrick Taylor		O & M FUND	0.00		205.80
Paycheck	11/15/2019	10732	James M King		O & M FUND	0.00		205.80
Paycheck	11/15/2019	10733	Jimmy A Ross		O & M FUND	0.00		205.80
Paycheck	11/15/2019	10734	William Clark		O & M FUND	0.00		205.80
Paycheck	11/22/2019	10737	Billy J Trammell		O & M FUND	0.00		205.80
Paycheck	11/22/2019	10738	Derrick Taylor		O & M FUND	0.00		205.80
Paycheck	11/22/2019	10739	James M King		O & M FUND	0.00		205.80
Paycheck	11/22/2019	10740	Jimmy A Ross		O & M FUND	0.00		205.80
Paycheck	11/22/2019	10741	William Clark		O & M FUND	0.00		205.80
Paycheck	11/27/2019	10744	Billy J Trammell		O & M FUND	582.41		788.21
Paycheck	11/27/2019	10745	Derrick Taylor		O & M FUND	582.42		1,370.63
Paycheck	11/27/2019	10746	James M King		O & M FUND	589.27		1,959.90
Paycheck	11/27/2019	10747	Jimmy A Ross		O & M FUND	582.41		2,542.31
Paycheck	11/27/2019	10748	William Clark		O & M FUND	589.28		3,131.59
Paycheck	11/27/2019	10760	Billy J Trammell		O & M FUND	0.00		3,131.59
Paycheck	11/27/2019	10761	Derrick Taylor		O & M FUND	0.00		3,131.59
Paycheck	11/27/2019	10762	James M King		O & M FUND	0.00		3,131.59
Paycheck	11/27/2019	10763	Jimmy A Ross		O & M FUND	0.00		3,131.59
Paycheck	11/27/2019	10764	William Clark		O & M FUND	0.00		3,131.59
Paycheck	12/06/2019	10774	Billy J Trammell		O & M FUND	0.00		3,131.59
Paycheck	12/06/2019	10775	Derrick Taylor		O & M FUND	0.00		3,131.59
Paycheck	12/06/2019	10776	James M King		O & M FUND	0.00		3,131.59
Paycheck	12/06/2019	10777	Jimmy A Ross		O & M FUND	0.00		3,131.59
Paycheck	12/06/2019	10778	William Clark		O & M FUND	0.00		3,131.59
Paycheck	12/13/2019	10794	Billy J Trammell		O & M FUND	0.00		3,131.59
Paycheck	12/13/2019	10795	Derrick Taylor		O & M FUND	0.00		3,131.59
Paycheck	12/13/2019	10796	James M King		O & M FUND	0.00		3,131.59
Paycheck	12/13/2019	10797	Jimmy A Ross		O & M FUND	0.00		3,131.59
Paycheck	12/13/2019	10798	William Clark		O & M FUND	0.00		3,131.59
Paycheck	12/20/2019	10807	Billy J Trammell		O & M FUND	0.00		3,131.59
Paycheck	12/20/2019	10808	Derrick Taylor		O & M FUND	0.00		3,131.59
Paycheck	12/20/2019	10809	James M King		O & M FUND	0.00		3,131.59
Paycheck	12/20/2019	10810	Jimmy A Ross		O & M FUND	0.00		3,131.59
Paycheck	12/20/2019	10811	William Clark		O & M FUND	0.00		3,131.59
Paycheck	12/27/2019	10824	Billy J Trammell		O & M FUND	0.00		3,131.59
Paycheck	12/27/2019	10825	Derrick Taylor		O & M FUND	0.00		3,131.59
Paycheck	12/27/2019	10826	James M King		O & M FUND	0.00		3,131.59
Paycheck	12/27/2019	10827	Jimmy A Ross		O & M FUND	0.00		3,131.59
Paycheck	12/27/2019	10828	William Clark		O & M FUND	0.00		3,131.59

Total 6560 · Payroll Expenses - Other

Total 6560 · Payroll Expenses

	3,131.59		0.00	3,131.59
	69,535.85		20.25	69,515.60

MCCREARY CO WATER DISTRICT SEWER SYSTEM  
General Ledger  
As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>66900 · Reconciliation Discrepancies</b>								
Total 66900 · Reconciliation Discrepancies								
<b>701A · COLLECTION LABOR, MATL EXP</b>								
General Journal	01/01/2019			To record Dec...	921 · OFFICE ...		1,487.47	0.00
Check	01/04/2019	10027	Big M Discount	-MULTIPLE-	O & M FUND	29.36		-1,487.47
Check	01/10/2019	10038	Eubanks Electrical S...	Invoice #3843...	O & M FUND	31.08		-1,458.11
Check	01/10/2019	10039	Lumber King Inc.	Invoice #1027...	O & M FUND	29.41		-1,427.03
Check	01/10/2019	10042	Southside Electric	-MULTIPLE-	O & M FUND	1,397.62		-1,397.62
Check	01/31/2019	10072	Big M Discount	#39065 Bolts, ...	O & M FUND	9.70		0.00
Check	02/07/2019	10097	Lumber King Inc.	Invoice #1027...	O & M FUND	46.62		9.70
Check	02/07/2019	10098	Dal-R's Inc	#301336 Plu...	O & M FUND	201.42		56.32
Check	03/08/2019	10147	Anderson Grocery Inc	#08345 Lime	O & M FUND	8.00		257.74
Check	03/15/2019	10158	Big M Discount	-MULTIPLE-	O & M FUND	131.14		265.74
Check	03/15/2019	10162	Wascon Inc	Invoice #5513...	O & M FUND	308.01		396.88
Check	03/22/2019	10171	USA Bluebook	-MULTIPLE-	O & M FUND	1,270.89		704.89
Check	03/28/2019	10188	Eubanks Electrical S...	-MULTIPLE-	O & M FUND	496.04		1,975.78
Check	03/28/2019	10189	USA Bluebook	Invoice #8399...	O & M FUND	410.84		2,471.82
Check	04/12/2019	10215	Lumber King Inc.	Invoice #1027...	O & M FUND	130.61		2,882.66
Check	04/18/2019	10228	Eubanks Electrical S...	-MULTIPLE-	O & M FUND	1,806.11		3,013.27
Check	04/25/2019	10243	Eubanks Electrical S...	Invoice #3879...	O & M FUND	59.80		4,819.38
Check	05/02/2019	10253	Big M Discount	#19113 Wash...	O & M FUND	2.15		4,879.18
Check	05/24/2019	10299	Eubanks Electrical S...	-MULTIPLE-	O & M FUND	161.53		5,042.86
Check	06/05/2019	10335	Eubanks Electrical S...	Invoice #3893...	O & M FUND	63.00		5,105.86
Check	06/05/2019	10336	Southern Sales Com...	Invoice #7765...	O & M FUND	18.23		5,124.09
Check	06/14/2019	10348	Consolidated Pipe &...	-MULTIPLE-	O & M FUND	1,126.88		6,250.97
Check	06/21/2019	10351	Brenntag Mid-South	Invoice #BMS...	O & M FUND	590.00		6,840.97
Check	06/21/2019	10369	Dal-R's Inc	Shop Supplie...	O & M FUND	237.23		7,078.20
Check	06/27/2019	10383	Eubanks Electrical S...	-MULTIPLE-	O & M FUND	131.59		7,209.79
Check	06/27/2019	10384	Consolidated Pipe &...	-MULTIPLE-	O & M FUND	2,574.20		9,783.99
Check	07/11/2019	10414	Wascon Inc	Invoice #5636...	O & M FUND	590.34		10,374.33
Check	07/11/2019	10421	Consolidated Pipe &...	-MULTIPLE-	O & M FUND	3,492.30		13,866.63
Check	07/18/2019	10428	USA Bluebook	Invoice #9465...	O & M FUND	1,392.89		15,259.52
Check	07/18/2019	10436	Consolidated Pipe &...	Invoice #2292...	O & M FUND	762.00		16,021.52
Check	07/18/2019	10437	Eubanks Electrical S...	Invoice #3907...	O & M FUND	202.80		16,224.32
Check	08/08/2019	10483	Big M Discount	-MULTIPLE-	O & M FUND	86.52		16,310.84
Check	08/08/2019	10488	USA Bluebook	Invoice #9614...	O & M FUND	1,059.74		17,370.58
Check	08/08/2019	10497	Consolidated Pipe &...	Invoice #2292...	O & M FUND	39.00		17,409.58
Check	08/15/2019	10523	Consolidated Pipe &...	Invoice #2292...	O & M FUND	201.00		17,610.58
Check	08/16/2019	10525	Tony Musgrove	#816352 Pole...	O & M FUND	200.00		17,810.58
Check	08/23/2019	10539	Eubanks Electrical S...	Invoice #3918...	O & M FUND	135.41		17,945.99
Check	08/29/2019	10558	Eubanks Electrical S...	Invoice #3922...	O & M FUND	328.81		18,274.80
Check	09/05/2019	10566	Big M Discount	-MULTIPLE-	O & M FUND	386.75		18,661.55
Check	09/05/2019	10574	Eubanks Electrical S...	-MULTIPLE-	O & M FUND	2,585.93		21,247.48
Check	09/05/2019	10575	Lumber King Inc.	#WGC1029122...	O & M FUND	157.39		21,404.87
Check	09/05/2019	10575	Visa	Northern Tool...	O & M FUND	449.00		21,853.87
Check	09/13/2019	10589	Consolidated Pipe &...	-MULTIPLE-	O & M FUND	1,076.75		22,930.62
Check	09/19/2019	10599	Consolidated Pipe &...	Invoice #2293...	O & M FUND	80.00		23,010.62
Check	09/19/2019	10601	Eubanks Electrical S...	-MULTIPLE-	O & M FUND	1,242.67		24,253.29

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2019**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	09/19/2019	10602	USA Bluebook	-MULTIPLE-	O & M FUND	1,380.04		25,633.33
Check	09/19/2019	10603	Eubanks Electrical S...	Invoice #3927...	O & M FUND	84.70		25,718.03
Check	10/11/2019	10644	Big M Discount	-MULTIPLE-	O & M FUND	140.66		25,858.69
Check	10/11/2019	10645	Consolidated Pipe &...	Invoice #2293...	O & M FUND	762.50		26,621.19
Check	10/11/2019	10648	Lumber King Inc.	Invoice #WCI...	O & M FUND	45.00		26,666.19
Check	11/08/2019	10705	Anderson Grocery Inc	#00708 Seed ...	O & M FUND	101.75		26,767.94
Check	11/15/2019	10715	Big M Discount	-MULTIPLE-	O & M FUND	175.43		26,943.37
Check	11/15/2019	10720	Lumber King Inc.	-MULTIPLE-	O & M FUND	70.12		27,013.49
Check	11/15/2019	10724	Dal-R's Inc	Parts and Sup...	O & M FUND	119.99		27,133.48
Check	11/15/2019	10727	Eubanks Electrical S...	-MULTIPLE-	O & M FUND	3,383.63		30,517.11
Check	12/06/2019	10772	Eubanks Electrical S...	-MULTIPLE-	O & M FUND	3,383.63		31,573.52
Check	12/12/2019	10780	Lumber King Inc.	#WCI1030216...	O & M FUND	1,056.41		31,573.52
Check	12/12/2019	10782	Big M Discount	-MULTIPLE-	O & M FUND	27.10		31,600.62
Check	12/12/2019	10782	Eubanks Electrical S...	Invoice #3958...	O & M FUND	42.46		31,643.08
Check	12/13/2019	10791	Eubanks Electrical S...	Invoice #0781...	O & M FUND	185.60		31,828.68
Check	12/19/2019	10801	USA Bluebook	To reclassify f...	O & M FUND	1,074.86		32,903.54
General Journal	12/31/2019				354 · SERVIC...		315.00	32,588.54
Total 701A · COLLECTION LABOR, MATL EXP						34,391.01	1,802.47	32,588.54

**703 · PURCHASED POWER**

General Journal	01/01/2019	10025	South Kentucky RECC	To record Dec...	921 · OFFICE ...			0.00
Check	01/04/2019	10028	Kentucky Utilities	40945036 Pin...	O & M FUND	78.98	10,808.97	-10,808.97
Check	01/10/2019	10037	Kentucky Utilities	-MULTIPLE-	O & M FUND	302.79		-10,729.99
Check	01/10/2019	10037	Kentucky Utilities	-MULTIPLE-	O & M FUND	312.94		-10,427.20
Check	01/18/2019	10051	Kentucky Utilities	-MULTIPLE-	O & M FUND	304.64		-10,114.26
Check	01/18/2019	10052	South Kentucky RECC	-MULTIPLE-	O & M FUND	8,955.81		-9,809.62
Check	01/18/2019	10053	South Kentucky RECC	-MULTIPLE-	O & M FUND	264.44		-853.37
Check	01/24/2019	10064	Kentucky Utilities	-MULTIPLE-	O & M FUND	895.13		-589.37
Check	01/24/2019	10065	South Kentucky RECC	-MULTIPLE-	O & M FUND	345.53		651.29
Check	01/31/2019	10081	Kentucky Utilities	3000-1507-11...	O & M FUND	97.07		748.36
Check	01/31/2019	10082	South Kentucky RECC	-MULTIPLE-	O & M FUND	589.37		1,337.73
Check	02/07/2019	10090	Kentucky Utilities	-MULTIPLE-	O & M FUND	652.44		1,990.17
Check	02/07/2019	10093	South Kentucky RECC	40945036 Pin...	O & M FUND	80.18		2,070.35
Check	02/15/2019	10109	South Kentucky RECC	-MULTIPLE-	O & M FUND	8,428.74		10,499.09
Check	02/15/2019	10110	Kentucky Utilities	-MULTIPLE-	O & M FUND	392.86		10,891.95
Check	02/22/2019	10120	Kentucky Utilities	-MULTIPLE-	O & M FUND	269.41		11,161.36
Check	02/22/2019	10121	South Kentucky RECC	-MULTIPLE-	O & M FUND	448.74		11,610.10
Check	03/01/2019	10131	South Kentucky RECC	-MULTIPLE-	O & M FUND	757.01		12,367.11
Check	03/01/2019	10132	Kentucky Utilities	-MULTIPLE-	O & M FUND	187.52		12,554.63
Check	03/08/2019	10150	Kentucky Utilities	-MULTIPLE-	O & M FUND	634.19		13,188.82
Check	03/08/2019	10151	South Kentucky RECC	40945036 Pi...	O & M FUND	70.99		13,259.81
Check	03/15/2019	10160	Kentucky Utilities	-MULTIPLE-	O & M FUND	881.45		14,141.26
Check	03/15/2019	10161	South Kentucky RECC	-MULTIPLE-	O & M FUND	7,101.02		21,242.28
Check	03/22/2019	10175	Kentucky Utilities	-MULTIPLE-	O & M FUND	252.77		21,495.05
Check	03/22/2019	10178	South Kentucky RECC	-MULTIPLE-	O & M FUND	417.10		21,912.15
Check	03/28/2019	10195	South Kentucky RECC	-MULTIPLE-	O & M FUND	748.17		22,660.32
Check	04/05/2019	10207	South Kentucky RECC	40945036 Pin...	O & M FUND	65.92		22,726.24
Check	04/05/2019	10209	Kentucky Utilities	-MULTIPLE-	O & M FUND	576.55		23,302.79
Check	04/12/2019	10217	South Kentucky RECC	-MULTIPLE-	O & M FUND	8,011.37		31,314.16
Check	04/18/2019	10231	South Kentucky RECC	-MULTIPLE-	O & M FUND	387.72		31,701.88

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	04/18/2019	10232	Kentucky Utilities	-MULTIPLE-	O & M FUND	361.94		32,063.82
Check	04/25/2019	10244	South Kentucky RECC	-MULTIPLE-	O & M FUND	649.41		32,713.23
Check	04/25/2019	10245	Kentucky Utilities	-MULTIPLE-	O & M FUND	175.77		32,889.00
Check	05/02/2019	10255	South Kentucky RECC	40945036 Pin...	O & M FUND	67.00		32,956.00
Check	05/02/2019	10257	Kentucky Utilities	-MULTIPLE-	O & M FUND	555.78		33,511.78
Check	05/16/2019	10282	South Kentucky RECC	-MULTIPLE-	O & M FUND	7,005.92		40,517.70
Check	05/16/2019	10283	Kentucky Utilities	-MULTIPLE-	O & M FUND	828.94		41,346.64
Check	05/24/2019	10301	South Kentucky RECC	-MULTIPLE-	O & M FUND	395.34		41,741.98
Check	05/24/2019	10302	Kentucky Utilities	-MULTIPLE-	O & M FUND	273.36		42,015.34
Check	05/24/2019	10308	South Kentucky RECC	942432002 S...	O & M FUND	28.80		42,044.14
Check	05/31/2019	10317	Kentucky Utilities	-MULTIPLE-	O & M FUND	198.40		42,242.54
Check	05/31/2019	10318	South Kentucky RECC	-MULTIPLE-	O & M FUND	621.64		42,864.18
Check	06/05/2019	10332	South Kentucky RECC	40945036 Pin...	O & M FUND	65.80		42,929.98
Check	06/05/2019	10337	Kentucky Utilities	-MULTIPLE-	O & M FUND	405.26		43,335.24
Check	06/14/2019	10349	South Kentucky RECC	-MULTIPLE-	O & M FUND	7,096.27		50,431.51
Check	06/21/2019	10352	Kentucky Utilities	-MULTIPLE-	O & M FUND	624.32		51,055.83
Check	06/21/2019	10363	South Kentucky RECC	-MULTIPLE-	O & M FUND	449.73		51,505.56
Check	06/21/2019	10364	South Kentucky RECC	-MULTIPLE-	O & M FUND	430.52		51,936.08
Check	06/27/2019	10376	Kentucky Utilities	3000-1507-11...	O & M FUND	48.88		51,984.96
Check	06/27/2019	10377	South Kentucky RECC	-MULTIPLE-	O & M FUND	679.25		52,664.21
Check	07/03/2019	10400	South Kentucky RECC	40945036 Pin...	O & M FUND	79.38		52,743.59
Check	07/03/2019	10401	Kentucky Utilities	-MULTIPLE-	O & M FUND	385.36		53,128.95
Check	07/11/2019	10415	South Kentucky RECC	-MULTIPLE-	O & M FUND	7,804.42		60,933.37
Check	07/18/2019	10416	Kentucky Utilities	-MULTIPLE-	O & M FUND	584.70		61,518.07
Check	07/18/2019	10429	Kentucky Utilities	-MULTIPLE-	O & M FUND	555.15		62,073.22
Check	07/18/2019	10430	South Kentucky RECC	-MULTIPLE-	O & M FUND	439.91		62,513.13
Check	07/26/2019	10452	South Kentucky RECC	-MULTIPLE-	O & M FUND	210.61		62,723.74
Check	08/01/2019	10471	South Kentucky RECC	-MULTIPLE-	O & M FUND	467.38		63,191.12
Check	08/01/2019	10472	Kentucky Utilities	-MULTIPLE-	O & M FUND	172.10		63,363.22
Check	08/08/2019	10489	Kentucky Utilities	-MULTIPLE-	O & M FUND	497.17		63,860.39
Check	08/08/2019	10490	South Kentucky RECC	40945036 Pin...	O & M FUND	78.69		63,939.08
Check	08/15/2019	10519	South Kentucky RECC	-MULTIPLE-	O & M FUND	8,411.89		72,350.97
Check	08/15/2019	10520	Kentucky Utilities	-MULTIPLE-	O & M FUND	526.81		72,877.78
Check	08/23/2019	10537	Kentucky Utilities	-MULTIPLE-	O & M FUND	507.33		73,385.11
Check	08/23/2019	10538	South Kentucky RECC	-MULTIPLE-	O & M FUND	361.95		73,747.06
Check	08/29/2019	10545	South Kentucky RECC	-MULTIPLE-	O & M FUND	894.15		74,641.21
Check	08/29/2019	10546	Kentucky Utilities	3000-1507-11...	O & M FUND	40.32		74,681.53
Check	09/05/2019	10570	South Kentucky RECC	40945036 Pin...	O & M FUND	69.58		74,751.11
Check	09/05/2019	10571	Kentucky Utilities	-MULTIPLE-	O & M FUND	513.64		75,264.75
Check	09/13/2019	10588	Kentucky Utilities	-MULTIPLE-	O & M FUND	214.96		75,479.71
Check	09/19/2019	10604	Kentucky Utilities	-MULTIPLE-	O & M FUND	281.82		75,761.53
Check	09/19/2019	10605	South Kentucky RECC	-MULTIPLE-	O & M FUND	7,704.33		83,465.86
Check	09/26/2019	10613	Kentucky Utilities	-MULTIPLE-	O & M FUND	422.42		83,888.28
Check	09/26/2019	10614	South Kentucky RECC	-MULTIPLE-	O & M FUND	338.39		84,226.67
Check	10/03/2019	10637	South Kentucky RECC	-MULTIPLE-	O & M FUND	913.20		85,139.87
Check	10/03/2019	10638	Kentucky Utilities	-MULTIPLE-	O & M FUND	419.74		85,559.61
Check	10/11/2019	10647	South Kentucky RECC	-MULTIPLE-	O & M FUND	6,580.30		92,139.91
Check	10/11/2019	10650	Kentucky Utilities	-MULTIPLE-	O & M FUND	613.73		92,753.64
Check	10/18/2019	10660	South Kentucky RECC	-MULTIPLE-	O & M FUND	337.92		93,091.56

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2019**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	10/18/2019	10662	Kentucky Utilities	-MULTIPLE-	O & M FUND	259.94		93,351.50
Check	10/24/2019	10672	Kentucky Utilities	3000-1507-11...	O & M FUND	70.58		93,422.08
Check	10/24/2019	10674	South Kentucky RECC	-MULTIPLE-	O & M FUND	208.57		93,630.65
Check	10/25/2019	10676	South Kentucky RECC	-MULTIPLE-	O & M FUND	125.50		93,756.15
Check	10/31/2019	10687	South Kentucky RECC	-MULTIPLE-	O & M FUND	755.03		94,511.18
Check	11/08/2019	10706	Kentucky Utilities	-MULTIPLE-	O & M FUND	379.49		94,890.67
Check	11/15/2019	10718	Kentucky Utilities	-MULTIPLE-	O & M FUND	607.32		95,497.99
Check	11/15/2019	10719	South Kentucky RECC	-MULTIPLE-	O & M FUND	6,992.63		102,490.62
Check	11/21/2019	10735	South Kentucky RECC	-MULTIPLE-	O & M FUND	440.26		102,930.88
Check	11/27/2019	10756	Kentucky Utilities	-MULTIPLE-	O & M FUND	216.97		103,147.85
Check	11/27/2019	10759	South Kentucky RECC	-MULTIPLE-	O & M FUND	820.42		103,968.27
Check	12/06/2019	10768	Kentucky Utilities	3000-1699-51...	O & M FUND	204.65		104,172.92
Check	12/06/2019	10770	South Kentucky RECC	40945036 Pin...	O & M FUND	67.63		104,240.55
Check	12/12/2019	10786	South Kentucky RECC	-MULTIPLE-	O & M FUND	7,409.15		111,649.70
Check	12/12/2019	10787	Kentucky Utilities	-MULTIPLE-	O & M FUND	581.46		112,231.16
Check	12/19/2019	10804	Kentucky Utilities	-MULTIPLE-	O & M FUND	307.63		112,538.79
Check	12/19/2019	10805	South Kentucky RECC	-MULTIPLE-	O & M FUND	459.20		112,997.99
Check	12/26/2019	10817	Kentucky Utilities	-MULTIPLE-	O & M FUND	824.11		113,822.10
Check	12/26/2019	10819	South Kentucky RECC	-MULTIPLE-	O & M FUND	788.92		114,611.02
General Journal	12/31/2019			To record a/P	Uniforms	5,578.14		120,189.16
Total 703 · PURCHASED POWER						130,998.13	10,808.97	120,189.16
<b>704 · CHEMICALS</b>								
General Journal	01/01/2019	10031	Brenntag Mid-South	To record Dec...	921 · OFFICE ...		14,681.35	0.00
Check	01/04/2019	10031	Brenntag Mid-South	-MULTIPLE-	O & M FUND	8,217.65		-14,681.35
Check	01/10/2019	10040	Brenntag Mid-South	Invoice #BMS...	O & M FUND	6,463.70		-6,463.70
Check	02/07/2019	10094	Brenntag Mid-South	Invoice #BMS...	O & M FUND	6,557.40		0.00
Check	03/01/2019	10136	Brenntag Mid-South	Invoice #BMS...	O & M FUND	6,946.39		13,503.79
Check	03/08/2019	10152	Brenntag Mid-South	Invoice #BMS...	O & M FUND	6,597.80		20,101.59
Check	03/22/2019	10176	Brenntag Mid-South	Invoice #BMS...	O & M FUND	6,540.40		26,641.99
Check	04/05/2019	10205	Brenntag Mid-South	Invoice #BMS...	O & M FUND	767.70		27,409.69
Check	04/12/2019	10216	Brenntag Mid-South	Invoice #BMS...	O & M FUND	6,552.70		33,962.39
Check	05/02/2019	10256	Brenntag Mid-South	Invoice #BMS...	O & M FUND	6,749.80		40,712.19
Check	05/31/2019	10320	Brenntag Mid-South	-MULTIPLE-	O & M FUND	8,355.90		49,068.09
Check	06/14/2019	10351	Brenntag Mid-South	Invoice #BMS...	O & M FUND	7,010.93		56,079.02
Check	06/21/2019	10365	Brenntag Mid-South	Invoice #BMS...	O & M FUND	6,766.50		62,845.52
Check	06/27/2019	10381	Brenntag Mid-South	Invoice #BMS...	O & M FUND	7,039.21		69,884.73
Check	07/03/2019	10404	Brenntag Mid-South	Invoice #BMS...	O & M FUND	6,770.60		76,655.33
Check	07/18/2019	10432	Brenntag Mid-South	Invoice #BMS3...	O & M FUND	6,500.00		83,155.33
Check	07/18/2019	10434	Thermodyne Engine...	Invoice #7161...	O & M FUND	2,178.00		85,333.33
Check	08/08/2019	10487	Brenntag Mid-South	Invoice #BMS...	O & M FUND	1,973.13		87,306.46
Check	08/23/2019	10535	Brenntag Mid-South	Invoice #BMS...	O & M FUND	6,114.60		93,421.06
Check	09/26/2019	10616	Thermodyne Engine...	-MULTIPLE-	O & M FUND	25,748.84		119,169.90
Check	10/31/2019	10686	Thermodyne Engine...	Invoice #7216...	O & M FUND	8,636.40		127,806.30
Check	10/31/2019	10695	Brenntag Mid-South	Invoice #BMS...	O & M FUND	2,338.58		130,144.88
Check	11/15/2019	10717	Thermodyne Engine...	Invoice #7221...	O & M FUND	2,178.00		132,322.88
Check	11/27/2019	10755	Thermodyne Engine...	Invoice #7226...	O & M FUND	10,806.90		143,129.78



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	12/26/2019	10818	Thermodyne Engine...	Invoice #7233...	O & M FUND	8,096.40		151,226.18
General Journal	12/31/2019			To record a/p	Uniforms	4,152.13		155,378.31
Total 704 · CHEMICALS						170,059.66	14,681.35	155,378.31
<b>712 · MAINTENANCE-COLLECTION SYSTEM</b>								
Check	10/11/2019	10651	USA Bluebook	Invoice #0063...	O & M FUND	49.94		0.00
Check	11/15/2019	10726	USA Bluebook	-MULTIPLE-	O & M FUND	1,618.65		49.94
Total 712 · MAINTENANCE-COLLECTION SYSTEM						1,668.59	0.00	1,668.59
<b>713 · MAINTENANCE-PUMPING SYSTEM</b>								
General Journal	01/01/2019	10032	Southern Sales Com...	To record Dec...	921 · OFFICE ...		441.00	0.00
Check	01/04/2019	10054	Eubanks Electrical S...	Invoice #7434...	O & M FUND	441.00		-441.00
Check	01/18/2019	10073	Southern Sales Com...	Invoice #3847...	O & M FUND	1,472.32		0.00
Check	01/31/2019	10074	Eubanks Electrical S...	Invoice #7501...	O & M FUND	421.49		1,472.32
Check	02/07/2019	10089	Engineered Design ...	-MULTIPLE-	O & M FUND	526.80		1,893.81
Check	02/07/2019	10095	Wascon Inc	Invoice #2165...	O & M FUND	1,296.00		2,420.61
Check	02/07/2019	10096	Southern Sales Com...	-MULTIPLE-	O & M FUND	5,798.65		3,716.61
Check	02/15/2019	10106	Southern Sales Com...	Invoice #7518...	O & M FUND	12,305.00		9,515.26
Check	02/22/2019	10116	Repair and Service ...	Invoice #7520...	O & M FUND	3,306.00		21,820.26
Check	02/22/2019	10118	Southern Sales Com...	-MULTIPLE-	O & M FUND	3,645.00		25,126.26
Check	02/22/2019	10119	Wascon Inc	-MULTIPLE-	O & M FUND	5,912.62		28,771.26
Check	03/15/2019	10165	Southern Sales Com...	Invoice #7606...	O & M FUND	3,963.10		34,683.88
Check	03/22/2019	10177	Southern Sales Com...	Invoice #7603...	O & M FUND	3,108.00		38,646.98
Check	03/28/2019	10184	Owens	Invoice #3654...	O & M FUND	1,602.34		41,754.98
Check	03/28/2019	10190	Southern Sales Com...	Invoice #3654...	O & M FUND	430.00		43,357.32
Check	03/28/2019	10191	Wascon Inc	Invoice #7627...	O & M FUND	172.95		43,960.27
Check	04/18/2019	10229	Southern Sales Com...	Invoice #5526...	O & M FUND	2,948.19		46,908.46
Check	04/18/2019	10233	Wascon Inc	Invoice #7466...	O & M FUND	979.86		47,888.32
Check	05/16/2019	10285	Southern Sales Com...	-MULTIPLE-	O & M FUND	4,367.77		52,256.09
Check	05/16/2019	10286	Wascon Inc	Invoice #5579...	O & M FUND	4,992.74		57,248.83
Check	05/24/2019	10297	Southern Sales Com...	Invoice #7737...	O & M FUND	2,612.00		59,860.83
Check	05/31/2019	10319	Southern Sales Com...	Invoice #7744...	O & M FUND	1,561.60		61,422.43
Check	06/14/2019	10350	Southern Sales Com...	-MULTIPLE-	O & M FUND	3,663.30		65,085.73
Check	06/21/2019	10360	City Electric Motor C...	Invoice #4480...	O & M FUND	283.46		65,369.19
Check	06/21/2019	10366	Eubanks Electrical S...	Invoice #3897...	O & M FUND	640.00		66,009.19
Check	06/21/2019	10367	Southern Sales Com...	-MULTIPLE-	O & M FUND	490.63		66,499.82
Check	06/27/2019	10380	Wascon Inc	-MULTIPLE-	O & M FUND	3,030.64		69,530.46
Check	07/11/2019	10412	Southern Sales Com...	Invoice #5630...	O & M FUND	2,491.76		73,776.32
Check	07/11/2019	10414	Wascon Inc	-MULTIPLE-	O & M FUND	758.33		76,268.08
Check	07/18/2019	10433	Southern Sales Com...	Invoice #5639...	O & M FUND	832.81		77,026.41
Check	07/18/2019	10435	Southern Sales Com...	Invoice #7831...	O & M FUND	320.00		77,859.22
Check	07/18/2019	10438	Engineered Design ...	Invoice #2276...	O & M FUND	565.55		78,179.22
Check	07/26/2019	10451	Southern Sales Com...	-MULTIPLE-	O & M FUND	376.03		78,744.77
Check	07/26/2019	10453	Wascon Inc	Invoice #5654...	O & M FUND	889.67		79,120.80
Check	08/08/2019	10482	Eubanks Electrical S...	Invoice #3914...	O & M FUND	1,347.59		80,010.47
Check	08/08/2019	10486	Wascon Inc	Invoice #5666...	O & M FUND	1,734.13		81,358.06
Check	08/08/2019	10491	Southern Sales Com...	Invoice #7876...	O & M FUND	1,714.70		83,092.19
Total 713 · MAINTENANCE-PUMPING SYSTEM						1,668.59	0.00	84,806.89

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2019**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	08/08/2019	10498	Water Works	VOID:	O & M FUND	0.00		84,806.89
Check	08/23/2019	10534	Southern Sales Com...	Invoice #7893...	O & M FUND	844.65		85,651.54
Check	08/29/2019	10556	Wascon Inc	-MULTIPLE-	O & M FUND	3,411.48		89,063.02
Check	09/05/2019	10572	Southern Sales Com...	Invoice #7923...	O & M FUND	5,655.73		94,718.75
Check	09/13/2019	10590	Wascon Inc	Invoice #5700...	O & M FUND	1,430.60		96,149.35
Check	09/19/2019	10598	City Electric Motor C...	-MULTIPLE-	O & M FUND	8,014.93		104,164.28
Check	09/19/2019	10600	Wascon Inc	Invoice #5705...	O & M FUND	2,604.49		106,768.77
Check	09/26/2019	10623	Southern Sales Com...	Invoice #7968...	O & M FUND	549.10		107,317.87
Check	11/15/2019	10716	Southern Sales Com...	-MULTIPLE-	O & M FUND	7,490.79		114,808.66
Check	11/15/2019	10729	Wascon Inc	-MULTIPLE-	O & M FUND	2,547.85		117,356.51
Check	12/19/2019	10799	Southern Sales Com...	-MULTIPLE-	O & M FUND	8,385.57		125,742.08
Check	12/19/2019	10800	Engineered Design ...	Invoice #2236...	O & M FUND	776.52		126,518.60
Check	12/19/2019	10803	Wascon Inc	-MULTIPLE-	O & M FUND	11,204.85		137,723.45
Check	12/20/2019	10812	Repair and Service ...	Invoice #S114...	O & M FUND	2,700.00		140,423.45
General Journal	12/31/2019			To record a/P	Uniforms	21,656.06		162,079.51
Total 713 · MAINTENANCE-PUMPING SYSTEM						162,520.51	441.00	162,079.51
<b>715 · MAINTENANCE OF GENERAL PLANT</b>								0.00
Check	03/08/2019	10153	USA Bluebook	Invoice #8262...	O & M FUND	2,014.78		2,014.78
Check	03/22/2019	10171	USA Bluebook	Invoice #8389...	O & M FUND	1,425.00		3,439.78
Check	05/09/2019	10274	USA Bluebook	Invoice #8811...	O & M FUND	2,647.16		6,086.94
Check	05/16/2019	10284	Chlorination Co, Inc.	Invoice #19-4...	O & M FUND	1,421.57		7,508.51
Check	05/31/2019	10312	USA Bluebook	Invoice #8988...	O & M FUND	2,506.70		10,015.21
Check	08/15/2019	10521	Southern Sales Com...	-MULTIPLE-	O & M FUND	3,537.39		13,552.60
Check	09/05/2019	10576	Kroger	#0719715064 ...	O & M FUND	62.28		13,614.88
Check	09/13/2019	10586	USA Bluebook	Invoice #9963...	O & M FUND	1,472.91		15,087.79
Check	10/11/2019	10651	USA Bluebook	-MULTIPLE-	O & M FUND	551.63		15,639.42
Check	11/15/2019	10726	USA Bluebook	Invoice #0277...	O & M FUND	4,145.44		19,784.86
Check	12/06/2019	10771	USA Bluebook	-MULTIPLE-	O & M FUND	3,601.95		23,386.81
Check	12/12/2019	10790	Charter Machine Co...	Invoice #0324...	O & M FUND	1,678.70		25,065.51
Check	12/13/2019	10793	Fisher Scientific	Invoice #4639...	O & M FUND	584.43		25,649.94
Check	12/27/2019	10822	S & B Auto Parts	#179904 234 ...	O & M FUND	604.08		26,254.02
General Journal	12/31/2019			To adjust to c...	150 · Inventory...	5,654.74		31,908.76
Total 715 · MAINTENANCE OF GENERAL PLANT						31,908.76	0.00	31,908.76

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2019**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>921 · OFFICE AND OTHER EXPENSES</b>								
General Journal	01/01/2019	10029	Powernet Global	Reverse of GJ...	-SPLIT-		355.97	0.00
Check	01/04/2019	10030	McCreeary Water	Invoice #4101...	O & M FUND	8.08		-355.97
Check	01/04/2019	10062	Highland Telephone	-MULTIPLE-	O & M FUND	41.92		-347.89
Check	02/07/2019	10091	Powernet Global	Invoice #4107...	O & M FUND	305.97		-305.97
Check	02/07/2019	10092	McCreeary Co Water	-MULTIPLE-	O & M FUND	7.93		0.00
Check	02/22/2019	10122	Highland Telephone	-MULTIPLE-	O & M FUND	41.92		7.93
Check	03/08/2019	10148	McCreeary Water	-MULTIPLE-	O & M FUND	305.97		49.85
Check	03/22/2019	10174	Highland Telephone	-MULTIPLE-	O & M FUND	41.92		355.82
Check	04/05/2019	10219	McCreeary Co Water	-MULTIPLE-	O & M FUND	305.91		397.74
Check	04/12/2019	10219	Powernet Global	Invoice #4120...	O & M FUND	41.92		703.65
Check	04/25/2019	10242	Highland Telephone	-MULTIPLE-	O & M FUND	7.74		745.57
Check	05/09/2019	10271	McCreeary Co Water	Deluxe Check	REVENUE FU...	308.60		753.31
Check	05/09/2019	10273	Powernet Global	-MULTIPLE-	O & M FUND	73.16		1,135.07
Check	05/09/2019	1131	McCreeary Water	Invoice #4126...	O & M FUND	46.09		1,181.16
Check	05/24/2019	10300	Highland Telephone	-MULTIPLE-	REVENUE FU...	7.74		1,188.90
Check	06/05/2019	10333	McCreeary Water	-MULTIPLE-	O & M FUND	0.00		1,188.90
Check	06/14/2019	10353	Powernet Global	Invoice #4132...	O & M FUND	307.46		1,496.36
Check	06/21/2019	10368	Best Business Syste...	Invoice #1836...	O & M FUND	41.92		1,538.28
Check	07/03/2019	10378	Highland Telephone	-MULTIPLE-	O & M FUND	7.74		1,546.02
Check	07/11/2019	10413	Powernet Global	Invoice #4138...	O & M FUND	264.00		1,810.02
Check	07/26/2019	10458	Highland Telephone	-MULTIPLE-	O & M FUND	41.92		2,159.40
Check	08/08/2019	10494	Powernet Global	Invoice #4145...	O & M FUND	7.74		2,167.14
Check	08/23/2019	10496	McCreeary Co Water	-MULTIPLE-	O & M FUND	309.53		2,476.67
Check	09/05/2019	10536	Highland Telephone	-MULTIPLE-	O & M FUND	37.75		2,484.41
Check	09/13/2019	10578	McCreeary Co Water	-MULTIPLE-	O & M FUND	309.53		2,831.69
Check	09/26/2019	10585	Powernet Global	Invoice #4154...	O & M FUND	41.92		2,873.61
Check	09/26/2019	10611	Darville Office Equip...	Invoice #1267...	O & M FUND	10.98		2,884.59
Check	09/26/2019	10615	Highland Telephone	-MULTIPLE-	O & M FUND	750.00		3,634.59
Check	10/03/2019	10636	McCreeary Co Water	-MULTIPLE-	O & M FUND	309.53		3,944.12
Check	10/11/2019	10652	Powernet Global	Invoice #4157...	O & M FUND	727.44		4,671.56
Check	10/24/2019	10673	Highland Telephone	-MULTIPLE-	O & M FUND	10.98		4,682.54
Check	11/08/2019	10704	McCreeary Co Water	Invoice #4164...	O & M FUND	309.74		4,992.28
Check	11/15/2019	10723	Powernet Global	-MULTIPLE-	O & M FUND	49.04		5,041.32
Check	11/27/2019	10757	Highland Telephone	Invoice #4170...	O & M FUND	10.98		5,052.30
Check	12/12/2019	10784	Powernet Global	-MULTIPLE-	O & M FUND	309.74		5,362.04
Check	12/12/2019	10785	McCreeary Co Water	Invoice #4170...	O & M FUND	11.32		5,373.36
Check	12/26/2019	10816	Highland Telephone	-MULTIPLE-	O & M FUND	52.79		5,426.15
General Journal	12/31/2019			To record a/p	O & M FUND	309.74		5,735.89
					Uniforms	10.98		5,746.87
Total 921 · OFFICE AND OTHER EXPENSES						6,102.84	355.97	5,746.87

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>923 · OUTSIDE SERVICES EMPLOYEED</b>								
General Journal	01/01/2019			To record Dec...	921 · OFFICE ...		6,420.00	0.00
Check	01/04/2019	10022	Scott Solid Waste	-MULTIPLE-	O & M FUND	206.08		-6,420.00
Check	01/11/2019	10043	Gilbert & Gilbert CP...	Invoice #5188...	O & M FUND	6,420.00		-6,213.92
Check	01/11/2019	10044	Genoe's Electric	#1490 Installe...	O & M FUND	1,000.00		206.08
Check	01/18/2019	10050	Riley Cleaning Servi...	Invoice #0001...	O & M FUND	75.00		1,206.08
General Journal	02/01/2019			Water paid for...	KRW/Sinking #...	150.00		1,281.08
Check	02/07/2019	10088	Scott Solid Waste	-MULTIPLE-	O & M FUND	177.08		1,431.08
Check	02/15/2019	10105	Riley Cleaning Servi...	Invoice #0002...	O & M FUND	75.00		1,608.16
Check	02/15/2019	10107	Wascon Inc	Invoice #5441...	O & M FUND	9,113.83		10,796.99
Check	02/15/2019	10108	High Tide Technolog...	Invoice #2019...	O & M FUND	1,590.00		12,386.99
Check	03/08/2019	10149	Scott Solid Waste	-MULTIPLE-	O & M FUND	177.08		12,564.07
Check	03/15/2019	10159	Riley Cleaning Servi...	Invoice #0003...	O & M FUND	75.00		12,639.07
Check	03/15/2019	10163	LabtronX	Invoice #1521...	O & M FUND	680.00		13,319.07
Check	03/15/2019	10164	Fouser Environment...	-MULTIPLE-	O & M FUND	4,402.00		17,721.07
Check	03/28/2019	10196	The Weed Doctors	Inspected, Cu...	O & M FUND	1,200.00		18,921.07
Check	04/05/2019	10203	Russell Watters	Invoice #1 Mo...	O & M FUND	150.00		19,071.07
Check	04/05/2019	10204	Scott Solid Waste	-MULTIPLE-	O & M FUND	177.08		19,248.15
Check	04/12/2019	10214	Russell Watters	Invoice #2 Mo...	O & M FUND	150.00		19,398.15
Check	04/12/2019	10218	Riley Cleaning Servi...	Invoice #0004...	O & M FUND	75.00		19,473.15
Check	04/25/2019	10238	Leroy West	#432098 Mow...	O & M FUND	300.00		19,773.15
Check	04/25/2019	10239	Russell Watters	Invoice #3 Mo...	O & M FUND	150.00		19,923.15
Check	04/25/2019	10240	The Weed Doctors	Mowed & Insp...	O & M FUND	1,200.00		21,123.15
Check	04/25/2019	10241	Billy Trammell	Work Order #...	O & M FUND	400.00		21,523.15
Check	05/09/2019	10270	Scott Solid Waste	-MULTIPLE-	O & M FUND	177.08		21,700.23
Check	05/09/2019	10272	Russell Watters	Invoice #4 Mo...	O & M FUND	150.00		21,850.23
Check	05/16/2019	10287	Fouser Environment...	Invoice #6125...	O & M FUND	2,049.00		23,899.23
Check	05/17/2019	10289	Riley Cleaning Servi...	Invoice #0051...	O & M FUND	75.00		23,974.23
Check	05/17/2019	10290	Russell Watters	Invoice #5 Mo...	O & M FUND	150.00		24,124.23
Check	05/24/2019	10296	Leroy West	#748654 Mow...	O & M FUND	300.00		24,424.23
Check	05/24/2019	10298	Phenova, Inc.	Invoice #1499...	O & M FUND	214.76		24,638.99
Check	05/31/2019	10310	The Weed Doctors	Mowed and In...	O & M FUND	1,200.00		25,838.99
Check	05/31/2019	10311	Russell Watters	Invoice #6 Mo...	O & M FUND	150.00		25,988.99
Check	05/31/2019	10324	Billy Trammell	Spread Sludg...	O & M FUND	1,000.00		26,988.99
Check	06/05/2019	10331	Scott Solid Waste	-MULTIPLE-	O & M FUND	206.08		27,195.07
Check	06/14/2019	10345	Leroy West	#748657 Mow...	O & M FUND	300.00		27,495.07
Check	06/14/2019	10346	Repair and Service ...	Invoice #5113...	O & M FUND	1,425.00		28,920.07
Check	06/14/2019	10347	Russell Watters	Invoice #7 Mo...	O & M FUND	150.00		29,070.07
Check	06/21/2019	10362	Riley Cleaning Servi...	Invoice #0006...	O & M FUND	75.00		29,145.07
Check	06/27/2019	10379	Russell Watters	Invoice #8 Mo...	O & M FUND	150.00		29,295.07
Check	07/03/2019	10388	The Weed Doctors	Mowed & Insp...	O & M FUND	1,200.00		30,495.07
Check	07/03/2019	10399	Scott Solid Waste	-MULTIPLE-	O & M FUND	177.08		30,672.15
Check	07/03/2019	10403	Russell Watters	Invoice #9 Mo...	O & M FUND	150.00		30,822.15
Check	07/11/2019	10419	Russell Watters	Invoice #10 M...	O & M FUND	150.00		30,972.15
Check	07/11/2019	10420	Jacob Sharp	Installation of ...	O & M FUND	0.00		30,972.15
Check	07/18/2019	10427	Leroy West	#748661 Mow...	O & M FUND	300.00		31,272.15
Check	07/18/2019	10439	High Tide Technolog...	Invoice #2019...	O & M FUND	355.00		31,627.15
Check	07/18/2019	10440	A-1 Construction & ...	Worked Prefo...	O & M FUND	250.00		31,877.15
Check	07/18/2019	10441	Anderson Office Sup...	Invoice #6131...	O & M FUND	595.00		32,472.15

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2019**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	07/19/2019	10442	Riley Cleaning Servi...	Invoice #0007...	O & M FUND	75.00		32,547.15
Check	07/26/2019	10454	Russell Watters	Invoice #11 M...	O & M FUND	150.00		32,697.15
Check	07/26/2019	10455	The Weed Doctors	Mowed & insp...	O & M FUND	1,200.00		33,897.15
Check	07/26/2019	10456	Greater Air Systems ...	#12451 HVAC...	O & M FUND	114.00		34,011.15
Check	08/01/2019	10474	Fouser Environment...	Invoice #6200...	O & M FUND	2,720.00		36,731.15
Check	08/08/2019	10484	Leroy West	#748665 Cut ...	O & M FUND	300.00		37,031.15
Check	08/08/2019	10485	Scott Solid Waste	-MULTIPLE-	O & M FUND	206.08		37,237.23
Check	08/08/2019	10492	Greater Air Systems ...	Invoice #1236...	O & M FUND	121.00		37,358.23
Check	08/08/2019	10493	Russell Watters	Invoice #12 M...	O & M FUND	150.00		37,508.23
Check	08/16/2019	10525	Tony Musgrove	#816352 Labo...	O & M FUND	300.00		37,808.23
Check	08/16/2019	10526	Riley Cleaning Servi...	Invoice #0008...	O & M FUND	75.00		37,883.23
Check	08/23/2019	10533	Russell Watters	Invoice #13 M...	O & M FUND	150.00		38,033.23
Check	08/29/2019	10547	Jarnez Aaron Barnett	Mowed & Insp...	O & M FUND	1,200.00		39,233.23
Check	08/29/2019	10554	High Tide Technolog...	Invoice #2019...	O & M FUND	355.00		39,588.23
Check	08/29/2019	10559	Leroy West	#748670 Mow...	O & M FUND	300.00		39,888.23
Check	09/05/2019	10567	Scott Solid Waste	-MULTIPLE-	O & M FUND	206.08		40,094.31
Check	09/05/2019	10569	Russell Watters	Work Order #...	O & M FUND	200.00		40,294.31
Check	09/06/2019	10584	Billy Tammell	Invoice #15 M...	O & M FUND	700.00		40,994.31
Check	09/13/2019	10587	Russell Watters	Invoice #0009...	O & M FUND	150.00		41,144.31
Check	09/13/2019	10591	Riley Cleaning Servi...	Mowed & insp...	O & M FUND	75.00		41,219.31
Check	09/26/2019	10612	The Weed Doctors	Invoice #16 M...	O & M FUND	150.00		41,369.31
Check	09/27/2019	10625	Russell Watters	Invoice #010...	O & M FUND	1,200.00		42,569.31
Check	09/27/2019	10626	Jarnez Aaron Barnett	Mowed & Insp...	O & M FUND	6,000.00		48,569.31
Check	10/03/2019	10635	Stotts Construction Co	Invoice #2674...	O & M FUND	206.08		48,775.39
Check	10/11/2019	10646	Scott Solid Waste	-MULTIPLE-	O & M FUND	52,357.39		52,357.39
Check	10/11/2019	10649	Fouser Environment...	Invoice #6279...	O & M FUND	75.00		52,432.39
Check	10/18/2019	10659	Riley Cleaning Servi...	Invoice #17 M...	O & M FUND	150.00		52,582.39
Check	10/24/2019	10669	Russell Watters	Invoice #010...	O & M FUND	359.70		52,942.09
Check	10/24/2019	10670	Anderson Office Sup...	Invoice #6589...	O & M FUND	322.00		53,264.09
Check	10/25/2019	10675	McCoy & McCoy	Invoice #9126...	O & M FUND	12,964.50		66,228.59
Check	10/25/2019	10677	Stoil, Keenon, Ogde...	Invoice #2019...	O & M FUND	240.00		66,468.59
Check	10/31/2019	10685	High Tide Technolog...	Hauled (3) Lo...	O & M FUND	1,200.00		67,668.59
Check	10/31/2019	10696	Jeff G Kidd Excavating	-MULTIPLE-	O & M FUND	306.44		67,975.03
Check	11/08/2019	10702	Scott Solid Waste	Spread Lime ...	O & M FUND	600.00		68,575.03
Check	11/08/2019	10703	Jeff G Kidd Excavating	Work Perform...	O & M FUND	300.00		68,875.03
Check	11/15/2019	10714	A-1 Construction & ...	Invoice #6312...	O & M FUND	426.00		69,301.03
Check	11/15/2019	10721	Fouser Environment...	Invoice #0001...	O & M FUND	75.00		69,376.03
Check	11/15/2019	10722	Riley Cleaning Servi...	Invoice #1929...	O & M FUND	360.00		69,736.03
Check	11/15/2019	10725	McCoy & McCoy	-MULTIPLE-	O & M FUND	3,715.40		73,451.43
Check	11/15/2019	10729	Wascon Inc	Spread Sludg...	O & M FUND	400.00		73,851.43
Check	11/22/2019	10736	Billy J Tammell	-MULTIPLE-	O & M FUND	5,452.12		79,303.55
Check	11/27/2019	10758	Stoil, Keenon, Ogde...	-MULTIPLE-	O & M FUND	152.08		79,455.63
Check	12/06/2019	10767	Scott Solid Waste	-MULTIPLE-	O & M FUND	2,135.00		81,590.63
Check	12/06/2019	10773	McCoy & McCoy	-MULTIPLE-	O & M FUND	8,406.00		89,996.63
Check	12/12/2019	10783	City Electric Motor C...	-MULTIPLE-	O & M FUND	1,312.00		91,308.63
Check	12/12/2019	10789	McCoy & McCoy	Invoice #0001...	O & M FUND	75.00		91,383.63
Check	12/13/2019	10792	Riley Cleaning Servi...	-MULTIPLE-	O & M FUND	1,440.00		92,823.63
Check	12/19/2019	10806	McCoy & McCoy	-MULTIPLE-	O & M FUND			

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	12/26/2019	10813	Fouser Environment...	Invoice #6361...	O & M FUND	25.00		92,848.63
General Journal	12/31/2019			To record a/p	Uniforms	19,046.88		111,895.51
Total 923 · OUTSIDE SERVICES EMPLOYEED								
<b>924 · Insurance</b>								
Check	04/26/2019	1130	McCreary Co Water	Work comp	REVENUE FU...	297.14		0.00
General Journal	12/31/2019			Allocation of a...	Payroll admin	11,277.51		11,574.65
Total 924 · Insurance								
<b>926 · EMPLOYEE PENSIONS &amp; BENEFITS</b>								
<b>Gasb 68 Expense</b>								
General Journal	12/31/2019			-MULTIPLE-	Net Pension Li...	196,537.00		0.00
General Journal	12/31/2019			To remove fro...	Net Pension Li...		20,057.00	176,480.00
General Journal	12/31/2019			Allocation of a...	Payroll admin	7,849.74		184,329.74
Total Gasb 68 Expense								
<b>OPEB Expense</b>								
General Journal	12/31/2019			-MULTIPLE-	Net OPEB LIA...	62,579.00		0.00
General Journal	12/31/2019			To remove fro...	Net OPEB LIA...		4,310.00	58,269.00
General Journal	12/31/2019			To record CY ...	DEFERRED O...	2,922.00		61,191.00
General Journal	12/31/2019				Implicit subsidy...		15,244.00	45,947.00
Total OPEB Expense								
<b>Retirement</b>								
General Journal	01/04/2019				Retirement	3,137.86		0.00
General Journal	02/06/2019				Retirement	3,193.54		3,137.86
General Journal	03/05/2019				Retirement	3,285.56		6,331.40
General Journal	04/03/2019				Retirement	4,066.87		9,616.96
General Journal	05/02/2019				Retirement	3,442.03		13,683.83
General Journal	06/05/2019				Retirement	4,083.61		17,125.86
General Journal	07/03/2019				Retirement	3,421.26		21,209.47
General Journal	08/01/2019				Retirement	4,927.98		24,630.73
General Journal	09/04/2019				Retirement	6,293.20		29,558.71
General Journal	10/01/2019				Retirement	5,048.31		35,851.91
General Journal	11/05/2019				Retirement	5,048.66		40,900.22
General Journal	12/04/2019				Retirement	7,498.04		45,948.88
General Journal	12/31/2019			To adjust to c...	Life Insurance	300.07	8,214.47	45,232.45
General Journal	12/31/2019			To adjust to c...	Accrued Payroll	9,130.13		45,532.52
General Journal	12/31/2019			Allocation of a...	Payroll admin			54,662.65
Total Retirement								

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Uniforms</b>								
General Journal	01/01/2019			To record Dec...	921 - OFFICE ...			0.00
Check	01/04/2019	10024	Unifirst	Uniforms	O & M FUND	75.00	75.00	-75.00
Check	01/25/2019	10066	Unifirst	Uniforms	O & M FUND	37.50		0.00
Check	02/22/2019	10115	Unifirst	Uniforms	O & M FUND	89.00		37.50
Check	03/08/2019	10146	Unifirst	Uniforms	O & M FUND	25.00		126.50
Check	03/26/2019	10183	Unifirst	Uniforms	O & M FUND	25.00		151.50
Check	04/12/2019	10222	Unifirst	Uniforms	O & M FUND	37.50		176.50
Check	05/02/2019	10264	Unifirst	Uniforms	O & M FUND	115.94		214.00
Check	05/16/2019	10288	Unifirst	Uniforms	O & M FUND	57.48		329.94
Check	06/07/2019	10338	Unifirst	Uniforms	O & M FUND	45.72		387.42
Check	06/28/2019	10390	Unifirst	Uniforms	O & M FUND	191.12		433.14
Check	07/19/2019	10443	Unifirst	Uniforms	O & M FUND	45.72		624.26
Check	08/15/2019	10524	Unifirst	Uniforms	O & M FUND	64.40		669.98
Check	09/05/2019	10577	Unifirst	Uniforms	O & M FUND	71.48		734.38
Check	09/26/2019	10624	Unifirst	Uniforms	O & M FUND	62.90		805.86
Check	10/24/2019	10668	Unifirst	Uniforms	O & M FUND	78.72		868.76
Check	11/26/2019	10742	Unifirst	Uniforms	O & M FUND	78.72		947.48
Check	12/19/2019	10802	Unifirst	Uniforms	O & M FUND	88.56		1,026.20
General Journal	12/31/2019			To record a/P	-SPLIT-			1,104.92
Total Uniforms						1,268.48	75.00	1,193.48
<b>926 - EMPLOYEE PENSIONS &amp; BENEFITS - Other</b>								
Total 926 - EMPLOYEE PENSIONS & BENEFITS - Other								
<b>929 - TRANSPORTATION EXPENSE</b>								
Total 926 - EMPLOYEE PENSIONS & BENEFITS								
General Journal	01/01/2019			To record Dec...	921 - OFFICE ...			0.00
Check	01/04/2019	10026	B & H Auto Parts	#335951 Gear...	O & M FUND	64.82	913.53	-913.53
Check	01/18/2019	10055	Wex Bank	Invoice #5721...	O & M FUND	848.71		-848.71
Check	02/07/2019	10087	S & B Auto Parts	-MULTIPLE-	O & M FUND	41.45		0.00
Check	02/07/2019	10099	Wex Bank	Fuel	O & M FUND	704.16		41.45
Check	03/15/2019	10166	Wex Bank	Fuel	O & M FUND	672.86		745.61
Check	03/22/2019	10172	S & B Auto Parts	-MULTIPLE-	O & M FUND	190.64		1,418.47
Check	03/22/2019	10173	Pine Knot Auto Parts	Oil, Filters, Pa...	O & M FUND	188.48		1,609.11
Check	04/12/2019	10220	Wex Bank	Invoice #5849...	O & M FUND	697.12		1,797.59
Check	04/12/2019	10221	Pine Knot Auto Parts	#983146 Bat...	O & M FUND	224.92		2,494.71
Check	05/02/2019	10254	Big Blue Tire, LLC	#4498 Tires fo...	O & M FUND	325.00		2,719.63
Check	05/09/2019	10275	Wex Bank	Invoice #5901...	O & M FUND	847.65		3,044.63
Check	05/10/2019	10276	Pine Knot Auto Parts	#98530 Brak...	O & M FUND	229.22		3,892.28
Check	06/14/2019	10354	Wex Bank	Invoice #5947...	O & M FUND	950.43		4,121.50
Check	06/28/2019	10391	Advance Auto Parts	-MULTIPLE-	O & M FUND	166.07		5,071.93
Check	06/28/2019	10392	Pine Knot Auto Parts	Invoice #5998...	O & M FUND	0.00		5,238.00
Check	07/11/2019	10417	Wex Bank	-MULTIPLE-	O & M FUND	556.48		5,238.00
Check	07/11/2019	10418	Pine Knot Auto Parts	Invoice #171 ...	O & M FUND	477.61		5,794.48
Check	07/18/2019	10431	Big Blue Tire, LLC	-MULTIPLE-	O & M FUND	396.00		6,272.09
Check	08/08/2019	10495	Wex Bank	Invoice #6055...	O & M FUND	767.10		6,668.09
Check	08/15/2019	10522	S & B Auto Parts	#173696 234 ...	O & M FUND	14.38		7,435.19
Total 926 - EMPLOYEE PENSIONS & BENEFITS						334,033.34	47,900.47	286,132.87

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2019**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	08/16/2019	10527	Pine Knot Auto Parts	-MULTIPLE-	O & M FUND	418.91		7,868.48
Check	09/05/2019	10568	S & B Auto Parts	Invoice #1758...	O & M FUND	83.78		7,952.26
Check	09/13/2019	10592	Wex Bank	Invoice #6106...	O & M FUND	733.36		8,685.62
Check	10/18/2019	10661	Wex Bank	Invoice #5167...	O & M FUND	1,082.06		9,767.68
Check	10/24/2019	10671	S & B Auto Parts	#176761 Dist...	O & M FUND	41.20		9,808.88
Check	11/08/2019	10707	Pine Knot Auto Parts	Repair Parts	O & M FUND	268.97		10,077.85
Check	11/15/2019	10728	Wex Bank	Invoice #6204...	O & M FUND	938.46		11,016.31
Check	11/27/2019	10750	Advance Auto Parts	Repair Parts, ...	O & M FUND	170.44		11,186.75
Check	12/06/2019	10766	B & H Auto Parts	#338447 Pow...	O & M FUND	18.28		11,205.03
Check	12/12/2019	10781	Wex Bank	Invoice #6260...	O & M FUND	804.56		12,009.59
General Journal	12/31/2019			To record a/P	Uniforms	1,296.85		13,306.44
Total 929 · TRANSPORTATION EXPENSE						14,219.97	913.53	13,306.44
<b>930 · MISCELLANEOUS GENERAL EXPENSE</b>								
Check	01/24/2019	10061	Bluegrass Cellular	Invoice #9096...	O & M FUND	184.21		0.00
Check	03/01/2019	10133	Bluegrass Cellular	Invoice #9097...	O & M FUND	184.21		184.21
Check	03/01/2019	10138	Jared N Miller	Expense Che...	O & M FUND	518.42		368.42
Check	03/01/2019	10139	Derrick Taylor	Expense Che...	O & M FUND	150.00		518.42
Check	03/01/2019	10140	William Clark	Expense Che...	O & M FUND	150.00		668.42
Check	03/01/2019	10141	James M King	Expense Che...	O & M FUND	150.00		818.42
Check	03/28/2019	10194	Bluegrass Cellular	Invoice #9098...	O & M FUND	184.17		968.42
Check	03/29/2019	10197	William Clark	Food Expens...	O & M FUND	22.25		1,152.59
Check	04/18/2019	10227	Bluegrass Cellular	Invoice #9100...	O & M FUND	210.24		1,174.84
Check	04/18/2019	10230	Kentucky State Trea...	William Clark ...	O & M FUND	300.00		1,385.08
Check	05/31/2019	10322	Bluegrass Cellular	Invoice #9101...	O & M FUND	186.65		1,685.08
General Journal	05/31/2019			USP Federal ...	Gain on equip...		115.00	1,756.73
Check	06/05/2019	10334	Tennessee Associat...	Invoice #1400...	O & M FUND	1,800.00		1,756.73
Check	06/07/2019	10339	Treasurer, State of T...	Special Waste...	O & M FUND	150.00		3,556.73
Check	06/21/2019	10361	Lillian V Sumner	Replacement...	O & M FUND	11.00		3,706.73
Check	06/27/2019	10382	AT&T Mobility	Invoice #2872...	O & M FUND	257.20		3,717.73
Check	07/26/2019	10450	AT&T Mobility	Invoice #2872...	O & M FUND	188.20		3,974.93
Check	08/01/2019	10473	D. M. Anderson Inc.	Invoice #1257...	O & M FUND	5,265.00		3,974.93
Check	08/29/2019	10557	AT&T Mobility	Invoice #2872...	O & M FUND	188.20		4,163.13
Check	09/26/2019	10622	AT&T Mobility	Invoice #2872...	O & M FUND	235.25		9,428.13
Check	11/15/2019	10713	Visa	Family Dollar...	O & M FUND	24.00		9,616.33
Check	11/15/2019	10726	USA Bluebook	Invoice #0375...	O & M FUND	497.27		9,851.58
Check	12/12/2019	10788	Bluegrass Cellular	Invoice #2113...	O & M FUND	309.57		9,875.58
Check	12/27/2019	10823	Justin Dobbs	Used Hand t...	O & M FUND	75.00		10,372.85
General Journal	12/31/2019			To record a/P	Uniforms	703.43		10,682.42
Total 930 · MISCELLANEOUS GENERAL EXPENSE						11,575.85	115.00	11,460.85

**CONTR IN AID OF CONSTRUCTION**

**ASAP Grant Pay**

Total ASAP Grant Pay

**Corp of Engineers**  
 Total Corp of Engineers

0.00  
 0.00  
 0.00



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
EPA Grant								0.00
Total EPA Grant								0.00
KIA GRANT								0.00
SX21147004								0.00
Total SX21147004								0.00
SX21147010 COAL/TOBACCO GRANT								0.00
Total SX21147010 COAL/TOBACCO GRANT								0.00
KIA GRANT - Other								0.00
Total KIA GRANT - Other								0.00
Total KIA GRANT								0.00
KY General Assembly Grant								0.00
Total KY General Assembly Grant								0.00
McCreary Board of Education								0.00
Total McCreary Board of Education								0.00
McCreary Co Enter Comm								0.00
Total McCreary Co Enter Comm								0.00
McCreary Healthcare								0.00
Total McCreary Healthcare								0.00
Pride Grant								0.00
Total Pride Grant								0.00
PRISON PROJECT								0.00
Total PRISON PROJECT								0.00
Rural Development								0.00
Total Rural Development								0.00
WC Devel								0.00
Total WC Devel								0.00
531 - Grant 531 Williamsburg Street								0.00
Total 531 - Grant 531 Williamsburg Street								0.00
CONTR IN AID OF CONSTRUCTION - Other								0.00
Total CONTR IN AID OF CONSTRUCTION - Other								0.00
Total CONTR IN AID OF CONSTRUCTION								0.00
Gain on equipment disposition								0.00
General Journal	05/31/2019			Port-a-pots	-SPLIT-		4,200.00	-4,200.00
Total Gain on equipment disposition						0.00	4,200.00	-4,200.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Insurance Proceeds</b>								
Total Insurance Proceeds							0.00	0.00
<b>INTEREST INCOME</b>								
Deposit	01/31/2019			Interest	REVENUE FU...		4.17	0.00
Deposit	01/31/2019			Interest	131A · SINKIN...		35.53	-4.17
Deposit	01/31/2019			Interest	O & M FUND		7.09	-39.70
Deposit	02/28/2019			Interest	131A · SINKIN...		34.55	-46.79
Deposit	02/28/2019			Interest	O & M FUND		14.26	-81.34
Deposit	02/28/2019			Interest	REVENUE FU...		13.06	-95.60
Deposit	03/31/2019			Interest	131A · SINKIN...		41.36	-108.66
Deposit	03/31/2019			Interest	O & M FUND		14.88	-150.02
Deposit	04/30/2019			Interest	REVENUE FU...		8.84	-164.90
Deposit	04/30/2019			Interest	O & M FUND		19.33	-173.74
Deposit	04/30/2019			Interest	REVENUE FU...		12.62	-193.07
Deposit	04/30/2019			Interest	O & M FUND		45.30	-205.69
Deposit	05/31/2019			Interest	131A · SINKIN...		48.96	-250.99
Deposit	05/31/2019			Interest	REVENUE FU...		17.21	-299.95
Deposit	06/30/2019			Interest	O & M FUND		17.16	-317.16
Deposit	06/30/2019			Interest	131A · SINKIN...		49.60	-334.32
Deposit	06/30/2019			Interest	O & M FUND		18.07	-383.92
Deposit	07/31/2019			Interest	REVENUE FU...		16.29	-401.99
Deposit	07/31/2019			Interest	131A · SINKIN...		47.84	-418.28
Deposit	07/31/2019			Interest	REVENUE FU...		11.40	-466.12
Deposit	07/31/2019			Interest	O & M FUND		13.83	-477.52
Deposit	08/31/2019			Interest	131A · SINKIN...		51.52	-491.35
Deposit	08/31/2019			Interest	REVENUE FU...		9.37	-542.87
Deposit	08/31/2019			Interest	O & M FUND		17.63	-552.24
Deposit	09/30/2019			Interest	131A · SINKIN...		51.05	-569.87
Deposit	09/30/2019			Interest	REVENUE FU...		10.43	-620.92
Deposit	09/30/2019			Interest	O & M FUND		17.06	-631.35
Deposit	10/31/2019			Interest	131A · SINKIN...		44.30	-648.41
Deposit	10/31/2019			Interest	REVENUE FU...		3.91	-692.71
Deposit	10/31/2019			Interest	O & M FUND		8.01	-696.62
Deposit	11/30/2019			Interest	REVENUE FU...		3.56	-704.63
Deposit	11/30/2019			Interest	131A · SINKIN...		44.62	-708.19
Deposit	11/30/2019			Interest	O & M FUND		5.53	-752.81
Deposit	12/31/2019			Interest	131A · SINKIN...		48.38	-758.34
Deposit	12/31/2019			Interest	REVENUE FU...		4.00	-806.72
Deposit	12/31/2019			Interest	O & M FUND		8.28	-810.72
Total INTEREST INCOME						0.00	819.00	-819.00
<b>Questions deposit</b>								
Total Questions deposit							0.00	0.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>92-25 Interest</b>								
Check	01/02/2019	ach	USDA Rural Develo...	92-25	131A · SINKIN...	5,011.87		0.00
Check	07/01/2019		USDA Rural Develo...	92-25	131A · SINKIN...	4,908.75		5,011.87
General Journal	12/31/2019			To adjust to c...	2012D		5,011.88	9,920.62
General Journal	12/31/2019			To adjust to c...	2012D	4,908.75		4,908.74
Total 92-25 Interest						14,829.37	5,011.88	9,817.49
<b>Bond Issue Cost</b>								
Total Bond Issue Cost								0.00
<b>INTEREST EXPENSE 2020E</b>								0.00
Total 2020E								0.00
<b>INTEREST EXPENSE - Other</b>								0.00
Total INTEREST EXPENSE - Other								0.00
<b>Interest Expense 2012D</b>								0.00
<b>Bond Discount</b>								0.00
Total Bond Discount								0.00
<b>Interest Expense 2012D - Other</b>								0.00
General Journal	02/01/2019			Water paid for...	Bond Payable ...	25,266.88		25,266.88
General Journal	08/01/2019			Water paid for...	KRW Sinking #...	24,546.88		49,813.76
General Journal	12/31/2019			To adjust to c...	2012D		25,266.88	24,546.88
General Journal	12/31/2019			To adjust to c...	2012D	24,546.89		49,093.77
Total Interest Expense 2012D - Other						74,360.65	25,266.88	49,093.77
Total Interest Expense 2012D						74,360.65	25,266.88	49,093.77
<b>Loss on Equipment Disposition</b>								0.00
Total Loss on Equipment Disposition								0.00
<b>Reimbursed Expense</b>								0.00
Total Reimbursed Expense								0.00
<b>United Cumberland</b>								0.00
Total United Cumberland								0.00
<b>No accont</b>								0.00
Total no accont								0.00
<b>TOTAL</b>						<u>7,321,936.69</u>	<u>7,321,936.69</u>	<u>0.00</u>

# EXHIBIT M-2

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>McCreary Co Sewer Capital Impro</b>								
Check	07/02/2020	1001	Don Franklin	2020 Ram 35...	392 · TRANSP...		66,931.00	0.00
Check	07/09/2020	1205	McCreary Sewer Ca...	Funds Transfer	REVENUE FU...	4,000.00		-66,931.00
Transfer	07/10/2020			Interest	Note Payable ...	65,000.00		-2,069.00
Deposit	07/31/2020	1210	McCreary Sewer Ca...	Interest	INTEREST IN...	0.15		2,069.15
Check	08/17/2020			Interest	REVENUE FU...	5,000.00		7,069.15
Deposit	08/31/2020	1216	McCreary Sewer Ca...	Interest	INTEREST IN...	0.18		7,069.33
Check	09/24/2020			Interest	REVENUE FU...	5,000.00		12,069.33
Deposit	09/30/2020			Interest	INTEREST IN...	0.33		12,069.66
Check	10/31/2020			Interest	INTEREST IN...	0.51		12,070.17
Deposit	11/13/2020	1223	McCreary Sewer Ca...	Interest	REVENUE FU...	5,000.00		17,070.17
Check	11/30/2020			Interest	INTEREST IN...	0.59		17,070.76
Check	12/17/2020	1227	McCreary Sewer Ca...	Interest	REVENUE FU...	5,000.00		22,070.76
Deposit	12/31/2020			Interest	INTEREST IN...	0.82		22,071.58
Total McCreary Co Sewer Capital Impro								
						89,002.58	66,931.00	22,071.58
<b>131 · CASH</b>								
<b>CASH ON HAND</b>								
Transfer	01/15/2020			Funds Transfer	REVENUE FU...	7,322.48		0.00
Transfer	01/15/2020			Funds Transfer	REVENUE FU...	20,540.64		7,322.48
Transfer	01/31/2020			Deposit	REVENUE FU...		118,674.77	27,863.12
General Journal	01/31/2020			Move sewer t...	526 · MISCELL...	1,470.00		-90,811.65
General Journal	01/31/2020			Collections	141 · CUSTOM...	99,341.65		-89,341.65
Transfer	02/24/2020			Funds Transfer	REVENUE FU...	15,558.60		10,000.00
Check	02/24/2020	1182	McCreary Sewer Si...	Sewer Sinking...	CASH ON HAND	2,000.00	2,000.00	25,558.60
Check	02/24/2020			Collections	CASH ON HAND	105,470.04		23,558.60
General Journal	02/29/2020	1182	McCreary Sewer Si...	Sewer Sinking...	141 · CUSTOM...	141,028.64		25,558.60
General Journal	02/29/2020			Jacob Genoe	526 · MISCELL...	200.00		131,228.64
Transfer	02/29/2020			Funds Transfer	REVENUE FU...		131,305.42	-76.78
General Journal	03/13/2020			1/2 cost estin...	526 · MISCELL...	22,700.00		22,623.22
Check	03/16/2020	1187	McCreary Sewer Si...	Sewer Sinking...	REVENUE FU...	2,000.00		24,623.22
General Journal	03/24/2020			1 sewer syste...	526 · MISCELL...	3,600.00		28,223.22
Check	03/30/2020	1186	McCreary Co Water ...	-MULTIPLE-	REVENUE FU...	0.00		28,223.22
General Journal	03/31/2020			March collecti...	141 · CUSTOM...	97,348.00		125,571.22
General Journal	03/31/2020			To record 3 n...	REVENUE FU...		123,641.98	1,929.24
General Journal	03/31/2020			Payments on ...	131A · SINKIN...		2,000.00	-70.76
General Journal	03/31/2020			To record dep...	REVENUE FU...		117,188.92	-117,259.68
General Journal	04/30/2020			May collections	526 · MISCELL...	10,800.00		-106,459.68
General Journal	04/30/2020			Invt move tank...	141 · CUSTOM...	106,388.92		-70.76
General Journal	05/31/2020			To record 3 n...	REVENUE FU...		94,937.14	-95,007.90
General Journal	05/31/2020			Payments on ...	141 · CUSTOM...		94,937.14	-180.76
General Journal	05/31/2020			May collections	526 · MISCELL...	141,000		-70.76
General Journal	06/05/2020			1 sewer tank ...	526 · MISCELL...	3,750.00		3,679.24
General Journal	06/18/2020			Cost estimate/...	526 · MISCELL...	5,050.00		8,729.24
General Journal	06/24/2020			1 sewer syste...	526 · MISCELL...	3,600.00		12,329.24
General Journal	06/30/2020			To record mo...	REVENUE FU...		115,995.15	-103,665.91
General Journal	06/30/2020			To record coll...	141 · CUSTOM...	103,595.15		-70.76
Check	07/24/2020	1203	McCreary Co Water ...	-MULTIPLE-	REVENUE FU...	0.00		-70.76

# MCCREARY CO WATER DISTRICT SEWER SYSTEM

## General Ledger

### As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	07/24/2020			Deposit reversal	O & M FUND	613.75		542.99
General Journal	07/27/2020			Inv 519 Bell a...	526 · MISCELL...	11,350.00		11,892.99
Transfer	07/30/2020			Funds Transfer	REVENUE FU...		162,526.42	-150,633.43
General Journal	07/31/2020			Payment on a...	141 · CUSTOM...	146,862.23		-3,771.20
General Journal	07/31/2020			-MULTIPLE-	-SPLIT-	4,290.00		518.80
Check	08/24/2020	1212	McCreary Co Water ...	Reim to Water...	REVENUE FU...			518.80
General Journal	08/31/2020			Collections	141 · CUSTOM...	62,064.58		62,583.38
General Journal	08/31/2020			1 sewer tap St...	526 · MISCELL...	3,600.00		66,183.38
General Journal	08/31/2020			To record Mo...	REVENUE FU...			518.80
Check	09/18/2020	1221	MCCreary Sewer Si...	Sewer Sinking...	REVENUE FU...	2,000.00		2,518.80
General Journal	09/30/2020			To record dep...	REVENUE FU...			-116,212.32
General Journal	09/30/2020			September co...	141 · CUSTOM...	114,406.12		-1,806.20
General Journal	09/30/2020			To record Sep...	526 · MISCELL...	4,325.00		2,518.80
General Journal	10/31/2020			Payments rec...	141 · CUSTOM...	101,781.66		104,300.46
General Journal	10/31/2020			-MULTIPLE-	141 · CUSTOM...			-1,081.20
General Journal	10/31/2020			Rhonda Armj...	526 · MISCELL...	3,600.00		2,518.80
General Journal	11/17/2020			Collections	REVENUE FU...			-119,086.41
General Journal	11/30/2020			Bell & Carter ...	141 · CUSTOM...	110,296.16		-8,790.25
General Journal	11/30/2020			Deposits into ...	526 · MISCELL...	11,350.00		2,559.75
General Journal	11/30/2020			Vickey Crawfo...	131A · SINKIN...		2,000.00	-121,944.26
General Journal	12/31/2020			Paid this month	REVENUE FU...	850.00		-121,094.26
General Journal	12/31/2020				526 · MISCELL...	121,707.74		613.48
General Journal	12/31/2020				141 · CUSTOM...		613.48	0.00
Total CASH ON HAND								
131 · CASH - Other						1,404,769.86	1,404,769.86	0.00
Total 131 · CASH - Other								0.00
Total 131 · CASH								
131A · SINKING FUND								
Check	01/02/2020		USDA Rural Develo...	Sewer Sinking...	-SPLIT-			49,195.73
Check	01/24/2020	1176	MCCreary Sewer Si...	Interest	REVENUE FU...	2,000.00	10,408.75	38,786.98
Deposit	01/31/2020			Sewer Sinking...	INTEREST IN...	40.40		40,786.98
Check	02/24/2020		MCCreary Sewer Si...	Sewer Sinking...	REVENUE FU...	2,000.00		40,827.38
Deposit	02/29/2020			Interest	INTEREST IN...	39.32		42,827.38
Deposit	03/31/2020			Interest	INTEREST IN...	44.80		42,866.70
General Journal	03/31/2020	1192	MCCreary Sewer Si...	Sewer Sinking...	CASH ON HAND	2,000.00		42,911.50
Check	04/17/2020			Interest	REVENUE FU...	2,000.00		44,911.50
Deposit	04/30/2020			Sewer Sinking...	INTEREST IN...	46.76		46,911.50
Check	05/14/2020	1198	MCCreary Sewer Si...	Sewer Sinking...	REVENUE FU...	2,000.00		46,958.26
Deposit	05/31/2020			Interest	INTEREST IN...	50.81		48,958.26
Check	06/09/2020	1201	MCCreary Sewer Si...	Sewer Sinking...	REVENUE FU...	2,000.00		49,009.07
Check	07/01/2020	ACH	MCCreary Sewer Si...	Sewer Sinking...	92-25 Interest		4,795.31	51,009.07
Check	07/10/2020	1207	MCCreary Sewer Si...	Sewer Sinking...	REVENUE FU...	2,000.00		46,213.76
Deposit	07/31/2020			Interest	INTEREST IN...	51.79		48,213.76
Check	08/07/2020	1213	MCCreary Sewer Si...	Sewer Sinking...	REVENUE FU...	2,000.00		48,265.55
Deposit	08/31/2020			Interest	INTEREST IN...	50.42		50,265.55
Deposit								50,315.97

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2020**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	09/18/2020	1218	MCCreary Sewer Si...	Sewer Sinking...	REVENUE FU...	2,000.00		52,315.97
Deposit	09/30/2020			Interest	INTEREST IN...	52.80		52,368.77
Deposit	10/31/2020			Interest	INTEREST IN...	52.43		52,421.20
Check	11/13/2020	1229	MCCreary Sewer Si...	Sewer Sinking...	REVENUE FU...	2,000.00		54,421.20
Check	11/14/2020	1234	MCCreary Sewer Si...	Sewer Sinking...	REVENUE FU...	2,000.00		56,421.20
Deposit	11/30/2020			Interest	INTEREST IN...	55.65		56,476.85
General Journal	11/30/2020				CASH ON HAND	2,000.00		58,476.85
Deposit	11/30/2020			Interest	INTEREST IN...	55.76		58,532.61
Deposit	12/31/2020			Interest	INTEREST IN...	61.18		58,593.79
Total 131A - SINKING FUND						24,602.12	15,204.06	58,593.79
<b>131B - SPECIAL DEPOSITS</b>								
Holloway Cem RD SW21147011								0.00
Total Holloway Cem RD SW21147011								0.00
<b>MARSHES SEWER PHASE I</b>								
Total MARSHES SEWER PHASE I								0.00
<b>PK Sewer Project</b>								
Total PK Sewer Project								0.00
<b>SEWER DEPRECIATION</b>								
Total SEWER DEPRECIATION								0.00
<b>Sewer Depreciation CD</b>								
Total Sewer Depreciation CD								0.00
<b>Sewer Proj SX21147004</b>								
Total Sewer Proj SX21147004								0.00
<b>Sewer Proj SX21147010</b>								
Total Sewer Proj SX21147010								0.00
<b>STEARNS SEWER EPA PROJECT</b>								
Total STEARNS SEWER EPA PROJECT								0.00
<b>STEARNS SEWER PROJECT</b>								
Total STEARNS SEWER PROJECT								0.00
<b>Williamsburg St Phase II 54917</b>								
Total Williamsburg St Phase II 54917								0.00
<b>131B - SPECIAL DEPOSITS - Other</b>								
Total 131B - SPECIAL DEPOSITS - Other								0.00
<b>Total 131B - SPECIAL DEPOSITS</b>								
Total 131B - SPECIAL DEPOSITS								0.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>131C - WORKING FUND</b>								
<b>O &amp; M FUND</b>								
Check	01/02/2020	10830	Bluegrass Cellular		930 - MISCELL...		703.43	44,569.66
Check	01/02/2020	10831	Brenntag Mid-South		704 - CHEMIC...		1,051.00	36,804.33
Check	01/02/2020	10832	Liberty National		Life Insurance		132.24	36,100.90
Check	01/02/2020	10833	McCreary Co Water		-SPLIT-		480.03	35,049.90
Paycheck	01/03/2020	10834	Billy J Trammell		-SPLIT-		563.18	34,917.66
Paycheck	01/03/2020	10835	Derrick Taylor		-SPLIT-		648.03	34,437.63
Paycheck	01/03/2020	10836	James M King		-SPLIT-		261.46	33,874.45
Paycheck	01/03/2020	10837	Jimmy A Ross		-SPLIT-		626.98	33,226.42
Paycheck	01/03/2020	10838	William Clark		-SPLIT-		461.59	32,964.96
Liability Check	01/03/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		924.50	31,876.39
Check	01/06/2020	1173	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	10,000.00		30,951.89
Check	01/09/2020	10839	Scott Solid Waste		923 - OUTSID...		152.08	40,799.81
Check	01/09/2020	10840	South Kentucky RECC		703 - PURCHA...		88.44	40,711.37
Check	01/09/2020	10841	Kentucky Utilities		-SPLIT-		923.13	39,788.24
Check	01/09/2020	10842	McCoy & McCoy		-SPLIT-		1,009.00	38,779.24
Check	01/09/2020	10843	Anderson Grocery Inc		701A - COLLE...		22.50	38,756.74
Check	01/09/2020	10844	Atiac		Insurance		102.90	38,653.84
Check	01/09/2020	10845	Powernet Global		921 - OFFICE ...		10.98	38,642.86
Check	01/09/2020	10846	Pine Knot Auto Parts		-SPLIT-		548.56	38,094.30
Check	01/09/2020	10847	Unifirst		-SPLIT-		59.04	38,035.26
Paycheck	01/10/2020	10848	Billy J Trammell		-SPLIT-		563.18	37,472.08
Paycheck	01/10/2020	10849	Derrick Taylor		-SPLIT-		642.14	36,829.94
Paycheck	01/10/2020	10850	James M King		-SPLIT-		261.46	36,568.48
Paycheck	01/10/2020	10851	Jimmy A Ross		-SPLIT-		690.18	35,878.30
Paycheck	01/10/2020	10852	William Clark		-SPLIT-		461.57	35,416.73
Liability Check	01/10/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		959.12	34,457.61
Check	01/10/2020	10853	C I Thornburg Co Inc		923 - OUTSID...		1,711.00	32,746.61
Check	01/14/2020	1174	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	20,000.00		52,746.61
Check	01/14/2020	10861	Workforce Solutions		930 - MISCELL...		150.00	52,596.61
Check	01/17/2020	10854	Wex Bank		-SPLIT-		748.29	51,848.32
Check	01/17/2020	10855	USA Bluebook		-SPLIT-		1,617.71	50,230.61
Check	01/17/2020	10856	Pace Analytical Serv...		-SPLIT-		1,738.75	48,491.86
Check	01/17/2020	10857	Riley Cleaning Servi...		923 - OUTSID...		75.00	48,416.86
Check	01/17/2020	10858	Thermodyne Engine...		704 - CHEMIC...		2,178.00	46,238.86
Check	01/17/2020	10859	Kentucky Utilities		-SPLIT-		319.45	45,919.41
Check	01/17/2020	10860	South Kentucky RECC		-SPLIT-		9,762.99	36,156.42
Paycheck	01/17/2020	10862	Billy J Trammell		-SPLIT-		616.80	35,539.62
Paycheck	01/17/2020	10863	Derrick Taylor		-SPLIT-		631.79	34,907.83
Paycheck	01/17/2020	10864	James M King		-SPLIT-		350.40	34,557.43
Paycheck	01/17/2020	10865	Jimmy A Ross		-SPLIT-		710.06	33,847.37
Paycheck	01/17/2020	10866	William Clark		-SPLIT-		497.32	33,350.05
Liability Check	01/17/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		1,032.88	32,317.17
Check	01/20/2020	ach	Kentucky State Treas...		SALES		994.99	31,322.18
Check	01/24/2020	10867	Atiac		-SPLIT-		164.64	31,157.54
Check	01/24/2020	10868	South Kentucky RECC	VOID: GJE, R...	-SPLIT-	0.00		31,157.54
Check	01/24/2020	10869	Highland Telephone		-SPLIT-		308.36	30,849.18
Check	01/24/2020	10870	South Kentucky RECC		-SPLIT-		426.50	30,422.68



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2020**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	01/24/2020	10871	Southern Sales Com...		-SPLIT-		6,817.09	23,605.59
Paycheck	01/24/2020	10872	Billy J Trammell		-SPLIT-		669.39	22,936.20
Paycheck	01/24/2020	10873	Derrick Taylor		-SPLIT-		622.43	22,313.77
Paycheck	01/24/2020	10874	James M King		-SPLIT-		261.46	22,052.31
Paycheck	01/24/2020	10875	Jimmy A Ross		-SPLIT-		632.61	21,419.70
Paycheck	01/24/2020	10876	William Clark		-SPLIT-		461.59	20,958.11
Paycheck	01/24/2020	10877	Derrick Taylor		-SPLIT-		626.61	20,331.50
Liability Check	01/24/2020	efps	Bank of McCreary	61-0654526	-SPLIT-		1,175.00	19,156.50
Check	01/27/2020	10878	Kentucky Utilities		-SPLIT-	30,000.00	659.55	18,496.95
Check	01/27/2020	1178	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...		80.00	48,416.95
Check	01/31/2020	10879	Industrial Wellnes...		930 · MISCELL...		8,265.60	48,416.95
Check	01/31/2020	10880	Thermodyne Engine...		704 · CHEMIC...		136.59	40,014.76
Check	01/31/2020	10881	Mettite		Insurance		165.30	39,849.46
Check	01/31/2020	10882	Liberty National		2100 · Payroll ...		72.00	39,777.46
Check	01/31/2020	10883	Transamerica		Insurance		67.67	39,709.79
Check	01/31/2020	10884	Eye Med		Insurance		218.76	39,491.03
Check	01/31/2020	10885	Delta Dental of Kent...		Insurance		896.95	38,594.08
Check	01/31/2020	10886	South Kentucky RECC		-SPLIT-		59.04	37,950.20
Check	01/31/2020	10887	Unifirst		-SPLIT-		584.84	37,365.36
Paycheck	01/31/2020	10888	Billy J Trammell		-SPLIT-		681.55	36,683.81
Paycheck	01/31/2020	10889	Derrick Taylor		-SPLIT-		275.44	36,408.37
Paycheck	01/31/2020	10890	James M King		-SPLIT-		613.73	35,794.64
Paycheck	01/31/2020	10891	Jimmy A Ross		-SPLIT-		461.58	35,333.06
Paycheck	01/31/2020	10892	William Clark		-SPLIT-		598.85	34,734.21
Liability Check	01/31/2020	10893	Kentucky Child Supp...	0005731702	2100 · Payroll ...		949.36	34,369.69
Liability Check	01/31/2020	efps	Bank of McCreary	61-0654526	-SPLIT-	8.12		34,377.81
Deposit	01/31/2020			Interest	INTEREST IN...		710.58	33,667.23
Liability Check	02/05/2020	efps	Kentucky State Trea...	063392	Kentucky W/H		931.22	32,736.01
Check	02/07/2020	10894	Kentucky State Trea...	063392	Kentucky W/H		164.64	32,571.37
Check	02/07/2020	10895	Aflac		-SPLIT-		312.09	32,259.28
Check	02/07/2020	10896	Bluegrass Cellular		930 · MISCELL...		660.86	31,598.42
Check	02/07/2020	10897	City Electric Motor C...		713 · MAINTEN...		134.63	31,463.79
Check	02/07/2020	10898	McCreary Co Water		-SPLIT-		89.46	31,374.33
Check	02/07/2020	10899	South Kentucky RECC		703 · PURCHA...		145.17	31,229.16
Check	02/07/2020	10900	USA Bluebook		715 · MAINTEN...		1,440.00	29,789.16
Check	02/07/2020	10901	Pace Analytical Serv...		-SPLIT-		2,837.46	26,951.70
Check	02/07/2020	10902	Eubanks Electrical S...		-SPLIT-		187.00	26,764.70
Check	02/07/2020	10903	Scott Solid Waste		-SPLIT-		853.42	25,911.28
Check	02/07/2020	10904	Kentucky Utilities		-SPLIT-		627.12	25,284.16
Paycheck	02/07/2020	10905	Billy J Trammell		-SPLIT-		600.72	24,683.44
Paycheck	02/07/2020	10906	Derrick Taylor		-SPLIT-		261.47	24,421.97
Paycheck	02/07/2020	10907	James M King		-SPLIT-		572.01	23,849.96
Paycheck	02/07/2020	10908	Jimmy A Ross		-SPLIT-		461.58	23,388.38
Paycheck	02/07/2020	10909	William Clark		-SPLIT-		846.13	22,542.25
Liability Check	02/07/2020	efps	Tax Administrator	61-0654526	McCreary Co		894.68	21,647.57
Check	02/14/2020	10910	Bank of McCreary	61-0654526	-SPLIT-		250.00	21,397.57
Check	02/14/2020	10911	Janes M King		930 · MISCELL...		77.17	21,320.40
Check	02/14/2020	10912	Lumber King Inc.		-SPLIT-		43.90	21,276.50
Check	02/14/2020		Big M Discount		701A · COLLE...			

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2020**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	02/14/2020	10913	Pine Knot Auto Parts		-SPLIT-		3,035.39	18,241.11
Check	02/14/2020	10914	Wex Bank		-SPLIT-		802.83	17,438.28
Check	02/14/2020	10915	South Kentucky RECC		-SPLIT-		10,071.69	7,366.59
Check	02/14/2020	10916	Kentucky Utilities		-SPLIT-		329.34	7,037.25
Check	02/14/2020	10917	Gilbert & Gilbert CP...		923 · OUTSID...		6,420.00	617.25
Check	02/14/2020	10918	USA Bluebook		-SPLIT-		6,200.24	-5,582.99
Check	02/14/2020	10919	Pace Analytical Serv...		923 · OUTSID...		322.00	-5,904.99
Check	02/14/2020	10920	Riley Cleaning Servi...		923 · OUTSID...		75.00	-5,979.99
Paycheck	02/14/2020	10921	Billy J Trammell		-SPLIT-		574.52	-6,554.51
Paycheck	02/14/2020	10922	Derrick Taylor		-SPLIT-		612.08	-7,166.59
Paycheck	02/14/2020	10923	James M King		-SPLIT-		302.43	-7,469.02
Paycheck	02/14/2020	10924	Jimmy A Ross		-SPLIT-		652.46	-8,121.48
Paycheck	02/14/2020	10925	William Clark		-SPLIT-		587.64	-8,709.12
Liability Check	02/14/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		985.12	-9,694.24
Check	02/20/2020	1179	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	50,000.00		40,305.76
Check	02/21/2020	10926	Kentucky State Trea...		SALES		1,089.55	39,216.21
Check	02/21/2020	10927	Pine Knot Auto Parts		929 · TRANSP...		48.53	39,167.68
Check	02/21/2020	10928	Eubanks Electrical S...		701A · COLLE...		567.04	38,600.64
Check	02/21/2020	10929	Pace Analytical Serv...		923 · OUTSID...		38,240.64	37,213.00
Check	02/21/2020	10930	South Kentucky RECC		-SPLIT-		497.31	37,743.33
Check	02/21/2020	10931	Kentucky Utilities		-SPLIT-		154.96	37,588.37
Check	02/21/2020	10932	Powernet Global		921 · OFFICE ...		10.98	37,577.39
Check	02/21/2020	10933	Wascon Inc		-SPLIT-		7,680.06	29,897.33
Check	02/21/2020	10934	S & B Auto Parts		929 · TRANSP...		7.55	29,889.78
Paycheck	02/21/2020	10935	Southern Sales Com...		713 · MAINTN...		252.00	29,637.78
Paycheck	02/21/2020	10936	Billy J Trammell		-SPLIT-		619.90	29,017.88
Paycheck	02/21/2020	10937	Derrick Taylor		-SPLIT-		600.73	28,417.15
Paycheck	02/21/2020	10938	James M King		-SPLIT-		188.18	28,228.97
Paycheck	02/21/2020	10938	Jimmy A Ross		-SPLIT-		773.25	27,455.72
Liability Check	02/21/2020	eftps	William Clark		-SPLIT-		461.57	26,994.15
Check	02/24/2020	1180	Bank of McCreary	61-0654526	-SPLIT-		980.32	26,013.83
Liability Check	02/25/2020	eft	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	30,000.00		56,013.83
Check	02/28/2020	10940	Kentucky State Trea...	063392	Kentucky W/H		352.10	55,661.73
Check	02/28/2020	10941	Derek's Computer S...		715 · MAINTN...		1,158.00	54,503.73
Check	02/28/2020	10942	Workforce Solutions		930 · MISCELL...		250.00	54,253.73
Check	02/28/2020	10943	Wascon Inc		923 · OUTSID...		1,211.96	53,041.77
Check	02/28/2020	10944	C I Thornburg Co Inc		923 · OUTSID...		1,285.00	51,756.77
Check	02/28/2020	10945	South Kentucky RECC		-SPLIT-		1,003.10	50,753.67
Check	02/28/2020	10946	Liberty National		Life Insurance		132.24	50,621.43
Check	02/28/2020	10947	Aflac		Insurance		82.32	50,539.11
Check	02/28/2020	10948	Transamerica		2100 · Payroll ...		72.00	50,467.11
Check	02/28/2020	10949	Melitte		Insurance		136.59	50,330.52
Check	02/28/2020	10950	LabtronX		923 · OUTSID...		760.00	49,570.52
Check	02/28/2020	10951	Pace Analytical Serv...		-SPLIT-		2,135.00	47,435.52
Check	02/28/2020	10952	Delta Dental of Kent...		Insurance		218.76	47,216.76
Check	02/28/2020	10953	Highland Telephone		-SPLIT-		308.36	46,908.40
Check	02/28/2020	10954	Eubanks Electrical S...		-SPLIT-		1,124.24	45,784.16
Paycheck	02/28/2020	10954	Billy J Trammell		-SPLIT-		563.18	45,220.98
Paycheck	02/28/2020	10955	Derrick Taylor		-SPLIT-		681.54	44,539.44

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	02/28/2020	10956	James M King		-SPLIT-		288.51	44,250.93
Paycheck	02/28/2020	10957	Jimmy A Ross		-SPLIT-		671.33	43,579.60
Paycheck	02/28/2020	10958	William Clark		-SPLIT-		461.59	43,118.01
Liability Check	02/28/2020	10959	Kentucky Child Supp...	0005731702	2100 · Payroll ...		479.08	42,638.93
Liability Check	02/28/2020		Bank of McCreary	61-0654526	-SPLIT-		982.42	41,656.51
General Journal	02/29/2020			Bank error ch...	Due from Bank		0.10	41,656.41
Deposit	02/29/2020			Interest	INTEREST IN...	6.78		41,663.19
Check	03/05/2020	10960	Scott Solid Waste		-SPLIT-		177.08	41,486.11
Check	03/05/2020	10961	McCreary Co Water		-SPLIT-		171.42	41,314.69
Check	03/05/2020	10962	High Tide Technolog...		-SPLIT-		1,590.00	39,724.69
Check	03/05/2020	10963	Derek's Computer S...		923 · OUTSID...		425.00	39,299.69
Check	03/05/2020	10964	USA Bluebook		715 · MAINT...		233.60	39,066.09
Check	03/05/2020	10965	Straeffer Pump		713 · MAINT...		4,950.00	34,116.09
Check	03/05/2020	10966	Humana Health Plan...		Insurance		50.02	34,066.07
Check	03/05/2020	10967	Pace Analytical Serv...		923 · OUTSID...		360.00	33,706.07
Check	03/05/2020	10968	Alton Blakley		929 · TRANSP...		2,793.12	30,912.95
Check	03/05/2020	10969	Eubanks Electrical S...		-SPLIT-		230.18	30,682.77
Check	03/05/2020	10970	South Kentucky RECC		703 · PURCHA...		114.63	30,568.14
Check	03/05/2020	10971	Kentucky Utilities		-SPLIT-		1,094.00	29,474.14
Check	03/05/2020	10972	Unifirst		-SPLIT-		98.40	29,375.74
Paycheck	03/06/2020	10973	Billy J Trammell		-SPLIT-		563.18	28,812.56
Paycheck	03/06/2020	10974	Derrick Taylor		-SPLIT-		600.73	28,211.83
Paycheck	03/06/2020	10975	James M King		-SPLIT-		279.05	27,932.78
Paycheck	03/06/2020	10976	Jimmy A Ross		-SPLIT-		681.25	27,251.53
Paycheck	03/06/2020	10977	William Clark		-SPLIT-		748.41	26,503.12
Liability Check	03/06/2020		Bank of McCreary	61-0654526	-SPLIT-		1,048.20	25,454.92
Check	03/09/2020	10978	Billy J Trammell		930 · MISCELL...		100.00	25,354.92
Check	03/10/2020	1181	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	30,000.00		55,354.92
Check	03/12/2020	10979	Kentucky State Trea...	063392	Kentucky W/H		75.00	54,995.88
Check	03/12/2020	10980	Riley Cleaning Servi...		923 · OUTSID...		8,294.43	46,626.45
Check	03/12/2020	10981	South Kentucky RECC		-SPLIT-		617.64	46,008.81
Check	03/12/2020	10982	Wex Bank		-SPLIT-		385.00	45,623.81
Check	03/12/2020	10983	Pace Analytical Serv...		-SPLIT-		312.02	45,311.79
Check	03/12/2020	10984	Bluegrass Cellular		930 · MISCELL...		386.57	44,925.22
Check	03/12/2020	10985	Kentucky Utilities		-SPLIT-		10,290.40	34,632.82
Check	03/12/2020	10986	Thermodyne Engine...		704 · CHEMIC...		230.00	34,402.82
Check	03/12/2020	10987	Eubanks Electrical S...		701A · COLLE...		1,745.81	32,657.01
Check	03/12/2020	10988	S & B Auto Parts		-SPLIT-		574.52	32,082.49
Paycheck	03/13/2020	10989	Billy J Trammell		-SPLIT-		348.29	31,734.20
Paycheck	03/13/2020	10990	James M King		-SPLIT-		718.99	31,015.21
Paycheck	03/13/2020	10991	Jimmy A Ross		-SPLIT-		461.57	30,553.64
Paycheck	03/13/2020	10992	William Clark		-SPLIT-		600.72	29,952.92
Liability Check	03/13/2020		Derrick Taylor	61-0654526	-SPLIT-		990.92	28,962.00
Check	03/20/2020		Bank of McCreary		SALES		1,050.43	27,911.57
Check	03/20/2020	10993	Kentucky State Trea...		Insurance		50.02	27,861.55
Check	03/20/2020	10994	Humana Health Plan...		-SPLIT-		3,811.11	24,050.44
Check	03/20/2020	10995	Wascon Inc		-SPLIT-		2,110.00	21,940.44
Check	03/20/2020	10996	Pace Analytical Serv...		-SPLIT-		13,069.00	8,871.44

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2020**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	03/20/2020	10997	Eubanks Electrical S...		701A · COLLE...		123.90	8,747.54
Check	03/20/2020	10998	South Kentucky RECC		-SPLIT-		441.10	8,306.44
Check	03/20/2020	10999	Kentucky Utilities		-SPLIT-		474.92	7,831.52
Check	03/20/2020	11000	Tony Musgrove		-SPLIT-		500.00	7,331.52
Check	03/20/2020	11001	Larry R Strunk		923 · OUTSID...		100.00	7,231.52
Paycheck	03/20/2020	11002	Billy J Trammell		-SPLIT-		836.11	6,395.41
Paycheck	03/20/2020	11003	Derrick Taylor		-SPLIT-		600.73	5,794.68
Paycheck	03/20/2020	11004	James M King		-SPLIT-		340.70	5,453.98
Paycheck	03/20/2020	11005	Jimmy A Ross		-SPLIT-		613.74	4,840.24
Paycheck	03/20/2020	11006	William Clark		-SPLIT-		550.91	4,289.33
Liability Check	03/20/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		1,059.78	3,229.55
Liability Check	03/25/2020	eft	Kentucky State Trea...	063392	Kentucky W/H		375.94	2,853.61
Check	03/26/2020	11007	Brenntag Mid-South		704 · CHEMIC...		1,473.40	1,380.21
Check	03/26/2020	11008	Pace Analytical Serv...		923 · OUTSID...		360.00	1,020.21
Check	03/26/2020	11009	City Electric Motor C...		713 · MAINTe...		5,161.20	-4,140.99
Check	03/26/2020	11010	Transamerica		2100 · Payroll...		90.00	-4,230.99
Check	03/26/2020	11011	Kentucky Utilities		703 · PURCHA...		53.62	-4,284.61
Check	03/26/2020	11012	Eye Med		Insurance		67.67	-4,352.28
Check	03/26/2020	11013	Delta Dental of Kent...		Insurance		218.76	-4,571.04
Check	03/26/2020	11014	South Kentucky RECC		-SPLIT-		206.20	-4,777.24
Check	03/26/2020	11015	Highland Telephone		-SPLIT-		308.36	-5,085.60
Check	03/26/2020	11016	Melife		Insurance		136.59	-5,222.19
Paycheck	03/27/2020	11017	Billy J Trammell		-SPLIT-		591.62	-5,813.81
Paycheck	03/27/2020	11018	Derrick Taylor		-SPLIT-		701.25	-6,515.06
Paycheck	03/27/2020	11019	James M King		-SPLIT-		303.71	-6,818.77
Paycheck	03/27/2020	11020	Jimmy A Ross		-SPLIT-		632.60	-7,451.37
Paycheck	03/27/2020	11021	William Clark		-SPLIT-		461.58	-7,912.95
Liability Check	03/27/2020	11022	Kentucky Child Supp...	0005731702	2100 · Payroll ...		479.08	-8,392.03
Liability Check	03/27/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		-9,379.17	-9,392.03
Check	03/27/2020	1184	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	40,000.00	987.14	-30,620.83
Deposit	03/31/2020			Interest	INTEREST IN...	9.05		-30,629.88
Liability Check	04/02/2020	11023	Treasurer KY Unem...	00 600071 5	-SPLIT-		247.95	-30,381.93
Liability Check	04/02/2020	11024	Tax Administrator	1st qtr 2020 ...	McCreary Co		817.28	-29,564.65
Check	04/03/2020	11025	Wascon Inc		713 · MAINTe...		3,347.80	-26,216.85
Check	04/03/2020	11026	Russell Watters		923 · OUTSID...		150.00	-26,066.85
Check	04/03/2020	11027	USA Bluebook		701A · COLLE...		468.89	-25,597.96
Check	04/03/2020	11028	Liberty National		Life Insurance		132.24	-25,465.72
Check	04/03/2020	11029	Kentucky Utilities		-SPLIT-		869.10	-24,596.62
Check	04/03/2020	11030	Pace Analytical Serv...		923 · OUTSID...		360.00	-24,236.62
Check	04/03/2020	11031	South Kentucky RECC		-SPLIT-		759.91	-23,476.71
Check	04/03/2020	11032	McCreary Co Water		-SPLIT-		98.59	-23,476.71
Check	04/03/2020	11033	Unifirst		-SPLIT-		83.32	-23,378.12
Paycheck	04/03/2020	11034	Billy J Trammell		-SPLIT-		613.50	-22,681.30
Paycheck	04/03/2020	11035	Derrick Taylor		-SPLIT-		810.14	-21,871.16
Paycheck	04/03/2020	11037	Jimmy A Ross		-SPLIT-		776.58	-21,094.58
Paycheck	04/03/2020	11038	William Clark		-SPLIT-		596.08	-20,498.50
Paycheck	04/03/2020	11036	James M King		-SPLIT-		303.73	-20,194.77
Liability Check	04/03/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		1,200.10	-18,994.67
Check	04/09/2020	11039	William Clark		Savings		450.00	-18,544.67

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2020**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	04/09/2020	11040	Jeff G Kidd Excavating		923 · OUTSID...		200.00	18,344.67
Check	04/09/2020	11041	Scott Solid Waste		-SPLIT-		206.08	18,138.59
Check	04/09/2020	11042	Visa		-SPLIT-		17,269.91	17,269.91
Check	04/09/2020	11043	Bluegrass Cellular		930 · MISCELL...		312.02	16,957.89
Check	04/09/2020	11044	Core & Main		701A · COLLE...		4,840.00	12,117.89
Check	04/09/2020	11045	Thermodyne Engine...		704 · CHEMIC...		15,334.00	-3,216.11
Check	04/09/2020	11046	High Tide Technolog...		923 · OUTSID...		355.00	-3,571.11
Check	04/09/2020	11047	Pace Analytical Serv...		923 · OUTSID...		360.00	-3,931.11
Check	04/09/2020	11048	Eubanks Electrical S...		701A · COLLE...		2,217.34	-6,148.45
Check	04/09/2020	11049	Dal-R's Inc		701A · COLLE...		234.77	-6,383.22
Check	04/09/2020	11050	Lumber King Inc.		-SPLIT-		53.51	-6,436.73
Check	04/09/2020	11051	S & B Auto Parts		-SPLIT-		87.21	-6,523.94
Liability Check	04/10/2020	11052	Kentucky State Trea...	063392	Kentucky WH		379.10	-6,903.04
Check	04/10/2020	11053	Napa Auto Parts		-SPLIT-		801.92	-7,704.96
Check	04/10/2020	11054	Wascon Inc		715 · MAINT...		312.50	-8,017.46
Check	04/10/2020	11055	Southern Sales Com...		-SPLIT-		15,227.22	-23,244.68
Paycheck	04/10/2020	11056	Billy J Trammell		-SPLIT-		757.60	-24,002.28
Paycheck	04/10/2020	11057	Derrick Taylor		-SPLIT-		929.37	-24,931.65
Paycheck	04/10/2020	11058	James M King		-SPLIT-		288.51	-25,220.16
Paycheck	04/10/2020	11059	Jimmy A Ross		-SPLIT-		652.45	-25,872.61
Paycheck	04/10/2020	11060	William Clark		-SPLIT-		612.63	-26,485.24
Liability Check	04/10/2020	11060	Kentucky Child Supp...	0005731702	2100 · Payroll ...		239.54	-26,724.78
Liability Check	04/10/2020	11060	Bank of McCreary	61-0654526	-SPLIT-		-27,966.94	-27,966.94
Check	04/16/2020	1185	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	50,000.00		22,033.06
Check	04/17/2020	11061	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	40,000.00		62,033.06
Check	04/17/2020	11062	Eclipse Engineers, P...		923 · OUTSID...		50.02	53,033.06
Check	04/17/2020	11063	Humana Health Plan...		Insurance		238.44	52,983.04
Check	04/17/2020	11064	Advance Auto Parts		-SPLIT-		8,974.77	52,744.60
Check	04/17/2020	11065	South Kentucky RECC		-SPLIT-		43,769.83	43,769.83
Check	04/17/2020	11066	Wex Bank		-SPLIT-		773.55	42,996.28
Check	04/17/2020	11067	Kentucky Utilities		-SPLIT-		1,849.16	41,147.12
Check	04/17/2020	11068	Eubanks Electrical S...		701A · COLLE...		899.93	40,247.19
Check	04/17/2020	11069	Thermodyne Engine...		704 · CHEMIC...		8,618.40	31,628.79
Check	04/17/2020	11070	Pace Analytical Serv...		-SPLIT-		1,395.00	30,233.79
Paycheck	04/17/2020	11071	Billy J Trammell		-SPLIT-		591.62	29,642.17
Paycheck	04/17/2020	11072	Derrick Taylor		-SPLIT-		731.34	28,910.83
Paycheck	04/17/2020	11073	Jimmy A Ross		-SPLIT-		572.01	28,338.82
Liability Check	04/20/2020	Ach	Bank of McCreary	61-0654526	-SPLIT-		692.42	27,646.40
Check	04/22/2020	11073	Kentucky State Trea...		SALES		1,239.55	26,406.85
Check	04/23/2020	11074	Date Strunk		-SPLIT-		200.00	26,206.85
Check	04/23/2020	11075	Jeff G Kidd Excavating		923 · OUTSID...		3,090.00	23,116.85
Check	04/23/2020	11076	Melife		Insurance		136.59	22,980.26
Check	04/23/2020	11077	Aflac		-SPLIT-		82.32	22,897.94
Check	04/23/2020	11078	Highland Telephone		-SPLIT-		307.76	22,590.18
Check	04/23/2020	11079	Pace Analytical Serv...		-SPLIT-		1,348.00	21,242.18
Check	04/23/2020	11079	South Kentucky RECC		-SPLIT-		337.10	20,905.08
Liability Check	04/24/2020	1194	Kentucky State Trea...	063392	Kentucky WH	25,000.00		20,472.88
Check	04/24/2020	1194	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...			45,472.88
Paycheck	04/24/2020	11080	Billy J Trammell		-SPLIT-		680.07	44,792.81

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2020**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	04/24/2020	11081	Derrick Taylor		-SPLIT-		600.73	44,192.08
Paycheck	04/24/2020	11082	Jimmy A Ross		-SPLIT-		572.00	43,620.08
Liability Check	04/24/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		651.24	42,968.84
Check	04/30/2020	11083	Delta Dental of Kent...		Insurance		218.76	42,750.08
Check	04/30/2020	11084	Humana Health Plan...		Insurance		23.16	42,726.92
Check	04/30/2020	11085	Eye Med		-SPLIT-		108.52	42,618.40
Check	04/30/2020	11086	Eubanks Electrical S...		701A · COLLE...		68.32	42,550.08
Check	04/30/2020	11087	South Kentucky RECC		-SPLIT-		765.61	41,784.47
Check	04/30/2020	11088	Liberty National		Life Insurance		132.24	41,652.23
Check	04/30/2020	11089	Aflac		Insurance		82.32	41,569.91
Check	04/30/2020	11090	Thermodyne Engine...		704 · CHEMIC...		2,178.00	39,391.91
Check	04/30/2020	11091	Bluegrass Cellular		930 · MISCELL...		311.72	39,080.19
Check	04/30/2020	11092	Transamerica		2100 · Payroll ...		48.00	39,032.19
Check	04/30/2020	11093	Big Blue Tire, LLC		929 · TRANSP...		25.00	39,007.19
Check	04/30/2020	11094	Pace Analytical Serv...		-SPLIT-		1,248.00	37,759.19
Check	04/30/2020	11095	Kentucky Utilities		-SPLIT-		576.21	37,182.98
Check	04/30/2020	11096	McCreary Co Water		-SPLIT-		101.60	37,081.38
Deposit	04/30/2020			Interest	INTEREST IN...	10.49		37,091.87
Paycheck	05/01/2020	11097	Billy J Trammell		-SPLIT-		647.28	36,444.59
Paycheck	05/01/2020	11098	Derrick Taylor		-SPLIT-		642.13	35,802.46
Paycheck	05/01/2020	11099	Jimmy A Ross		-SPLIT-		572.01	35,230.45
Liability Check	05/01/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		659.98	34,570.47
Check	05/07/2020	11100	USA Bluebook		715 · MAINT...		446.33	34,124.14
Check	05/07/2020	11101	Dal-R's Inc		701A · COLLE...		730.21	33,393.93
Check	05/07/2020	11102	Pace Analytical Serv...		-SPLIT-		385.00	33,008.93
Check	05/07/2020	11103	Brenntag Mid-South		704 · CHEMIC...		1,305.70	31,703.23
Check	05/07/2020	11104	Kentucky Utilities		-SPLIT-		91.34	31,611.89
Check	05/07/2020	11105	Scott Solid Waste		-SPLIT-		177.08	31,434.81
Check	05/07/2020	11106	Big Blue Tire, LLC		929 · TRANSP...	0.00		31,434.81
Check	05/07/2020	11107	Unifirst	VOID: GJE, R...	-SPLIT-		240.16	31,194.65
General Journal	05/08/2020		Big Blue Tire, LLC	For CHK 1110...	929 · TRANSP...		25.00	31,169.65
Liability Check	05/08/2020	eft	Kentucky State Trea...	063392	Kentucky W/H		245.38	30,924.27
Paycheck	05/08/2020	11108	Billy J Trammell		-SPLIT-		602.54	30,321.73
Paycheck	05/08/2020	11109	Derrick Taylor		-SPLIT-		600.73	29,721.00
Paycheck	05/08/2020	11110	Jimmy A Ross		-SPLIT-		572.00	29,149.00
Liability Check	05/08/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		621.18	28,527.82
General Journal	05/14/2020	R	Big Blue Tire, LLC	Reverse of GJ...	929 · TRANSP...	25.00		28,552.82
Check	05/14/2020	1195	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	50,000.00		78,552.82
Check	05/14/2020	11111	Pine Knot Auto Parts		-SPLIT-		462.59	78,090.23
Check	05/14/2020	11112	Pace Analytical Serv...		923 · OUTSID...		360.00	77,730.23
Check	05/14/2020	11113	Lumber King Inc.		-SPLIT-		366.82	77,363.41
Check	05/14/2020	11114	Big M Discount		-SPLIT-		252.29	77,111.12
Check	05/14/2020	11115	South Kentucky RECC		-SPLIT-		7,394.46	69,716.66
Check	05/14/2020	11116	Wex Bank		-SPLIT-		617.55	69,099.11
Check	05/14/2020	11117	Kentucky Utilities		-SPLIT-		557.51	68,541.60
Check	05/14/2020	11118	Wascon Inc		-SPLIT-		9,048.39	59,493.21
Check	05/14/2020	11119	Southern Sales Com...		-SPLIT-		5,529.69	53,963.52
Paycheck	05/15/2020	11120	Billy J Trammell		-SPLIT-		591.62	53,371.90
Paycheck	05/15/2020	11121	Derrick Taylor		-SPLIT-		600.74	52,771.16

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	05/15/2020	11122	Jimmy A Ross		-SPLIT-		710.06	52,061.10
Liability Check	05/15/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		693.84	51,367.26
Check	05/20/2020	eft	Kentucky State Trea...		SALES		1,072.82	50,294.44
Check	05/21/2020	11123	Eubanks Electrical S...		-SPLIT-		404.26	49,890.18
Check	05/21/2020	11124	Kentucky State Trea...		SALES		350.00	49,540.18
Check	05/21/2020	11125	Kentucky Utilities		-SPLIT-		566.12	48,974.06
Check	05/21/2020	11126	South Kentucky RECC		-SPLIT-		411.90	48,562.16
Check	05/21/2020	11127	Highland Telephone		-SPLIT-		307.76	48,254.40
Check	05/21/2020	11128	USA Bluebook		701A · COLLE...		477.36	47,777.04
Check	05/21/2020	11129	Pace Analytical Serv...		923 · OUTSID...		360.00	47,417.04
Check	05/21/2020	11130	Melife		Insurance		37.51	47,379.53
Paycheck	05/22/2020	11131	Billy J Trammell		-SPLIT-		591.62	46,787.91
Paycheck	05/22/2020	11132	Derrick Taylor		-SPLIT-		600.72	46,187.19
Paycheck	05/22/2020	11133	Jimmy A Ross		-SPLIT-		613.74	45,573.45
Liability Check	05/22/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		636.46	44,936.99
Check	05/25/2020	1196	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	20,000.00	362.02	64,936.99
Liability Check	05/28/2020	11134	Kentucky State Trea...	063392	Kentucky W/H		300.00	64,574.97
Check	05/28/2020	11135	Michael Boyatt		923 · OUTSID...		1,200.00	64,274.97
Check	05/28/2020	11136	The Weed Doctors		923 · OUTSID...		40.85	63,074.97
Check	05/28/2020	11137	Eye Med		Insurance		55.24	62,978.88
Check	05/28/2020	11138	Delta Dental of Kent...		Insurance		773.63	62,205.25
Check	05/28/2020	11139	South Kentucky RECC		-SPLIT-		30.00	62,175.25
Check	05/28/2020	11140	Transamerica		2100 · Payroll ...		102.90	62,072.35
Check	05/28/2020	11141	USA Bluebook		6560 · Payroll ...		360.00	61,712.35
Check	05/28/2020	11142	Thermodyne Engine ...		715 · MAINTE...		5,317.20	56,395.15
Check	05/28/2020	11143	Pace Analytical Serv...		704 · CHEMIC...		2,495.00	53,900.15
Paycheck	05/29/2020	11144	Billy J Trammell		-SPLIT-		591.62	53,308.53
Paycheck	05/29/2020	11145	Derrick Taylor		-SPLIT-		628.32	52,680.21
Paycheck	05/29/2020	11146	Jimmy A Ross		-SPLIT-		652.45	52,027.76
Check	05/29/2020	11147	Citipower		929 · TRANSP...		1,200.00	50,827.76
Liability Check	05/29/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		673.96	50,153.80
Deposit	05/31/2020			Interest	INTEREST IN...	12.27		50,166.07
Check	06/04/2020	11148	Bluegrass Cellular		930 · MISCCELL...		311.72	49,854.35
Check	06/04/2020	11149	USA Bluebook		715 · MAINTE...		169.90	49,684.45
Check	06/04/2020	11150	South Kentucky RECC		703 · PURCHA...		95.01	49,589.44
Check	06/04/2020	11151	Russell Watters		923 · OUTSID...		150.00	49,439.44
Check	06/04/2020	11152	McCreary Co Water		-SPLIT-		5,860.02	43,579.42
Check	06/04/2020	11153	Kentucky Utilities		-SPLIT-		792.41	42,787.01
Check	06/04/2020	11154	Scott Solid Waste		-SPLIT-		206.08	42,580.93
Check	06/04/2020	11155	Pace Analytical Serv...		-SPLIT-		2,880.00	39,700.93
Check	06/04/2020	11156	Liberty National		Life Insurance		165.30	39,535.63
Check	06/04/2020	11157	Lumber King Inc.		-SPLIT-		316.64	39,218.99
Check	06/04/2020	11158	S & B Auto Parts		929 · TRANSP...		43.68	39,175.31
Check	06/04/2020	11159	Unifirst		-SPLIT-		430.70	38,744.61
Paycheck	06/05/2020	11160	Billy J Trammell		-SPLIT-		591.62	38,152.99
Paycheck	06/05/2020	11161	Derrick Taylor	VOID:	-SPLIT-	0.00		38,152.99
Paycheck	06/05/2020	11162	Jimmy A Ross		-SPLIT-		671.32	37,481.67
Paycheck	06/05/2020	11163	Derrick Taylor		-SPLIT-		631.80	36,849.87

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Liability Check	06/05/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		687.66	36,162.21
Check	06/11/2020	11164	Kroger		-SPLIT-		102.19	36,060.02
Check	06/11/2020	11165	Kentucky Utilities		-SPLIT-		299.35	35,760.67
Check	06/11/2020	11166	Wascon Inc		713 · MAINTE...		3,944.08	31,816.59
Check	06/11/2020	11167	Pace Analytical Serv...		923 · OUTSID...		360.00	31,456.59
Check	06/11/2020	11168	South Kentucky RECC		-SPLIT-		7,596.93	23,859.66
Check	06/11/2020	11169	Wex Bank		-SPLIT-		359.71	23,499.95
Check	06/11/2020	11170	Southern Sales Com...		-SPLIT-		6,161.34	17,338.61
Check	06/11/2020	11171	USA Bluebook		701A · COLLE...		2,680.55	14,658.06
Check	06/11/2020	1197	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	50,000.00		64,658.06
Paycheck	06/12/2020	11172	Billy J Trammell		-SPLIT-		613.50	64,044.56
Paycheck	06/12/2020	11173	Derrick Taylor		-SPLIT-		600.72	63,443.84
Paycheck	06/12/2020	11174	Jimmy A Ross		-SPLIT-		642.54	62,801.30
Liability Check	06/12/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		662.66	62,138.64
Liability Check	06/15/2020	efp	Kentucky State Trea...	063392	-SPLIT-		240.33	61,898.31
Check	06/19/2020	ach	Kentucky State Trea...		Kentucky W/H		1,125.60	60,772.71
Check	06/19/2020	11175	Russell Watters		923 · OUTSID...		150.00	60,622.71
Check	06/19/2020	11176	Advance Auto Parts		929 · TRANSP...		52.96	60,569.75
Check	06/19/2020	11177	Leroy West		923 · OUTSID...		300.00	60,269.75
Check	06/19/2020	11178	Kentucky Utilities		-SPLIT-		660.58	59,609.17
Check	06/19/2020	11179	South Kentucky RECC		-SPLIT-		516.20	59,092.97
Check	06/19/2020	11180	Pace Analytical Serv...		923 · OUTSID...		360.00	58,732.97
Check	06/19/2020	11181	Eubanks Electrical S...		-SPLIT-		1,945.30	56,787.67
Check	06/19/2020	11182	Aflac		6560 · Payroll...		102.90	56,684.77
Check	06/19/2020	11183	Repair and Service ...		923 · OUTSID...		2,175.00	54,509.77
Check	06/19/2020	11184	Humana Health Plan...		Insurance		28.16	54,481.61
Check	06/19/2020	11185	Repair and Service ...		923 · OUTSID...		1,000.00	53,481.61
Paycheck	06/19/2020	11186	Billy J Trammell		-SPLIT-		591.62	52,889.99
Paycheck	06/19/2020	11187	Derrick Taylor		-SPLIT-		711.60	52,178.39
Paycheck	06/19/2020	11188	Jimmy A Ross		-SPLIT-		603.82	51,574.57
Liability Check	06/19/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		694.74	50,879.83
Liability Check	06/22/2020	1200	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	25,000.00		75,879.83
Liability Check	06/25/2020	efp	Kentucky State Trea...	063392	Kentucky W/H		245.88	75,633.95
Check	06/25/2020	11189	Southern Sales Com...		-SPLIT-		7,170.95	68,463.00
Check	06/25/2020	11190	Dave Miller		930 · MISCELL...		5,900.00	62,563.00
Check	06/25/2020	11191	South Kentucky RECC		-SPLIT-		908.62	61,654.38
Check	06/25/2020	11192	Eubanks Electrical S...		701A · COLLE...		249.49	61,404.89
Check	06/25/2020	11193	Highland Telephone		-SPLIT-		307.76	61,097.13
Check	06/25/2020	11194	Kentucky Utilities		-SPLIT-		215.57	60,881.56
Check	06/25/2020	11195	Metlife		Insurance		87.05	60,794.51
Check	06/25/2020	11196	Aflac		Insurance		82.32	60,712.19
Check	06/25/2020	11197	Eye Med		Insurance		40.85	60,671.34
Check	06/25/2020	11198	Pace Analytical Serv...		Insurance		360.00	60,311.34
Check	06/25/2020	11199	Wascon Inc		713 · MAINTE...		3,221.20	57,090.14
Check	06/26/2020	11200	Southern Sales Com...		713 · MAINTE...		42,720.00	42,720.14
Paycheck	06/26/2020	11201	Billy J Trammell		-SPLIT-		602.55	42,117.59
Paycheck	06/26/2020	11202	Derrick Taylor		-SPLIT-		681.55	41,436.04
Paycheck	06/26/2020	11203	Jimmy A Ross		-SPLIT-		572.00	40,864.04
Liability Check	06/26/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		667.30	40,196.74



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	06/30/2020			To void check...	526 · MISCELL...	1,523.18		41,719.92
Deposit	06/30/2020			Interest	INTEREST IN...	14.67		41,734.59
Check	07/01/2020	11204	Kentucky Utilities		-SPLIT-		243.00	41,491.59
Check	07/01/2020	11205	Pace Analytical Serv...		923 · OUTSID...		367.60	41,123.99
Check	07/01/2020	11206	USA Bluebook		-SPLIT-		3,665.74	37,458.25
Check	07/01/2020	11207	Transamerica		2100 · Payroll ...		24.00	37,434.25
Check	07/01/2020	11208	Bluegrass Cellular		930 · MISCELL...		311.72	37,122.53
Check	07/01/2020	11209	South Kentucky RECC		703 · PURCHA...		75.27	37,047.26
Check	07/01/2020	11210	Eubanks Electrical S...		-SPLIT-		189.96	36,857.30
Check	07/01/2020	11211	McCreary Co Water		-SPLIT-		10,977.95	25,879.35
Check	07/01/2020	11212	Liberty National		Life Insurance		132.24	25,747.11
Check	07/01/2020	11213	Delta Dental of Kent...		Insurance		138.35	25,608.76
Check	07/02/2020	11214	Billy J Trammell		-SPLIT-		613.49	24,995.27
Paycheck	07/02/2020	11215	Derrick Taylor		-SPLIT-		600.73	24,394.54
Paycheck	07/02/2020	11216	James M King		-SPLIT-		209.84	24,184.70
Paycheck	07/02/2020	11217	Jimmy A Ross		-SPLIT-		572.01	23,612.69
Liability Check	07/02/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		723.94	22,888.75
Check	07/09/2020	1204	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	50,000.00		72,888.75
Liability Check	07/10/2020	11218	Kentucky State Trea...	063392	Kentucky W/H		247.04	72,641.71
Check	07/10/2020	11219	B & H Auto Parts		929 · TRANSP...		92.30	72,549.41
Check	07/10/2020	11220	United Cumberland ...		930 · MISCELL...		32.00	72,517.41
Check	07/10/2020	11220	Southern Sales Com...		-SPLIT-		4,194.70	68,322.71
Check	07/10/2020	11221	Scott Solid Waste		-SPLIT-		206.08	68,116.63
Check	07/10/2020	11222	Kentucky Utilities		-SPLIT-		697.51	67,419.12
Check	07/10/2020	11223	Russell Watters		923 · OUTSID...		150.00	67,269.12
Check	07/10/2020	11224	Derrick Taylor		930 · MISCELL...		74.98	67,194.14
Check	07/10/2020	11225	Pace Analytical Serv...		-SPLIT-		735.20	66,458.94
Check	07/10/2020	11226	Unifirst		-SPLIT-		72.26	66,386.68
Paycheck	07/10/2020	11227	Billy J Trammell		-SPLIT-		591.62	65,795.06
Paycheck	07/10/2020	11228	Derrick Taylor		-SPLIT-		886.49	64,908.57
Paycheck	07/10/2020	11229	James M King		-SPLIT-		294.25	64,614.32
Paycheck	07/10/2020	11230	Jimmy A Ross		-SPLIT-		613.73	64,000.59
Liability Check	07/10/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		935.66	63,064.93
Liability Check	07/13/2020	11231	Treasurer KY Uhem...	00 600071 5	-SPLIT-		10.82	63,054.11
Liability Check	07/13/2020	11232	Tax Administrator		McCreary Co		596.57	62,457.54
Check	07/17/2020	11233	Leroy West		923 · OUTSID...		300.00	62,157.54
Check	07/17/2020	11234	South Kentucky RECC		-SPLIT-		7,414.43	54,743.11
Check	07/17/2020	11235	Pace Analytical Serv...		923 · OUTSID...		367.60	54,375.51
Check	07/17/2020	11236	Wex Bank		-SPLIT-		560.96	53,814.55
Check	07/17/2020	11237	High Tide Technolog...		923 · OUTSID...		355.00	53,459.55
Check	07/17/2020	11238	Lumber King Inc.		-SPLIT-		139.70	53,319.85
Paycheck	07/17/2020	11239	Billy J Trammell		-SPLIT-		591.61	52,728.24
Paycheck	07/17/2020	11240	Derrick Taylor		-SPLIT-		600.72	52,127.52
Paycheck	07/17/2020	11241	James M King		-SPLIT-		288.52	51,839.00
Paycheck	07/17/2020	11242	Jimmy A Ross		-SPLIT-		572.00	51,267.00
Liability Check	07/17/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		745.62	50,521.38
Check	07/20/2020	ach	Kentucky State Trea...		SALES		1,236.83	49,284.55
Check	07/24/2020	11243	Pace Analytical Serv...		-SPLIT-		493.60	48,790.95
Check	07/24/2020	11244	USA Bluebook		715 · MAINT...		308.39	48,482.56

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	07/24/2020	11245	Highland Telephone		-SPLIT-		310.28	48,172.28
Check	07/24/2020	11246	Thermodyne Engine...		-SPLIT-		7,437.60	40,734.68
Check	07/24/2020	11247	Russell Watters		923 · OUTSID...		150.00	40,584.68
Check	07/24/2020	11248	Kentucky Utilities		-SPLIT-		732.68	39,852.00
Check	07/24/2020	11249	South Kentucky RECC		-SPLIT-		379.80	39,472.20
Check	07/24/2020	11250	Consolidated Pipe &...		-SPLIT-		1,621.50	37,850.70
Check	07/24/2020	11251	Humana Health Plan...		Insurance		28.16	37,822.54
Check	07/24/2020	11252	Felco	VOID: GJE, R...	6560 · Payroll ...			37,822.54
Check	07/24/2020	11253	Pine Knot Auto Parts		715 · MAINT...		175.72	37,646.82
Check	07/24/2020	11254	Eubanks Electrical S...		701A · COLLE...		102.02	37,544.80
Check	07/24/2020	11255	Unifirst		-SPLIT-		81.96	37,462.84
Liability Check	07/24/2020	eft	Kentucky State Trea...	063392	Kentucky W/H		299.33	37,163.51
Paycheck	07/24/2020	11256	Billy J Trammell		-SPLIT-		602.55	36,560.96
Paycheck	07/24/2020	11257	Derrick Taylor		-SPLIT-		711.61	35,849.35
Paycheck	07/24/2020	11258	James M King		-SPLIT-		288.52	35,560.83
Paycheck	07/24/2020	11259	Jimmy A Ross		-SPLIT-		613.75	34,947.08
Liability Check	07/24/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		833.46	34,113.62
General Journal	07/24/2020			61-0654526	CASH ON HAND		613.75	33,499.87
Check	07/27/2020	1206	McCreary Sewer O ...	Deposit reversal	REVENUE FU...	50,000.00		83,499.87
Check	07/30/2020	11260	Pace Analytical Serv...		-SPLIT-		1,127.30	82,372.57
Check	07/30/2020	11261	Stephen Whitaker		930 · MISCELL...		310.77	82,061.80
Check	07/30/2020	11262	Brenntag Mid-South		704 · CHEMIC...		1,571.50	80,490.30
Check	07/30/2020	11263	Delta Dental of Kent...		Insurance		177.15	80,313.15
Check	07/30/2020	11264	Melitte		Insurance		139.61	80,173.54
Check	07/30/2020	11265	Bluegrass Cellular		930 · MISCELL...		312.82	79,860.72
Check	07/30/2020	11266	Transamerica		2100 · Payroll ...		48.00	79,812.72
Check	07/30/2020	11267	Liberty National		Life Insurance		144.50	79,668.22
Check	07/30/2020	11268	South Kentucky RECC		-SPLIT-		791.08	78,877.14
Check	07/30/2020	11269	Kentucky Utilities		-SPLIT-		438.00	78,439.14
Check	07/30/2020	11270	Eye Med		Insurance		54.61	78,384.53
Check	07/30/2020	11271	LINE X of Somerset		929 · TRANSP...		595.00	77,789.53
Check	07/30/2020	11272	Wascon Inc		713 · MAINT...		6,816.00	70,973.53
Check	07/30/2020	11273	Southern Sales Com...		715 · MAINT...		9,487.88	61,485.65
Check	07/30/2020	11274	Consolidated Pipe &...		-SPLIT-		467.22	61,018.43
Check	07/30/2020	11275	Chlorination Co, Inc.		715 · MAINT...		1,593.64	59,424.79
Check	07/31/2020	11276	Michael Boyatt		923 · OUTSID...		300.00	59,124.79
Paycheck	07/31/2020	11277	Billy J Trammell		-SPLIT-		635.36	58,489.43
Paycheck	07/31/2020	11278	Derrick Taylor		-SPLIT-		600.72	57,888.71
Paycheck	07/31/2020	11279	James M King		-SPLIT-		195.64	57,693.07
Paycheck	07/31/2020	11280	Jimmy A Ross		-SPLIT-		623.67	57,069.40
Liability Check	07/31/2020	11281	Kentucky Child Supp...	0005731702	2100 · Payroll ...		598.85	56,470.55
Liability Check	07/31/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		751.76	55,718.79
Deposit	07/31/2020			Interest	INTEREST IN...	13.01		55,731.80
Check	08/06/2020	11282	Unifirst		-SPLIT-		54.31	55,677.49
Check	08/06/2020	11283	Visa		-SPLIT-		263.22	55,414.27
Check	08/06/2020	11284	Pine Knot Auto Parts		701A · COLLE...		249.00	55,165.27
Check	08/06/2020	11285	Office Depot		921 · OFFICE ...		79.56	55,085.71
Check	08/06/2020	11286	Russell Watters		923 · OUTSID...		150.00	54,935.71
Check	08/06/2020	11287	Scott Solid Waste		-SPLIT-		177.08	54,758.63

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	08/06/2020	11288	Kentucky Utilities		-SPLIT-		457.22	54,301.41
Check	08/06/2020	11289	McCreary Co Water		-SPLIT-		12,132.78	42,168.63
Check	08/06/2020	11290	Thermodyne Engine...		-SPLIT-		23,318.40	18,850.23
Check	08/06/2020	11291	Davis Salvage		929 · TRANSP...		600.00	18,250.23
Check	08/06/2020	11292	Lumber King Inc.		715 · MAINT...		73.40	18,176.83
Check	08/06/2020	11293	Wascon Inc		713 · MAINT...		5,665.23	12,511.60
Check	08/06/2020	11294	Pace Analytical Serv...		923 · OUTSID...		377.60	12,134.00
Paycheck	08/07/2020	11295	Billy J Trammell		-SPLIT-		591.62	11,542.38
Paycheck	08/07/2020	11296	Derrick Taylor		-SPLIT-		600.73	10,941.65
Paycheck	08/07/2020	11297	James M King		-SPLIT-		318.91	10,622.74
Paycheck	08/07/2020	11298	Jimmy A Ross		-SPLIT-		671.33	9,951.41
Paycheck	08/07/2020	11299	William Clark		-SPLIT-		377.73	9,573.68
Liability Check	08/07/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		921.70	8,651.98
Liability Check	08/10/2020	eft	Kentucky State Trea...	063392	Kentucky W/H		428.94	8,223.04
Check	08/13/2020	11300	Leroy West		923 · OUTSID...		300.00	7,923.04
Check	08/13/2020	11301	The Weed Doctors		923 · OUTSID...		1,200.00	6,723.04
Check	08/13/2020	11302	Riley Cleaning Servi...		923 · OUTSID...		75.00	6,648.04
Check	08/13/2020	11303	Derek's Computer S...		-SPLIT-		470.00	6,178.04
Check	08/13/2020	11304	South Kentucky RECC		-SPLIT-		8,232.63	-2,054.59
Check	08/13/2020	11305	South Kentucky RECC		-SPLIT-		470.00	-2,524.59
Check	08/13/2020	11306	Wex Bank	VOID: GJE, R...	-SPLIT-		648.76	-2,703.35
Check	08/13/2020	11307	Consolidated Pipe &...		-SPLIT-		3,637.06	-6,340.41
Check	08/13/2020	11308	Brenntag Mid-South		704 · CHEMIC...		386.00	-6,726.41
Check	08/13/2020	11309	Advance Auto Parts		929 · TRANSP...		194.99	-6,921.40
Check	08/13/2020	11310	Unifirst		-SPLIT-		287.01	-7,208.41
Check	08/13/2020	11311	S & B Auto Parts		-SPLIT-		370.60	-7,579.01
Check	08/13/2020	11312	Southern Sales Com...		713 · MAINT...		6,730.00	-14,309.01
Check	08/13/2020	1209	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	75,000.00		60,690.99
Check	08/14/2020	11313	Russell Watters		923 · OUTSID...		150.00	60,540.99
Paycheck	08/14/2020	11314	Billy J Trammell		-SPLIT-		591.61	59,949.38
Paycheck	08/14/2020	11315	Derrick Taylor		-SPLIT-		681.55	59,267.83
Paycheck	08/14/2020	11316	James M King		-SPLIT-		481.03	58,786.80
Paycheck	08/14/2020	11317	Jimmy A Ross		-SPLIT-		710.05	58,076.75
Paycheck	08/14/2020	11318	William Clark		-SPLIT-		573.72	57,503.03
Check	08/14/2020	11319	Kentucky Utilities		-SPLIT-		752.76	56,750.27
Liability Check	08/14/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		1,126.88	55,623.39
Check	08/20/2020	ach	Kentucky State Trea...		SALES		1,367.02	54,256.37
Check	08/20/2020	11320	Derek's Computer S...		923 · OUTSID...		225.00	54,031.37
Check	08/20/2020	11321	Kentucky Utilities		703 · PURCHA...		50.45	53,980.92
Check	08/20/2020	11322	South Kentucky RECC		-SPLIT-		418.15	53,562.77
Check	08/20/2020	11323	Thermodyne Engine...		704 · CHEMIC...		8,247.60	45,315.17
Check	08/20/2020	11324	Wascon Inc		713 · MAINT...		12,418.20	32,896.97
Check	08/20/2020	11325	Southern Sales Com...		713 · MAINT...		4,223.79	28,673.18
Check	08/20/2020	11326	Pace Analytical Serv...		-SPLIT-		2,167.60	26,505.58
Check	08/20/2020	11327	Eubanks Electrical S...		701A · COLLE...		2,935.08	23,570.50
Check	08/20/2020	11328	Humana Health Plan...		Insurance		29.97	23,540.53
Check	08/20/2020	11329	Unifirst		-SPLIT-		142.06	23,398.47
Check	08/21/2020	11330	Cintas		715 · MAINT...		479.00	22,919.47
Paycheck	08/21/2020	11331	Billy J Trammell		-SPLIT-		591.61	22,327.86

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	08/21/2020	11332	Derrick Taylor		-SPLIT-		642.13	21,685.73
Paycheck	08/21/2020	11333	James M King		-SPLIT-		296.12	21,389.61
Paycheck	08/21/2020	11334	Jimmy A Ross		-SPLIT-		572.01	20,817.60
Paycheck	08/21/2020	11335	William Clark		-SPLIT-		474.97	20,342.63
Liability Check	08/21/2020	efps	Bank of McCreary	61-0654526	-SPLIT-		916.72	19,425.91
Check	08/24/2020	1211	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	20,000.00		39,425.91
Liability Check	08/25/2020	efps	McCreary Sewer O ...	063392	Kentucky W/H		376.13	39,049.78
Check	08/27/2020	11336	Kentucky State Trea...		923 · OUTSID...		367.60	38,682.18
Check	08/27/2020	11337	Pace Analytical Serv...		Insurance		239.37	38,442.81
Check	08/27/2020	11338	Delta Dental of Kent...		Insurance		139.94	38,302.87
Check	08/27/2020	11339	Medlife		Insurance		87.63	38,215.24
Check	08/27/2020	11340	Eye Med		Insurance		755.18	37,460.06
Check	08/27/2020	11341	South Kentucky RECC		-SPLIT-		497.91	36,962.15
Check	08/27/2020	11342	Kentucky Utilities		-SPLIT-		150.00	36,812.15
Check	08/27/2020	11343	Russell Watters		-SPLIT-		310.28	36,501.87
Check	08/27/2020	11344	Highland Telephone		-SPLIT-		90.00	36,411.87
Check	08/27/2020	11345	Transamerica		2100 · Payroll ...		207.99	36,203.88
Check	08/27/2020	11346	Consolidated Pipe &...		701A · COLLE...			36,203.88
Check	08/27/2020	11346	Unifirst	VOID: GJE, R...	-SPLIT-	0.00		36,203.88
Paycheck	08/28/2020	11347	Billy J Trammell		-SPLIT-		624.44	35,579.44
Paycheck	08/28/2020	11348	Derrick Taylor		-SPLIT-		600.73	34,978.71
Paycheck	08/28/2020	11349	James M King		-SPLIT-		288.51	34,690.20
Paycheck	08/28/2020	11350	Jimmy A Ross		-SPLIT-		613.73	34,076.47
Paycheck	08/28/2020	11351	William Clark		-SPLIT-		537.99	33,538.48
Liability Check	08/28/2020	11352	Kentucky Child Supp...	0005731702	2100 · Payroll ...		479.08	33,059.40
Liability Check	08/28/2020	efps	Bank of McCreary	61-0654526	-SPLIT-	13.26		32,110.38
Deposit	08/31/2020			Interest	INTEREST IN...		949.02	32,123.64
Check	09/03/2020	11353	David A Stephens		-SPLIT-		3,600.00	28,523.64
Check	09/03/2020	11354	McCreary Co Water		-SPLIT-		17,066.55	17,457.09
Check	09/03/2020	11355	Scott Solid Waste		-SPLIT-		177.08	17,280.01
Check	09/03/2020	11356	South Kentucky RECC		-SPLIT-		89.46	17,190.55
Check	09/03/2020	11357	Kentucky Utilities		703 · PURCHA...		353.90	16,836.65
Check	09/03/2020	11358	Liberty National		-SPLIT-		115.60	16,721.05
Check	09/03/2020	11359	Pine Knot Auto Parts		Life Insurance		96.92	16,624.13
Check	09/03/2020	11360	Bluegrass Cellular		929 · TRANSP...		312.82	16,311.31
Check	09/03/2020	11361	Pace Analytical Serv...		930 · MISCELL...		367.60	15,943.71
Check	09/03/2020	11362	Eubanks Electrical S...		923 · OUTSID...		2,708.95	13,234.76
Check	09/04/2020	11364	Derrick Taylor		-SPLIT-		600.73	12,634.03
Paycheck	09/04/2020	11365	James M King		-SPLIT-		283.12	12,350.91
Paycheck	09/04/2020	11366	Jimmy A Ross		-SPLIT-		593.89	11,757.02
Paycheck	09/04/2020	11367	William Clark		-SPLIT-		532.56	11,224.46
Paycheck	09/04/2020	11363	Billy J Trammell		-SPLIT-		932.98	10,600.95
Liability Check	09/10/2020	efps	Bank of McCreary	61-0654526	-SPLIT-		349.61	9,667.97
Liability Check	09/10/2020	ach	Kentucky State Trea...	063392	Kentucky W/H	50,000.00		9,318.36
Check	09/10/2020	1215	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...		300.00	59,318.36
Check	09/11/2020	11368	Leroy West		923 · OUTSID...		2,502.80	56,815.56
Check	09/11/2020	11369	Pace Analytical Serv...		-SPLIT-		150.00	56,365.56
Check	09/11/2020	11370	Russell Watters		923 · OUTSID...		60.08	56,305.48
Check	09/11/2020	11371	Consolidated Pipe &...		701A · COLLE...			55,455.48
Check	09/11/2020	11372	Troy Privett		923 · OUTSID...			55,455.48

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	09/11/2020	11373	Riley Cleaning Servi...		923 · OUTSID...		75.00	55,380.48
Check	09/11/2020	11374	South Kentucky RECC		-SPLIT-		7,653.25	47,727.23
Check	09/11/2020	11375	Kentucky Utilities		-SPLIT-		2,888.37	47,438.86
Check	09/11/2020	11376	Wex Bank		-SPLIT-		623.35	46,815.51
Paycheck	09/11/2020	11377	Billy J Trammell		-SPLIT-		590.70	46,224.81
Paycheck	09/11/2020	11378	Derrick Taylor		-SPLIT-		628.32	45,596.49
Paycheck	09/11/2020	11379	James M King		-SPLIT-		293.58	45,302.91
Paycheck	09/11/2020	11380	Jimmy A Ross		-SPLIT-		677.94	44,624.97
Paycheck	09/11/2020	11381	William Clark		-SPLIT-		478.99	44,145.98
Liability Check	09/11/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		965.78	43,180.20
Check	09/18/2020	11382	Kentucky State Tre...		SALES		1,346.87	41,833.33
Check	09/18/2020	11383	Pace Analytical Serv...		923 · OUTSID...		367.60	41,465.73
Check	09/18/2020	11384	Liberty National		Life Insurance		132.24	41,333.49
Check	09/18/2020	11385	Aflac		Insurance		82.32	41,251.17
Check	09/18/2020	11386	Russell Walters		923 · OUTSID...		150.00	41,101.17
Check	09/18/2020	11387	Brenntag Mid-South		704 · CHEMIC...		1,956.50	39,144.67
Check	09/18/2020	11388	South Kentucky RECC		703 · PURCHA...		66.91	39,077.76
Check	09/18/2020	11389	Kentucky Utilities		-SPLIT-		471.96	38,605.80
Check	09/18/2020	11390	Eubanks Electrical S...		701A · COLLE...		399.60	38,206.20
Check	09/18/2020	11391	Consolidated Pipe &...		Life Insurance		1,245.68	36,960.52
Paycheck	09/18/2020	11392	Liberty National		-SPLIT-		16.64	36,943.88
Paycheck	09/18/2020	11393	Billy J Trammell		-SPLIT-		590.70	36,353.18
Paycheck	09/18/2020	11394	Derrick Taylor		-SPLIT-		600.73	35,752.45
Paycheck	09/18/2020	11395	James M King		-SPLIT-		273.63	35,478.82
Paycheck	09/18/2020	11396	Jimmy A Ross		-SPLIT-		728.91	34,749.91
Liability Check	09/18/2020	eftps	William Clark		-SPLIT-		478.98	34,270.93
Check	09/24/2020	11397	Bank of McCreary	61-0654526	-SPLIT-		974.72	33,296.21
Check	09/24/2020	11398	Big M Discount		-SPLIT-		152.68	33,143.53
Check	09/24/2020	11399	Jeff G Kidd Excavating		-SPLIT-		492.60	32,651.53
Check	09/24/2020	11400	Kentucky Utilities		-SPLIT-		270.32	32,381.21
Check	09/24/2020	11401	South Kentucky RECC		-SPLIT-		586.07	31,795.14
Check	09/24/2020	11402	Advance Auto Parts		929 · TRANSP...		15.99	31,779.15
Check	09/24/2020	11403	Lumber King Inc.		-SPLIT-		110.45	31,668.70
Check	09/24/2020	11404	S & B Auto Parts		929 · TRANSP...		346.80	31,321.90
Check	09/24/2020	11405	Highland Telephone		-SPLIT-		310.28	31,011.62
Check	09/24/2020	11406	USA Bluebook		715 · MAINT...		1,752.11	29,259.51
Check	09/24/2020	11407	Billy J Trammell		930 · MISCELL...		520.00	28,739.51
Check	09/24/2020	1217	Eubanks Electrical S...		-SPLIT-		1,585.21	27,154.30
Liability Check	09/25/2020	ach	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	50,000.00		77,154.30
Check	09/25/2020	11408	Kentucky State Tre...	063392	Kentucky WH		353.94	76,800.36
Check	09/25/2020	11409	Unifirst		-SPLIT-		47.48	76,752.88
Check	09/25/2020	11410	Humana Health Plan...		Insurance		51.94	76,700.94
Check	09/25/2020	11411	Pace Analytical Serv...		-SPLIT-		2,992.60	73,708.34
Check	09/25/2020	11412	Southern Sales Com...		-SPLIT-		13,210.60	60,497.74
Check	09/25/2020	11413	Wascon Inc		-SPLIT-		7,171.36	53,326.38
Paycheck	09/25/2020	11414	Febco		6560 · Payroll ...		10.00	53,316.38
Paycheck	09/25/2020	11415	Billy J Trammell		-SPLIT-		590.69	52,725.69
Paycheck	09/25/2020	11416	Derrick Taylor		-SPLIT-		600.73	52,124.96
Paycheck	09/25/2020	11416	James M King		-SPLIT-		298.31	51,826.65

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2020**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	09/25/2020	11417	Jimmy A Ross		-SPLIT-		681.26	51,145.39
Paycheck	09/25/2020	11418	William Clark		-SPLIT-		550.42	50,594.97
Liability Check	09/25/2020	11419	Kentucky Child Supp...	0005731702	2100 · Payroll ...		479.08	50,115.89
Liability Check	09/25/2020	etps	Bank of McCreary	61-0654526	-SPLIT-		982.92	49,132.97
Deposit	09/30/2020			Interest	INTEREST IN ...	11.20		49,144.17
Check	10/01/2020	11420	Pace Analytical Serv...		923 · OUTSID...		367.60	48,776.57
Check	10/01/2020	11421	McCreary Co Water		-SPLIT-		11,518.57	37,258.00
Check	10/01/2020	11422	South Kentucky RECC		-SPLIT-		737.80	36,520.20
Check	10/01/2020	11423	Kentucky Utilities		-SPLIT-		550.16	35,970.04
Check	10/01/2020	11424	Russell Watters		-SPLIT-		150.00	35,820.04
Check	10/01/2020	11425	Melitte		923 · OUTSID...		139.94	35,680.10
Check	10/01/2020	11426	Transamerica		Insurance		72.00	35,608.10
Check	10/01/2020	11427	High Tide Technolog...		2100 · Payroll ...		240.00	35,368.10
Check	10/01/2020	11428	Eye Med		923 · OUTSID...		60.80	35,307.30
Check	10/01/2020	11429	Liberty National		Insurance		161.60	35,145.70
Check	10/01/2020	11430	Delta Dental of Kent...		Life Insurance		198.56	34,947.14
Check	10/01/2020	11431	Unifirst		-SPLIT-		87.65	34,859.49
Check	10/02/2020	11432	The Weed Doctors		923 · OUTSID...		1,200.00	33,659.49
Check	10/02/2020	11433	Atiac		Insurance		82.32	33,577.17
Check	10/02/2020	11434	Stotts Construction Co		923 · OUTSID...		8,000.00	25,577.17
Check	10/02/2020	11435	Bluegrass Cellular		930 · MISCELL...		268.60	25,308.57
Paycheck	10/02/2020	11436	Billy J Trammell		-SPLIT-		590.69	24,717.88
Paycheck	10/02/2020	11438	James M King		-SPLIT-		268.92	24,448.96
Paycheck	10/02/2020	11439	Jimmy A Ross		-SPLIT-		671.33	23,777.63
Paycheck	10/02/2020	11440	William Clark		-SPLIT-		478.98	23,298.65
Paycheck	10/02/2020	11437	Derrick Taylor		-SPLIT-		600.72	22,697.93
Liability Check	10/02/2020	etps	Bank of McCreary	61-0654526	-SPLIT-		937.98	21,759.95
Check	10/08/2020	11441	Leroy West		923 · OUTSID...		300.00	21,459.95
Check	10/08/2020	11442	Russell Watters		923 · OUTSID...		150.00	21,309.95
Check	10/08/2020	11443	Pace Analytical Serv...		-SPLIT-		398.90	20,911.05
Check	10/08/2020	11444	Scott Solid Waste		-SPLIT-		235.08	20,675.97
Check	10/08/2020	11445	USA Bluebook		715 · MAINT...		350.40	20,325.57
Check	10/08/2020	11446	Kentucky Utilities		-SPLIT-		341.78	19,983.79
Check	10/08/2020	11447	Thermodyne Engine...		-SPLIT-		17,110.80	2,872.99
Check	10/08/2020	11448	Lumber King Inc.		-SPLIT-		461.26	2,411.73
Check	10/08/2020	11449	Billy J Trammell		923 · OUTSID...		400.00	2,011.73
Liability Check	10/09/2020	etf	Kentucky State Trea...	063392	Kentucky W/H		361.33	1,650.40
Check	10/09/2020	11450	Riley Cleaning Servi...		923 · OUTSID...		75.00	1,575.40
Check	10/09/2020	11451	Unifirst		-SPLIT-		23.74	1,551.66
Check	10/09/2020	11452	Southern Sales Com...		713 · MAINT...		1,843.47	-291.81
Check	10/09/2020	11453	ProPump & Controls		923 · OUTSID...		952.50	-1,244.31
Paycheck	10/09/2020	11454	Billy J Trammell		-SPLIT-		601.63	-1,845.94
Paycheck	10/09/2020	11455	Derrick Taylor		-SPLIT-		600.73	-2,446.67
Paycheck	10/09/2020	11456	James M King		-SPLIT-		253.72	-2,700.39
Paycheck	10/09/2020	11457	Jimmy A Ross		-SPLIT-		652.46	-3,352.85
Paycheck	10/09/2020	11458	Troy L Privett		-SPLIT-		379.16	-3,732.01
Paycheck	10/09/2020	11459	William Clark		-SPLIT-		478.98	-4,210.99
Check	10/09/2020	1220	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	40,000.00		-4,210.99
Liability Check	10/09/2020	etps	Bank of McCreary	61-0654526	-SPLIT-		1,008.84	35,789.01
								34,780.17

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	10/15/2020	11460	South Kentucky RECC		-SPLIT-		7,859.65	26,920.52
Check	10/15/2020	11461	Kentucky Utilities		-SPLIT-		559.10	26,361.42
Check	10/15/2020	11462	Anderson Grocery Inc		-SPLIT-		632.00	25,729.42
Check	10/15/2020	11463	Big M Discount		701A · COLLE...		104.43	25,624.99
Check	10/15/2020	11464	Southern Sales Com...		713 · MAINT...		357.12	25,267.87
Check	10/15/2020	11465	Brenntag Mid-South		704 · CHEMIC...		386.00	24,881.87
Check	10/15/2020	11466	Wex Bank		-SPLIT-		764.30	24,117.57
Check	10/15/2020	11467	Wascon Inc		-SPLIT-		10,202.00	13,915.57
Check	10/15/2020	11468	Eubanks Electrical S...		-SPLIT-		725.68	13,189.89
Check	10/15/2020	11469	S & B Auto Parts		-SPLIT-		317.15	12,872.74
Check	10/15/2020	11470	Pine Knot Auto Parts		-SPLIT-		133.12	12,739.62
Check	10/15/2020	1224	McCreeary Sewer O ...	Sewer O & M ...	929 · TRANSP...	40,000.00		52,739.62
Check	10/16/2020	11471	Billy Trammell		923 · OUTSID...		100.00	52,639.62
Paycheck	10/16/2020	11472	Billy J Trammell		-SPLIT-		590.70	52,048.92
Paycheck	10/16/2020	11473	Derrick Taylor		-SPLIT-		600.72	51,448.20
Paycheck	10/16/2020	11474	James M King		-SPLIT-		224.35	51,223.85
Paycheck	10/16/2020	11476	Troy L Privett		-SPLIT-		458.31	50,765.54
Paycheck	10/16/2020	11477	William Clark		-SPLIT-		524.13	50,241.41
Paycheck	10/16/2020	11475	Jimmy A Ross		-SPLIT-		652.45	49,588.96
Liability Check	10/16/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		1,036.90	48,552.06
Check	10/16/2020	11478	Consolidated Pipe & ...		-SPLIT-		5,601.25	42,950.81
Check	10/20/2020	ach	Kentucky State Trea...		-SPLIT-		1,344.63	41,606.18
Check	10/22/2020	11479	Tax Administrator		SALES		739.36	40,866.82
Check	10/22/2020	11480	Leslie's Tire		McCreeary Co		604.00	40,262.82
Check	10/22/2020	11481	Pace Analytical Serv...		929 · TRANSP...		367.60	39,895.22
Check	10/22/2020	11482	Kentucky Utilities		923 · OUTSID...		45.27	39,849.95
Check	10/22/2020	11483	USA Bluebook		703 · PURCHA...		554.14	39,295.81
Check	10/23/2020	11484	Rose's Excavating		701A · COLLE...		14,940.00	24,355.81
Check	10/23/2020	11485	South Kentucky RECC		923 · OUTSID...		339.07	24,016.74
Check	10/23/2020	11486	Highland Telephone		-SPLIT-		310.52	23,706.22
Check	10/23/2020	11487	Merlite		-SPLIT-		139.94	23,566.28
Check	10/23/2020	11488	Aflac		Insurance		102.90	23,463.38
Paycheck	10/23/2020	11489	Billy J Trammell		-SPLIT-		590.70	22,872.68
Paycheck	10/23/2020	11491	James M King		-SPLIT-		298.31	22,574.37
Paycheck	10/23/2020	11492	Jimmy A Ross		-SPLIT-		710.06	21,864.31
Paycheck	10/23/2020	11493	Troy L Privett		-SPLIT-		38.16	21,826.15
Paycheck	10/23/2020	11494	William Clark		-SPLIT-		478.98	21,347.17
Paycheck	10/23/2020	11490	Derrick Taylor		-SPLIT-		600.71	20,746.46
Liability Check	10/23/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		978.72	19,767.74
Liability Check	10/26/2020	ach	Kentucky State Trea...	063392	Kentucky W/H		367.22	19,400.52
Check	10/29/2020	11495	Jeff G Kidd Excavating		-SPLIT-		1,135.00	18,265.52
Check	10/29/2020	11496	William Clark		930 · MISCELL...		24.00	18,241.52
Check	10/29/2020	11497	Febco		6560 · Payroll ...		10.00	18,231.52
Check	10/29/2020	11498	Kentucky Utilities		-SPLIT-		423.75	17,807.77
Check	10/29/2020	11499	South Kentucky RECC		-SPLIT-		1,676.32	16,131.45
Check	10/29/2020	11500	Transamerica		-SPLIT-		72.00	16,059.45
Check	10/29/2020	11501	Bluegrass Cellular		2100 · Payroll ...		312.92	15,746.53
Check	10/29/2020	11502	Owens		930 · MISCELL...		1,850.00	13,896.53
Check	10/29/2020	11503	Pace Analytical Serv...		929 · TRANSP...		367.60	13,528.93

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2020**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	10/29/2020	11504	Delta Dental of Kent...		Insurance		198.56	13,330.37
Check	10/29/2020	11505	Eye Med		Insurance		60.80	13,269.57
Check	10/29/2020	11506	Unifirst		-SPLIT-		122.91	13,146.66
Paycheck	10/30/2020	11507	Billy J Trammell		-SPLIT-		500.00	12,646.66
Paycheck	10/30/2020	11508	Jimmy A Ross		-SPLIT-		500.00	12,146.66
Paycheck	10/30/2020	11509	Billy J Trammell		-SPLIT-		702.03	11,444.63
Paycheck	10/30/2020	11510	Derrick Taylor		-SPLIT-		600.74	10,843.89
Paycheck	10/30/2020	11511	James M King		-SPLIT-		175.02	10,668.87
Paycheck	10/30/2020	11512	Jimmy A Ross		-SPLIT-		652.45	10,016.42
Paycheck	10/30/2020	11513	William Clark		-SPLIT-		478.97	9,537.45
Liability Check	10/30/2020	11514	Kentucky Child Supp...	0005731702	2100 · Payroll ...		598.85	8,938.60
Liability Check	10/30/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		1,236.90	7,701.70
Check	10/30/2020	11515	WAMCO		923 · OUTSID...		6,417.00	1,284.70
Deposit	10/31/2020			Interest	INTEREST IN...			1,298.02
Check	11/04/2020	1226	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	40,000.00		41,298.02
Check	11/05/2020	11521	William Clark		930 · MISCELL...		61.00	41,237.02
Check	11/05/2020	11522	Pace Analytical Serv...		923 · OUTSID...		368.70	40,868.32
Check	11/05/2020	11523	Scott Solid Waste		-SPLIT-		206.08	40,662.24
Check	11/05/2020	11524	Owens		929 · TRANSP...		981.00	39,681.24
Check	11/05/2020	11525	Kentucky Utilities		-SPLIT-		537.61	39,143.63
Check	11/05/2020	11526	McCreary Co Water		-SPLIT-		6,541.81	32,601.82
Check	11/05/2020	11527	Eubanks Electrical S...		701A · COLLE...		204.66	32,397.16
Check	11/05/2020	11528	Thermodyne Engine...		704 · CHEMIC...		8,287.20	24,109.96
Check	11/05/2020	11529	Consolidated Pipe &...		701A · COLLE...		2,442.60	21,667.36
Check	11/05/2020	11530	Unifirst		-SPLIT-		26.24	21,641.12
Check	11/05/2020	11531	South Kentucky RECC		703 · PURCHA...		88.26	21,552.86
Check	11/05/2020	11532	Lumber King Inc.		701A · COLLE...		48.47	21,504.39
Check	11/05/2020	11533	Humana Health Plan...		Insurance		53.27	21,451.12
Check	11/05/2020	11534	Visa		701A · COLLE...		202.60	21,248.52
Check	11/05/2020	11535	Russell Waters		923 · OUTSID...		150.00	20,998.52
Paycheck	11/06/2020	11516	Billy J Trammell		-SPLIT-		500.00	20,498.52
Paycheck	11/06/2020	11517	Derrick Taylor		-SPLIT-		500.00	19,998.52
Paycheck	11/06/2020	11518	James M King		-SPLIT-		500.00	19,498.52
Paycheck	11/06/2020	11519	Jimmy A Ross		-SPLIT-		500.00	18,998.52
Paycheck	11/06/2020	11520	William Clark		-SPLIT-		500.00	18,498.52
Paycheck	11/06/2020	11536	Billy J Trammell		-SPLIT-		634.42	17,864.10
Paycheck	11/06/2020	11537	Derrick Taylor		-SPLIT-		600.72	17,263.38
Paycheck	11/06/2020	11538	James M King		-SPLIT-		233.79	17,029.59
Paycheck	11/06/2020	11539	Jimmy A Ross		-SPLIT-		652.45	16,477.14
Paycheck	11/06/2020	11540	William Clark		-SPLIT-		478.97	15,998.17
Liability Check	11/06/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		1,378.86	14,619.31
Liability Check	11/06/2020	ef	Kentucky State Trea...	063392	Kentucky W/H		610.79	14,008.52
Check	11/12/2020	11541	Kentucky Utilities		-SPLIT-		411.13	13,597.39
Check	11/12/2020	11542	Riley Cleaning Servi...		923 · OUTSID...		75.00	13,522.39
Check	11/12/2020	11543	South Kentucky RECC		-SPLIT-		6,687.04	6,835.35
Check	11/12/2020	1228	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	50,000.00		55,248.38
Check	11/13/2020	11544	USA Bluebook		715 · MAINTEN...		7,890.00	47,358.38
Check	11/13/2020	11545	Quality Electric Moto...		-SPLIT-		1,640.00	45,718.38
Check	11/13/2020	11546	Quality Electric Moto...		-SPLIT-			45,718.38



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2020**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	11/13/2020	11547	Unifirst		-SPLIT-		26.24	45,692.14
Check	11/13/2020	11548	Pace Analytical Serv...		-SPLIT-		392.60	45,299.54
Check	11/13/2020	11549	S & B Auto Parts		-SPLIT-		35.19	45,264.35
Check	11/13/2020	11550	Pine Knot Auto Parts		-SPLIT-		49.43	45,214.92
Paycheck	11/13/2020	11551	Billy J Trammell		-SPLIT-		590.70	44,624.22
Paycheck	11/13/2020	11552	Derrick Taylor		-SPLIT-		600.73	44,023.49
Paycheck	11/13/2020	11553	James M King		-SPLIT-		249.00	43,774.49
Paycheck	11/13/2020	11554	Jimmy A Ross		-SPLIT-		754.40	43,020.09
Paycheck	11/13/2020	11555	William Clark		-SPLIT-		538.51	42,481.58
Liability Check	11/13/2020		Bank of McCreary	61-0654526	-SPLIT-		1,003.98	41,477.60
Check	11/20/2020	11556	Kentucky State Trea...		SALES		1,596.98	39,880.62
Check	11/20/2020	11557	Repair and Service ...		713 · MAINT...		2,175.00	37,705.62
Check	11/20/2020	11558	Kentucky Utilities		703 · PURCHA...		42.97	37,662.65
Check	11/20/2020	11559	South Kentucky RECC		-SPLIT-		409.12	37,253.53
Check	11/20/2020	11560	Pace Analytical Serv...		923 · OUTSID...		367.60	36,885.93
Check	11/20/2020	11561	Quality Electric Moto		-SPLIT-		1,028.00	35,857.93
Check	11/20/2020	11562	Eubanks Electrical S...		701A · COLLE...		754.00	35,103.93
Check	11/20/2020	11563	Unifirst		-SPLIT-		52.47	35,051.46
Check	11/20/2020	11564	Wascon Inc		-SPLIT-		6,825.46	28,226.00
Check	11/20/2020	11565	Southern Sales Com...		-SPLIT-		9,737.23	18,488.77
Check	11/20/2020	11566	LINE-X of Somerset		929 · TRANSP...		1,100.00	17,388.77
Paycheck	11/20/2020	11567	Billy J Trammell		-SPLIT-		590.70	16,798.07
Paycheck	11/20/2020	11568	Derrick Taylor		-SPLIT-		600.73	16,197.34
Paycheck	11/20/2020	11569	James M King		-SPLIT-		209.14	15,988.20
Paycheck	11/20/2020	11570	Jimmy A Ross		-SPLIT-		690.20	15,298.00
Liability Check	11/20/2020		William Clark		-SPLIT-		488.41	14,809.59
Check	11/24/2020	1231	Bank of McCreary	61-0654526	-SPLIT-		930.70	13,878.89
Check	11/24/2020	11571	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	30,000.00		43,878.89
Check	11/24/2020	11572	Kentucky Utilities		-SPLIT-		314.42	43,564.47
Check	11/24/2020	11573	South Kentucky RECC		-SPLIT-		186.79	43,377.68
Check	11/24/2020	11574	Highland Telephone		-SPLIT-		310.52	43,067.16
Check	11/24/2020	11575	Melitte		Insurance		139.94	42,927.22
Check	11/24/2020	11576	Aflac		Insurance		82.32	42,844.90
Check	11/24/2020	11577	USA Bluebook		-SPLIT-		141.00	42,703.90
Check	11/24/2020	11578	Delta Dental of Kent...		Insurance		198.56	42,505.34
Check	11/24/2020	11579	Humana Health Plan...		Insurance		53.27	42,452.07
Check	11/24/2020	11580	Eubanks Electrical S...		-SPLIT-		1,395.56	41,056.51
Liability Check	11/25/2020		Pace Analytical Serv...	063392	-SPLIT-		1,362.80	39,693.71
Paycheck	11/25/2020	11581	Kentucky State Trea...		-SPLIT-		357.24	39,336.47
Paycheck	11/25/2020	11582	Billy J Trammell		-SPLIT-		642.05	38,694.42
Paycheck	11/25/2020	11583	Derrick Taylor		-SPLIT-		600.71	38,093.71
Paycheck	11/25/2020	11584	James M King		-SPLIT-		214.87	37,878.84
Paycheck	11/25/2020	11585	Jimmy A Ross		-SPLIT-		586.25	37,292.59
Liability Check	11/25/2020		William Clark		-SPLIT-		478.98	36,813.61
Liability Check	11/25/2020		Bank of McCreary	61-0654526	-SPLIT-		889.22	35,924.39
Check	11/25/2020	11586	Kentucky Child Supp...	0005731702	2100 · Payroll ...		479.08	35,445.31
Check	11/25/2020	11587	Derrick Taylor		Savings		1,060.00	34,385.31
Check	11/25/2020	11588	Eye Med		Insurance		60.80	34,324.51
Check	11/25/2020	11589	Unifirst		-SPLIT-		26.24	34,298.27

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	11/30/2020	11590	Pace Analytical Serv...	Interest	INTEREST IN...	10.38	367.60	34,308.65
Check	12/03/2020	11591	Transamerica		923 · OUTSID...		90.00	33,941.05
Check	12/03/2020	11592	Liberty National		2100 · Payroll ...		161.60	33,689.45
Check	12/03/2020	11593	Brenntag Mid-South		Life Insurance		1,697.60	31,991.85
Check	12/03/2020	11594	McCready Co Water		704 · CHEMIC...		128.63	31,863.22
Check	12/03/2020	11595	Scott Solid Waste		-SPLIT-		206.08	31,657.14
Check	12/03/2020	11596	Kentucky Utilities		-SPLIT-		139.38	31,517.76
Check	12/03/2020	11597	Bluegrass Cellular		-SPLIT-		312.92	31,204.84
Check	12/03/2020	11598	South Kentucky RECC		930 · MISCELL...		746.68	30,458.16
Check	12/03/2020	11599	Unifirst		-SPLIT-		26.24	30,431.92
Paycheck	12/04/2020	11600	Billy J Trammell		-SPLIT-		590.70	29,841.22
Paycheck	12/04/2020	11602	James M King		-SPLIT-		283.11	29,558.11
Paycheck	12/04/2020	11603	Jimmy A Ross		-SPLIT-		677.94	28,880.17
Paycheck	12/04/2020	11604	William Clark		-SPLIT-		478.96	28,401.21
Paycheck	12/04/2020	11601	Derrick Taylor		-SPLIT-		600.73	27,800.48
Liability Check	12/04/2020	eftps	Bank of McCready	61-0654526	-SPLIT-		947.90	26,852.58
Liability Check	12/10/2020	eft	Kentucky State Trea...	063392	Kentucky W/H		340.15	26,512.43
Check	12/10/2020	11605	Jimmy A Ross		Savings		1,540.00	24,972.43
Check	12/10/2020	11606	Anderson Grocery Inc		-SPLIT-		267.00	24,705.43
Check	12/10/2020	11607	Kentucky Utilities		-SPLIT-		298.38	24,407.05
Check	12/10/2020	11608	Best Business Syste...		921 · OFFICE ...		326.97	24,080.08
Check	12/10/2020	11609	Pine Knot Auto Parts		929 · TRANSP...		19.31	24,060.77
Check	12/10/2020	11610	Eubanks Electrical S...		-SPLIT-		632.90	23,427.87
Check	12/10/2020	11611	Dal-R's Inc		701A · COLLE...		1,192.91	22,234.96
Check	12/10/2020	11612	Lumber King Inc.		-SPLIT-		209.15	22,025.81
Check	12/10/2020	11613	Riley Cleaning Servi...		923 · OUTSID...		75.00	21,950.81
Check	12/10/2020	11614	Wex Bank		-SPLIT-		745.30	21,205.51
Check	12/10/2020	11615	Unifirst		-SPLIT-		26.24	21,179.27
Check	12/10/2020	11616	Southern Sales Com...		-SPLIT-		10,548.85	10,630.42
Check	12/10/2020	11617	S & B Auto Parts		-SPLIT-		40.00	10,590.42
Check	12/10/2020	11618	Pace Analytical Serv...		-SPLIT-		367.60	10,222.82
Paycheck	12/11/2020	11619	Billy J Trammell		923 · OUTSID...		601.63	9,621.19
Paycheck	12/11/2020	11620	Derrick Taylor		-SPLIT-		600.72	9,020.47
Paycheck	12/11/2020	11621	James M King		-SPLIT-		124.72	8,895.75
Paycheck	12/11/2020	11622	Jimmy A Ross		-SPLIT-		613.74	8,282.01
Paycheck	12/11/2020	11623	William Clark		-SPLIT-		478.99	7,803.02
Liability Check	12/11/2020	eftps	Bank of McCready	61-0654526	-SPLIT-		854.04	6,948.98
Check	12/11/2020	11624	McCready Sewer O ...	Sewer O & M ...	REVENUE FU...	50,000.00	300.00	56,948.98
Paycheck	12/16/2020	11625	Derrick Taylor		-SPLIT-		300.00	56,648.98
Paycheck	12/16/2020	11626	James M King		-SPLIT-		300.00	56,348.98
Paycheck	12/16/2020	11627	William Clark		-SPLIT-		300.00	56,048.98
Check	12/17/2020	11627	Humana Health Plan...		Insurance		55.77	55,993.21
Check	12/17/2020	11628	Wascon Inc		713 · MAINT...		6,432.36	49,560.85
Check	12/17/2020	11629	Southern Sales Com...		713 · MAINT...		1,543.74	48,017.11
Check	12/17/2020	11630	Cintas		715 · MAINT...		81.09	47,936.02
Check	12/17/2020	11631	Eubanks Electrical S...		-SPLIT-		645.28	47,290.74
Check	12/17/2020	11632	Thermodyne Engine...		-SPLIT-		8,244.00	39,046.74
Check	12/17/2020	11633	Kentucky Utilities		-SPLIT-		685.90	38,360.84

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2020**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	12/17/2020	11634	USA Bluebook		715 · MAINT...		700.65	37,660.19
Check	12/17/2020	11635	South Kentucky RECC		-SPLIT-		6,778.46	30,881.73
Check	12/17/2020	11636	Unifirst		-SPLIT-		26.24	30,855.49
Check	12/17/2020	11637	Whayne Supply		923 · OUTSID...		2,176.03	28,679.46
Check	12/17/2020	11638	JD's Tire & Auto		929 · TRANSP...		562.00	28,117.46
Paycheck	12/18/2020	11639	Billy J Trammell		-SPLIT-		790.48	27,326.98
Paycheck	12/18/2020	11640	Derrick Taylor		-SPLIT-		622.43	26,704.55
Paycheck	12/18/2020	11641	James M King		-SPLIT-		264.18	26,440.37
Paycheck	12/18/2020	11642	Jimmy A Ross		-SPLIT-		572.01	25,868.36
Paycheck	12/18/2020	11643	William Clark		-SPLIT-		488.41	25,379.95
Liability Check	12/18/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		1,225.56	24,154.39
Check	12/18/2020	1233	McCreary Sewer O...	Sewer O & M ...	REVENUE FU...			54,154.39
Check	12/21/2020	11644	Pace Analytical Serv...		-SPLIT-	30,000.00		53,212.59
Check	12/21/2020	11645	Eubanks Electrical S...		701A · COLLE...		107.29	53,105.30
Check	12/21/2020	11646	Kentucky Utilities		703 · PURCHA...		62.52	53,042.78
Check	12/21/2020	11647	South Kentucky RECC		-SPLIT-		393.12	52,649.66
Check	12/21/2020	11648	Melitte		Insurance		139.94	52,509.72
Paycheck	12/23/2020	11649	Billy J Trammell		-SPLIT-		590.69	51,919.03
Paycheck	12/23/2020	11650	Derrick Taylor		-SPLIT-		600.73	51,318.30
Paycheck	12/23/2020	11651	James M King		-SPLIT-		283.12	51,035.18
Paycheck	12/23/2020	11652	Jimmy A Ross		-SPLIT-		572.00	50,463.18
Paycheck	12/23/2020	11653	William Clark		-SPLIT-		478.98	49,984.20
Liability Check	12/23/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		889.84	49,094.36
Liability Check	12/24/2020	eftps	Kentucky State Trea...	063392	Kentucky W/H		336.78	48,757.58
Check	12/28/2020	1236	McCreary Sewer O ...	Sewer O & M ...	REVENUE FU...	20,000.00		68,757.58
Check	12/29/2020	11654	Highland Telephone		-SPLIT-		310.52	68,447.06
Check	12/30/2020	11655	Delta Dental of Kent...		Insurance		138.61	68,308.45
Check	12/30/2020	11656	Pace Analytical Serv...		923 · OUTSID...		367.60	67,940.85
Check	12/30/2020	11657	Aflac		Insurance		82.32	67,858.53
Check	12/30/2020	11658	Consolidated Pipe &...		701A · COLLE...		60.53	67,798.00
Check	12/30/2020	11659	South Kentucky RECC		-SPLIT-		752.45	67,045.55
Check	12/30/2020	11660	Kentucky Utilities		-SPLIT-		698.17	66,347.38
Check	12/30/2020	11661	Unifirst		-SPLIT-		26.24	66,321.14
Paycheck	12/31/2020	11662	Billy J Trammell		-SPLIT-		590.70	65,730.44
Paycheck	12/31/2020	11663	Derrick Taylor		-SPLIT-		600.73	65,129.71
Paycheck	12/31/2020	11664	James M King		-SPLIT-		283.11	64,846.60
Paycheck	12/31/2020	11665	Jimmy A Ross		-SPLIT-		632.61	64,213.99
Paycheck	12/31/2020	11666	William Clark		-SPLIT-		532.55	63,681.44
Liability Check	12/31/2020	11667	Kentucky Child Supp...	0005731702	2100 · Payroll ...		598.85	63,082.59
Liability Check	12/31/2020	eftps	Bank of McCreary	61-0654526	-SPLIT-		942.46	62,140.13
General Journal	12/31/2020			Interest	941 · Pd by Wa...	621.18		62,761.31
Deposit	12/31/2020				INTEREST IN...	13.79		62,775.10
Total O & M FUND						1,067,305.70	1,041,334.93	62,775.10

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2020**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>REVENUE FUND</b>								
Check	01/06/2020	1173	McCreary Sewer O ...		O & M FUND		10,000.00	7,765.33
Check	01/14/2020	1174	McCreary Sewer O ...		O & M FUND		20,000.00	-2,234.67
Transfer	01/15/2020			Funds Transfer	CASH ON HAND		7,322.48	-22,234.67
Transfer	01/15/2020			Funds Transfer	CASH ON HAND		20,540.64	-29,557.15
Check	01/24/2020	1176	McCreary Sewer Si...		131A · SINKIN,...		2,000.00	-50,097.79
Check	01/24/2020	1177	McCreary KRW Sink...		KRW Sinking #...		8,200.00	-52,097.79
Check	01/27/2020	1178	McCreary Sewer O ...		O & M FUND		30,000.00	-60,297.79
Transfer	01/31/2020			Deposit	CASH ON HAND	118,674.77		-90,297.79
Deposit	01/31/2020			Interest	INTEREST IN...	4.67		28,376.98
Check	02/04/2020		Deluxe For Business		INTEREST IN...		76.78	28,381.65
Check	02/14/2020	1179	McCreary Sewer O ...		921 · OFFICE ...		50,000.00	-21,695.13
Check	02/24/2020	1180	McCreary Sewer O ...		O & M FUND		30,000.00	-51,695.13
Check	02/24/2020	1175	McCreary Co Water ...		O & M FUND		31,122.40	-82,817.53
Check	02/24/2020		McCreary Sewer Si...		-SPLIT-		2,000.00	-84,817.53
Transfer	02/24/2020			Funds Transfer	131A · SINKIN,...		15,558.60	-100,376.13
Check	02/24/2020		McCreary KRW Sink...		CASH ON HAND		8,200.00	-108,576.13
Transfer	02/29/2020	1183		Funds Transfer	KRW Sinking #...	131,305.42		-22,729.29
Transfer	02/29/2020			Funds Transfer	CASH ON HAND	10.06		22,739.35
Deposit	02/29/2020			Interest	INTEREST IN...		30,000.00	-7,260.65
Check	03/09/2020	1181	McCreary Sewer O ...		O & M FUND		8,200.00	-15,460.65
Check	03/16/2020	1188	McCreary KRW Sink...		KRW Sinking #...		2,000.00	-17,460.65
Check	03/16/2020	1187	McCreary Sewer Si...		CASH ON HAND		40,000.00	-57,460.65
Check	03/27/2020	1184	McCreary Sewer O ...		O & M FUND		15,000.00	-72,460.65
Check	03/30/2020	1152	McCreary Co Water ...		-SPLIT-		25,000.00	-97,460.65
Check	03/30/2020	1186	McCreary Co Water ...		-SPLIT-			26,181.33
General Journal	03/31/2020			Interest	CASH ON HAND	123,641.98		26,190.52
Deposit	03/31/2020				INTEREST IN...	9.19		23,809.48
Check	04/10/2020	1185	McCreary Sewer O ...		O & M FUND		50,000.00	-63,809.48
Check	04/16/2020	1189	McCreary Sewer O ...		O & M FUND		40,000.00	-85,809.48
Check	04/17/2020	1192	McCreary Sewer Si...		131A · SINKIN,...		2,000.00	-87,809.48
Check	04/17/2020	1193	McCreary KRW Sink...		KRW Sinking #...		8,200.00	-96,009.48
Check	04/24/2020	1194	McCreary Sewer O ...		O & M FUND		25,000.00	-121,009.48
General Journal	04/30/2020			Interest	CASH ON HAND	117,188.92		-99,009.48
Deposit	04/30/2020				INTEREST IN...	5.34		18,179.44
Check	05/14/2020	1195	McCreary Sewer O ...		O & M FUND		50,000.00	18,184.78
Check	05/14/2020	1198	McCreary Sewer Si...		131A · SINKIN,...		2,000.00	-31,815.22
Check	05/14/2020	1199	McCreary KRW Sink...		KRW Sinking #...		8,200.00	-33,815.22
Check	05/14/2020	1199	McCreary KRW Sink...		KRW Sinking #...		8,200.00	-42,015.22
Check	05/22/2020	1196	McCreary Sewer O ...		O & M FUND		20,000.00	-62,015.22
Check	05/22/2020	1190	McCreary Co Water ...		Payroll admin	94,937.14		-82,015.22
General Journal	05/31/2020			To record dep...	CASH ON HAND	12,921.92		-12,921.92
Deposit	05/31/2020			Interest	INTEREST IN...	7.62		12,929.54
Check	06/09/2020	1201	McCreary Sewer Si...		131A · SINKIN,...		2,000.00	10,929.54
Check	06/09/2020	1202	McCreary KRW Sink...		KRW Sinking #...		8,200.00	2,729.54
Check	06/11/2020	1197	McCreary Sewer O ...		O & M FUND		50,000.00	-47,270.46
Check	06/22/2020	1191	McCreary Co Water ...		Loan		25,000.00	-72,270.46
Check	06/22/2020	1200	McCreary Sewer O ...		O & M FUND		25,000.00	-97,270.46
General Journal	06/30/2020			To record mo...	CASH ON HAND	115,995.15		18,724.69
Deposit	06/30/2020			Interest	INTEREST IN...	7.57		18,732.26
Check	07/09/2020	1204	McCreary Sewer O ...		O & M FUND		50,000.00	-31,267.74

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	07/09/2020	1205	McCreary Sewer Ca...		McCreary Co S...		4,000.00	-35,267.74
Check	07/10/2020	1207	MCCreary Sewer Si...		131A · SINKIN...		2,000.00	-37,267.74
Check	07/10/2020	1208	MCCreary KRW Sink...		KRW Sinking #...		8,200.00	-45,467.74
Check	07/24/2020	1203	McCreary Co Water ...		-SPLIT-		5,913.98	-51,381.72
Check	07/27/2020	1206	McCreary Sewer O ...		O & M FUND		50,000.00	-101,381.72
Transfer	07/30/2020			Funds Transfer	CASH ON HAND	162,526.42		61,144.70
Deposit	07/31/2020			Interest	INTEREST IN...	7.69		61,152.39
Check	08/07/2020	1213	MCCreary Sewer Si...		131A · SINKIN...		2,000.00	59,152.39
Check	08/07/2020	1214	McCreary KRW Sink...		KRW Sinking #...		8,200.00	50,952.39
Check	08/13/2020	1209	McCreary Sewer O ...		O & M FUND		75,000.00	-24,047.61
Check	08/17/2020	1210	McCreary Sewer Ca...		McCreary Co S...		5,000.00	-29,047.61
Check	08/24/2020	1211	McCreary Sewer O ...		O & M FUND		20,000.00	-49,047.61
Check	08/24/2020	1212	McCreary Co Water ...		-SPLIT-		7,494.33	-56,541.94
General Journal	08/31/2020			To record Mo...	CASH ON HAND	65,664.58		-9,122.64
Deposit	08/31/2020			Interest	INTEREST IN...	9.02		9,131.66
Check	09/10/2020	1215	McCreary Sewer O ...		O & M FUND		50,000.00	-40,868.34
Check	09/18/2020	1218	MCCreary Sewer Si...		131A · SINKIN...		2,000.00	-42,868.34
Check	09/18/2020	1219	McCreary KRW Sink...		KRW Sinking #...		8,200.00	-51,068.34
Check	09/18/2020	1221	MCCreary Sewer Si...		CASH ON HAND		2,000.00	-53,068.34
Check	09/18/2020	1222	McCreary KRW Sink...		KRW Sinking #...		8,200.00	-61,268.34
Check	09/24/2020	1217	McCreary Sewer O ...		O & M FUND		50,000.00	-111,268.34
Check	09/24/2020	1216	McCreary Sewer Ca...		McCreary Co S...		5,000.00	-116,268.34
General Journal	09/30/2020			To record dep...	CASH ON HAND	118,731.12		-2,462.78
Deposit	09/30/2020			Interest	INTEREST IN...	8.93		2,471.71
Check	10/09/2020	1220	McCreary Sewer O ...		O & M FUND		40,000.00	-37,528.29
Check	10/15/2020	1224	McCreary Sewer O ...		O & M FUND		40,000.00	-77,528.29
General Journal	10/31/2020			-MULTIPLE-	141 · CUSTOM...	105,381.66		27,853.37
Deposit	10/31/2020			Interest	INTEREST IN...	4.69		27,858.06
Check	11/04/2020	1226	McCreary Sewer O ...		O & M FUND		40,000.00	-12,141.94
Check	11/12/2020	1228	McCreary Sewer O ...		O & M FUND		50,000.00	-62,141.94
Check	11/13/2020	1223	McCreary Sewer Ca...		McCreary Co S...		5,000.00	-67,141.94
Check	11/13/2020	1229	MCCreary Sewer Si...		131A · SINKIN...		2,000.00	-69,141.94
Check	11/13/2020	1230	McCreary KRW Sink...		KRW Sinking #...		8,200.00	-77,341.94
Check	11/14/2020	1234	MCCreary Sewer Si...		131A · SINKIN...		2,000.00	-79,341.94
Check	11/14/2020	1235	McCreary KRW Sink...		KRW Sinking #...		8,200.00	-87,541.94
General Journal	11/17/2020				CASH ON HAND	121,605.21		-34,063.27
Check	11/23/2020	1231	McCreary Sewer O ...		O & M FUND		30,000.00	4,063.27
Deposit	11/30/2020			Interest	INTEREST IN...	6.18		4,069.45
Check	12/11/2020	1227	McCreary Sewer O ...		O & M FUND		50,000.00	-45,930.55
Check	12/17/2020	1233	McCreary Sewer Ca...		McCreary Co S...		5,000.00	-50,930.55
Check	12/18/2020	1233	McCreary Sewer O ...		O & M FUND		30,000.00	-80,930.55
Check	12/28/2020	1236	McCreary Sewer O ...		O & M FUND		20,000.00	-100,930.55
General Journal	12/31/2020			Deposits into ...	CASH ON HAND	122,504.01		-21,573.46
Deposit	12/31/2020			Interest	INTEREST IN...	8.31		21,581.77
Total REVENUE FUND						1,398,245.65	1,384,429.21	21,581.77

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>131C · WORKING FUND - Other</b>								
Total 131C · WORKING FUND - Other								
Total 131C · WORKING FUND								
<b>Grants Receivable</b>								
Total Grants Receivable								
<b>Due from Bank</b>								
General Journal	02/29/2020			Bank error ch...	O & M FUND Insurance	0.10		0.00
General Journal	12/31/2020						0.10	0.10
Total Due from Bank								
<b>Interest Receivable</b>								
Total Interest Receivable								
<b>KRW Sinking #2 Due from Water</b>								
Check	01/24/2020	1177	McCreary KRW Sink...	KRW #2 Tran...	REVENUE FU...	8,200.00		85,356.91
Check	02/24/2020	1183	McCreary KRW Sink...	KRW #2 Tran...	REVENUE FU...	8,200.00		93,556.91
Check	03/16/2020	1188	McCreary KRW Sink...	KRW #2 Tran...	REVENUE FU...	8,200.00		101,756.91
General Journal	03/31/2020			To record pay...	Bond Payable ...		74,696.88	109,956.91
Check	04/17/2020	1193	McCreary KRW Sink...	KRW #2 Sinki...	REVENUE FU...	8,200.00		35,260.03
Check	05/14/2020	1199	McCreary KRW Sink...	KRW #2 Sinki...	REVENUE FU...	8,200.00		43,460.03
Check	06/09/2020	1202	McCreary KRW Sink...	KRW #2 Sinki...	REVENUE FU...	8,200.00		51,660.03
Check	07/10/2020	1208	McCreary KRW Sink...	KRW #2 Sinki...	REVENUE FU...	8,200.00		59,860.03
General Journal	08/03/2020			Interest made ...	Interest Expen...		23,746.88	68,060.03
Check	08/07/2020	1214	McCreary KRW Sink...	KRW #2 Sinki...	REVENUE FU...	8,200.00		44,313.15
Check	09/18/2020	1219	McCreary KRW Sink...	KRW #2 Sinki...	REVENUE FU...	8,200.00		52,513.15
Check	09/18/2020	1222	McCreary KRW Sink...	KRW #2 Sinki...	REVENUE FU...	8,200.00		60,713.15
Check	11/13/2020	1230	McCreary KRW Sink...	KRW #2 Sinki...	REVENUE FU...	8,200.00		68,913.15
Check	11/14/2020	1235	McCreary KRW Sink...	KRW #2 Sinki...	REVENUE FU...	8,200.00		77,113.15
Total KRW Sinking #2 Due from Water								
<b>UNBILLED REVENUE</b>								
General Journal	12/31/2020			To adjust for u...	522.1 · RESID...			85,313.15
Total UNBILLED REVENUE								
<b>12000 · Undeposited Funds</b>								
Total 12000 · Undeposited Funds								
<b>12100 · Inventory Asset</b>								
Total 12100 · Inventory Asset								
<b>141 · CUSTOMER ACCOUNTS RECEIVABLE</b>								
<b>Allowance For Doubtful Accounts</b>								
General Journal	12/31/2020			To record bad...	Bad Debts	0.00		102,222.92
Total Allowance For Doubtful Accounts								

# MCCREARY CO WATER DISTRICT SEWER SYSTEM

## General Ledger

As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>141 · CUSTOMER ACCOUNTS RECEIVABLE - Other</b>								
General Journal	01/31/2020			Monthly Billing	-SPLIT-	103,100.27		148,962.92
General Journal	01/31/2020			-MULTIPLE-	141 · CUSTOM...		100,373.07	252,063.19
General Journal	02/29/2020			Feb Billing	-SPLIT-	103,353.47		151,690.12
General Journal	02/29/2020			Adjustments	522.1 · RESID...		3,091.30	255,043.59
General Journal	02/29/2020			collections	CASH ON HAND		105,470.04	251,952.29
General Journal	03/31/2020			March billing	-SPLIT-	109,113.48		146,482.25
General Journal	03/31/2020			March adjust...	522.1 · RESID...		265.33	255,595.73
General Journal	03/31/2020			March collecti...	CASH ON HAND		97,348.00	255,330.40
General Journal	04/30/2020			To record April...	-SPLIT-	97,686.15		157,982.40
General Journal	04/30/2020			April adjustme...	522.1 · RESID...		46.69	255,668.55
General Journal	04/30/2020			Payments on ...	CASH ON HAND		106,388.92	255,232.94
General Journal	05/31/2020			May billing	-SPLIT-	98,254.31		247,487.25
General Journal	05/31/2020			May adjustme...	522.1 · RESID...		1,961.43	245,525.82
General Journal	05/31/2020			May collections	CASH ON HAND		94,827.14	250,698.68
General Journal	06/30/2020			To record Jun...	-SPLIT-	110,148.99		260,847.67
General Journal	06/30/2020			To record mo...	522.1 · RESID...		5,210.72	255,636.95
General Journal	06/30/2020			To record coll...	CASH ON HAND		103,595.15	152,041.80
General Journal	07/31/2020			Monthly billing	-SPLIT-	117,740.44		269,782.24
General Journal	07/31/2020			Monthly adjus...	522.1 · RESID...		1,428.13	268,354.11
General Journal	07/31/2020			Payment on a...	CASH ON HAND		146,862.23	121,491.88
General Journal	08/31/2020			August Billing	-SPLIT-	120,238.70		241,730.58
General Journal	08/31/2020			Monthly billing...	522.1 · RESID...		4,858.57	236,872.01
General Journal	08/31/2020			Collections	CASH ON HAND		62,064.58	174,807.43
General Journal	09/30/2020			September bill...	-SPLIT-	113,502.72		288,310.15
General Journal	09/30/2020			-MULTIPLE-	141 · CUSTOM...		117,020.12	171,290.03
General Journal	10/31/2020			October billing	-SPLIT-	115,233.14		286,523.17
General Journal	10/31/2020			Monthly adjus...	522.1 · RESID...		1,188.48	285,334.69
General Journal	10/31/2020			Payments rec...	-SPLIT-	120,520.70		183,553.03
General Journal	11/30/2020			Nov billing	-SPLIT-		101,781.66	304,073.73
General Journal	11/30/2020			Billing adjust...	522.1 · RESID...		3,016.33	301,057.40
General Journal	11/30/2020			Collections	CASH ON HAND		110,296.16	190,761.24
General Journal	12/31/2020			December Inc...	-SPLIT-	128,206.92		318,968.16
General Journal	12/31/2020			Monthly adjus...	522.1 · RESID...		1,493.57	317,474.59
General Journal	12/31/2020			Paid this month	141 · CUSTOM...		121,707.74	195,766.85
General Journal	12/31/2020			Insurance	Insurance	93.38		195,860.23
Total 141 · CUSTOMER ACCOUNTS RECEIVABLE - Other								
Total 141 · CUSTOMER ACCOUNTS RECEIVABLE						1,337,192.67	1,290,295.36	195,860.23
143 · OTHER ACCOUNTS RECEIVABLE						1,337,192.67	1,303,015.36	136,400.23
General Journal	12/31/2020			Insurance	Insurance		510.00	7,851.94
Total 143 · OTHER ACCOUNTS RECEIVABLE						0.00	510.00	7,341.94
<b>CONSTRUCTION WORK IN PROGRESS</b>								
Holloway Cementary Rd								
Total Holloway Cementary Rd								
						0.00	0.00	0.00
						0.00	0.00	0.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Marshes Ph II</b>								0.00
<b>Corp of Engineers</b>								0.00
Total Corp of Engineers								0.00
<b>Water Dist</b>								0.00
Total Water Dist								0.00
<b>Marshes Ph II - Other</b>								0.00
Total Marshes Ph II - Other								0.00
Total Marshes Ph II								0.00
<b>Marshes Sewer Big Cr Ph I</b>								0.00
Total Marshes Sewer Big Cr Ph I								0.00
<b>Pine Knot Sewer Project</b>								0.00
Total Pine Knot Sewer Project								0.00
<b>Revelo to Stearns</b>								0.00
Total Revelo to Stearns								0.00
<b>Sewer Project SX21147010</b>								0.00
Total Sewer Project SX21147010								0.00
<b>Stearns Sewer Project</b>								0.00
<b>EPA</b>								0.00
Total EPA								0.00
<b>Lift Station</b>								0.00
Total Lift Station								0.00
<b>MCCreary Enter</b>								0.00
Total MCCreary Enter								0.00
<b>RD Loan</b>								0.00
Total RD Loan								0.00
<b>RUS Loan</b>								0.00
Total RUS Loan								0.00
<b>Stearns Sewer EPA</b>								0.00
Total Stearns Sewer EPA								0.00
<b>Stearns Sewer Project - Other</b>								0.00
Total Stearns Sewer Project - Other								0.00
Total Stearns Sewer Project								0.00
<b>Stearns Sewer SX 21147004</b>								0.00
Total Stearns Sewer SX 21147004								0.00



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Williamsburg Street								0.00
Total Williamsburg Street								0.00
<b>CONSTRUCTION WORK IN PROGRESS - Other</b>								
Total CONSTRUCTION WORK IN PROGRESS - Other								
Total CONSTRUCTION WORK IN PROGRESS								
0.00								
<b>110 · ACCUMULATED DEPRECIATION</b>								
General Journal	01/31/2020			To record est. ...	DEPRECIATION		44,370.08	-8,101,380.00
General Journal	02/29/2020			Est March Depr	DEPRECIATION		44,370.08	-8,145,750.08
General Journal	03/31/2020			To record est. ...	DEPRECIATION		44,370.08	-8,190,120.16
General Journal	04/30/2020			To record est. ...	DEPRECIATION		44,370.08	-8,234,490.24
General Journal	05/31/2020			To record est. ...	DEPRECIATION		44,370.08	-8,278,860.32
General Journal	06/30/2020			To record est. ...	DEPRECIATION		44,370.08	-8,323,230.40
General Journal	07/31/2020			To record est. ...	DEPRECIATION		44,370.08	-8,367,600.48
General Journal	08/31/2020			To record est. ...	DEPRECIATION		44,370.08	-8,411,970.56
General Journal	09/30/2020			To record est. ...	DEPRECIATION		44,370.08	-8,456,340.64
General Journal	10/31/2020			To record est. ...	DEPRECIATION		44,370.08	-8,500,710.72
General Journal	11/30/2020			To record est. ...	DEPRECIATION		44,370.08	-8,545,080.80
General Journal	12/29/2020			To record est. ...	DEPRECIATION		45,239.12	-8,589,450.88
Total 110 · ACCUMULATED DEPRECIATION						0.00	533,310.00	-8,634,690.00
<b>305 · COLLECTION SEWER-FORCE</b>								
Total 305 · COLLECTION SEWER-FORCE								
7,185,569.73								
<b>311 · STRUCTURES AND IMPROVEMENTS</b>								
Total 311 · STRUCTURES AND IMPROVEMENTS								
10,108,729.56								
<b>346 · COMMUNICATION EQUIPMENT</b>								
Total 346 · COMMUNICATION EQUIPMENT								
0.00								
<b>354 · SERVICES TO CUSTOMERS</b>								
General Journal	12/31/2020			To adjust line ...	701A · COLLE...	21,488.75		1,469,400.22
Total 354 · SERVICES TO CUSTOMERS						21,488.75	0.00	1,490,888.97
<b>355 · FLOW MEASURING DEVICES</b>								
Total 355 · FLOW MEASURING DEVICES								
8,000.00								
<b>363 · PUMPING EQUIPMENT DIESEL</b>								
Total 363 · PUMPING EQUIPMENT DIESEL								
40,238.20								
<b>363A · PUMPING EQUIPMENT DIESEL</b>								
Total 363A · PUMPING EQUIPMENT DIESEL								
253,663.08								
<b>373 · TREATMENT AND DISPOSAL EQUIP</b>								
Total 373 · TREATMENT AND DISPOSAL EQUIP								
0.00								

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>376 · LABORATORY EQUIPMENT</b>								
Total 376 · LABORATORY EQUIPMENT								7,403.86
<b>391 · OFFICE FURNITURE AND EQUIP</b>								
Total 391 · OFFICE FURNITURE AND EQUIP								5,777.93
<b>392 · TRANSPORTATION EQUIPMENT</b>								
Check	07/02/2020	1001	Don Franklin	2020 Ram 35...	McCreary Co S...	66,931.00		46,828.00
Total 392 · TRANSPORTATION EQUIPMENT						66,931.00	0.00	113,759.00
<b>393 · OTHER GENERAL EQUIPMENT</b>								
Total 393 · OTHER GENERAL EQUIPMENT								15,459.97
<b>Amortization</b>								
Total Amortization								0.00
<b>Bond Cost- Other</b>								
Total Bond Cost- Other								0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
<b>PENSION CONTRIBUTIONS-CURRENT Y</b>								
<b>Total PENSION CONTRIBUTIONS-CURRENT Y</b>								
<b>DEFERRED OUTFLOWS OF RESOURCES - Other</b>								
General Journal	12/31/2020			-MULTIPLE-	Net Pension Li...	37,944.00	62,812.00	110,609.39
General Journal	12/31/2020			-MULTIPLE-	Net Pension Li...	37,944.00		47,797.39
Total DEFERRED OUTFLOWS OF RESOURCES - Other						37,944.00	62,812.00	85,741.39
<b>Total DEFERRED OUTFLOWS OF RESOURCES</b>								
<b>Deferred Outflow of Resources O</b>								
General Journal	12/31/2020			-MULTIPLE-	Net OPEB LIA...	42,567.00	9,071.00	52,547.00
General Journal	12/31/2020			-MULTIPLE-	Net OPEB LIA...	42,567.00		43,476.00
Total Deferred Outflow of Resources O						42,567.00	9,071.00	86,043.00
<b>PREPAYMENTS</b>								
<b>Total PREPAYMENTS</b>								
<b>150 · Inventory-MATERIALS &amp; SUPPLIES</b>								
General Journal	12/31/2020			To adjust inve...	-SPLIT-	15,133.67		35,375.20
Total 150 · Inventory-MATERIALS & SUPPLIES						15,133.67	0.00	50,508.87
<b>171 · ACCRUED INTEREST RECEIVABLE</b>								
Total 171 · ACCRUED INTEREST RECEIVABLE								0.00
<b>20000 · *Accounts Payable</b>								
Total 20000 · *Accounts Payable								0.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Current Portion Bond</b>								
2012D								-55,500.00
Total 2012D								-50,000.00
92-10								0.00
Total 92-10								0.00
92-17								0.00
Total 92-17								0.00
92-25								-5,500.00
General Journal	12/31/2020			To record pay...	-SPLIT-	5,500.00		0.00
Total 92-25						5,500.00	0.00	0.00
<b>Current Portion Bond - Other</b>								
Total Current Portion Bond - Other								0.00
Total Current Portion Bond								-50,000.00
<b>Implicit subsidy OPEB</b>								
General Journal	12/31/2020			To remove pri...	Net OPEB LIA...	2,939.00		-2,939.00
General Journal	12/31/2020			To record curr...	Net OPEB LIA...		4,636.00	0.00
Total Implicit subsidy OPEB						2,939.00	4,636.00	-4,636.00
<b>N/P EAST PINE KNOT SEWER</b>								
Total N/P EAST PINE KNOT SEWER								0.00
<b>N/P MCCREARY COUNTY WATER</b>								
Accr Vac/Sick Admin	12/31/2020			To record acc...	WAGES		1,601.74	-1,501,369.70
General Journal								-4,396.82
Total Accr Vac/Sick Admin						0.00	1,601.74	-5,998.56
<b>Admin Gasb 68</b>								
Total Admin Gasb 68								-7,849.74
<b>Bond Cost For 2012D</b>								
Total Bond Cost For 2012D								0.00
<b>Cell Phone</b>								
Total Cell Phone								0.00
<b>County W/H</b>								
Total County W/H								0.00
<b>Due To Water 25% Williamsburg M</b>								
Total Due To Water 25% Williamsburg M								-204,590.39

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2020**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Empl Insurance</b>								
Check	02/24/2020	1175	McCreary Co Water ...	Reim to Water...	REVENUE FU...	3,829.85		-48,122.71
Check	07/24/2020	1203	McCreary Co Water ...		REVENUE FU...	2,568.25		-44,292.86
Check	08/24/2020	1212	McCreary Co Water ...		REVENUE FU...	2,704.39		-41,724.61
General Journal	12/31/2020			Allocate Admi...	WAGES		9,546.99	-39,020.22
General Journal	12/31/2020				Insurance	3,829.85		-48,567.21
General Journal	12/31/2020			To record em...	Insurance		29,469.70	-44,737.36
Total Empl Insurance						12,932.34	39,016.69	-74,207.06
<b>HSA Taylor</b>								
Total HSA Taylor								0.00
<b>Insurance</b>								
General Journal	02/07/2020						294.79	-2,759.86
General Journal	03/13/2020				Insurance		294.79	-3,054.65
General Journal	04/16/2020				Insurance		294.79	-3,349.44
General Journal	07/23/2020				924 · Insurance		136.29	-3,644.23
Check	07/24/2020	1203	McCreary Co Water ...		REVENUE FU...	136.26		-3,780.52
General Journal	08/06/2020				924 · Insurance		136.14	-3,644.26
General Journal	10/08/2020				KY League of ...		136.14	-3,780.40
General Journal	11/05/2020				KY League of ...		136.14	-3,916.54
General Journal	11/24/2020				KY League of ...		285.14	-4,052.68
General Journal	11/24/2020				KY League of ...		237.15	-4,337.82
General Journal	11/24/2020				KY League of ...		521.72	-4,574.97
General Journal	12/04/2020				924 · Insurance		136.14	-5,096.69
General Journal	12/31/2020				OTHER		4,246.88	-5,232.83
General Journal	12/31/2020				To reclassfy			-884.37
General Journal	12/31/2020				To record liabi...			-5,131.25
Total Insurance						4,484.72	6,856.11	-5,131.25
<b>Interest</b>								
Total Interest								0.00
<b>Kentucky Withholding</b>								
Total Kentucky Withholding								0.00
<b>Loan</b>								
Check	03/30/2020	1152	McCreary Co Water		REVENUE FU...	15,000.00		-80,000.00
Check	03/30/2020	1186	McCreary Co Water ...		REVENUE FU...	25,000.00		-65,000.00
Check	06/22/2020	1191	McCreary Co Water ...	Water Revenu...	REVENUE FU...	25,000.00		-40,000.00
General Journal	12/31/2020			To reclassfy	OTHER	15,000.00		-15,000.00
Total Loan						80,000.00	0.00	0.00
<b>New Bk Accts</b>								
Total New Bk Accts								0.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2020**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>OTHER</b>								
General Journal	09/24/2020			Faulkner, Kin...	923 · OUTSID...		1,888.88	26,600.00
General Journal	11/19/2020			Refund loan	92-25 Interest	26.28		24,711.12
General Journal	12/31/2020			To reclassify	-SPLIT-		26,600.00	24,737.40
Total OTHER						26.28	28,488.88	-1,862.60
<b>Payroll admin</b>								
Check	05/22/2020	1190	McCreary Co Water ...	Reim to Water...	REVENUE FU...	20,000.00		-655,699.75
General Journal	12/31/2020			To reallocate D...	WAGES	25,787.73		-635,699.75
General Journal	12/31/2020			Allocate Admi...	WAGES		42,801.39	-609,912.02
General Journal	12/31/2020			50 % Derrick ...	Accrued Comp...	4,828.41		-652,713.41
Total Payroll admin						50,616.14	42,801.39	-647,885.00
<b>Retirement</b>								
General Journal	01/06/2020				Retirement		5,059.93	-319,790.01
Check	02/24/2020	1175	McCreary Co Water ...	Reim to Water...	REVENUE FU...	18,747.46		-324,849.94
General Journal	02/29/2020				-SPLIT-		6,189.49	-306,102.48
Check	03/30/2020	1152	McCreary Co Water		REVENUE FU...			-312,291.97
General Journal	03/31/2020				-SPLIT-		4,733.52	-312,291.97
General Journal	04/06/2020				Retirement		5,007.86	-317,025.49
General Journal	05/06/2020				Retirement		4,437.76	-322,033.35
General Journal	06/03/2020				Retirement		3,927.18	-326,471.11
General Journal	07/01/2020				Retirement		3,209.44	-330,398.29
Check	07/24/2020	1203	McCreary Co Water ...		REVENUE FU...	3,209.47		-333,607.73
General Journal	08/06/2020				Retirement		4,789.94	-330,398.26
Check	08/24/2020	1212	McCreary Co Water ...		REVENUE FU...	4,789.94		-335,188.20
General Journal	09/02/2020				Retirement		4,823.33	-330,398.26
General Journal	10/05/2020				Retirement		4,768.42	-335,221.59
General Journal	11/05/2020				Retirement		6,222.66	-339,990.01
General Journal	12/04/2020				Retirement		5,513.00	-346,212.67
General Journal	12/31/2020			To reallocate D...	WAGES	6,204.53		-351,725.67
General Journal	12/31/2020			Allocate Admi...	WAGES		9,536.36	-345,521.14
Total Retirement						32,951.40	68,218.89	-355,057.50
<b>Revelo to Stearns</b>								
Total Revelo to Stearns								-181,405.20
<b>Salaries</b>								
General Journal	12/31/2020			To reclassify	OTHER	635.87	0.00	-181,405.20
Total Salaries						635.87	0.00	-635.87

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Sales Tax</b>								
General Journal	04/30/2020			To record Apr...	141 · CUSTOM...		1,091.72	0.00
General Journal	07/31/2020			Monthly billing	141 · CUSTOM...		1,390.40	-1,091.72
General Journal	10/31/2020			October billing	141 · CUSTOM...		1,623.83	-2,482.12
General Journal	12/31/2020			To reclassify	OTHER	4,105.95		-4,105.95
Total Sales Tax						4,105.95	4,105.95	0.00
<b>School Utility Tax</b>								
Total School Utility Tax								
<b>Unemployment</b>								
General Journal	12/31/2020			To reclassify	OTHER	3.25		-3.25
Total Unemployment						3.25	0.00	0.00
<b>Workers Compensation</b>								
General Journal	01/31/2020			work comp	6560 · Payroll ...		294.79	-17,287.89
Check	02/24/2020	1175	McCreary Co Water ...	Reim to Water ...	REVENUE FU...	590.26		-17,582.68
General Journal	02/29/2020				6560 · Payroll ...		294.79	-16,992.42
General Journal	03/31/2020				6560 · Payroll ...		294.79	-17,287.21
Total Workers Compensation						590.26	884.37	-17,582.00
<b>941 · Pd by Water</b>								
General Journal	12/31/2020			To reclassify	O & M FUND	2,506.47	621.18	-5,428.21
General Journal	12/31/2020			To reallocate D...	OTHER	1,972.76		-6,049.39
General Journal	12/31/2020			Allocate Admi...	WAGES		3,606.13	-3,542.92
Total 941 · Pd by Water						4,479.23	4,227.31	-1,570.16
<b>N/P MCCREARY COUNTY WATER - Other</b>								
Total N/P MCCREARY COUNTY WATER - Other								
<b>N/P MCCREARY COUNTY WATER</b>								
Total N/P MCCREARY COUNTY WATER								
<b>Unrecognized (Gain) Loss</b>								
General Journal	12/31/2020			to adjust net p...	Net OPEB LIA...	704.00		-5,379.00
Total Unrecognized (Gain) Loss						704.00	0.00	-4,675.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>2100 - Payroll Liabilities</b>								
<b>941</b>								
Paycheck	01/03/2020	10834	Billy J Trammell		O & M FUND		108.57	-6,616.64
Paycheck	01/03/2020	10835	Derrick Taylor		O & M FUND		176.05	0.00
Paycheck	01/03/2020	10836	James M King		O & M FUND		77.38	-108.57
Paycheck	01/03/2020	10837	Jimmy A Ross		O & M FUND		169.56	-284.62
Paycheck	01/03/2020	10838	William Clark		O & M FUND		94.19	-362.00
Liability Check	01/03/2020		Bank of McCreary	61-0654526	O & M FUND	625.75		-531.56
Paycheck	01/10/2020	10848	Billy J Trammell		O & M FUND		108.57	-625.75
Paycheck	01/10/2020	10849	Derrick Taylor		O & M FUND		172.20	0.00
Paycheck	01/10/2020	10850	James M King		O & M FUND		77.38	-108.57
Paycheck	01/10/2020	10851	Jimmy A Ross		O & M FUND		200.70	-280.77
Paycheck	01/10/2020	10852	William Clark		O & M FUND		94.21	-358.15
Liability Check	01/10/2020		Bank of McCreary	61-0654526	O & M FUND	653.06		-558.85
Paycheck	01/17/2020	10862	Billy J Trammell		O & M FUND		122.38	-653.06
Paycheck	01/17/2020	10863	Derrick Taylor		O & M FUND		167.95	0.00
Paycheck	01/17/2020	10864	James M King		O & M FUND		102.30	-122.38
Paycheck	01/17/2020	10865	Jimmy A Ross		O & M FUND		209.13	-290.33
Paycheck	01/17/2020	10866	William Clark		O & M FUND		104.18	-392.63
Liability Check	01/17/2020		Bank of McCreary	61-0654526	O & M FUND	705.94		-601.76
Paycheck	01/24/2020	10872	Billy J Trammell		O & M FUND		137.21	-705.94
Paycheck	01/24/2020	10873	Derrick Taylor		O & M FUND		162.69	0.00
Paycheck	01/24/2020	10874	James M King		O & M FUND		77.38	-137.21
Paycheck	01/24/2020	10875	Jimmy A Ross		O & M FUND		173.37	-299.90
Paycheck	01/24/2020	10876	William Clark		O & M FUND		94.19	-377.28
Paycheck	01/24/2020	10877	Derrick Taylor		O & M FUND		155.16	-550.65
Liability Check	01/24/2020		Bank of McCreary	61-0654526	O & M FUND	800.00		-644.84
Paycheck	01/31/2020	10888	Billy J Trammell		O & M FUND		113.89	-800.00
Paycheck	01/31/2020	10889	Derrick Taylor		O & M FUND		191.24	0.00
Paycheck	01/31/2020	10890	James M King		O & M FUND		80.91	-113.89
Paycheck	01/31/2020	10891	Jimmy A Ross		O & M FUND		163.94	-305.13
Paycheck	01/31/2020	10892	William Clark		O & M FUND		94.20	-386.04
Liability Check	01/31/2020		Bank of McCreary	61-0654526	O & M FUND	644.18		-549.98
Paycheck	02/07/2020	10904	Billy J Trammell		O & M FUND		125.55	-644.18
Paycheck	02/07/2020	10905	Derrick Taylor		O & M FUND		155.17	0.00
Paycheck	02/07/2020	10906	James M King		O & M FUND		77.37	-125.55
Paycheck	02/07/2020	10907	Jimmy A Ross		O & M FUND		149.05	-280.72
Paycheck	02/07/2020	10908	William Clark		O & M FUND		94.20	-358.09
Liability Check	02/07/2020		Bank of McCreary	61-0654526	O & M FUND	601.34		-507.14
Paycheck	02/14/2020	10921	Billy J Trammell		O & M FUND		110.73	-601.34
Paycheck	02/14/2020	10922	Derrick Taylor		O & M FUND		158.43	0.00
Paycheck	02/14/2020	10923	James M King		O & M FUND		88.96	-110.73
Paycheck	02/14/2020	10924	Jimmy A Ross		O & M FUND		181.81	-269.16
Paycheck	02/14/2020	10925	William Clark		O & M FUND		128.13	-358.12
Liability Check	02/14/2020		Bank of McCreary	61-0654526	O & M FUND	668.06		-539.93
Paycheck	02/21/2020	10935	Billy J Trammell		O & M FUND		123.78	-668.06
Paycheck	02/21/2020	10936	Derrick Taylor		O & M FUND		155.16	0.00
Paycheck	02/21/2020	10937	James M King		O & M FUND		57.24	-123.78
Paycheck	02/21/2020	10938	Jimmy A Ross		O & M FUND		240.27	-278.94

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	02/21/2020	10939	William Clark		O & M FUND		94.21	-670.66
Liability Check	02/21/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	670.66		0.00
Paycheck	02/28/2020	10954	Billy J Trammell		O & M FUND		108.57	-108.57
Paycheck	02/28/2020	10955	Derrick Taylor		O & M FUND		191.25	-299.82
Paycheck	02/28/2020	10956	James M King		O & M FUND		85.45	-385.27
Paycheck	02/28/2020	10957	Jimmy A Ross		O & M FUND		191.25	-576.52
Paycheck	02/28/2020	10958	William Clark		O & M FUND		94.19	-670.71
Liability Check	02/28/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	670.71		0.00
Paycheck	03/06/2020	10973	Billy J Trammell		O & M FUND		108.57	-108.57
Paycheck	03/06/2020	10974	Derrick Taylor		O & M FUND		155.16	-263.73
Paycheck	03/06/2020	10975	James M King		O & M FUND		82.34	-346.07
Paycheck	03/06/2020	10976	Jimmy A Ross		O & M FUND		195.48	-541.55
Paycheck	03/06/2020	10977	William Clark		O & M FUND		173.05	-714.60
Liability Check	03/06/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	714.60		0.00
Paycheck	03/13/2020	10988	Billy J Trammell		O & M FUND		110.73	-110.73
Paycheck	03/13/2020	10989	Derrick Taylor		O & M FUND		155.17	-265.90
Paycheck	03/13/2020	10990	James M King		O & M FUND		101.00	-366.90
Paycheck	03/13/2020	10991	Jimmy A Ross		O & M FUND		214.35	-581.25
Paycheck	03/13/2020	10992	William Clark		O & M FUND		94.21	-675.46
Liability Check	03/13/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	675.46		0.00
Paycheck	03/20/2020	11002	Billy J Trammell		O & M FUND		182.47	-182.47
Paycheck	03/20/2020	11003	Derrick Taylor		O & M FUND		155.16	-337.63
Paycheck	03/20/2020	11004	James M King		O & M FUND		99.18	-436.81
Paycheck	03/20/2020	11005	Jimmy A Ross		O & M FUND		163.93	-600.74
Paycheck	03/20/2020	11006	William Clark		O & M FUND		119.15	-719.89
Liability Check	03/20/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	719.89		0.00
Paycheck	03/27/2020	11017	Billy J Trammell		O & M FUND		115.63	-115.63
Paycheck	03/27/2020	11018	Derrick Taylor		O & M FUND		200.77	-316.40
Paycheck	03/27/2020	11019	James M King		O & M FUND		89.09	-405.49
Paycheck	03/27/2020	11020	Jimmy A Ross		O & M FUND		173.38	-578.87
Paycheck	03/27/2020	11021	William Clark		O & M FUND		94.20	-673.07
Liability Check	03/27/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	673.07		0.00
Paycheck	04/03/2020	11034	Billy J Trammell		O & M FUND		122.07	-122.07
Paycheck	04/03/2020	11035	Derrick Taylor		O & M FUND		252.62	-374.69
Paycheck	04/03/2020	11036	James M King		O & M FUND		89.07	-463.76
Paycheck	04/03/2020	11037	Jimmy A Ross		O & M FUND		241.67	-705.43
Paycheck	04/03/2020	11038	William Clark		O & M FUND		131.12	-836.55
Liability Check	04/03/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	836.55		0.00
Paycheck	04/10/2020	11055	Billy J Trammell		O & M FUND		161.93	-161.93
Paycheck	04/10/2020	11056	Derrick Taylor		O & M FUND		308.74	-470.67
Paycheck	04/10/2020	11057	James M King		O & M FUND		85.45	-556.12
Paycheck	04/10/2020	11058	Jimmy A Ross		O & M FUND		181.82	-737.94
Paycheck	04/10/2020	11059	William Clark		O & M FUND		128.14	-866.08
Liability Check	04/10/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	866.08		0.00
Paycheck	04/17/2020	11070	Billy J Trammell		O & M FUND		115.63	-115.63
Paycheck	04/17/2020	11071	Derrick Taylor		O & M FUND		214.53	-330.16
Paycheck	04/17/2020	11072	Jimmy A Ross		O & M FUND		149.05	-479.21
Liability Check	04/17/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	479.21		0.00
Paycheck	04/24/2020	11080	Billy J Trammell		O & M FUND		140.39	-140.39



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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	04/24/2020	11081	Derrick Taylor		O & M FUND		155.17	-295.56
Paycheck	04/24/2020	11082	Jimmy A Ross		O & M FUND		149.06	-444.62
Liability Check	04/24/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	444.62		0.00
Paycheck	05/01/2020	11097	Billy J Trammell		O & M FUND		130.73	-130.73
Paycheck	05/01/2020	11098	Derrick Taylor		O & M FUND		172.21	-302.94
Paycheck	05/01/2020	11099	Jimmy A Ross		O & M FUND		149.05	-451.99
Liability Check	05/01/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	451.99		0.00
Paycheck	05/08/2020	11108	Billy J Trammell		O & M FUND		118.86	-118.86
Paycheck	05/08/2020	11109	Derrick Taylor		O & M FUND		155.17	-274.03
Paycheck	05/08/2020	11110	Jimmy A Ross		O & M FUND		149.06	-423.09
Liability Check	05/08/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	423.09		0.00
Paycheck	05/15/2020	11120	Billy J Trammell		O & M FUND		115.63	-115.63
Paycheck	05/15/2020	11121	Derrick Taylor		O & M FUND		155.16	-270.79
Paycheck	05/15/2020	11122	Jimmy A Ross		O & M FUND		209.13	-479.92
Liability Check	05/15/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	479.92		0.00
Paycheck	05/22/2020	11131	Billy J Trammell		O & M FUND		115.63	-115.63
Paycheck	05/22/2020	11132	Derrick Taylor		O & M FUND		155.17	-270.80
Paycheck	05/22/2020	11133	Jimmy A Ross		O & M FUND		163.93	-434.73
Liability Check	05/22/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	434.73		0.00
Paycheck	05/29/2020	11144	Billy J Trammell		O & M FUND		115.63	-115.63
Paycheck	05/29/2020	11145	Derrick Taylor		O & M FUND		166.53	-282.16
Paycheck	05/29/2020	11146	Jimmy A Ross		O & M FUND		181.82	-463.98
Liability Check	05/29/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	463.98		0.00
Paycheck	06/05/2020	11160	Billy J Trammell		O & M FUND		115.63	-115.63
Paycheck	06/05/2020	11161	Derrick Taylor		O & M FUND		191.26	-306.89
Paycheck	06/05/2020	11162	Jimmy A Ross		O & M FUND		167.94	-474.83
Liability Check	06/05/2020	eftps	Bank of McCreary	VOID:	O & M FUND	0.00		0.00
Paycheck	06/12/2020	11172	Billy J Trammell		O & M FUND		122.07	-122.07
Paycheck	06/12/2020	11173	Derrick Taylor		O & M FUND		155.17	-277.24
Paycheck	06/12/2020	11174	Jimmy A Ross		O & M FUND		177.59	-454.83
Liability Check	06/12/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	454.83		0.00
Paycheck	06/19/2020	11186	Billy J Trammell		O & M FUND		115.63	-115.63
Paycheck	06/19/2020	11187	Derrick Taylor		O & M FUND		205.03	-320.66
Paycheck	06/19/2020	11188	Jimmy A Ross		O & M FUND		159.71	-480.37
Liability Check	06/19/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	480.37		0.00
Paycheck	06/26/2020	11201	Billy J Trammell		O & M FUND		118.85	-118.85
Paycheck	06/26/2020	11202	Derrick Taylor		O & M FUND		191.24	-310.09
Paycheck	06/26/2020	11203	Jimmy A Ross		O & M FUND		149.06	-459.15
Liability Check	06/26/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	459.15		0.00
Paycheck	07/02/2020	11214	Billy J Trammell		O & M FUND		122.08	-122.08
Paycheck	07/02/2020	11215	Derrick Taylor		O & M FUND		155.16	-277.24
Paycheck	07/02/2020	11216	James M King		O & M FUND		63.68	-340.92
Paycheck	07/02/2020	11217	Jimmy A Ross		O & M FUND		149.05	-489.97
Liability Check	07/02/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	489.97		0.00
Paycheck	07/10/2020	11227	Billy J Trammell		O & M FUND		115.63	-115.63
Paycheck	07/10/2020	11228	Derrick Taylor		O & M FUND		288.27	-403.90
Paycheck	07/10/2020	11229	James M King		O & M FUND		85.99	-489.89
Paycheck	07/10/2020	11230	Jimmy A Ross		O & M FUND		163.94	-653.83

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Liability Check	07/10/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	653.83		0.00
Paycheck	07/17/2020	11239	Billy J Trammell		O & M FUND		115.64	-115.64
Paycheck	07/17/2020	11240	Derrick Taylor		O & M FUND		155.17	-270.81
Paycheck	07/17/2020	11241	James M King		O & M FUND		85.44	-356.25
Paycheck	07/17/2020	11242	Jimmy A Ross		O & M FUND		149.06	-505.31
Liability Check	07/17/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	505.31		0.00
Paycheck	07/24/2020	11256	Billy J Trammell		O & M FUND		118.85	-118.85
Paycheck	07/24/2020	11257	Derrick Taylor		O & M FUND		205.02	-323.87
Paycheck	07/24/2020	11258	James M King		O & M FUND		85.44	-409.31
Paycheck	07/24/2020	11259	Jimmy A Ross		O & M FUND		163.92	-573.23
Liability Check	07/24/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	573.23		0.00
Paycheck	07/31/2020	11277	Billy J Trammell		O & M FUND		128.50	-128.50
Paycheck	07/31/2020	11278	Derrick Taylor		O & M FUND		155.17	-283.67
Paycheck	07/31/2020	11279	James M King		O & M FUND		59.05	-342.72
Paycheck	07/31/2020	11280	Jimmy A Ross		O & M FUND		168.16	-510.88
Liability Check	07/31/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	510.88		0.00
Paycheck	08/07/2020	11295	Billy J Trammell		O & M FUND		115.63	-115.63
Paycheck	08/07/2020	11296	Derrick Taylor		O & M FUND		155.17	-270.80
Paycheck	08/07/2020	11297	James M King		O & M FUND		92.72	-363.52
Paycheck	08/07/2020	11298	Jimmy A Ross		O & M FUND		191.25	-554.77
Paycheck	08/07/2020	11299	William Clark		O & M FUND		69.58	-624.35
Liability Check	08/07/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	624.35		0.00
Paycheck	08/14/2020	11314	Billy J Trammell		O & M FUND		115.64	-115.64
Paycheck	08/14/2020	11315	Derrick Taylor		O & M FUND		191.24	-306.88
Paycheck	08/14/2020	11316	James M King		O & M FUND		137.77	-444.65
Paycheck	08/14/2020	11317	Jimmy A Ross		O & M FUND		209.14	-653.79
Paycheck	08/14/2020	11318	William Clark		O & M FUND		121.15	-774.94
Liability Check	08/14/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	774.94		0.00
Paycheck	08/21/2020	11331	Billy J Trammell		O & M FUND		115.64	-115.64
Paycheck	08/21/2020	11332	Derrick Taylor		O & M FUND		172.21	-287.85
Paycheck	08/21/2020	11333	James M King		O & M FUND		87.26	-375.11
Paycheck	08/21/2020	11334	Jimmy A Ross		O & M FUND		149.05	-524.16
Paycheck	08/21/2020	11335	William Clark		O & M FUND		94.20	-618.36
Liability Check	08/21/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	618.36		0.00
Paycheck	08/28/2020	11347	Billy J Trammell		O & M FUND		125.28	-125.28
Paycheck	08/28/2020	11348	Derrick Taylor		O & M FUND		155.17	-280.45
Paycheck	08/28/2020	11349	James M King		O & M FUND		85.45	-365.90
Paycheck	08/28/2020	11350	Jimmy A Ross		O & M FUND		163.94	-529.84
Paycheck	08/28/2020	11351	William Clark		O & M FUND		111.17	-641.01
Liability Check	08/28/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	641.01		0.00
Paycheck	09/04/2020	11363	Billy J Trammell		O & M FUND		125.29	-125.29
Paycheck	09/04/2020	11364	Derrick Taylor		O & M FUND		155.16	-280.45
Paycheck	09/04/2020	11365	James M King		O & M FUND		83.87	-364.32
Paycheck	09/04/2020	11366	Jimmy A Ross		O & M FUND		155.49	-519.81
Paycheck	09/04/2020	11367	William Clark		O & M FUND		109.18	-628.99
Liability Check	09/04/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	628.99		0.00
Paycheck	09/11/2020	11377	Billy J Trammell		O & M FUND		115.63	-115.63
Paycheck	09/11/2020	11378	Derrick Taylor		O & M FUND		166.53	-282.16
Paycheck	09/11/2020	11379	James M King		O & M FUND		85.97	-368.13

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	09/11/2020	11380	Jimmy A Ross		O & M FUND		194.07	-562.20
Paycheck	09/11/2020	11381	William Clark		O & M FUND		94.19	-656.39
Liability Check	09/11/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	656.39		0.00
Paycheck	09/18/2020	11392	Billy J Trammell		O & M FUND		115.63	-115.63
Paycheck	09/18/2020	11393	Derrick Taylor		O & M FUND		155.17	-270.80
Paycheck	09/18/2020	11394	James M King		O & M FUND		80.79	-351.59
Paycheck	09/18/2020	11395	Jimmy A Ross		O & M FUND		218.58	-570.17
Paycheck	09/18/2020	11396	William Clark		O & M FUND		94.19	-664.36
Liability Check	09/18/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	664.36		0.00
Paycheck	09/25/2020	11414	Billy J Trammell		O & M FUND		115.64	-115.64
Paycheck	09/25/2020	11415	Derrick Taylor		O & M FUND		155.16	-270.80
Paycheck	09/25/2020	11416	James M King		O & M FUND		87.52	-358.32
Paycheck	09/25/2020	11417	Jimmy A Ross		O & M FUND		195.47	-553.79
Paycheck	09/25/2020	11418	William Clark		O & M FUND		114.17	-667.96
Liability Check	09/25/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	667.96		0.00
Paycheck	10/02/2020	11436	Billy J Trammell		O & M FUND		115.64	-115.64
Paycheck	10/02/2020	11437	Derrick Taylor		O & M FUND		155.17	-270.81
Paycheck	10/02/2020	11438	James M King		O & M FUND		79.23	-350.04
Paycheck	10/02/2020	11439	Jimmy A Ross		O & M FUND		191.25	-541.29
Paycheck	10/02/2020	11440	William Clark		O & M FUND		94.20	-635.49
Liability Check	10/02/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	635.49		0.00
Paycheck	10/09/2020	11454	Billy J Trammell		O & M FUND		118.85	-118.85
Paycheck	10/09/2020	11455	Derrick Taylor		O & M FUND		155.16	-274.01
Paycheck	10/09/2020	11456	James M King		O & M FUND		75.60	-349.61
Paycheck	10/09/2020	11457	Jimmy A Ross		O & M FUND		181.81	-531.42
Paycheck	10/09/2020	11458	Troy L Privett		O & M FUND		48.81	-580.23
Paycheck	10/09/2020	11459	William Clark		O & M FUND		94.19	-674.42
Liability Check	10/09/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	674.42		0.00
Paycheck	10/16/2020	11472	Billy J Trammell		O & M FUND		115.63	-115.63
Paycheck	10/16/2020	11473	Derrick Taylor		O & M FUND		155.17	-270.80
Paycheck	10/16/2020	11474	James M King		O & M FUND		67.31	-338.11
Paycheck	10/16/2020	11475	Jimmy A Ross		O & M FUND		181.82	-519.93
Paycheck	10/16/2020	11476	Troy L Privett		O & M FUND		67.84	-587.77
Paycheck	10/16/2020	11477	William Clark		O & M FUND		106.18	-693.95
Liability Check	10/16/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	693.95		0.00
Paycheck	10/23/2020	11489	Billy J Trammell		O & M FUND		115.63	-115.63
Paycheck	10/23/2020	11490	Derrick Taylor		O & M FUND		155.18	-270.81
Paycheck	10/23/2020	11491	James M King		O & M FUND		87.52	-358.33
Paycheck	10/23/2020	11492	Jimmy A Ross		O & M FUND		209.13	-567.46
Paycheck	10/23/2020	11493	Troy L Privett		O & M FUND		3.21	-567.46
Paycheck	10/23/2020	11494	William Clark		O & M FUND		94.19	-570.67
Liability Check	10/23/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	664.86		-664.86
Paycheck	10/30/2020	11507	Billy J Trammell		O & M FUND		80.85	-80.85
Paycheck	10/30/2020	11508	Jimmy A Ross		O & M FUND		120.24	-201.09
Paycheck	10/30/2020	11509	Billy J Trammell		O & M FUND		145.82	-346.91
Paycheck	10/30/2020	11510	Derrick Taylor		O & M FUND		155.16	-502.07
Paycheck	10/30/2020	11511	James M King		O & M FUND		53.85	-555.92
Paycheck	10/30/2020	11512	Jimmy A Ross		O & M FUND		181.82	-737.74

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	10/30/2020	11513	William Clark		O & M FUND		94.21	-831.95
Liability Check	10/30/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	831.95		0.00
Paycheck	11/06/2020	11516	Billy J Trammell		O & M FUND	0.00		0.00
Paycheck	11/06/2020	11516	Billy J Trammell		O & M FUND		44.55	-44.55
Paycheck	11/06/2020	11517	Derrick Taylor		O & M FUND	0.00		-44.55
Paycheck	11/06/2020	11517	Derrick Taylor		O & M FUND		44.55	-89.10
Paycheck	11/06/2020	11518	James M King		O & M FUND	0.00		-89.10
Paycheck	11/06/2020	11518	James M King		O & M FUND		45.08	-134.18
Paycheck	11/06/2020	11519	Jimmy A Ross		O & M FUND	0.00		-134.18
Paycheck	11/06/2020	11519	Jimmy A Ross		O & M FUND		44.55	-178.73
Paycheck	11/06/2020	11520	William Clark		O & M FUND	0.00		-178.73
Paycheck	11/06/2020	11520	William Clark		O & M FUND		45.07	-223.80
Paycheck	11/06/2020	11536	Billy J Trammell		O & M FUND		128.52	-352.32
Paycheck	11/06/2020	11537	Derrick Taylor		O & M FUND		155.17	-507.49
Paycheck	11/06/2020	11538	James M King		O & M FUND		70.41	-577.90
Paycheck	11/06/2020	11539	Jimmy A Ross		O & M FUND		181.82	-759.72
Paycheck	11/06/2020	11540	William Clark		O & M FUND		94.21	-853.93
Liability Check	11/06/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	853.93		0.00
Paycheck	11/13/2020	11551	Billy J Trammell		O & M FUND		115.63	-115.63
Paycheck	11/13/2020	11552	Derrick Taylor		O & M FUND		155.16	-270.79
Paycheck	11/13/2020	11553	James M King		O & M FUND		74.04	-344.83
Paycheck	11/13/2020	11554	Jimmy A Ross		O & M FUND		230.83	-575.66
Paycheck	11/13/2020	11555	William Clark		O & M FUND		110.83	-686.49
Liability Check	11/20/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	686.49		0.00
Paycheck	11/20/2020	11566	Billy J Trammell		O & M FUND		115.63	-115.63
Paycheck	11/20/2020	11567	Derrick Taylor		O & M FUND		155.17	-270.80
Paycheck	11/20/2020	11568	James M King		O & M FUND		63.68	-334.48
Paycheck	11/20/2020	11569	Jimmy A Ross		O & M FUND		200.68	-535.16
Paycheck	11/20/2020	11570	William Clark		O & M FUND		96.19	-631.35
Liability Check	11/20/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	631.35		0.00
Paycheck	11/25/2020	11581	Billy J Trammell		O & M FUND		130.33	-130.33
Paycheck	11/25/2020	11582	Derrick Taylor		O & M FUND		155.18	-285.51
Paycheck	11/25/2020	11583	James M King		O & M FUND		64.22	-349.73
Paycheck	11/25/2020	11584	Jimmy A Ross		O & M FUND		153.69	-503.42
Paycheck	11/25/2020	11585	William Clark		O & M FUND		94.19	-597.61
Liability Check	11/25/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	597.61		0.00
Paycheck	12/04/2020	11600	Billy J Trammell		O & M FUND		115.63	-115.63
Paycheck	12/04/2020	11601	Derrick Taylor		O & M FUND		155.16	-270.79
Paycheck	12/04/2020	11602	James M King		O & M FUND		83.88	-354.67
Paycheck	12/04/2020	11603	Jimmy A Ross		O & M FUND		194.07	-548.74
Paycheck	12/04/2020	11604	William Clark		O & M FUND		94.21	-642.95
Liability Check	12/04/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	642.95		0.00
Paycheck	12/11/2020	11619	Billy J Trammell		O & M FUND		118.85	-118.85
Paycheck	12/11/2020	11620	Derrick Taylor		O & M FUND		155.17	-274.02
Paycheck	12/11/2020	11621	James M King		O & M FUND		41.38	-315.40
Paycheck	12/11/2020	11622	Jimmy A Ross		O & M FUND		163.93	-479.33
Paycheck	12/11/2020	11623	William Clark		O & M FUND		94.19	-573.52
Liability Check	12/11/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	573.52		0.00
Paycheck	12/16/2020	11624	Derrick Taylor		O & M FUND		65.26	-65.26

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	12/16/2020	11625	James M King		O & M FUND		53.57	-118.83
Paycheck	12/16/2020	11626	William Clark		O & M FUND		43.74	-162.57
Paycheck	12/18/2020	11639	Billy J Trammell		O & M FUND		170.58	-333.15
Paycheck	12/18/2020	11640	Derrick Taylor		O & M FUND		162.69	-495.84
Paycheck	12/18/2020	11641	James M King		O & M FUND		77.70	-573.54
Paycheck	12/18/2020	11642	Jimmy A Ross		O & M FUND		149.05	-722.59
Paycheck	12/18/2020	11643	William Clark		O & M FUND		96.19	-818.78
Liability Check	12/18/2020		Bank of McCreary	61-0654526	O & M FUND	818.78		0.00
Paycheck	12/23/2020	11649	Billy J Trammell		O & M FUND		115.64	-115.64
Paycheck	12/23/2020	11650	Derrick Taylor		O & M FUND		155.16	-270.80
Paycheck	12/23/2020	11651	James M King		O & M FUND		83.87	-354.67
Paycheck	12/23/2020	11652	Jimmy A Ross		O & M FUND		149.06	-503.73
Paycheck	12/23/2020	11653	William Clark		O & M FUND		94.19	-597.92
Liability Check	12/23/2020		Bank of McCreary	61-0654526	O & M FUND	597.92		0.00
Paycheck	12/31/2020	11662	Billy J Trammell		O & M FUND		115.63	-115.63
Paycheck	12/31/2020	11663	Derrick Taylor		O & M FUND		155.17	-270.80
Paycheck	12/31/2020	11664	James M King		O & M FUND		83.88	-354.68
Paycheck	12/31/2020	11665	Jimmy A Ross		O & M FUND		173.37	-528.05
Paycheck	12/31/2020	11666	William Clark		O & M FUND		109.18	-637.23
Liability Check	12/31/2020		Bank of McCreary	61-0654526	O & M FUND	637.23		0.00
Total 941						33,122.10	33,122.10	0.00
<b>941 Employer</b>								
Paycheck	01/03/2020	10834	Billy J Trammell		O & M FUND		61.57	0.00
Paycheck	01/03/2020	10835	Derrick Taylor		O & M FUND		73.05	-61.57
Paycheck	01/03/2020	10836	James M King		O & M FUND		40.38	-134.62
Paycheck	01/03/2020	10837	Jimmy A Ross		O & M FUND		71.56	-175.00
Paycheck	01/03/2020	10838	William Clark		O & M FUND		52.19	-246.56
Liability Check	01/03/2020		Bank of McCreary	61-0654526	O & M FUND	298.75		-298.75
Paycheck	01/10/2020	10848	Billy J Trammell		O & M FUND		61.57	0.00
Paycheck	01/10/2020	10849	Derrick Taylor		O & M FUND		72.20	-61.57
Paycheck	01/10/2020	10850	James M King		O & M FUND		40.38	-133.77
Paycheck	01/10/2020	10851	Jimmy A Ross		O & M FUND		79.70	-174.15
Paycheck	01/10/2020	10852	William Clark		O & M FUND		52.21	-253.85
Liability Check	01/10/2020		Bank of McCreary	61-0654526	O & M FUND	306.06		-306.06
Paycheck	01/17/2020	10862	Billy J Trammell		O & M FUND		67.38	0.00
Paycheck	01/17/2020	10863	Derrick Taylor		O & M FUND		70.95	-67.38
Paycheck	01/17/2020	10864	James M King		O & M FUND		50.30	-138.33
Paycheck	01/17/2020	10865	Jimmy A Ross		O & M FUND		82.13	-188.63
Paycheck	01/17/2020	10866	William Clark		O & M FUND		56.18	-270.76
Liability Check	01/17/2020		Bank of McCreary	61-0654526	O & M FUND	326.94		-326.94
Paycheck	01/24/2020	10872	Billy J Trammell		O & M FUND		73.21	0.00
Paycheck	01/24/2020	10873	Derrick Taylor		O & M FUND		69.69	-73.21
Paycheck	01/24/2020	10874	James M King		O & M FUND		40.38	-142.90
Paycheck	01/24/2020	10875	Jimmy A Ross		O & M FUND		72.37	-183.28
Paycheck	01/24/2020	10876	William Clark		O & M FUND		52.19	-255.65
Paycheck	01/24/2020	10877	Derrick Taylor		O & M FUND		67.16	-307.84
Liability Check	01/24/2020		Bank of McCreary	61-0654526	O & M FUND	375.00		-375.00
Paycheck	01/31/2020	10888	Billy J Trammell		O & M FUND		63.89	0.00
								-63.89

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	01/31/2020	10889	Derrick Taylor		O & M FUND		77.24	-141.13
Paycheck	01/31/2020	10890	James M King		O & M FUND		41.91	-183.04
Paycheck	01/31/2020	10891	Jimmy A Ross		O & M FUND		69.94	-252.98
Paycheck	01/31/2020	10892	William Clark		O & M FUND		52.20	-305.18
Liability Check	01/31/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	305.18		0.00
Paycheck	02/07/2020	10904	Billy J Trammell		O & M FUND		68.55	-68.55
Paycheck	02/07/2020	10905	Derrick Taylor		O & M FUND		67.17	-135.72
Paycheck	02/07/2020	10906	James M King		O & M FUND		40.37	-176.09
Paycheck	02/07/2020	10907	Jimmy A Ross		O & M FUND		65.05	-241.14
Paycheck	02/07/2020	10908	William Clark		O & M FUND		52.20	-293.34
Liability Check	02/07/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	293.34		0.00
Paycheck	02/14/2020	10921	Billy J Trammell		O & M FUND		62.73	-62.73
Paycheck	02/14/2020	10922	Derrick Taylor		O & M FUND		68.43	-131.16
Paycheck	02/14/2020	10923	James M King		O & M FUND		44.96	-176.12
Paycheck	02/14/2020	10924	Jimmy A Ross		O & M FUND		74.81	-250.93
Paycheck	02/14/2020	10925	William Clark		O & M FUND		66.13	-317.06
Liability Check	02/14/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	317.06		0.00
Paycheck	02/21/2020	10935	Billy J Trammell		O & M FUND		67.78	-67.78
Paycheck	02/21/2020	10936	Derrick Taylor		O & M FUND		67.16	-134.94
Paycheck	02/21/2020	10937	James M King		O & M FUND		32.24	-167.18
Paycheck	02/21/2020	10938	Jimmy A Ross		O & M FUND		90.27	-257.45
Paycheck	02/21/2020	10939	William Clark		O & M FUND		52.21	-309.66
Liability Check	02/21/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	309.66		0.00
Paycheck	02/28/2020	10954	Billy J Trammell		O & M FUND		61.57	-61.57
Paycheck	02/28/2020	10955	Derrick Taylor		O & M FUND		77.25	-138.82
Paycheck	02/28/2020	10956	James M King		O & M FUND		43.45	-182.27
Paycheck	02/28/2020	10957	Jimmy A Ross		O & M FUND		77.25	-259.52
Paycheck	02/28/2020	10958	William Clark		O & M FUND		52.19	-311.71
Liability Check	02/28/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	311.71		0.00
Paycheck	03/06/2020	10973	Billy J Trammell		O & M FUND		61.57	-61.57
Paycheck	03/06/2020	10974	Derrick Taylor		O & M FUND		67.16	-128.73
Paycheck	03/06/2020	10975	James M King		O & M FUND		42.34	-171.07
Paycheck	03/06/2020	10976	Jimmy A Ross		O & M FUND		78.48	-249.55
Paycheck	03/06/2020	10977	William Clark		O & M FUND		84.05	-333.60
Liability Check	03/06/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	333.60		0.00
Paycheck	03/13/2020	10988	Billy J Trammell		O & M FUND		62.73	-62.73
Paycheck	03/13/2020	10989	Derrick Taylor		O & M FUND		67.17	-129.90
Paycheck	03/13/2020	10990	James M King		O & M FUND		50.00	-179.90
Paycheck	03/13/2020	10991	Jimmy A Ross		O & M FUND		83.35	-263.25
Paycheck	03/13/2020	10992	William Clark		O & M FUND		52.21	-315.46
Liability Check	03/13/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	315.46		0.00
Paycheck	03/20/2020	11002	Billy J Trammell		O & M FUND		91.47	-91.47
Paycheck	03/20/2020	11003	Derrick Taylor		O & M FUND		67.16	-158.63
Paycheck	03/20/2020	11004	James M King		O & M FUND		49.18	-207.81
Paycheck	03/20/2020	11005	Jimmy A Ross		O & M FUND		69.93	-277.74
Paycheck	03/20/2020	11006	William Clark		O & M FUND		62.15	-339.89
Liability Check	03/20/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	339.89		0.00
Paycheck	03/27/2020	11017	Billy J Trammell		O & M FUND		64.63	-64.63
Paycheck	03/27/2020	11018	Derrick Taylor		O & M FUND		79.77	-144.40

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	03/27/2020	11019	James M King		O & M FUND		45.09	-189.49
Paycheck	03/27/2020	11020	Jimmy A Ross		O & M FUND		72.38	-261.87
Paycheck	03/27/2020	11021	William Clark		O & M FUND		52.20	-314.07
Liability Check	03/27/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	314.07		0.00
Paycheck	04/03/2020	11034	Billy J Trammell		O & M FUND		67.07	-67.07
Paycheck	04/03/2020	11035	Derrick Taylor		O & M FUND		93.62	-160.69
Paycheck	04/03/2020	11036	James M King		O & M FUND		45.07	-205.76
Paycheck	04/03/2020	11037	Jimmy A Ross		O & M FUND		90.67	-296.43
Paycheck	04/03/2020	11038	William Clark		O & M FUND		67.12	-363.55
Liability Check	04/03/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	363.55		0.00
Paycheck	04/10/2020	11055	Billy J Trammell		O & M FUND		82.93	-82.93
Paycheck	04/10/2020	11056	Derrick Taylor		O & M FUND		108.74	-191.67
Paycheck	04/10/2020	11057	James M King		O & M FUND		43.45	-235.12
Paycheck	04/10/2020	11058	Jimmy A Ross		O & M FUND		74.82	-309.94
Paycheck	04/10/2020	11059	William Clark		O & M FUND		66.14	-376.08
Liability Check	04/10/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	376.08		0.00
Paycheck	04/17/2020	11070	Billy J Trammell		O & M FUND		64.63	-64.63
Paycheck	04/17/2020	11071	Derrick Taylor		O & M FUND		83.53	-148.16
Paycheck	04/17/2020	11072	Jimmy A Ross		O & M FUND		65.05	-213.21
Liability Check	04/17/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	213.21		0.00
Paycheck	04/24/2020	11080	Billy J Trammell		O & M FUND		74.39	-74.39
Paycheck	04/24/2020	11081	Derrick Taylor		O & M FUND		67.17	-141.56
Paycheck	04/24/2020	11082	Jimmy A Ross		O & M FUND		65.06	-206.62
Liability Check	04/24/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	206.62		0.00
Paycheck	05/01/2020	11097	Billy J Trammell		O & M FUND		70.73	-70.73
Paycheck	05/01/2020	11098	Derrick Taylor		O & M FUND		72.21	-142.94
Paycheck	05/01/2020	11099	Jimmy A Ross		O & M FUND		65.05	-207.99
Liability Check	05/01/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	207.99		0.00
Paycheck	05/08/2020	11108	Billy J Trammell		O & M FUND		65.86	-65.86
Paycheck	05/08/2020	11109	Derrick Taylor		O & M FUND		67.17	-133.03
Paycheck	05/08/2020	11110	Jimmy A Ross		O & M FUND		65.06	-198.09
Liability Check	05/08/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	198.09		0.00
Paycheck	05/15/2020	11120	Billy J Trammell		O & M FUND		64.63	-64.63
Paycheck	05/15/2020	11121	Derrick Taylor		O & M FUND		67.16	-131.79
Paycheck	05/15/2020	11122	Jimmy A Ross		O & M FUND		82.13	-213.92
Liability Check	05/15/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	213.92		0.00
Paycheck	05/22/2020	11131	Billy J Trammell		O & M FUND		64.63	-64.63
Paycheck	05/22/2020	11132	Derrick Taylor		O & M FUND		67.17	-131.80
Paycheck	05/22/2020	11133	Jimmy A Ross		O & M FUND		69.93	-201.73
Liability Check	05/22/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	201.73		0.00
Paycheck	05/29/2020	11144	Billy J Trammell		O & M FUND		64.63	-64.63
Paycheck	05/29/2020	11145	Derrick Taylor		O & M FUND		70.53	-135.16
Paycheck	05/29/2020	11146	Jimmy A Ross		O & M FUND		74.82	-209.98
Liability Check	05/29/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	209.98		0.00
Paycheck	06/05/2020	11160	Billy J Trammell		O & M FUND		64.63	-64.63
Paycheck	06/05/2020	11161	Derrick Taylor		O & M FUND		64.63	-135.16
Paycheck	06/05/2020	11162	Jimmy A Ross	VOID:	O & M FUND	0.00		-141.89
Paycheck	06/05/2020	11163	Derrick Taylor		O & M FUND		70.94	-212.83
Liability Check	06/05/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	212.83		0.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	06/12/2020	11172	Billy J Trammell		O & M FUND		67.07	-67.07
Paycheck	06/12/2020	11173	Derrick Taylor		O & M FUND		67.17	-134.24
Paycheck	06/12/2020	11174	Jimmy A Ross		O & M FUND		73.59	-207.83
Liability Check	06/12/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	207.83		0.00
Paycheck	06/19/2020	11186	Billy J Trammell		O & M FUND		64.63	-64.63
Paycheck	06/19/2020	11187	Derrick Taylor		O & M FUND		81.03	-145.66
Paycheck	06/19/2020	11188	Jimmy A Ross		O & M FUND		68.71	-214.37
Liability Check	06/19/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	214.37		0.00
Paycheck	06/26/2020	11201	Billy J Trammell		O & M FUND		65.85	-65.85
Paycheck	06/26/2020	11202	Derrick Taylor		O & M FUND		77.24	-143.09
Paycheck	06/26/2020	11203	Jimmy A Ross		O & M FUND		65.06	-208.15
Liability Check	06/26/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	208.15		0.00
Paycheck	07/02/2020	11214	Billy J Trammell		O & M FUND		67.08	-67.08
Paycheck	07/02/2020	11215	Derrick Taylor		O & M FUND		67.16	-134.24
Paycheck	07/02/2020	11216	James M King		O & M FUND		34.68	-168.92
Paycheck	07/02/2020	11217	Jimmy A Ross		O & M FUND		65.05	-233.97
Liability Check	07/02/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	233.97		0.00
Paycheck	07/10/2020	11227	Billy J Trammell		O & M FUND		64.63	-64.63
Paycheck	07/10/2020	11228	Derrick Taylor		O & M FUND		103.27	-167.90
Paycheck	07/10/2020	11229	James M King		O & M FUND		43.99	-211.89
Paycheck	07/10/2020	11230	Jimmy A Ross		O & M FUND		69.94	-281.83
Liability Check	07/10/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	281.83		0.00
Paycheck	07/17/2020	11239	Billy J Trammell		O & M FUND		64.64	-64.64
Paycheck	07/17/2020	11240	Derrick Taylor		O & M FUND		67.17	-131.81
Paycheck	07/17/2020	11241	James M King		O & M FUND		43.44	-175.25
Paycheck	07/17/2020	11242	Jimmy A Ross		O & M FUND		65.06	-240.31
Liability Check	07/17/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	240.31		0.00
Paycheck	07/24/2020	11256	Billy J Trammell		O & M FUND		65.85	-65.85
Paycheck	07/24/2020	11257	Derrick Taylor		O & M FUND		81.02	-146.87
Paycheck	07/24/2020	11258	James M King		O & M FUND		43.44	-190.31
Paycheck	07/24/2020	11259	Jimmy A Ross		O & M FUND		69.92	-260.23
Liability Check	07/24/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	260.23		0.00
Paycheck	07/31/2020	11277	Billy J Trammell		O & M FUND		69.50	-69.50
Paycheck	07/31/2020	11278	Derrick Taylor		O & M FUND		67.17	-136.67
Paycheck	07/31/2020	11279	James M King		O & M FUND		33.05	-169.72
Paycheck	07/31/2020	11280	Jimmy A Ross		O & M FUND		71.16	-240.88
Liability Check	07/31/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	240.88		0.00
Paycheck	08/07/2020	11295	Billy J Trammell		O & M FUND		64.63	-64.63
Paycheck	08/07/2020	11296	Derrick Taylor		O & M FUND		67.17	-131.80
Paycheck	08/07/2020	11297	James M King		O & M FUND		46.72	-178.52
Paycheck	08/07/2020	11298	Jimmy A Ross		O & M FUND		77.25	-255.77
Paycheck	08/07/2020	11299	William Clark		O & M FUND		41.58	-297.35
Liability Check	08/07/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	297.35		0.00
Paycheck	08/14/2020	11314	Billy J Trammell		O & M FUND		64.64	-64.64
Paycheck	08/14/2020	11315	Derrick Taylor		O & M FUND		77.24	-141.88
Paycheck	08/14/2020	11316	James M King		O & M FUND		64.77	-206.65
Paycheck	08/14/2020	11317	Jimmy A Ross		O & M FUND		82.14	-288.79
Paycheck	08/14/2020	11318	William Clark		O & M FUND		63.15	-351.94
Liability Check	08/14/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	351.94		0.00



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	08/21/2020	11331	Billy J Trammell		O & M FUND		64.64	-64.64
Paycheck	08/21/2020	11332	Derrick Taylor		O & M FUND		72.21	-136.85
Paycheck	08/21/2020	11333	James M King		O & M FUND		44.26	-181.11
Paycheck	08/21/2020	11334	Jimmy A Ross		O & M FUND		65.05	-246.16
Paycheck	08/21/2020	11335	William Clark		O & M FUND		52.20	-298.36
Liability Check	08/21/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	298.36		0.00
Paycheck	08/28/2020	11347	Billy J Trammell		O & M FUND		68.28	-68.28
Paycheck	08/28/2020	11348	Derrick Taylor		O & M FUND		67.17	-135.45
Paycheck	08/28/2020	11349	James M King		O & M FUND		43.45	-178.90
Paycheck	08/28/2020	11350	Jimmy A Ross		O & M FUND		69.94	-248.84
Paycheck	08/28/2020	11351	William Clark		O & M FUND		59.17	-308.01
Liability Check	08/28/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	308.01		0.00
Paycheck	09/04/2020	11363	Billy J Trammell		O & M FUND		68.29	-68.29
Paycheck	09/04/2020	11364	Derrick Taylor		O & M FUND		67.16	-135.45
Paycheck	09/04/2020	11365	James M King		O & M FUND		42.87	-178.32
Paycheck	09/04/2020	11366	Jimmy A Ross		O & M FUND		67.49	-245.81
Paycheck	09/04/2020	11367	William Clark		O & M FUND		58.18	-303.99
Liability Check	09/04/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	303.99		0.00
Paycheck	09/11/2020	11377	Billy J Trammell		O & M FUND		64.63	-64.63
Paycheck	09/11/2020	11378	Derrick Taylor		O & M FUND		70.53	-135.16
Paycheck	09/11/2020	11379	James M King		O & M FUND		43.97	-179.13
Paycheck	09/11/2020	11380	Jimmy A Ross		O & M FUND		78.07	-257.20
Paycheck	09/11/2020	11381	William Clark		O & M FUND		52.19	-309.39
Liability Check	09/11/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	309.39		0.00
Paycheck	09/18/2020	11392	Billy J Trammell		O & M FUND		64.63	-64.63
Paycheck	09/18/2020	11393	Derrick Taylor		O & M FUND		67.17	-131.80
Paycheck	09/18/2020	11394	James M King		O & M FUND		41.79	-173.59
Paycheck	09/18/2020	11395	Jimmy A Ross		O & M FUND		84.58	-258.17
Paycheck	09/18/2020	11396	William Clark		O & M FUND		52.19	-310.36
Liability Check	09/18/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	310.36		0.00
Paycheck	09/25/2020	11414	Billy J Trammell		O & M FUND		64.64	-64.64
Paycheck	09/25/2020	11415	Derrick Taylor		O & M FUND		67.16	-131.80
Paycheck	09/25/2020	11416	James M King		O & M FUND		44.52	-176.32
Paycheck	09/25/2020	11417	Jimmy A Ross		O & M FUND		78.47	-254.79
Paycheck	09/25/2020	11418	William Clark		O & M FUND		60.17	-314.96
Liability Check	09/25/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	314.96		0.00
Paycheck	10/02/2020	11436	Billy J Trammell		O & M FUND		64.64	-64.64
Paycheck	10/02/2020	11437	Derrick Taylor		O & M FUND		67.17	-131.81
Paycheck	10/02/2020	11438	James M King		O & M FUND		41.23	-173.04
Paycheck	10/02/2020	11439	Jimmy A Ross		O & M FUND		77.25	-250.29
Paycheck	10/02/2020	11440	William Clark		O & M FUND		52.20	-302.49
Liability Check	10/02/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	302.49		0.00
Paycheck	10/09/2020	11454	Billy J Trammell		O & M FUND		65.85	-65.85
Paycheck	10/09/2020	11455	Derrick Taylor		O & M FUND		67.16	-133.01
Paycheck	10/09/2020	11456	James M King		O & M FUND		39.60	-172.61
Paycheck	10/09/2020	11457	Jimmy A Ross		O & M FUND		74.81	-247.42
Paycheck	10/09/2020	11458	Troy L Privett		O & M FUND		34.81	-282.23
Paycheck	10/09/2020	11459	William Clark		O & M FUND		52.19	-334.42
Liability Check	10/09/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	334.42		0.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	10/16/2020	11472	Billy J Trammell		O & M FUND		64.63	-64.63
Paycheck	10/16/2020	11473	Derrick Taylor		O & M FUND		67.17	-131.80
Paycheck	10/16/2020	11474	James M King		O & M FUND		36.31	-168.11
Paycheck	10/16/2020	11475	Jimmy A Ross		O & M FUND		74.82	-242.93
Paycheck	10/16/2020	11476	Troy L Privett		O & M FUND		42.84	-285.77
Paycheck	10/16/2020	11477	William Clark		O & M FUND		57.18	-342.95
Liability Check	10/16/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	342.95		0.00
Paycheck	10/23/2020	11489	Billy J Trammell		O & M FUND		64.63	-64.63
Paycheck	10/23/2020	11490	Derrick Taylor		O & M FUND		67.18	-131.81
Paycheck	10/23/2020	11491	James M King		O & M FUND		44.52	-176.33
Paycheck	10/23/2020	11492	Jimmy A Ross		O & M FUND		82.13	-258.46
Paycheck	10/23/2020	11493	Troy L Privett		O & M FUND		3.21	-261.67
Paycheck	10/23/2020	11494	William Clark		O & M FUND		52.19	-313.86
Liability Check	10/23/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	313.86		0.00
Paycheck	10/30/2020	11507	Billy J Trammell		O & M FUND		49.85	-49.85
Paycheck	10/30/2020	11508	Jimmy A Ross		O & M FUND		53.24	-103.09
Paycheck	10/30/2020	11509	Billy J Trammell		O & M FUND		76.82	-179.91
Paycheck	10/30/2020	11510	Derrick Taylor		O & M FUND		67.16	-247.07
Paycheck	10/30/2020	11511	James M King		O & M FUND		30.85	-277.92
Paycheck	10/30/2020	11512	Jimmy A Ross		O & M FUND		74.82	-352.74
Paycheck	10/30/2020	11513	William Clark		O & M FUND		52.21	-404.95
Liability Check	10/30/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	404.95		0.00
Paycheck	11/06/2020	11516	Billy J Trammell		O & M FUND		44.55	-44.55
Paycheck	11/06/2020	11517	Derrick Taylor		O & M FUND		44.55	-89.10
Paycheck	11/06/2020	11518	James M King		O & M FUND		45.08	-134.18
Paycheck	11/06/2020	11519	Jimmy A Ross		O & M FUND		44.55	-178.73
Paycheck	11/06/2020	11520	William Clark		O & M FUND		45.07	-223.80
Paycheck	11/06/2020	11536	Billy J Trammell		O & M FUND		69.52	-293.32
Paycheck	11/06/2020	11537	Derrick Taylor		O & M FUND		67.17	-360.49
Paycheck	11/06/2020	11538	James M King		O & M FUND		37.41	-397.90
Paycheck	11/06/2020	11539	Jimmy A Ross		O & M FUND		74.82	-472.72
Paycheck	11/06/2020	11540	William Clark		O & M FUND		52.21	-524.93
Liability Check	11/06/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	524.93		0.00
Paycheck	11/13/2020	11551	Billy J Trammell		O & M FUND		64.63	-64.63
Paycheck	11/13/2020	11552	Derrick Taylor		O & M FUND		67.16	-131.79
Paycheck	11/13/2020	11553	James M King		O & M FUND		39.04	-170.83
Paycheck	11/13/2020	11554	Jimmy A Ross		O & M FUND		87.83	-258.66
Paycheck	11/13/2020	11555	William Clark		O & M FUND		58.83	-317.49
Liability Check	11/13/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	317.49		0.00
Paycheck	11/20/2020	11566	Billy J Trammell		O & M FUND		64.63	-64.63
Paycheck	11/20/2020	11567	Derrick Taylor		O & M FUND		67.17	-131.80
Paycheck	11/20/2020	11568	James M King		O & M FUND		34.68	-166.48
Paycheck	11/20/2020	11569	Jimmy A Ross		O & M FUND		79.68	-246.16
Paycheck	11/20/2020	11570	William Clark		O & M FUND		53.19	-299.35
Liability Check	11/20/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	299.35		0.00
Paycheck	11/25/2020	11581	Billy J Trammell		O & M FUND		70.33	-70.33
Paycheck	11/25/2020	11582	Derrick Taylor		O & M FUND		67.18	-137.51
Paycheck	11/25/2020	11583	James M King		O & M FUND		35.22	-172.73
Paycheck	11/25/2020	11584	Jimmy A Ross		O & M FUND		66.69	-239.42

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	11/25/2020	11585	William Clark		O & M FUND		52.19	-291.61
Liability Check	11/25/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	291.61		0.00
Paycheck	12/04/2020	11600	Billy J Trammell		O & M FUND		64.63	-64.63
Paycheck	12/04/2020	11601	Derrick Taylor		O & M FUND		67.16	-131.79
Paycheck	12/04/2020	11602	James M King		O & M FUND		42.88	-174.67
Paycheck	12/04/2020	11603	Jimmy A Ross		O & M FUND		78.07	-252.74
Paycheck	12/04/2020	11604	William Clark		O & M FUND		52.21	-304.95
Liability Check	12/04/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	304.95		0.00
Paycheck	12/11/2020	11619	Billy J Trammell		O & M FUND		65.85	-65.85
Paycheck	12/11/2020	11620	Derrick Taylor		O & M FUND		67.17	-133.02
Paycheck	12/11/2020	11621	James M King		O & M FUND		25.38	-158.40
Paycheck	12/11/2020	11622	Jimmy A Ross		O & M FUND		69.93	-228.33
Paycheck	12/11/2020	11623	William Clark		O & M FUND		52.19	-280.52
Liability Check	12/11/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	280.52		0.00
Paycheck	12/16/2020	11624	Derrick Taylor		O & M FUND		31.26	-31.26
Paycheck	12/16/2020	11625	James M King		O & M FUND		30.57	-61.83
Paycheck	12/16/2020	11626	William Clark		O & M FUND		29.74	-91.57
Paycheck	12/18/2020	11639	Billy J Trammell		O & M FUND		86.58	-178.15
Paycheck	12/18/2020	11640	Derrick Taylor		O & M FUND		69.69	-247.84
Paycheck	12/18/2020	11641	James M King		O & M FUND		40.70	-288.54
Paycheck	12/18/2020	11642	Jimmy A Ross		O & M FUND		65.05	-353.59
Paycheck	12/18/2020	11643	William Clark		O & M FUND		53.19	-406.78
Liability Check	12/18/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	406.78		0.00
Paycheck	12/23/2020	11649	Billy J Trammell		O & M FUND		64.64	-64.64
Paycheck	12/23/2020	11650	Derrick Taylor		O & M FUND		67.16	-131.80
Paycheck	12/23/2020	11651	James M King		O & M FUND		42.87	-174.67
Paycheck	12/23/2020	11652	Jimmy A Ross		O & M FUND		65.06	-239.73
Paycheck	12/23/2020	11653	William Clark		O & M FUND		52.19	-291.92
Liability Check	12/23/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	291.92		0.00
Paycheck	12/31/2020	11662	Billy J Trammell		O & M FUND		64.63	-64.63
Paycheck	12/31/2020	11663	Derrick Taylor		O & M FUND		67.17	-131.80
Paycheck	12/31/2020	11664	James M King		O & M FUND		42.88	-174.68
Paycheck	12/31/2020	11665	Jimmy A Ross		O & M FUND		72.37	-247.05
Paycheck	12/31/2020	11666	William Clark		O & M FUND		58.18	-305.23
Liability Check	12/31/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	305.23		0.00
Total 941 Employer						15,654.10	15,654.10	0.00
HSA								0.00
Total HSA								0.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Kentucky W/H	01/03/2020	10834	Billy J Trammell		O & M FUND		35.67	-710.58
Paycheck	01/03/2020	10835	Derrick Taylor		O & M FUND		42.81	-746.25
Paycheck	01/03/2020	10836	James M King		O & M FUND		22.25	-789.06
Paycheck	01/03/2020	10837	Jimmy A Ross		O & M FUND		41.89	-811.31
Paycheck	01/03/2020	10838	William Clark		O & M FUND		29.49	-853.20
Paycheck	01/10/2020	10848	Billy J Trammell		O & M FUND		35.67	-882.69
Paycheck	01/10/2020	10849	Derrick Taylor		O & M FUND		42.29	-918.36
Paycheck	01/10/2020	10850	James M King		O & M FUND		22.25	-960.65
Paycheck	01/10/2020	10851	Jimmy A Ross		O & M FUND		46.93	-982.90
Paycheck	01/10/2020	10852	William Clark		O & M FUND		29.49	-1,029.83
Paycheck	01/17/2020	10862	Billy J Trammell		O & M FUND		39.28	-1,059.32
Paycheck	01/17/2020	10863	Derrick Taylor		O & M FUND		41.50	-1,098.60
Paycheck	01/17/2020	10864	James M King		O & M FUND		28.34	-1,140.10
Paycheck	01/17/2020	10865	Jimmy A Ross		O & M FUND		48.45	-1,168.44
Paycheck	01/17/2020	10866	William Clark		O & M FUND		31.93	-1,216.89
Paycheck	01/24/2020	10872	Billy J Trammell		O & M FUND		42.89	-1,248.82
Paycheck	01/24/2020	10873	Derrick Taylor		O & M FUND		40.72	-1,291.71
Paycheck	01/24/2020	10874	James M King		O & M FUND		22.25	-1,332.43
Paycheck	01/24/2020	10875	Jimmy A Ross		O & M FUND		42.39	-1,354.68
Paycheck	01/24/2020	10876	William Clark		O & M FUND		29.49	-1,397.07
Paycheck	01/24/2020	10877	Derrick Taylor		O & M FUND		39.16	-1,426.56
Paycheck	01/31/2020	10888	Billy J Trammell		O & M FUND		37.11	-1,465.72
Paycheck	01/31/2020	10889	Derrick Taylor		O & M FUND		45.41	-1,502.83
Paycheck	01/31/2020	10890	James M King		O & M FUND		23.19	-1,548.24
Paycheck	01/31/2020	10891	Jimmy A Ross		O & M FUND		40.88	-1,571.43
Paycheck	01/31/2020	10892	William Clark		O & M FUND		29.49	-1,612.31
Liability Check	01/31/2020	efts	William Clark		O & M FUND	710.58		-1,641.80
Liability Check	02/05/2020	eftps	Kentucky State Trea...	063392	O & M FUND	931.22		-931.22
Paycheck	02/07/2020	10904	Billy J Trammell		O & M FUND		40.00	0.00
Paycheck	02/07/2020	10905	Derrick Taylor		O & M FUND		39.16	-40.00
Paycheck	02/07/2020	10906	James M King		O & M FUND		22.25	-79.16
Paycheck	02/07/2020	10907	Jimmy A Ross		O & M FUND		37.85	-101.41
Paycheck	02/07/2020	10908	William Clark		O & M FUND		29.49	-139.26
Paycheck	02/14/2020	10921	Billy J Trammell		O & M FUND		36.39	-168.75
Paycheck	02/14/2020	10922	Derrick Taylor		O & M FUND		39.94	-205.14
Paycheck	02/14/2020	10923	James M King		O & M FUND		25.06	-245.08
Paycheck	02/14/2020	10924	Jimmy A Ross		O & M FUND		43.91	-270.14
Paycheck	02/14/2020	10925	William Clark		O & M FUND		38.05	-314.05
Paycheck	02/21/2020	10935	Billy J Trammell		O & M FUND		39.52	-352.10
Paycheck	02/21/2020	10936	Derrick Taylor		O & M FUND		39.16	-391.62
Paycheck	02/21/2020	10937	James M King		O & M FUND		17.25	-430.78
Paycheck	02/21/2020	10938	Jimmy A Ross		O & M FUND		53.50	-448.03
Paycheck	02/21/2020	10939	William Clark		O & M FUND		29.49	-501.53
Liability Check	02/25/2020	eft	William Clark	063392	O & M FUND	352.10		-531.02
Paycheck	02/28/2020	10954	Kentucky State Trea...		O & M FUND		35.67	-178.92
Paycheck	02/28/2020	10955	Billy J Trammell		O & M FUND		45.41	-214.59
Paycheck	02/28/2020	10956	Derrick Taylor		O & M FUND		24.13	-260.00
Paycheck	02/28/2020	10956	James M King		O & M FUND		24.13	-284.13
Paycheck	02/28/2020	10957	Jimmy A Ross		O & M FUND		45.42	-329.55

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	02/28/2020	10958	William Clark		O & M FUND		29.49	-359.04
Paycheck	03/06/2020	10973	Billy J Trammell		O & M FUND		35.67	-394.71
Paycheck	03/06/2020	10974	Derrick Taylor		O & M FUND		39.16	-433.87
Paycheck	03/06/2020	10975	James M King		O & M FUND		23.46	-457.33
Paycheck	03/06/2020	10976	Jimmy A Ross		O & M FUND		46.18	-503.51
Paycheck	03/06/2020	10977	William Clark		O & M FUND		49.06	-552.57
Liability Check	03/10/2020	eftps	Kentucky State Trea...	063392	O & M FUND	359.04		-193.53
Paycheck	03/13/2020	10988	Billy J Trammell		O & M FUND		36.39	-229.92
Paycheck	03/13/2020	10989	Derrick Taylor		O & M FUND		39.16	-269.08
Paycheck	03/13/2020	10990	James M King		O & M FUND		28.16	-297.24
Paycheck	03/13/2020	10991	Jimmy A Ross		O & M FUND		49.21	-346.45
Paycheck	03/13/2020	10992	William Clark		O & M FUND		29.49	-375.94
Paycheck	03/20/2020	11002	Billy J Trammell		O & M FUND		54.23	-430.17
Paycheck	03/20/2020	11003	Derrick Taylor		O & M FUND		39.16	-469.33
Paycheck	03/20/2020	11004	James M King		O & M FUND		27.66	-496.99
Paycheck	03/20/2020	11005	Jimmy A Ross		O & M FUND		40.88	-537.87
Paycheck	03/20/2020	11006	William Clark		O & M FUND		35.60	-573.47
Liability Check	03/25/2020	eft	Kentucky State Trea...	063392	O & M FUND	375.94		-197.53
Paycheck	03/27/2020	11017	Billy J Trammell		O & M FUND		37.57	-235.10
Paycheck	03/27/2020	11018	Derrick Taylor		O & M FUND		46.98	-282.08
Paycheck	03/27/2020	11019	James M King		O & M FUND		25.14	-307.22
Paycheck	03/27/2020	11020	Jimmy A Ross		O & M FUND		42.39	-349.61
Paycheck	03/27/2020	11021	William Clark		O & M FUND		29.49	-379.10
Paycheck	04/03/2020	11034	Billy J Trammell		O & M FUND		39.08	-418.18
Paycheck	04/03/2020	11035	Derrick Taylor		O & M FUND		55.58	-473.76
Paycheck	04/03/2020	11036	James M King		O & M FUND		25.14	-498.90
Paycheck	04/03/2020	11037	Jimmy A Ross		O & M FUND		53.75	-552.65
Paycheck	04/03/2020	11038	William Clark		O & M FUND		38.66	-591.31
Liability Check	04/10/2020	eft	Kentucky State Trea...	063392	O & M FUND	379.10		-212.21
Paycheck	04/10/2020	11055	Billy J Trammell		O & M FUND		48.93	-261.14
Paycheck	04/10/2020	11056	Derrick Taylor		O & M FUND		64.97	-326.11
Paycheck	04/10/2020	11057	James M King		O & M FUND		24.13	-350.24
Paycheck	04/10/2020	11058	Jimmy A Ross		O & M FUND		43.91	-394.15
Paycheck	04/10/2020	11059	William Clark		O & M FUND		38.05	-432.20
Paycheck	04/17/2020	11070	Billy J Trammell		O & M FUND		37.57	-469.77
Paycheck	04/17/2020	11071	Derrick Taylor		O & M FUND		49.32	-519.09
Paycheck	04/17/2020	11072	Jimmy A Ross		O & M FUND		37.85	-556.94
Liability Check	04/24/2020	eft	Kentucky State Trea...	063392	O & M FUND	432.20		-124.74
Paycheck	04/24/2020	11080	Billy J Trammell		O & M FUND		43.63	-168.37
Paycheck	04/24/2020	11081	Derrick Taylor		O & M FUND		39.16	-207.53
Paycheck	04/24/2020	11082	Jimmy A Ross		O & M FUND		37.85	-245.38
Paycheck	05/01/2020	11097	Billy J Trammell		O & M FUND		41.36	-286.74
Paycheck	05/01/2020	11098	Derrick Taylor		O & M FUND		42.29	-329.03
Paycheck	05/01/2020	11099	Jimmy A Ross		O & M FUND		37.85	-366.88
Liability Check	05/08/2020	eft	Kentucky State Trea...	063392	O & M FUND	245.38		-121.50
Paycheck	05/08/2020	11108	Billy J Trammell		O & M FUND		38.33	-159.83
Paycheck	05/08/2020	11109	Derrick Taylor		O & M FUND		39.16	-198.99
Paycheck	05/08/2020	11110	Jimmy A Ross		O & M FUND		37.85	-236.84
Paycheck	05/15/2020	11120	Billy J Trammell		O & M FUND		37.57	-274.41

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	05/15/2020	11121	Derrick Taylor		O & M FUND		39.16	-313.57
Paycheck	05/15/2020	11122	Jimmy A Ross		O & M FUND		48.45	-362.02
Paycheck	05/22/2020	11131	Billy J Trammell		O & M FUND		37.57	-399.59
Paycheck	05/22/2020	11132	Derrick Taylor		O & M FUND		39.16	-438.75
Paycheck	05/22/2020	11133	Jimmy A Ross		O & M FUND		40.88	-479.63
Liability Check	05/25/2020	eft	Kentucky State Trea...	063392	O & M FUND	362.02		-117.61
Paycheck	05/29/2020	11144	Billy J Trammell		O & M FUND		37.57	-155.18
Paycheck	05/29/2020	11145	Derrick Taylor		O & M FUND		41.24	-196.42
Paycheck	05/29/2020	11146	Jimmy A Ross		O & M FUND		43.91	-240.33
Paycheck	06/05/2020	11160	Billy J Trammell		O & M FUND		37.57	-277.90
Paycheck	06/05/2020	11161	Derrick Taylor	VOID:	O & M FUND	0.00		-277.90
Paycheck	06/05/2020	11162	Jimmy A Ross		O & M FUND		45.42	-323.32
Paycheck	06/05/2020	11163	Derrick Taylor		O & M FUND		41.50	-364.82
Paycheck	06/12/2020	11172	Billy J Trammell		O & M FUND		39.08	-403.90
Paycheck	06/12/2020	11173	Derrick Taylor		O & M FUND		39.16	-443.06
Paycheck	06/12/2020	11174	Jimmy A Ross		O & M FUND		43.15	-486.21
Liability Check	06/15/2020	eft	Kentucky State Trea...	063392	O & M FUND	240.33		-245.88
Paycheck	06/19/2020	11186	Billy J Trammell		O & M FUND		37.57	-283.45
Paycheck	06/19/2020	11187	Derrick Taylor		O & M FUND		47.76	-331.21
Paycheck	06/19/2020	11188	Jimmy A Ross		O & M FUND		40.12	-371.33
Liability Check	06/25/2020	eft	Kentucky State Trea...	063392	O & M FUND	245.88		-125.45
Paycheck	06/26/2020	11201	Billy J Trammell		O & M FUND		38.33	-163.78
Paycheck	06/26/2020	11202	Derrick Taylor		O & M FUND		45.41	-209.19
Paycheck	06/26/2020	11203	Jimmy A Ross		O & M FUND		37.85	-247.04
Paycheck	07/02/2020	11214	Billy J Trammell		O & M FUND		39.08	-286.12
Paycheck	07/02/2020	11215	Derrick Taylor		O & M FUND		39.16	-325.28
Paycheck	07/02/2020	11216	James M King		O & M FUND		18.75	-344.03
Paycheck	07/02/2020	11217	Jimmy A Ross		O & M FUND		37.85	-381.88
Liability Check	07/10/2020	eft	Kentucky State Trea...	063392	O & M FUND	247.04		-134.84
Paycheck	07/10/2020	11227	Billy J Trammell		O & M FUND		37.57	-172.41
Paycheck	07/10/2020	11228	Derrick Taylor		O & M FUND		61.58	-233.99
Paycheck	07/10/2020	11229	James M King		O & M FUND		24.46	-258.45
Paycheck	07/10/2020	11230	Jimmy A Ross		O & M FUND		40.88	-299.33
Paycheck	07/17/2020	11239	Billy J Trammell		O & M FUND		37.57	-336.90
Paycheck	07/17/2020	11240	Derrick Taylor		O & M FUND		39.16	-376.06
Paycheck	07/17/2020	11241	James M King		O & M FUND		24.13	-400.19
Paycheck	07/17/2020	11242	Jimmy A Ross		O & M FUND		37.85	-438.04
Liability Check	07/24/2020	eft	Kentucky State Trea...	063392	O & M FUND	299.33		-138.71
Paycheck	07/24/2020	11256	Billy J Trammell		O & M FUND		38.33	-177.04
Paycheck	07/24/2020	11257	Derrick Taylor		O & M FUND		47.76	-224.80
Paycheck	07/24/2020	11258	James M King		O & M FUND		24.13	-248.93
Paycheck	07/24/2020	11259	Jimmy A Ross		O & M FUND		40.88	-289.81
Paycheck	07/31/2020	11277	Billy J Trammell		O & M FUND		40.60	-330.41
Paycheck	07/31/2020	11278	Derrick Taylor		O & M FUND		39.16	-369.57
Paycheck	07/31/2020	11279	James M King		O & M FUND		17.74	-387.31
Paycheck	07/31/2020	11280	Jimmy A Ross		O & M FUND		41.63	-428.94
Paycheck	08/07/2020	11295	Billy J Trammell		O & M FUND		37.57	-466.51
Paycheck	08/07/2020	11296	Derrick Taylor		O & M FUND		39.16	-505.67
Paycheck	08/07/2020	11297	James M King		O & M FUND		26.14	-531.81

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	08/07/2020	11298	Jimmy A Ross		O & M FUND		45.42	-577.23
Paycheck	08/07/2020	11299	William Clark		O & M FUND		22.96	-600.19
Liability Check	08/10/2020	eft	Kentucky State Treas...	063392	O & M FUND	428.94		-171.25
Paycheck	08/14/2020	11314	Billy J Trammell		O & M FUND		37.57	-208.82
Paycheck	08/14/2020	11315	Derrick Taylor		O & M FUND		45.41	-254.23
Paycheck	08/14/2020	11316	James M King		O & M FUND		37.23	-291.46
Paycheck	08/14/2020	11317	Jimmy A Ross		O & M FUND		48.45	-339.91
Paycheck	08/14/2020	11318	William Clark		O & M FUND		36.22	-376.13
Paycheck	08/21/2020	11331	Billy J Trammell		O & M FUND		37.57	-413.70
Paycheck	08/21/2020	11332	Derrick Taylor		O & M FUND		42.29	-455.99
Paycheck	08/21/2020	11333	James M King		O & M FUND		24.63	-480.62
Paycheck	08/21/2020	11334	Jimmy A Ross		O & M FUND		37.85	-518.47
Paycheck	08/21/2020	11335	William Clark		O & M FUND		29.49	-547.96
Liability Check	08/25/2020	eftps	Kentucky State Treas...	063392	O & M FUND	376.13		-171.83
Paycheck	08/28/2020	11347	Billy J Trammell		O & M FUND		39.84	-211.67
Paycheck	08/28/2020	11348	Derrick Taylor		O & M FUND		39.16	-250.83
Paycheck	08/28/2020	11349	James M King		O & M FUND		24.13	-274.96
Paycheck	08/28/2020	11350	Jimmy A Ross		O & M FUND		40.88	-315.84
Paycheck	08/28/2020	11351	William Clark		O & M FUND		33.77	-349.61
Paycheck	09/04/2020	11363	Billy J Trammell		O & M FUND		39.84	-389.45
Paycheck	09/04/2020	11364	Derrick Taylor		O & M FUND		39.16	-428.61
Paycheck	09/04/2020	11365	James M King		O & M FUND		23.76	-452.37
Paycheck	09/04/2020	11366	Jimmy A Ross		O & M FUND		39.36	-491.73
Paycheck	09/04/2020	11367	William Clark		O & M FUND		33.16	-524.89
Liability Check	09/10/2020	ach	Kentucky State Treas...	063392	O & M FUND	349.61		-175.28
Paycheck	09/11/2020	11377	Billy J Trammell		O & M FUND		37.57	-212.85
Paycheck	09/11/2020	11378	Derrick Taylor		O & M FUND		41.24	-254.09
Paycheck	09/11/2020	11379	James M King		O & M FUND		24.43	-278.52
Paycheck	09/11/2020	11380	Jimmy A Ross		O & M FUND		45.93	-324.45
Paycheck	09/11/2020	11381	William Clark		O & M FUND		29.49	-353.94
Paycheck	09/18/2020	11392	Billy J Trammell		O & M FUND		37.57	-391.51
Paycheck	09/18/2020	11393	Derrick Taylor		O & M FUND		39.16	-430.67
Paycheck	09/18/2020	11394	James M King		O & M FUND		23.09	-453.76
Paycheck	09/18/2020	11395	Jimmy A Ross		O & M FUND		49.96	-503.72
Paycheck	09/18/2020	11396	William Clark		O & M FUND		29.49	-533.21
Liability Check	09/25/2020	ach	Kentucky State Treas...	063392	O & M FUND	353.94		-179.27
Paycheck	09/25/2020	11414	Billy J Trammell		O & M FUND		37.57	-216.84
Paycheck	09/25/2020	11415	Derrick Taylor		O & M FUND		39.16	-256.00
Paycheck	09/25/2020	11416	James M King		O & M FUND		24.77	-280.77
Paycheck	09/25/2020	11417	Jimmy A Ross		O & M FUND		46.18	-326.95
Paycheck	09/25/2020	11418	William Clark		O & M FUND		34.38	-361.33
Paycheck	10/02/2020	11436	Billy J Trammell		O & M FUND		37.57	-398.90
Paycheck	10/02/2020	11437	Derrick Taylor		O & M FUND		39.16	-438.06
Paycheck	10/02/2020	11438	James M King		O & M FUND		22.75	-460.81
Paycheck	10/02/2020	11439	Jimmy A Ross		O & M FUND		45.42	-506.23
Paycheck	10/02/2020	11440	William Clark		O & M FUND		29.49	-535.72
Liability Check	10/09/2020	eft	Kentucky State Treas...	063392	O & M FUND	361.33		-174.39
Paycheck	10/09/2020	11454	Billy J Trammell		O & M FUND		38.33	-212.72
Paycheck	10/09/2020	11455	Derrick Taylor		O & M FUND		39.16	-251.88

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	10/09/2020	11456	James M King		O & M FUND		21.74	-273.62
Paycheck	10/09/2020	11457	Jimmy A Ross		O & M FUND		43.91	-317.53
Paycheck	10/09/2020	11458	Troy L Privett		O & M FUND		20.20	-337.73
Paycheck	10/09/2020	11459	William Clark		O & M FUND		29.49	-367.22
Paycheck	10/16/2020	11472	Billy J Trammell		O & M FUND		37.57	-404.79
Paycheck	10/16/2020	11473	Derrick Taylor		O & M FUND		39.16	-443.95
Paycheck	10/16/2020	11474	James M King		O & M FUND		19.73	-463.68
Paycheck	10/16/2020	11475	Jimmy A Ross		O & M FUND		43.91	-507.59
Paycheck	10/16/2020	11476	Troy L Privett		O & M FUND		25.45	-533.04
Paycheck	10/16/2020	11477	William Clark		O & M FUND		32.55	-565.59
Paycheck	10/23/2020	11489	Billy J Trammell		O & M FUND		37.57	-603.16
Paycheck	10/23/2020	11490	Derrick Taylor		O & M FUND		39.16	-642.32
Paycheck	10/23/2020	11491	James M King		O & M FUND		24.77	-667.09
Paycheck	10/23/2020	11492	Jimmy A Ross		O & M FUND		48.45	-715.54
Paycheck	10/23/2020	11493	Troy L Privett		O & M FUND		48.45	-715.54
Paycheck	10/23/2020	11494	William Clark		O & M FUND		29.49	-745.03
Liability Check	10/26/2020	ach	Kentucky State Trea...	063392	O & M FUND	367.22		-377.81
Paycheck	10/30/2020	11507	Billy J Trammell		O & M FUND		28.40	-406.21
Paycheck	10/30/2020	11508	Jimmy A Ross		O & M FUND		30.51	-436.72
Paycheck	10/30/2020	11509	Billy J Trammell		O & M FUND		45.14	-481.86
Paycheck	10/30/2020	11510	Derrick Taylor		O & M FUND		39.16	-521.02
Paycheck	10/30/2020	11511	James M King		O & M FUND		16.37	-537.39
Paycheck	10/30/2020	11512	Jimmy A Ross		O & M FUND		43.91	-581.30
Paycheck	10/30/2020	11513	William Clark		O & M FUND		29.49	-610.79
Paycheck	11/06/2020	11516	Billy J Trammell		O & M FUND	0.00		-610.79
Paycheck	11/06/2020	11517	Derrick Taylor		O & M FUND	0.00		-610.79
Paycheck	11/06/2020	11518	James M King		O & M FUND	0.00		-610.79
Paycheck	11/06/2020	11519	Jimmy A Ross		O & M FUND	0.00		-610.79
Paycheck	11/06/2020	11520	William Clark		O & M FUND	0.00		-610.79
Paycheck	11/06/2020	11536	Billy J Trammell		O & M FUND		40.60	-651.39
Paycheck	11/06/2020	11537	Derrick Taylor		O & M FUND		39.16	-690.55
Paycheck	11/06/2020	11538	James M King		O & M FUND		20.40	-710.95
Paycheck	11/06/2020	11539	Jimmy A Ross		O & M FUND		43.91	-754.86
Paycheck	11/06/2020	11540	William Clark		O & M FUND		29.49	-784.35
Liability Check	11/10/2020	eft	Kentucky State Trea...	063392	O & M FUND	610.79		-173.56
Paycheck	11/13/2020	11551	Billy J Trammell		O & M FUND		37.57	-211.13
Paycheck	11/13/2020	11552	Derrick Taylor		O & M FUND		39.16	-250.29
Paycheck	11/13/2020	11553	James M King		O & M FUND		21.41	-271.70
Paycheck	11/13/2020	11554	Jimmy A Ross		O & M FUND		51.98	-323.68
Paycheck	11/13/2020	11555	William Clark		O & M FUND		33.56	-357.24
Paycheck	11/20/2020	11566	Billy J Trammell		O & M FUND		37.57	-394.81
Paycheck	11/20/2020	11567	Derrick Taylor		O & M FUND		39.16	-433.97
Paycheck	11/20/2020	11568	James M King		O & M FUND		18.72	-452.69
Paycheck	11/20/2020	11569	Jimmy A Ross		O & M FUND		46.93	-499.62
Paycheck	11/20/2020	11570	William Clark		O & M FUND		30.10	-529.72
Liability Check	11/25/2020	eft	Kentucky State Trea...	063392	O & M FUND	357.24		-172.48
Paycheck	11/25/2020	11581	Billy J Trammell		O & M FUND		41.10	-213.58
Paycheck	11/25/2020	11582	Derrick Taylor		O & M FUND		39.16	-252.74
Paycheck	11/25/2020	11583	James M King		O & M FUND		19.06	-271.80



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	11/25/2020	11584	Jimmy A Ross		O & M FUND		38.86	-310.66
Paycheck	11/25/2020	11585	William Clark		O & M FUND		29.49	-340.15
Paycheck	12/04/2020	11600	Billy J Trammell		O & M FUND		37.57	-377.72
Paycheck	12/04/2020	11601	Derrick Taylor		O & M FUND		39.16	-416.88
Paycheck	12/04/2020	11602	James M King		O & M FUND		23.76	-440.64
Paycheck	12/04/2020	11603	Jimmy A Ross		O & M FUND		45.93	-486.57
Paycheck	12/04/2020	11604	William Clark		O & M FUND		29.49	-516.06
Liability Check	12/10/2020	eft	Kentucky State Trea...	063392	O & M FUND	340.15		-175.91
Paycheck	12/11/2020	11619	Billy J Trammell		O & M FUND		38.33	-214.24
Paycheck	12/11/2020	11620	Derrick Taylor		O & M FUND		39.16	-253.40
Paycheck	12/11/2020	11621	James M King		O & M FUND		13.01	-266.41
Paycheck	12/11/2020	11622	Jimmy A Ross		O & M FUND		40.88	-307.29
Paycheck	12/11/2020	11623	William Clark		O & M FUND		29.49	-336.78
Paycheck	12/16/2020	11624	Derrick Taylor		O & M FUND		16.87	-353.65
Paycheck	12/16/2020	11625	James M King		O & M FUND		16.24	-369.89
Paycheck	12/16/2020	11626	William Clark		O & M FUND		15.72	-385.61
Paycheck	12/16/2020	11627	Billy J Trammell		O & M FUND		51.20	-436.81
Paycheck	12/18/2020	11639	Derrick Taylor		O & M FUND		40.72	-477.53
Paycheck	12/18/2020	11640	James M King		O & M FUND		22.42	-499.95
Paycheck	12/18/2020	11641	William Clark		O & M FUND		37.85	-537.80
Paycheck	12/18/2020	11642	Jimmy A Ross		O & M FUND		30.10	-567.90
Paycheck	12/18/2020	11643	William Clark		O & M FUND		37.57	-605.47
Paycheck	12/23/2020	11649	Billy J Trammell		O & M FUND		39.16	-644.63
Paycheck	12/23/2020	11650	Derrick Taylor		O & M FUND		23.76	-668.39
Paycheck	12/23/2020	11651	James M King		O & M FUND		37.85	-706.24
Paycheck	12/23/2020	11652	Jimmy A Ross		O & M FUND		29.49	-735.73
Paycheck	12/23/2020	11653	William Clark		O & M FUND		37.57	-798.95
Liability Check	12/24/2020	eft	Kentucky State Trea...	063392	O & M FUND	336.78		-436.52
Paycheck	12/31/2020	11662	Billy J Trammell		O & M FUND		39.16	-475.68
Paycheck	12/31/2020	11663	Derrick Taylor		O & M FUND		23.76	-499.44
Paycheck	12/31/2020	11664	James M King		O & M FUND		42.39	-541.83
Paycheck	12/31/2020	11665	Jimmy A Ross		O & M FUND		33.16	-574.99
Paycheck	12/31/2020	11666	William Clark		O & M FUND			-574.99
Total Kentucky W/H						9,062.29	8,926.70	-574.99

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Life Insurance</b>								
Check	01/02/2020	10832	Liberty National	Insurance	O & M FUND	132.24		0.00
Paycheck	01/03/2020	10834	Billy J Trammell		O & M FUND		8.66	132.24
Paycheck	01/03/2020	10835	Derrick Taylor		O & M FUND		4.56	123.58
Paycheck	01/03/2020	10836	James M King		O & M FUND		4.16	119.02
Paycheck	01/03/2020	10838	William Clark		O & M FUND		15.68	114.86
Paycheck	01/10/2020	10848	Billy J Trammell		O & M FUND		8.66	99.18
Paycheck	01/10/2020	10849	Derrick Taylor		O & M FUND		4.56	90.52
Paycheck	01/10/2020	10850	James M King		O & M FUND		4.16	85.96
Paycheck	01/10/2020	10852	William Clark		O & M FUND		4.16	81.80
Paycheck	01/17/2020	10862	Billy J Trammell		O & M FUND		8.66	66.12
Paycheck	01/17/2020	10863	Derrick Taylor		O & M FUND		4.56	57.46
Paycheck	01/17/2020	10864	James M King		O & M FUND		4.16	52.90
Paycheck	01/17/2020	10866	William Clark		O & M FUND		15.68	48.74
Paycheck	01/24/2020	10872	Billy J Trammell		O & M FUND		8.66	33.06
Paycheck	01/24/2020	10873	Derrick Taylor		O & M FUND		4.56	24.40
Paycheck	01/24/2020	10874	James M King		O & M FUND		4.16	19.84
Paycheck	01/24/2020	10876	William Clark		O & M FUND		15.68	15.68
Check	01/24/2020	10877	Derrick Taylor		O & M FUND	0.00		0.00
Check	01/31/2020	10882	Liberty National	February 202...	O & M FUND	165.30		0.00
Paycheck	01/31/2020	10888	Billy J Trammell		O & M FUND		8.66	165.30
Paycheck	01/31/2020	10889	Derrick Taylor		O & M FUND		4.56	156.64
Paycheck	01/31/2020	10890	James M King		O & M FUND		4.16	152.08
Paycheck	01/31/2020	10892	William Clark		O & M FUND		15.68	147.92
Paycheck	02/07/2020	10904	Billy J Trammell		O & M FUND		8.66	132.24
Paycheck	02/07/2020	10905	Derrick Taylor		O & M FUND		4.56	123.58
Paycheck	02/07/2020	10906	James M King		O & M FUND		4.16	119.02
Paycheck	02/07/2020	10908	William Clark		O & M FUND		15.68	99.18
Paycheck	02/14/2020	10921	Billy J Trammell		O & M FUND		8.66	90.52
Paycheck	02/14/2020	10922	Derrick Taylor		O & M FUND		4.56	85.96
Paycheck	02/14/2020	10923	James M King		O & M FUND		4.16	81.80
Paycheck	02/14/2020	10925	William Clark		O & M FUND		15.68	66.12
Paycheck	02/21/2020	10935	Billy J Trammell		O & M FUND		8.66	57.46
Paycheck	02/21/2020	10936	Derrick Taylor		O & M FUND		4.56	52.90
Paycheck	02/21/2020	10937	James M King		O & M FUND		4.16	48.74
Paycheck	02/21/2020	10939	William Clark		O & M FUND		15.68	33.06
Check	02/28/2020	10945	Liberty National	Insurance	O & M FUND	132.24		0.00
Paycheck	02/28/2020	10954	Billy J Trammell		O & M FUND		8.66	165.30
Paycheck	02/28/2020	10955	Derrick Taylor		O & M FUND		4.56	156.64
Paycheck	02/28/2020	10956	James M King		O & M FUND		4.16	152.08
Paycheck	02/28/2020	10958	William Clark		O & M FUND		15.68	147.92
Paycheck	03/06/2020	10973	Billy J Trammell		O & M FUND		8.66	132.24
Paycheck	03/06/2020	10974	Derrick Taylor		O & M FUND		4.56	123.58
Paycheck	03/06/2020	10975	James M King		O & M FUND		4.16	119.02
Paycheck	03/06/2020	10977	William Clark		O & M FUND		15.68	114.86
Paycheck	03/13/2020	10988	Billy J Trammell		O & M FUND		8.66	99.18
Paycheck	03/13/2020	10989	Derrick Taylor		O & M FUND		4.56	90.52
Paycheck	03/13/2020	10990	James M King		O & M FUND		4.16	85.96
Paycheck	03/13/2020	10992	William Clark		O & M FUND		15.68	81.80

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	03/20/2020	11002	Billy J Trammell		O & M FUND		8.66	57.46
Paycheck	03/20/2020	11003	Derrick Taylor		O & M FUND		4.56	52.90
Paycheck	03/20/2020	11004	James M King		O & M FUND		4.16	48.74
Paycheck	03/20/2020	11006	William Clark		O & M FUND		15.68	33.06
Paycheck	03/27/2020	11017	Billy J Trammell		O & M FUND		8.66	24.40
Paycheck	03/27/2020	11018	Derrick Taylor		O & M FUND		4.56	19.84
Paycheck	03/27/2020	11019	James M King		O & M FUND		4.16	15.68
Paycheck	03/27/2020	11021	William Clark		O & M FUND		15.68	0.00
Check	04/03/2020	11028	Liberty National	Insurance	O & M FUND	132.24		132.24
Paycheck	04/03/2020	11034	Billy J Trammell		O & M FUND		8.66	123.58
Paycheck	04/03/2020	11035	Derrick Taylor		O & M FUND		4.56	119.02
Paycheck	04/03/2020	11036	James M King		O & M FUND		4.16	114.86
Paycheck	04/03/2020	11038	William Clark		O & M FUND		15.68	99.18
Paycheck	04/10/2020	11055	Billy J Trammell		O & M FUND		8.66	90.52
Paycheck	04/10/2020	11056	Derrick Taylor		O & M FUND		4.56	85.96
Paycheck	04/10/2020	11057	James M King		O & M FUND		4.16	81.80
Paycheck	04/10/2020	11059	William Clark		O & M FUND		15.68	66.12
Paycheck	04/17/2020	11070	Billy J Trammell		O & M FUND		8.66	57.46
Paycheck	04/17/2020	11071	Derrick Taylor		O & M FUND		4.56	52.90
Paycheck	04/24/2020	11080	Billy J Trammell		O & M FUND		8.66	44.24
Paycheck	04/24/2020	11081	Derrick Taylor		O & M FUND		4.56	39.68
Check	04/30/2020	11088	Liberty National	Insurance	O & M FUND	132.24		171.92
Paycheck	05/01/2020	11097	Billy J Trammell		O & M FUND		8.66	163.26
Paycheck	05/01/2020	11098	Derrick Taylor		O & M FUND		4.56	158.70
Paycheck	05/08/2020	11108	Billy J Trammell		O & M FUND		8.66	150.04
Paycheck	05/08/2020	11109	Derrick Taylor		O & M FUND		4.56	145.48
Paycheck	05/15/2020	11120	Billy J Trammell		O & M FUND		8.66	136.82
Paycheck	05/15/2020	11121	Derrick Taylor		O & M FUND		4.56	132.26
Paycheck	05/22/2020	11131	Billy J Trammell		O & M FUND		8.66	123.60
Paycheck	05/22/2020	11132	Derrick Taylor		O & M FUND		4.56	119.04
Paycheck	05/29/2020	11144	Billy J Trammell		O & M FUND		8.66	110.38
Check	05/29/2020	11145	Liberty National	Insurance	O & M FUND	165.30		105.82
Paycheck	06/04/2020	11156	Derrick Taylor		O & M FUND		4.56	271.12
Paycheck	06/05/2020	11160	Billy J Trammell		O & M FUND		8.66	262.46
Paycheck	06/05/2020	11161	Derrick Taylor	VOID:	O & M FUND	0.00		262.46
Paycheck	06/05/2020	11163	Derrick Taylor		O & M FUND		4.56	257.90
Paycheck	06/12/2020	11172	Billy J Trammell		O & M FUND		8.66	249.24
Paycheck	06/12/2020	11173	Derrick Taylor		O & M FUND		4.56	244.68
Paycheck	06/19/2020	11186	Billy J Trammell		O & M FUND		8.66	236.02
Paycheck	06/19/2020	11187	Derrick Taylor		O & M FUND		4.56	231.46
Paycheck	06/26/2020	11201	Billy J Trammell		O & M FUND		8.66	222.80
Paycheck	06/26/2020	11202	Derrick Taylor		O & M FUND		4.56	218.24
Check	07/01/2020	11212	Liberty National	Insurance	O & M FUND	132.24		350.48
Paycheck	07/02/2020	11214	Billy J Trammell		O & M FUND		8.66	341.82
Paycheck	07/02/2020	11215	Derrick Taylor		O & M FUND		4.56	337.26
Paycheck	07/02/2020	11216	James M King		O & M FUND		4.16	333.10
Paycheck	07/10/2020	11227	Billy J Trammell		O & M FUND		8.66	324.44
Paycheck	07/10/2020	11228	Derrick Taylor		O & M FUND		4.56	319.88
Paycheck	07/10/2020	11229	James M King		O & M FUND		4.16	315.72

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	07/17/2020	11239	Billy J Trammell		O & M FUND		8.66	307.06
Paycheck	07/17/2020	11240	Derrick Taylor		O & M FUND		4.56	302.50
Paycheck	07/17/2020	11241	James M King		O & M FUND		4.16	298.34
Paycheck	07/24/2020	11256	Billy J Trammell		O & M FUND		8.66	289.68
Paycheck	07/24/2020	11257	Derrick Taylor		O & M FUND		4.56	285.12
Paycheck	07/24/2020	11258	James M King		O & M FUND		4.16	280.96
Check	07/30/2020	11267	Liberty National	Insurance	O & M FUND	144.50		425.46
Paycheck	07/31/2020	11277	Billy J Trammell		O & M FUND		8.66	416.80
Paycheck	07/31/2020	11278	Derrick Taylor		O & M FUND		4.56	412.24
Paycheck	07/31/2020	11279	James M King		O & M FUND		4.16	408.08
Paycheck	08/07/2020	11295	Billy J Trammell		O & M FUND		8.66	399.42
Paycheck	08/07/2020	11296	Derrick Taylor		O & M FUND		4.56	394.86
Paycheck	08/07/2020	11297	James M King		O & M FUND		4.16	390.70
Paycheck	08/07/2020	11299	William Clark		O & M FUND		19.68	371.02
Paycheck	08/14/2020	11314	Billy J Trammell		O & M FUND		8.66	362.36
Paycheck	08/14/2020	11315	Derrick Taylor		O & M FUND		4.56	357.80
Paycheck	08/14/2020	11316	James M King		O & M FUND		4.16	353.64
Paycheck	08/14/2020	11318	William Clark		O & M FUND		19.68	333.96
Paycheck	08/21/2020	11331	Billy J Trammell		O & M FUND		8.66	325.30
Paycheck	08/21/2020	11332	Derrick Taylor		O & M FUND		4.56	320.74
Paycheck	08/21/2020	11333	James M King		O & M FUND		4.16	316.58
Paycheck	08/21/2020	11335	William Clark		O & M FUND		19.68	296.90
Paycheck	08/28/2020	11347	Billy J Trammell		O & M FUND		8.66	288.24
Paycheck	08/28/2020	11348	Derrick Taylor		O & M FUND		4.56	283.68
Paycheck	08/28/2020	11349	James M King		O & M FUND		4.16	279.52
Paycheck	08/28/2020	11351	William Clark		O & M FUND		19.68	259.84
Check	09/03/2020	11358	Liberty National	Insurance	O & M FUND	115.60		375.44
Paycheck	09/04/2020	11363	Billy J Trammell		O & M FUND		8.66	366.78
Paycheck	09/04/2020	11364	Derrick Taylor		O & M FUND		4.56	362.22
Paycheck	09/04/2020	11365	James M King		O & M FUND		11.50	350.72
Paycheck	09/04/2020	11367	William Clark		O & M FUND		15.68	335.04
Paycheck	09/11/2020	11377	Billy J Trammell		O & M FUND		8.66	326.38
Paycheck	09/11/2020	11378	Derrick Taylor		O & M FUND		4.56	321.82
Paycheck	09/11/2020	11379	James M King		O & M FUND		11.50	310.32
Paycheck	09/11/2020	11381	William Clark		O & M FUND		15.68	294.64
Check	09/18/2020	11383	Liberty National	Insurance	O & M FUND	132.24		426.88
Check	09/18/2020	11391	Liberty National	September 20...	O & M FUND	16.64		443.52
Paycheck	09/18/2020	11392	Billy J Trammell		O & M FUND		8.66	434.86
Paycheck	09/18/2020	11393	Derrick Taylor		O & M FUND		4.56	430.30
Paycheck	09/18/2020	11394	James M King		O & M FUND		11.50	418.80
Paycheck	09/18/2020	11396	William Clark		O & M FUND		15.68	403.12
Paycheck	09/25/2020	11414	Billy J Trammell		O & M FUND		8.66	394.46
Paycheck	09/25/2020	11415	Derrick Taylor		O & M FUND		4.56	389.90
Paycheck	09/25/2020	11416	James M King		O & M FUND		11.50	378.40
Paycheck	09/25/2020	11418	William Clark		O & M FUND		15.68	362.72
Check	10/01/2020	11429	Liberty National	Insurance	O & M FUND	161.60		524.32
Paycheck	10/02/2020	11436	Billy J Trammell		O & M FUND		8.66	515.66
Paycheck	10/02/2020	11437	Derrick Taylor		O & M FUND		4.56	511.10
Paycheck	10/02/2020	11438	James M King		O & M FUND		11.50	499.60

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	10/02/2020	11440	William Clark		O & M FUND		15.68	483.92
Paycheck	10/09/2020	11454	Billy J Trammell		O & M FUND		8.66	475.26
Paycheck	10/09/2020	11455	Derrick Taylor		O & M FUND		4.56	470.70
Paycheck	10/09/2020	11456	James M King		O & M FUND		11.50	459.20
Paycheck	10/09/2020	11459	William Clark		O & M FUND		15.68	443.52
Paycheck	10/16/2020	11472	Billy J Trammell		O & M FUND		8.66	434.86
Paycheck	10/16/2020	11473	Derrick Taylor		O & M FUND		4.56	430.30
Paycheck	10/16/2020	11474	James M King		O & M FUND		11.50	418.80
Paycheck	10/16/2020	11477	William Clark		O & M FUND		15.68	403.12
Paycheck	10/23/2020	11489	Billy J Trammell		O & M FUND		8.66	394.46
Paycheck	10/23/2020	11490	Derrick Taylor		O & M FUND		4.56	389.90
Paycheck	10/23/2020	11491	James M King		O & M FUND		11.50	378.40
Paycheck	10/23/2020	11494	William Clark		O & M FUND		15.68	362.72
Paycheck	10/30/2020	11507	Billy J Trammell		O & M FUND	0.00	8.66	362.72
Paycheck	10/30/2020	11509	Billy J Trammell		O & M FUND		8.66	354.06
Paycheck	10/30/2020	11510	Derrick Taylor		O & M FUND		4.56	349.50
Paycheck	10/30/2020	11511	James M King		O & M FUND		11.50	338.00
Paycheck	10/30/2020	11513	William Clark		O & M FUND		15.68	322.32
Paycheck	11/06/2020	11516	Billy J Trammell		O & M FUND	0.00	0.00	322.32
Paycheck	11/06/2020	11517	Derrick Taylor		O & M FUND	0.00	0.00	322.32
Paycheck	11/06/2020	11518	James M King		O & M FUND	0.00	0.00	322.32
Paycheck	11/06/2020	11520	William Clark		O & M FUND	0.00	0.00	322.32
Paycheck	11/06/2020	11536	Billy J Trammell		O & M FUND		8.66	313.66
Paycheck	11/06/2020	11537	Derrick Taylor		O & M FUND		4.56	309.10
Paycheck	11/06/2020	11538	James M King		O & M FUND		11.50	297.60
Paycheck	11/06/2020	11540	William Clark		O & M FUND		15.68	281.92
Paycheck	11/13/2020	11551	Billy J Trammell		O & M FUND		8.66	273.26
Paycheck	11/13/2020	11552	Derrick Taylor		O & M FUND		4.56	268.70
Paycheck	11/13/2020	11553	James M King		O & M FUND		11.50	257.20
Paycheck	11/13/2020	11555	William Clark		O & M FUND		15.68	241.52
Paycheck	11/13/2020	11566	Billy J Trammell		O & M FUND		8.66	232.86
Paycheck	11/20/2020	11567	Derrick Taylor		O & M FUND		4.56	228.30
Paycheck	11/20/2020	11568	James M King		O & M FUND		11.50	216.80
Paycheck	11/20/2020	11570	William Clark		O & M FUND		15.68	201.12
Paycheck	11/25/2020	11581	Billy J Trammell		O & M FUND		8.66	192.46
Paycheck	11/25/2020	11582	Derrick Taylor		O & M FUND		4.56	187.90
Paycheck	11/25/2020	11583	James M King		O & M FUND		11.50	176.40
Paycheck	11/25/2020	11585	William Clark		O & M FUND		15.68	160.72
Check	12/03/2020	11592	Liberty National	Insurance	O & M FUND	161.60		322.32
Paycheck	12/04/2020	11600	Billy J Trammell		O & M FUND		8.66	313.66
Paycheck	12/04/2020	11601	Derrick Taylor		O & M FUND		4.56	309.10
Paycheck	12/04/2020	11602	James M King		O & M FUND		11.50	297.60
Paycheck	12/04/2020	11604	William Clark		O & M FUND		15.68	281.92
Paycheck	12/11/2020	11619	Billy J Trammell		O & M FUND		8.66	273.26
Paycheck	12/11/2020	11620	Derrick Taylor		O & M FUND		4.56	268.70
Paycheck	12/11/2020	11621	James M King		O & M FUND		11.50	257.20
Paycheck	12/11/2020	11623	William Clark		O & M FUND		15.68	241.52
Paycheck	12/16/2020	11624	Derrick Taylor		O & M FUND		8.66	241.52
Paycheck	12/16/2020	11625	James M King		O & M FUND	0.00	0.00	241.52

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	12/16/2020	11626	William Clark		O & M FUND		8.66	241.52
Paycheck	12/18/2020	11639	Billy J Trammell		O & M FUND	0.00		232.86
Paycheck	12/18/2020	11640	Derrick Taylor		O & M FUND		4.56	228.30
Paycheck	12/18/2020	11641	James M King		O & M FUND		11.50	216.80
Paycheck	12/18/2020	11643	William Clark		O & M FUND		15.68	201.12
Paycheck	12/23/2020	11649	Billy J Trammell		O & M FUND		8.66	192.46
Paycheck	12/23/2020	11650	Derrick Taylor		O & M FUND		4.56	187.90
Paycheck	12/23/2020	11651	James M King		O & M FUND		11.50	176.40
Paycheck	12/23/2020	11653	William Clark		O & M FUND		15.68	160.72
Paycheck	12/31/2020	11662	Billy J Trammell		O & M FUND		8.66	152.06
Paycheck	12/31/2020	11663	Derrick Taylor		O & M FUND		4.56	147.50
Paycheck	12/31/2020	11664	James M King		O & M FUND		11.50	136.00
Paycheck	12/31/2020	11666	William Clark		O & M FUND		15.68	120.32
General Journal	12/31/2020			To adjust to c...	-SPLIT-		120.32	0.00
Total Life Insurance						1,723.98	1,723.98	0.00
<b>McCreary Co</b>								
Paycheck	01/03/2020	10834	Billy J Trammell		O & M FUND		12.16	-846.13
Paycheck	01/03/2020	10835	Derrick Taylor		O & M FUND		14.32	-858.29
Paycheck	01/03/2020	10836	James M King		O & M FUND		7.98	-872.61
Paycheck	01/03/2020	10837	Jimmy A Ross		O & M FUND		14.03	-880.59
Paycheck	01/03/2020	10838	William Clark		O & M FUND		10.41	-894.62
Paycheck	01/10/2020	10848	Billy J Trammell		O & M FUND		12.16	-905.03
Paycheck	01/10/2020	10849	Derrick Taylor		O & M FUND		-917.19	-931.35
Paycheck	01/10/2020	10850	James M King		O & M FUND		7.98	-939.33
Paycheck	01/10/2020	10851	James M King		O & M FUND		15.63	-954.96
Paycheck	01/10/2020	10852	William Clark		O & M FUND		10.41	-965.37
Paycheck	01/17/2020	10862	Billy J Trammell		O & M FUND		13.30	-978.67
Paycheck	01/17/2020	10863	Derrick Taylor		O & M FUND		13.91	-992.58
Paycheck	01/17/2020	10864	James M King		O & M FUND		9.93	-1,002.51
Paycheck	01/17/2020	10865	Jimmy A Ross		O & M FUND		16.10	-1,018.61
Paycheck	01/17/2020	10866	William Clark		O & M FUND		11.19	-1,029.80
Paycheck	01/24/2020	10872	Billy J Trammell		O & M FUND		14.44	-1,044.24
Paycheck	01/24/2020	10873	Derrick Taylor		O & M FUND		13.66	-1,057.98
Paycheck	01/24/2020	10874	James M King		O & M FUND		7.98	-1,065.88
Paycheck	01/24/2020	10875	Jimmy A Ross		O & M FUND		14.19	-1,080.07
Paycheck	01/24/2020	10876	William Clark		O & M FUND		10.41	-1,090.48
Paycheck	01/24/2020	10877	Derrick Taylor		O & M FUND		13.17	-1,103.65
Paycheck	01/31/2020	10888	Billy J Trammell		O & M FUND		12.61	-1,116.26
Paycheck	01/31/2020	10889	Derrick Taylor		O & M FUND		15.15	-1,131.41
Paycheck	01/31/2020	10890	James M King		O & M FUND		8.28	-1,139.69
Paycheck	01/31/2020	10891	Jimmy A Ross		O & M FUND		13.71	-1,153.40
Paycheck	01/31/2020	10892	William Clark		O & M FUND		10.41	-1,163.81
Paycheck	02/07/2020	10904	Billy J Trammell		O & M FUND		13.52	-1,177.33
Paycheck	02/07/2020	10905	Derrick Taylor		O & M FUND		13.17	-1,190.50
Paycheck	02/07/2020	10906	James M King		O & M FUND		7.98	-1,198.48
Paycheck	02/07/2020	10907	Jimmy A Ross		O & M FUND		12.76	-1,211.24
Paycheck	02/07/2020	10908	William Clark		O & M FUND		10.41	-1,221.65
Check	02/07/2020	10909	Tax Administrator	Account #007...	O & M FUND	846.13		-375.52

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	02/14/2020	10921	Billy J Trammell		O & M FUND		12.38	-387.90
Paycheck	02/14/2020	10922	Derrick Taylor		O & M FUND		13.42	-401.32
Paycheck	02/14/2020	10923	James M King		O & M FUND		8.88	-410.20
Paycheck	02/14/2020	10924	Jimmy A Ross		O & M FUND		14.67	-424.87
Paycheck	02/14/2020	10925	William Clark		O & M FUND		13.14	-438.01
Paycheck	02/21/2020	10935	Billy J Trammell		O & M FUND		13.37	-451.38
Paycheck	02/21/2020	10936	Derrick Taylor		O & M FUND		13.17	-464.55
Paycheck	02/21/2020	10937	James M King		O & M FUND		6.38	-470.93
Paycheck	02/21/2020	10938	Jimmy A Ross		O & M FUND		17.70	-488.63
Paycheck	02/21/2020	10939	William Clark		O & M FUND		10.41	-499.04
Paycheck	02/28/2020	10954	Billy J Trammell		O & M FUND		12.16	-511.20
Paycheck	02/28/2020	10955	Derrick Taylor		O & M FUND		15.15	-526.35
Paycheck	02/28/2020	10956	James M King		O & M FUND		8.58	-534.93
Paycheck	02/28/2020	10957	Jimmy A Ross		O & M FUND		15.15	-550.08
Paycheck	02/28/2020	10958	William Clark		O & M FUND		10.41	-560.49
Paycheck	03/06/2020	10973	Billy J Trammell		O & M FUND		12.16	-572.65
Paycheck	03/06/2020	10974	Derrick Taylor		O & M FUND		13.17	-585.82
Paycheck	03/06/2020	10975	James M King		O & M FUND		8.37	-594.19
Paycheck	03/06/2020	10976	Jimmy A Ross		O & M FUND		15.39	-609.58
Paycheck	03/06/2020	10977	William Clark		O & M FUND		16.66	-626.24
Paycheck	03/13/2020	10988	Billy J Trammell		O & M FUND		12.38	-638.62
Paycheck	03/13/2020	10989	Derrick Taylor		O & M FUND		13.17	-651.79
Paycheck	03/13/2020	10990	James M King		O & M FUND		9.87	-661.66
Paycheck	03/13/2020	10991	Jimmy A Ross		O & M FUND		16.34	-678.00
Paycheck	03/13/2020	10992	William Clark		O & M FUND		10.41	-688.41
Paycheck	03/20/2020	11002	Billy J Trammell		O & M FUND		18.02	-706.43
Paycheck	03/20/2020	11003	Derrick Taylor		O & M FUND		13.17	-719.60
Paycheck	03/20/2020	11004	James M King		O & M FUND		9.71	-729.31
Paycheck	03/20/2020	11005	Jimmy A Ross		O & M FUND		13.71	-743.02
Paycheck	03/20/2020	11006	William Clark		O & M FUND		12.36	-755.38
Paycheck	03/27/2020	11017	Billy J Trammell		O & M FUND		12.76	-768.14
Paycheck	03/27/2020	11018	Derrick Taylor		O & M FUND		15.64	-783.78
Paycheck	03/27/2020	11019	James M King		O & M FUND		8.90	-792.68
Paycheck	03/27/2020	11020	Jimmy A Ross		O & M FUND		14.19	-806.87
Paycheck	03/27/2020	11021	William Clark		O & M FUND		10.41	-817.28
Liability Check	04/02/2020	11024	Tax Administrator	1st qtr 2020 ...	O & M FUND	817.28		0.00
Paycheck	04/03/2020	11034	Billy J Trammell		O & M FUND		13.23	-13.23
Paycheck	04/03/2020	11035	Derrick Taylor		O & M FUND		18.36	-31.59
Paycheck	04/03/2020	11036	James M King		O & M FUND		8.90	-40.49
Paycheck	04/03/2020	11037	Jimmy A Ross		O & M FUND		17.78	-58.27
Paycheck	04/03/2020	11038	William Clark		O & M FUND		13.34	-71.61
Paycheck	04/10/2020	11055	Billy J Trammell		O & M FUND		16.34	-87.95
Paycheck	04/10/2020	11056	Derrick Taylor		O & M FUND		21.32	-109.27
Paycheck	04/10/2020	11057	James M King		O & M FUND		8.58	-117.85
Paycheck	04/10/2020	11058	Jimmy A Ross		O & M FUND		14.67	-132.52
Paycheck	04/10/2020	11059	William Clark		O & M FUND		13.14	-145.66
Paycheck	04/17/2020	11070	Billy J Trammell		O & M FUND		12.76	-158.42
Paycheck	04/17/2020	11071	Derrick Taylor		O & M FUND		16.38	-174.80
Paycheck	04/17/2020	11072	Jimmy A Ross		O & M FUND		12.76	-187.56

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	04/24/2020	11080	Billy J Trammell		O & M FUND		14.67	-202.23
Paycheck	04/24/2020	11081	Derrick Taylor		O & M FUND		13.17	-215.40
Paycheck	04/24/2020	11082	Jimmy A Ross		O & M FUND		12.76	-228.16
Paycheck	05/01/2020	11097	Billy J Trammell		O & M FUND		13.95	-242.11
Paycheck	05/01/2020	11098	Derrick Taylor		O & M FUND		14.16	-256.27
Paycheck	05/01/2020	11099	Jimmy A Ross		O & M FUND		12.76	-269.03
Paycheck	05/08/2020	11108	Billy J Trammell		O & M FUND		13.00	-282.03
Paycheck	05/08/2020	11109	Derrick Taylor		O & M FUND		13.17	-295.20
Paycheck	05/08/2020	11110	Jimmy A Ross		O & M FUND		12.76	-307.96
Paycheck	05/15/2020	11120	Billy J Trammell		O & M FUND		12.76	-320.72
Paycheck	05/15/2020	11121	Derrick Taylor		O & M FUND		13.17	-333.89
Paycheck	05/15/2020	11122	Jimmy A Ross		O & M FUND		16.10	-349.99
Paycheck	05/22/2020	11131	Billy J Trammell		O & M FUND		12.76	-362.75
Paycheck	05/22/2020	11132	Derrick Taylor		O & M FUND		13.17	-375.92
Paycheck	05/22/2020	11133	Jimmy A Ross		O & M FUND		13.71	-389.63
Paycheck	05/29/2020	11144	Billy J Trammell		O & M FUND		12.76	-402.39
Paycheck	05/29/2020	11145	Derrick Taylor		O & M FUND		13.83	-416.22
Paycheck	05/29/2020	11146	Jimmy A Ross		O & M FUND		14.67	-430.89
Paycheck	06/05/2020	11160	Billy J Trammell		O & M FUND		12.76	-443.65
Paycheck	06/05/2020	11161	Derrick Taylor		O & M FUND	0.00	15.15	-443.65
Paycheck	06/05/2020	11162	Jimmy A Ross		O & M FUND		13.91	-458.80
Paycheck	06/05/2020	11163	Derrick Taylor		O & M FUND		13.23	-472.71
Paycheck	06/12/2020	11172	Billy J Trammell		O & M FUND		13.17	-485.94
Paycheck	06/12/2020	11173	Derrick Taylor		O & M FUND		14.43	-499.11
Paycheck	06/12/2020	11174	Jimmy A Ross		O & M FUND		12.76	-513.54
Paycheck	06/19/2020	11186	Billy J Trammell		O & M FUND		12.76	-526.30
Paycheck	06/19/2020	11187	Derrick Taylor		O & M FUND		15.89	-542.19
Paycheck	06/19/2020	11188	Jimmy A Ross		O & M FUND		13.47	-555.66
Paycheck	06/26/2020	11201	Billy J Trammell		O & M FUND		13.00	-568.66
Paycheck	06/26/2020	11202	Derrick Taylor		O & M FUND		15.15	-583.81
Paycheck	06/26/2020	11203	Jimmy A Ross		O & M FUND		12.76	-596.57
Paycheck	07/02/2020	11214	Billy J Trammell		O & M FUND		13.23	-609.80
Paycheck	07/02/2020	11215	Derrick Taylor		O & M FUND		13.17	-622.97
Paycheck	07/02/2020	11216	Jamnes M King		O & M FUND		6.86	-629.83
Paycheck	07/02/2020	11217	Jimmy A Ross		O & M FUND		12.76	-642.59
Paycheck	07/10/2020	11227	Billy J Trammell		O & M FUND		20.25	-655.35
Paycheck	07/10/2020	11228	Derrick Taylor		O & M FUND		20.25	-675.60
Paycheck	07/10/2020	11229	Jamnes M King		O & M FUND		8.69	-684.29
Paycheck	07/10/2020	11230	Jimmy A Ross		O & M FUND		13.71	-698.00
Liability Check	07/13/2020	11232	Tax Administrator		O & M FUND	596.57	-101.43	-101.43
Paycheck	07/17/2020	11239	Billy J Trammell		O & M FUND		12.76	-114.19
Paycheck	07/17/2020	11240	Derrick Taylor		O & M FUND		13.17	-127.36
Paycheck	07/17/2020	11241	James M King		O & M FUND		8.58	-135.94
Paycheck	07/17/2020	11242	Jimmy A Ross		O & M FUND		12.76	-148.70
Paycheck	07/24/2020	11256	Billy J Trammell		O & M FUND		13.00	-161.70
Paycheck	07/24/2020	11257	Derrick Taylor		O & M FUND		15.89	-177.59
Paycheck	07/24/2020	11258	Jamnes M King		O & M FUND		8.58	-186.17
Paycheck	07/24/2020	11259	Jimmy A Ross		O & M FUND		13.71	-199.88
Paycheck	07/31/2020	11277	Billy J Trammell		O & M FUND		13.71	-213.59



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	07/31/2020	11278	Derrick Taylor		O & M FUND		13.17	-226.76
Paycheck	07/31/2020	11279	James M King		O & M FUND		6.54	-233.30
Paycheck	07/31/2020	11280	Billy J Trammell		O & M FUND		13.95	-247.25
Paycheck	08/07/2020	11295	Billy J Trammell		O & M FUND		12.76	-260.01
Paycheck	08/07/2020	11296	Derrick Taylor		O & M FUND		13.17	-273.18
Paycheck	08/07/2020	11297	James M King		O & M FUND		9.22	-282.40
Paycheck	08/07/2020	11298	James M King		O & M FUND		15.15	-297.55
Paycheck	08/07/2020	11299	William Clark		O & M FUND		8.33	-305.88
Paycheck	08/14/2020	11314	Billy J Trammell		O & M FUND		12.76	-318.64
Paycheck	08/14/2020	11315	Derrick Taylor		O & M FUND		15.15	-333.79
Paycheck	08/14/2020	11316	James M King		O & M FUND		12.76	-346.55
Paycheck	08/14/2020	11317	James M King		O & M FUND		16.10	-362.65
Paycheck	08/14/2020	11318	William Clark		O & M FUND		12.56	-375.21
Paycheck	08/21/2020	11331	Billy J Trammell		O & M FUND		12.76	-387.97
Paycheck	08/21/2020	11332	Derrick Taylor		O & M FUND		14.16	-402.13
Paycheck	08/21/2020	11333	James M King		O & M FUND		8.74	-410.87
Paycheck	08/21/2020	11334	James M King		O & M FUND		12.76	-423.63
Paycheck	08/21/2020	11335	William Clark		O & M FUND		10.41	-434.04
Paycheck	08/28/2020	11347	Billy J Trammell		O & M FUND		13.47	-447.51
Paycheck	08/28/2020	11348	Derrick Taylor		O & M FUND		13.17	-460.68
Paycheck	08/28/2020	11349	James M King		O & M FUND		8.58	-469.26
Paycheck	08/28/2020	11350	James M King		O & M FUND		13.71	-482.97
Paycheck	08/28/2020	11351	William Clark		O & M FUND		11.78	-494.75
Paycheck	09/04/2020	11363	Billy J Trammell		O & M FUND		13.47	-508.22
Paycheck	09/04/2020	11364	Derrick Taylor		O & M FUND		13.17	-521.39
Paycheck	09/04/2020	11365	James M King		O & M FUND		8.58	-529.97
Paycheck	09/04/2020	11366	James M King		O & M FUND		13.23	-543.20
Paycheck	09/04/2020	11367	William Clark		O & M FUND		11.58	-554.78
Paycheck	09/11/2020	11377	Billy J Trammell		O & M FUND		12.76	-567.54
Paycheck	09/11/2020	11378	Derrick Taylor		O & M FUND		13.83	-581.37
Paycheck	09/11/2020	11379	James M King		O & M FUND		8.79	-590.16
Paycheck	09/11/2020	11380	James M King		O & M FUND		15.31	-605.47
Paycheck	09/11/2020	11381	William Clark		O & M FUND		10.41	-615.88
Paycheck	09/18/2020	11392	Billy J Trammell		O & M FUND		12.76	-628.64
Paycheck	09/18/2020	11393	Derrick Taylor		O & M FUND		13.17	-641.81
Paycheck	09/18/2020	11394	James M King		O & M FUND		8.37	-650.18
Paycheck	09/18/2020	11395	James M King		O & M FUND		16.58	-666.76
Paycheck	09/18/2020	11396	William Clark		O & M FUND		10.41	-677.17
Paycheck	09/25/2020	11414	Billy J Trammell		O & M FUND		12.76	-689.93
Paycheck	09/25/2020	11415	Derrick Taylor		O & M FUND		13.17	-703.10
Paycheck	09/25/2020	11416	James M King		O & M FUND		8.90	-712.00
Paycheck	09/25/2020	11417	James M King		O & M FUND		15.39	-727.39
Paycheck	09/25/2020	11418	William Clark		O & M FUND		11.97	-739.36
Paycheck	10/02/2020	11436	Billy J Trammell		O & M FUND		13.17	-752.53
Paycheck	10/02/2020	11437	Derrick Taylor		O & M FUND		12.76	-765.29
Paycheck	10/02/2020	11438	James M King		O & M FUND		8.26	-773.55
Paycheck	10/02/2020	11439	James M King		O & M FUND		15.15	-788.70
Paycheck	10/02/2020	11440	William Clark		O & M FUND		10.41	-799.11
Paycheck	10/09/2020	11454	Billy J Trammell		O & M FUND		13.00	-812.11

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	10/09/2020	11455	Derrick Taylor		O & M FUND		13.17	-825.28
Paycheck	10/09/2020	11456	James M King		O & M FUND		7.94	-833.22
Paycheck	10/09/2020	11457	Jimmy A Ross		O & M FUND		14.67	-847.89
Paycheck	10/09/2020	11458	Troy L Privett		O & M FUND		6.83	-854.72
Paycheck	10/09/2020	11459	William Clark		O & M FUND		10.41	-865.13
Paycheck	10/16/2020	11472	Billy J Trammell		O & M FUND		12.76	-877.89
Paycheck	10/16/2020	11473	Derrick Taylor		O & M FUND		13.17	-891.06
Paycheck	10/16/2020	11474	James M King		O & M FUND		7.29	-898.35
Paycheck	10/16/2020	11475	Jimmy A Ross		O & M FUND		14.67	-913.02
Paycheck	10/16/2020	11476	Troy L Privett		O & M FUND		8.40	-921.42
Paycheck	10/16/2020	11477	William Clark		O & M FUND		11.39	-932.81
Check	10/22/2020	11479	Tax Administrator	McCreary Co...	O & M FUND	739.36		-193.45
Paycheck	10/23/2020	11489	Billy J Trammell		O & M FUND		12.76	-206.21
Paycheck	10/23/2020	11490	Derrick Taylor		O & M FUND		13.17	-219.38
Paycheck	10/23/2020	11491	James M King		O & M FUND		8.90	-228.28
Paycheck	10/23/2020	11492	Jimmy A Ross		O & M FUND		16.10	-244.38
Paycheck	10/23/2020	11493	Troy L Privett		O & M FUND		0.63	-245.01
Paycheck	10/23/2020	11494	William Clark		O & M FUND		10.41	-255.42
Paycheck	10/30/2020	11507	Billy J Trammell		O & M FUND		9.77	-265.19
Paycheck	10/30/2020	11508	Jimmy A Ross		O & M FUND		10.44	-275.63
Paycheck	10/30/2020	11509	Billy J Trammell		O & M FUND		15.15	-290.78
Paycheck	10/30/2020	11510	Derrick Taylor		O & M FUND		13.17	-303.95
Paycheck	10/30/2020	11511	James M King		O & M FUND		6.22	-310.17
Paycheck	10/30/2020	11512	Jimmy A Ross		O & M FUND		14.67	-324.84
Paycheck	10/30/2020	11513	William Clark		O & M FUND		10.41	-335.25
Paycheck	11/06/2020	11516	Billy J Trammell		O & M FUND		8.74	-343.99
Paycheck	11/06/2020	11517	Derrick Taylor		O & M FUND		8.74	-352.73
Paycheck	11/06/2020	11518	James M King		O & M FUND		8.84	-361.57
Paycheck	11/06/2020	11519	Jimmy A Ross		O & M FUND		8.74	-370.31
Paycheck	11/06/2020	11520	William Clark		O & M FUND		8.84	-379.15
Paycheck	11/06/2020	11536	Billy J Trammell		O & M FUND		13.71	-392.86
Paycheck	11/06/2020	11537	Derrick Taylor		O & M FUND		13.17	-406.03
Paycheck	11/06/2020	11538	James M King		O & M FUND		7.51	-413.54
Paycheck	11/06/2020	11539	Jimmy A Ross		O & M FUND		14.67	-428.21
Paycheck	11/06/2020	11540	William Clark		O & M FUND		10.41	-438.62
Paycheck	11/13/2020	11551	Billy J Trammell		O & M FUND		12.76	-451.38
Paycheck	11/13/2020	11552	Derrick Taylor		O & M FUND		13.17	-464.55
Paycheck	11/13/2020	11553	James M King		O & M FUND		7.83	-472.38
Paycheck	11/13/2020	11554	Jimmy A Ross		O & M FUND		17.22	-489.60
Paycheck	11/13/2020	11555	William Clark		O & M FUND		11.71	-501.31
Paycheck	11/20/2020	11566	Billy J Trammell		O & M FUND		12.76	-514.07
Paycheck	11/20/2020	11567	Derrick Taylor		O & M FUND		13.17	-527.24
Paycheck	11/20/2020	11568	James M King		O & M FUND		6.97	-534.21
Paycheck	11/20/2020	11569	Jimmy A Ross		O & M FUND		15.63	-549.84
Paycheck	11/20/2020	11570	William Clark		O & M FUND		10.61	-560.45
Paycheck	11/25/2020	11581	Billy J Trammell		O & M FUND		13.87	-574.32
Paycheck	11/25/2020	11582	Derrick Taylor		O & M FUND		13.17	-587.49
Paycheck	11/25/2020	11583	James M King		O & M FUND		7.08	-594.57
Paycheck	11/25/2020	11584	Jimmy A Ross		O & M FUND		13.07	-607.64

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	11/25/2020	11585	William Clark		O & M FUND		10.41	-618.05
Paycheck	12/04/2020	11600	Billy J Trammell		O & M FUND		12.76	-630.81
Paycheck	12/04/2020	11601	Derrick Taylor		O & M FUND		13.17	-643.98
Paycheck	12/04/2020	11602	James M King		O & M FUND		8.58	-652.56
Paycheck	12/04/2020	11603	Jimmy A Ross		O & M FUND		15.31	-667.87
Paycheck	12/04/2020	11604	William Clark		O & M FUND		10.41	-678.28
Paycheck	12/11/2020	11619	Billy J Trammell		O & M FUND		13.00	-691.28
Paycheck	12/11/2020	11620	Derrick Taylor		O & M FUND		13.17	-704.45
Paycheck	12/11/2020	11621	James M King		O & M FUND		5.15	-709.60
Paycheck	12/11/2020	11622	Jimmy A Ross		O & M FUND		13.71	-723.31
Paycheck	12/11/2020	11623	William Clark		O & M FUND		10.41	-733.72
Paycheck	12/16/2020	11624	Derrick Taylor		O & M FUND		6.13	-739.85
Paycheck	12/16/2020	11625	James M King		O & M FUND		6.00	-745.85
Paycheck	12/16/2020	11626	William Clark		O & M FUND		5.83	-751.68
Paycheck	12/16/2020	11639	Billy J Trammell		O & M FUND		17.06	-768.74
Paycheck	12/18/2020	11640	Derrick Taylor		O & M FUND		13.66	-782.40
Paycheck	12/18/2020	11641	James M King		O & M FUND		8.15	-790.55
Paycheck	12/18/2020	11642	Jimmy A Ross		O & M FUND		12.76	-803.31
Paycheck	12/18/2020	11643	William Clark		O & M FUND		10.61	-813.92
Paycheck	12/23/2020	11649	Billy J Trammell		O & M FUND		12.76	-826.68
Paycheck	12/23/2020	11650	Derrick Taylor		O & M FUND		13.17	-839.85
Paycheck	12/23/2020	11651	James M King		O & M FUND		8.58	-848.43
Paycheck	12/23/2020	11652	Jimmy A Ross		O & M FUND		12.76	-861.19
Paycheck	12/23/2020	11653	William Clark		O & M FUND		10.41	-871.60
Paycheck	12/31/2020	11662	Billy J Trammell		O & M FUND		12.76	-884.36
Paycheck	12/31/2020	11663	Derrick Taylor		O & M FUND		13.17	-897.53
Paycheck	12/31/2020	11664	James M King		O & M FUND		8.58	-906.11
Paycheck	12/31/2020	11665	Jimmy A Ross		O & M FUND		14.19	-920.30
Paycheck	12/31/2020	11666	William Clark		O & M FUND		11.58	-931.88
Total McCreary Co						2,999.34	3,085.09	-931.88
<b>Retirement Employer</b>								
General Journal	12/31/2020			To adjust to c...	Life Insurance		890.65	-4,142.76
Total Retirement Employer						0.00	890.65	-5,033.41

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Retirement W/H	01/03/2020	10834	Billy J Trammell		O & M FUND		40.52	-917.17
Paycheck	01/03/2020	10835	Derrick Taylor		O & M FUND		47.74	-957.69
Paycheck	01/03/2020	10836	James M King		O & M FUND		26.60	-1,005.43
Paycheck	01/03/2020	10837	Jimmy A Ross		O & M FUND		46.77	-1,032.03
Paycheck	01/03/2020	10838	William Clark		O & M FUND		34.70	-1,078.80
Paycheck	01/10/2020	10848	Billy J Trammell		O & M FUND		40.52	-1,113.50
Paycheck	01/10/2020	10849	Derrick Taylor		O & M FUND		47.19	-1,154.02
Paycheck	01/10/2020	10850	James M King		O & M FUND		26.60	-1,201.21
Paycheck	01/10/2020	10851	Jimmy A Ross		O & M FUND		52.09	-1,227.81
Paycheck	01/10/2020	10852	William Clark		O & M FUND		34.70	-1,279.90
Paycheck	01/17/2020	10862	Billy J Trammell		O & M FUND		44.32	-1,314.60
Paycheck	01/17/2020	10863	Derrick Taylor		O & M FUND		46.37	-1,358.92
Paycheck	01/17/2020	10864	James M King		O & M FUND		33.08	-1,405.29
Paycheck	01/17/2020	10865	Jimmy A Ross		O & M FUND		53.68	-1,438.37
Paycheck	01/17/2020	10866	William Clark		O & M FUND		37.30	-1,492.05
Paycheck	01/24/2020	10872	Billy J Trammell		O & M FUND		48.12	-1,529.35
Paycheck	01/24/2020	10873	Derrick Taylor		O & M FUND		45.55	-1,577.47
Paycheck	01/24/2020	10874	James M King		O & M FUND		26.60	-1,623.02
Paycheck	01/24/2020	10875	Jimmy A Ross		O & M FUND		47.30	-1,649.62
Paycheck	01/24/2020	10876	William Clark		O & M FUND		34.70	-1,696.92
Paycheck	01/24/2020	10877	Derrick Taylor		O & M FUND		43.90	-1,731.62
Paycheck	01/31/2020	10888	Billy J Trammell		O & M FUND		42.04	-1,775.52
Paycheck	01/31/2020	10889	Derrick Taylor		O & M FUND		50.49	-1,817.56
Paycheck	01/31/2020	10890	James M King		O & M FUND		27.60	-1,868.05
Paycheck	01/31/2020	10891	Jimmy A Ross		O & M FUND		45.71	-1,895.65
Paycheck	01/31/2020	10892	William Clark		O & M FUND		34.70	-1,941.36
Paycheck	02/07/2020	10904	Billy J Trammell		O & M FUND		45.08	-1,976.06
Paycheck	02/07/2020	10905	Derrick Taylor		O & M FUND		43.90	-2,021.14
Paycheck	02/07/2020	10906	James M King		O & M FUND		26.60	-2,065.04
Paycheck	02/07/2020	10907	Jimmy A Ross		O & M FUND		42.52	-2,091.64
Paycheck	02/07/2020	10908	William Clark		O & M FUND		34.70	-2,134.16
Paycheck	02/14/2020	10921	Billy J Trammell		O & M FUND		41.28	-2,168.86
Paycheck	02/14/2020	10922	Derrick Taylor		O & M FUND		44.72	-2,210.14
Paycheck	02/14/2020	10923	James M King		O & M FUND		29.59	-2,254.86
Paycheck	02/14/2020	10924	Jimmy A Ross		O & M FUND		48.90	-2,284.45
Paycheck	02/14/2020	10925	William Clark		O & M FUND		43.81	-2,333.35
Paycheck	02/21/2020	10935	Billy J Trammell		O & M FUND		44.57	-2,377.16
Paycheck	02/21/2020	10936	Derrick Taylor		O & M FUND		43.90	-2,421.73
Paycheck	02/21/2020	10937	James M King		O & M FUND		21.28	-2,465.63
Paycheck	02/21/2020	10938	Jimmy A Ross		O & M FUND		59.00	-2,486.91
Paycheck	02/21/2020	10939	William Clark		O & M FUND		34.70	-2,545.91
Paycheck	02/28/2020	10954	Billy J Trammell		O & M FUND		40.52	-2,580.61
Paycheck	02/28/2020	10955	Derrick Taylor		O & M FUND		50.49	-2,621.13
Paycheck	02/28/2020	10956	James M King		O & M FUND		28.60	-2,671.62
Paycheck	02/28/2020	10957	Jimmy A Ross		O & M FUND		50.49	-2,700.22
Paycheck	02/28/2020	10958	William Clark		O & M FUND		34.70	-2,750.71
General Journal	02/29/2020		Billy J Trammell		Retirement	0.00		-2,785.41
Paycheck	03/06/2020	10973	Billy J Trammell		O & M FUND		40.52	-2,785.41

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	03/06/2020	10974	Derrick Taylor		O & M FUND		43.90	-2,869.83
Paycheck	03/06/2020	10975	James M King		O & M FUND		27.89	-2,897.72
Paycheck	03/06/2020	10976	Jimmy A Ross		O & M FUND		51.29	-2,949.01
Paycheck	03/06/2020	10977	William Clark		O & M FUND		55.52	-3,004.53
Paycheck	03/13/2020	10988	Billy J Trammell		O & M FUND		41.28	-3,045.81
Paycheck	03/13/2020	10989	Derrick Taylor		O & M FUND		43.90	-3,089.71
Paycheck	03/13/2020	10990	James M King		O & M FUND		32.89	-3,122.60
Paycheck	03/13/2020	10991	Jimmy A Ross		O & M FUND		54.48	-3,177.08
Paycheck	03/13/2020	10992	William Clark		O & M FUND		34.70	-3,211.78
Paycheck	03/20/2020	11002	Billy J Trammell		O & M FUND		60.06	-3,271.84
Paycheck	03/20/2020	11003	Derrick Taylor		O & M FUND		43.90	-3,315.74
Paycheck	03/20/2020	11004	James M King		O & M FUND		32.35	-3,348.09
Paycheck	03/20/2020	11005	Jimmy A Ross		O & M FUND		45.71	-3,393.80
Paycheck	03/20/2020	11006	William Clark		O & M FUND		41.21	-3,435.01
Paycheck	03/27/2020	11017	Billy J Trammell		O & M FUND		42.52	-3,477.53
Paycheck	03/27/2020	11018	Derrick Taylor		O & M FUND		52.13	-3,529.66
Paycheck	03/27/2020	11019	James M King		O & M FUND		29.67	-3,559.33
Paycheck	03/27/2020	11020	Jimmy A Ross		O & M FUND		47.30	-3,606.63
Paycheck	03/27/2020	11021	William Clark		O & M FUND		34.70	-3,641.33
General Journal	03/31/2020				Retirement	0.00		-3,641.33
Paycheck	04/03/2020	11034	Billy J Trammell		O & M FUND		44.11	-3,685.44
Paycheck	04/03/2020	11035	Derrick Taylor		O & M FUND		61.19	-3,746.63
Paycheck	04/03/2020	11036	James M King		O & M FUND		29.67	-3,776.30
Paycheck	04/03/2020	11037	Jimmy A Ross		O & M FUND		59.26	-3,835.56
Paycheck	04/03/2020	11038	William Clark		O & M FUND		44.46	-3,880.02
Paycheck	04/10/2020	11055	Billy J Trammell		O & M FUND		54.48	-3,934.50
Paycheck	04/10/2020	11056	Derrick Taylor		O & M FUND		71.07	-4,005.57
Paycheck	04/10/2020	11057	James M King		O & M FUND		28.60	-4,034.17
Paycheck	04/10/2020	11058	Jimmy A Ross		O & M FUND		48.90	-4,083.07
Paycheck	04/10/2020	11059	William Clark		O & M FUND		43.81	-4,126.88
Paycheck	04/17/2020	11070	Billy J Trammell		O & M FUND		42.52	-4,169.40
Paycheck	04/17/2020	11071	Derrick Taylor		O & M FUND		54.60	-4,224.00
Paycheck	04/17/2020	11072	Jimmy A Ross		O & M FUND		42.52	-4,266.52
Paycheck	04/24/2020	11080	Billy J Trammell		O & M FUND		48.90	-4,315.42
Paycheck	04/24/2020	11081	Derrick Taylor		O & M FUND		43.90	-4,359.32
Paycheck	04/24/2020	11082	Jimmy A Ross		O & M FUND		42.52	-4,401.84
Paycheck	05/01/2020	11097	Billy J Trammell		O & M FUND		46.51	-4,448.35
Paycheck	05/01/2020	11098	Derrick Taylor		O & M FUND		47.19	-4,495.54
Paycheck	05/01/2020	11099	Jimmy A Ross		O & M FUND		42.52	-4,538.06
Paycheck	05/08/2020	11108	Billy J Trammell		O & M FUND		43.32	-4,581.38
Paycheck	05/08/2020	11109	Derrick Taylor		O & M FUND		43.90	-4,625.28
Paycheck	05/08/2020	11110	Jimmy A Ross		O & M FUND		42.52	-4,667.80
Paycheck	05/15/2020	11120	Billy J Trammell		O & M FUND		42.52	-4,710.32
Paycheck	05/15/2020	11121	Derrick Taylor		O & M FUND		43.90	-4,754.22
Paycheck	05/15/2020	11122	Jimmy A Ross		O & M FUND		53.68	-4,807.90
Paycheck	05/22/2020	11131	Billy J Trammell		O & M FUND		42.52	-4,850.42
Paycheck	05/22/2020	11132	Derrick Taylor		O & M FUND		43.90	-4,894.32
Paycheck	05/22/2020	11133	Jimmy A Ross		O & M FUND		45.71	-4,940.03
Paycheck	05/29/2020	11144	Billy J Trammell		O & M FUND		42.52	-4,982.55

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	05/29/2020	11145	Derrick Taylor		O & M FUND		46.10	-5,028.65
Paycheck	05/29/2020	11146	Jimmy A Ross		O & M FUND		48.90	-5,077.55
Paycheck	06/05/2020	11160	Billy J Trammell		O & M FUND		42.52	-5,120.07
Paycheck	06/05/2020	11161	Derrick Taylor		O & M FUND			-5,120.07
Paycheck	06/05/2020	11162	Jimmy A Ross	VOID:	O & M FUND	0.00	50.49	-5,170.56
Paycheck	06/05/2020	11163	Derrick Taylor		O & M FUND		46.37	-5,216.93
Paycheck	06/12/2020	11172	Billy J Trammell		O & M FUND		44.11	-5,261.04
Paycheck	06/12/2020	11173	Derrick Taylor		O & M FUND		43.90	-5,304.94
Paycheck	06/12/2020	11174	Jimmy A Ross		O & M FUND		48.10	-5,353.04
Paycheck	06/19/2020	11186	Billy J Trammell		O & M FUND		42.52	-5,395.56
Paycheck	06/19/2020	11187	Derrick Taylor		O & M FUND		52.96	-5,448.52
Paycheck	06/19/2020	11188	Jimmy A Ross		O & M FUND		44.91	-5,493.43
Paycheck	06/26/2020	11201	Billy J Trammell		O & M FUND		43.32	-5,536.75
Paycheck	06/26/2020	11202	Derrick Taylor		O & M FUND		50.49	-5,587.24
Paycheck	06/26/2020	11203	Jimmy A Ross		O & M FUND		42.52	-5,629.76
Paycheck	07/02/2020	11214	Billy J Trammell		O & M FUND		44.11	-5,673.87
Paycheck	07/02/2020	11215	Derrick Taylor		O & M FUND		43.90	-5,717.77
Paycheck	07/02/2020	11216	James M King		O & M FUND		22.88	-5,740.65
Paycheck	07/02/2020	11217	Jimmy A Ross		O & M FUND		42.52	-5,783.17
Paycheck	07/10/2020	11227	Billy J Trammell		O & M FUND		42.52	-5,825.69
Paycheck	07/10/2020	11228	Derrick Taylor		O & M FUND		67.50	-5,893.19
Paycheck	07/10/2020	11229	James M King		O & M FUND		28.96	-5,922.15
Paycheck	07/10/2020	11230	Jimmy A Ross		O & M FUND		45.71	-5,967.86
Paycheck	07/17/2020	11239	Billy J Trammell		O & M FUND		42.52	-6,010.38
Paycheck	07/17/2020	11240	Derrick Taylor		O & M FUND		43.90	-6,054.28
Paycheck	07/17/2020	11241	James M King		O & M FUND		28.60	-6,082.88
Paycheck	07/17/2020	11242	Jimmy A Ross		O & M FUND		42.52	-6,125.40
Paycheck	07/24/2020	11256	Billy J Trammell		O & M FUND		43.32	-6,168.72
Paycheck	07/24/2020	11257	Derrick Taylor		O & M FUND		52.96	-6,221.68
Paycheck	07/24/2020	11258	James M King		O & M FUND		28.60	-6,250.28
Paycheck	07/24/2020	11259	Jimmy A Ross		O & M FUND		45.71	-6,295.99
Paycheck	07/31/2020	11277	Billy J Trammell		O & M FUND		45.71	-6,341.70
Paycheck	07/31/2020	11278	Derrick Taylor		O & M FUND		43.90	-6,385.60
Paycheck	07/31/2020	11279	James M King		O & M FUND		21.81	-6,407.41
Paycheck	07/31/2020	11280	Jimmy A Ross		O & M FUND		46.51	-6,453.92
Paycheck	08/07/2020	11295	Billy J Trammell		O & M FUND		42.52	-6,496.44
Paycheck	08/07/2020	11296	Derrick Taylor		O & M FUND		43.90	-6,540.34
Paycheck	08/07/2020	11297	James M King		O & M FUND		30.75	-6,571.09
Paycheck	08/07/2020	11298	Jimmy A Ross		O & M FUND		50.49	-6,621.58
Paycheck	08/07/2020	11299	William Clark		O & M FUND		27.76	-6,649.34
Paycheck	08/14/2020	11314	Billy J Trammell		O & M FUND		42.52	-6,691.86
Paycheck	08/14/2020	11315	Derrick Taylor		O & M FUND		50.49	-6,742.35
Paycheck	08/14/2020	11316	James M King		O & M FUND		42.54	-6,784.89
Paycheck	08/14/2020	11317	Jimmy A Ross		O & M FUND		53.68	-6,838.57
Paycheck	08/14/2020	11318	William Clark		O & M FUND		41.86	-6,880.43
Paycheck	08/21/2020	11331	Billy J Trammell		O & M FUND		42.52	-6,922.95
Paycheck	08/21/2020	11332	Derrick Taylor		O & M FUND		47.19	-6,970.14
Paycheck	08/21/2020	11333	James M King		O & M FUND		29.14	-6,999.28
Paycheck	08/21/2020	11334	Jimmy A Ross		O & M FUND		42.52	-7,041.80

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	08/21/2020	11335	William Clark		O & M FUND		34.70	-7,076.50
Paycheck	08/28/2020	11347	Billy J Trammell		O & M FUND		44.91	-7,121.41
Paycheck	08/28/2020	11348	Derrick Taylor		O & M FUND		43.90	-7,165.31
Paycheck	08/28/2020	11349	Jarnez M King		O & M FUND		28.60	-7,193.91
Paycheck	08/28/2020	11350	Jimmy A Ross		O & M FUND		45.71	-7,239.62
Paycheck	08/28/2020	11351	William Clark		O & M FUND		39.26	-7,278.88
Paycheck	09/04/2020	11363	Billy J Trammell		O & M FUND		44.91	-7,323.79
Paycheck	09/04/2020	11364	Derrick Taylor		O & M FUND		43.90	-7,367.69
Paycheck	09/04/2020	11365	James M King		O & M FUND		28.60	-7,396.29
Paycheck	09/04/2020	11366	Jimmy A Ross		O & M FUND		44.11	-7,440.40
Paycheck	09/04/2020	11367	William Clark		O & M FUND		38.60	-7,479.00
Paycheck	09/11/2020	11377	Billy J Trammell		O & M FUND		42.52	-7,521.52
Paycheck	09/11/2020	11378	Derrick Taylor		O & M FUND		46.10	-7,567.62
Paycheck	09/11/2020	11379	James M King		O & M FUND		29.32	-7,596.94
Paycheck	09/11/2020	11380	Jimmy A Ross		O & M FUND		51.02	-7,647.96
Paycheck	09/11/2020	11381	William Clark		O & M FUND		34.70	-7,682.66
Paycheck	09/18/2020	11392	Billy J Trammell		O & M FUND		42.52	-7,725.18
Paycheck	09/18/2020	11393	Derrick Taylor		O & M FUND		43.90	-7,769.08
Paycheck	09/18/2020	11394	James M King		O & M FUND		27.89	-7,796.97
Paycheck	09/18/2020	11395	Jarnez M King		O & M FUND		55.28	-7,852.25
Paycheck	09/18/2020	11396	Jimmy A Ross		O & M FUND		34.70	-7,886.95
Paycheck	09/25/2020	11414	William Clark		O & M FUND		42.52	-7,929.47
Paycheck	09/25/2020	11415	Billy J Trammell		O & M FUND		43.90	-7,973.37
Paycheck	09/25/2020	11416	Derrick Taylor		O & M FUND		29.67	-8,003.04
Paycheck	09/25/2020	11417	James M King		O & M FUND		51.29	-8,054.33
Paycheck	09/25/2020	11418	Jimmy A Ross		O & M FUND		39.91	-8,094.24
Paycheck	10/02/2020	11436	William Clark		O & M FUND		42.52	-8,136.76
Paycheck	10/02/2020	11437	Billy J Trammell		O & M FUND		43.90	-8,180.66
Paycheck	10/02/2020	11438	Derrick Taylor		O & M FUND		27.53	-8,208.19
Paycheck	10/02/2020	11439	James M King		O & M FUND		50.49	-8,258.68
Paycheck	10/02/2020	11440	Jimmy A Ross		O & M FUND		34.70	-8,293.38
Paycheck	10/09/2020	11454	William Clark		O & M FUND		43.32	-8,336.70
Paycheck	10/09/2020	11455	Billy J Trammell		O & M FUND		43.90	-8,380.60
Paycheck	10/09/2020	11456	Derrick Taylor		O & M FUND		26.46	-8,407.06
Paycheck	10/09/2020	11457	Jarnez M King		O & M FUND		48.90	-8,455.96
Paycheck	10/09/2020	11459	Jimmy A Ross		O & M FUND		34.70	-8,490.66
Paycheck	10/16/2020	11472	William Clark		O & M FUND		42.52	-8,533.18
Paycheck	10/16/2020	11473	Billy J Trammell		O & M FUND		43.90	-8,577.08
Paycheck	10/16/2020	11474	Derrick Taylor		O & M FUND		24.31	-8,601.39
Paycheck	10/16/2020	11475	James M King		O & M FUND		48.90	-8,650.29
Paycheck	10/16/2020	11477	Jimmy A Ross		O & M FUND		37.95	-8,688.24
Paycheck	10/23/2020	11489	William Clark		O & M FUND		42.52	-8,730.76
Paycheck	10/23/2020	11490	Billy J Trammell		O & M FUND		43.90	-8,774.66
Paycheck	10/23/2020	11491	Derrick Taylor		O & M FUND		29.67	-8,804.33
Paycheck	10/23/2020	11492	James M King		O & M FUND		53.68	-8,858.01
Paycheck	10/23/2020	11494	Jimmy A Ross		O & M FUND		34.70	-8,892.71
Paycheck	10/30/2020	11507	William Clark		O & M FUND		32.58	-8,925.29
Paycheck	10/30/2020	11508	Billy J Trammell		O & M FUND		34.80	-8,960.09
Paycheck	10/30/2020	11509	Jimmy A Ross		O & M FUND		50.49	-9,010.58
Paycheck	10/30/2020		Billy J Trammell		O & M FUND			

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	10/30/2020	11510	Derrick Taylor		O & M FUND		43.90	-9,054.48
Paycheck	10/30/2020	11511	James M King		O & M FUND		20.74	-9,075.22
Paycheck	10/30/2020	11512	Jimmy A Ross		O & M FUND		48.90	-9,124.12
Paycheck	10/30/2020	11513	William Clark		O & M FUND		34.70	-9,158.82
Paycheck	11/06/2020	11516	Billy J Trammell		O & M FUND		29.12	-9,187.94
Paycheck	11/06/2020	11517	Derrick Taylor		O & M FUND		29.12	-9,217.06
Paycheck	11/06/2020	11518	James M King		O & M FUND		29.46	-9,246.52
Paycheck	11/06/2020	11519	Jimmy A Ross		O & M FUND		29.12	-9,275.64
Paycheck	11/06/2020	11520	William Clark		O & M FUND		29.46	-9,305.10
Paycheck	11/06/2020	11536	Billy J Trammell		O & M FUND		45.71	-9,350.81
Paycheck	11/06/2020	11537	Derrick Taylor		O & M FUND		43.90	-9,394.71
Paycheck	11/06/2020	11538	James M King		O & M FUND		25.03	-9,419.74
Paycheck	11/06/2020	11539	Jimmy A Ross		O & M FUND		48.90	-9,468.64
Paycheck	11/06/2020	11540	William Clark		O & M FUND		34.70	-9,503.34
Paycheck	11/13/2020	11551	Billy J Trammell		O & M FUND		42.52	-9,545.86
Paycheck	11/13/2020	11552	Derrick Taylor		O & M FUND		43.90	-9,589.76
Paycheck	11/13/2020	11553	James M King		O & M FUND		26.10	-9,615.86
Paycheck	11/13/2020	11554	Jimmy A Ross		O & M FUND		57.40	-9,673.26
Paycheck	11/13/2020	11555	William Clark		O & M FUND		39.04	-9,712.30
Paycheck	11/20/2020	11566	Billy J Trammell		O & M FUND		42.52	-9,754.82
Paycheck	11/20/2020	11567	Derrick Taylor		O & M FUND		43.90	-9,798.72
Paycheck	11/20/2020	11568	James M King		O & M FUND		23.24	-9,821.96
Paycheck	11/20/2020	11569	Jimmy A Ross		O & M FUND		52.09	-9,874.05
Paycheck	11/20/2020	11570	William Clark		O & M FUND		35.35	-9,909.40
Paycheck	11/25/2020	11581	Billy J Trammell		O & M FUND		46.24	-9,955.64
Paycheck	11/25/2020	11582	Derrick Taylor		O & M FUND		43.90	-9,999.54
Paycheck	11/25/2020	11583	James M King		O & M FUND		23.60	-10,023.14
Paycheck	11/25/2020	11584	Jimmy A Ross		O & M FUND		43.58	-10,066.72
Paycheck	11/25/2020	11585	William Clark		O & M FUND		34.70	-10,101.42
Paycheck	12/04/2020	11600	Billy J Trammell		O & M FUND		42.52	-10,143.94
Paycheck	12/04/2020	11601	Derrick Taylor		O & M FUND		43.90	-10,187.84
Paycheck	12/04/2020	11602	James M King		O & M FUND		28.60	-10,216.44
Paycheck	12/04/2020	11603	Jimmy A Ross		O & M FUND		51.02	-10,267.46
Paycheck	12/04/2020	11604	William Clark		O & M FUND		34.70	-10,302.16
Paycheck	12/11/2020	11619	Billy J Trammell		O & M FUND		43.32	-10,345.48
Paycheck	12/11/2020	11620	Derrick Taylor		O & M FUND		43.90	-10,389.38
Paycheck	12/11/2020	11621	James M King		O & M FUND		17.16	-10,406.54
Paycheck	12/11/2020	11622	Jimmy A Ross		O & M FUND		45.71	-10,452.25
Paycheck	12/11/2020	11623	William Clark		O & M FUND		34.70	-10,486.95
Paycheck	12/16/2020	11624	Derrick Taylor		O & M FUND		20.44	-10,507.39
Paycheck	12/16/2020	11625	James M King		O & M FUND		19.99	-10,527.38
Paycheck	12/16/2020	11626	William Clark		O & M FUND		19.43	-10,546.81
Paycheck	12/18/2020	11639	Billy J Trammell		O & M FUND		56.87	-10,603.68
Paycheck	12/18/2020	11640	Derrick Taylor		O & M FUND		45.55	-10,649.23
Paycheck	12/18/2020	11641	James M King		O & M FUND		27.17	-10,676.40
Paycheck	12/18/2020	11642	Jimmy A Ross		O & M FUND		42.52	-10,718.92
Paycheck	12/18/2020	11643	William Clark		O & M FUND		35.35	-10,754.27
Paycheck	12/23/2020	11649	Billy J Trammell		O & M FUND		42.52	-10,796.79
Paycheck	12/23/2020	11650	Derrick Taylor		O & M FUND		43.90	-10,840.69



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	12/23/2020	11651	James M King		O & M FUND		28.60	-10,869.29
Paycheck	12/23/2020	11652	Jimmy A Ross		O & M FUND		42.52	-10,911.81
Paycheck	12/23/2020	11653	William Clark		O & M FUND		34.70	-10,946.51
Paycheck	12/31/2020	11662	Billy J Trammell		O & M FUND		42.52	-10,989.03
Paycheck	12/31/2020	11663	Derrick Taylor		O & M FUND		43.90	-11,032.93
Paycheck	12/31/2020	11664	James M King		O & M FUND		28.60	-11,061.53
Paycheck	12/31/2020	11665	Jimmy A Ross		O & M FUND		47.30	-11,108.83
Paycheck	12/31/2020	11666	William Clark		O & M FUND		38.60	-11,147.43
General Journal	12/31/2020			To adjust to c...	Life Insurance	10,061.90		-1,085.53
Total Retirement W/H						10,061.90	10,230.26	-1,085.53
<b>Savings</b>								0.00
Paycheck	01/03/2020	10834	Billy J Trammell		O & M FUND		20.00	-20.00
Paycheck	01/03/2020	10835	Derrick Taylor		O & M FUND		20.00	-40.00
Paycheck	01/03/2020	10837	Jimmy A Ross		O & M FUND		30.00	-70.00
Paycheck	01/03/2020	10838	William Clark		O & M FUND		25.00	-95.00
Paycheck	01/10/2020	10848	Billy J Trammell		O & M FUND		20.00	-115.00
Paycheck	01/10/2020	10849	Derrick Taylor		O & M FUND		20.00	-135.00
Paycheck	01/10/2020	10851	Jimmy A Ross		O & M FUND		30.00	-165.00
Paycheck	01/10/2020	10852	William Clark		O & M FUND		25.00	-190.00
Paycheck	01/17/2020	10862	Billy J Trammell		O & M FUND		20.00	-210.00
Paycheck	01/17/2020	10863	Derrick Taylor		O & M FUND		20.00	-230.00
Paycheck	01/17/2020	10865	Jimmy A Ross		O & M FUND		30.00	-260.00
Paycheck	01/17/2020	10866	William Clark		O & M FUND		25.00	-285.00
Paycheck	01/24/2020	10872	Billy J Trammell		O & M FUND		20.00	-305.00
Paycheck	01/24/2020	10873	Derrick Taylor		O & M FUND		20.00	-325.00
Paycheck	01/24/2020	10875	Jimmy A Ross		O & M FUND		30.00	-355.00
Paycheck	01/24/2020	10876	William Clark		O & M FUND		25.00	-380.00
Paycheck	01/24/2020	10877	Derrick Taylor		O & M FUND	0.00	25.00	-380.00
Paycheck	01/31/2020	10888	Billy J Trammell		O & M FUND		20.00	-400.00
Paycheck	01/31/2020	10889	Derrick Taylor		O & M FUND		20.00	-420.00
Paycheck	01/31/2020	10891	Jimmy A Ross		O & M FUND		30.00	-450.00
Paycheck	01/31/2020	10892	William Clark		O & M FUND		25.00	-475.00
Paycheck	02/07/2020	10904	Billy J Trammell		O & M FUND		20.00	-495.00
Paycheck	02/07/2020	10905	Derrick Taylor		O & M FUND		20.00	-515.00
Paycheck	02/07/2020	10907	Jimmy A Ross		O & M FUND		30.00	-545.00
Paycheck	02/07/2020	10908	William Clark		O & M FUND		25.00	-570.00
Paycheck	02/14/2020	10921	Billy J Trammell		O & M FUND		20.00	-590.00
Paycheck	02/14/2020	10922	Derrick Taylor		O & M FUND		20.00	-610.00
Paycheck	02/14/2020	10924	Jimmy A Ross		O & M FUND		30.00	-640.00
Paycheck	02/14/2020	10925	William Clark		O & M FUND		25.00	-665.00
Paycheck	02/21/2020	10935	Billy J Trammell		O & M FUND		20.00	-685.00
Paycheck	02/21/2020	10936	Derrick Taylor		O & M FUND		20.00	-705.00
Paycheck	02/21/2020	10938	Jimmy A Ross		O & M FUND		30.00	-735.00
Paycheck	02/21/2020	10939	William Clark		O & M FUND		25.00	-760.00
Paycheck	02/28/2020	10954	Billy J Trammell		O & M FUND		20.00	-780.00
Paycheck	02/28/2020	10955	Derrick Taylor		O & M FUND		20.00	-800.00
Paycheck	02/28/2020	10957	Jimmy A Ross		O & M FUND		30.00	-830.00
Paycheck	02/28/2020	10958	William Clark		O & M FUND		25.00	-855.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	03/06/2020	10973	Billy J Trammell		O & M FUND		20.00	-875.00
Paycheck	03/06/2020	10974	Derrick Taylor		O & M FUND		20.00	-895.00
Paycheck	03/06/2020	10976	Jimmy A Ross		O & M FUND		30.00	-925.00
Paycheck	03/06/2020	10977	William Clark		O & M FUND		25.00	-950.00
Paycheck	03/13/2020	10988	Billy J Trammell		O & M FUND		20.00	-970.00
Paycheck	03/13/2020	10989	Derrick Taylor		O & M FUND		30.00	-990.00
Paycheck	03/13/2020	10991	Jimmy A Ross		O & M FUND		20.00	-1,020.00
Paycheck	03/13/2020	10992	William Clark		O & M FUND		25.00	-1,045.00
Paycheck	03/20/2020	11002	Billy J Trammell		O & M FUND		20.00	-1,065.00
Paycheck	03/20/2020	11003	Derrick Taylor		O & M FUND		20.00	-1,085.00
Paycheck	03/20/2020	11005	Jimmy A Ross		O & M FUND		30.00	-1,115.00
Paycheck	03/20/2020	11006	William Clark		O & M FUND		25.00	-1,140.00
Paycheck	03/27/2020	11017	Billy J Trammell		O & M FUND		20.00	-1,160.00
Paycheck	03/27/2020	11018	Derrick Taylor		O & M FUND		20.00	-1,180.00
Paycheck	03/27/2020	11020	Jimmy A Ross		O & M FUND		30.00	-1,210.00
Paycheck	03/27/2020	11021	William Clark		O & M FUND		25.00	-1,235.00
Paycheck	04/03/2020	11034	Billy J Trammell		O & M FUND		20.00	-1,255.00
Paycheck	04/03/2020	11035	Derrick Taylor		O & M FUND		20.00	-1,275.00
Paycheck	04/03/2020	11037	Jimmy A Ross		O & M FUND		30.00	-1,305.00
Paycheck	04/03/2020	11038	William Clark		O & M FUND		25.00	-1,330.00
Check	04/09/2020	11039	William Clark	Savings	O & M FUND	450.00		-880.00
Paycheck	04/10/2020	11055	Billy J Trammell		O & M FUND		20.00	-900.00
Paycheck	04/10/2020	11056	Derrick Taylor		O & M FUND		20.00	-920.00
Paycheck	04/10/2020	11058	Jimmy A Ross		O & M FUND		30.00	-950.00
Paycheck	04/10/2020	11059	William Clark		O & M FUND		30.00	-950.00
Paycheck	04/17/2020	11070	Billy J Trammell		O & M FUND	0.00		-970.00
Paycheck	04/17/2020	11071	Derrick Taylor		O & M FUND		20.00	-990.00
Paycheck	04/17/2020	11072	Jimmy A Ross		O & M FUND		30.00	-1,020.00
Paycheck	04/24/2020	11080	Billy J Trammell		O & M FUND		20.00	-1,040.00
Paycheck	04/24/2020	11081	Derrick Taylor		O & M FUND		20.00	-1,060.00
Paycheck	04/24/2020	11082	Jimmy A Ross		O & M FUND		30.00	-1,090.00
Paycheck	05/01/2020	11097	Billy J Trammell		O & M FUND		20.00	-1,110.00
Paycheck	05/01/2020	11098	Derrick Taylor		O & M FUND		20.00	-1,130.00
Paycheck	05/01/2020	11099	Jimmy A Ross		O & M FUND		30.00	-1,160.00
Paycheck	05/08/2020	11108	Billy J Trammell		O & M FUND		20.00	-1,180.00
Paycheck	05/08/2020	11109	Derrick Taylor		O & M FUND		20.00	-1,200.00
Paycheck	05/08/2020	11110	Jimmy A Ross		O & M FUND		30.00	-1,230.00
Paycheck	05/15/2020	11120	Billy J Trammell		O & M FUND		20.00	-1,250.00
Paycheck	05/15/2020	11121	Derrick Taylor		O & M FUND		20.00	-1,270.00
Paycheck	05/15/2020	11122	Jimmy A Ross		O & M FUND		30.00	-1,300.00
Paycheck	05/22/2020	11131	Billy J Trammell		O & M FUND		20.00	-1,320.00
Paycheck	05/22/2020	11132	Derrick Taylor		O & M FUND		20.00	-1,340.00
Paycheck	05/22/2020	11133	Jimmy A Ross		O & M FUND		30.00	-1,370.00
Paycheck	05/29/2020	11144	Billy J Trammell		O & M FUND		20.00	-1,390.00
Paycheck	05/29/2020	11145	Derrick Taylor		O & M FUND		20.00	-1,410.00
Paycheck	06/05/2020	11146	Jimmy A Ross		O & M FUND		30.00	-1,440.00
Paycheck	06/05/2020	11160	Billy J Trammell		O & M FUND		20.00	-1,460.00
Paycheck	06/05/2020	11161	Derrick Taylor		O & M FUND		20.00	-1,460.00
Paycheck	06/05/2020	11162	Jimmy A Ross	VOID:	O & M FUND	0.00	30.00	-1,490.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	06/05/2020	11163	Derrick Taylor		O & M FUND		20.00	-1,510.00
Paycheck	06/12/2020	11172	Billy J Trammell		O & M FUND		20.00	-1,530.00
Paycheck	06/12/2020	11173	Derrick Taylor		O & M FUND		20.00	-1,550.00
Paycheck	06/12/2020	11174	Jimmy A Ross		O & M FUND		30.00	-1,580.00
Paycheck	06/19/2020	11186	Billy J Trammell		O & M FUND		20.00	-1,600.00
Paycheck	06/19/2020	11187	Derrick Taylor		O & M FUND		20.00	-1,620.00
Paycheck	06/19/2020	11188	Jimmy A Ross		O & M FUND		30.00	-1,650.00
Paycheck	06/26/2020	11201	Billy J Trammell		O & M FUND		20.00	-1,670.00
Paycheck	06/26/2020	11202	Derrick Taylor		O & M FUND		20.00	-1,690.00
Paycheck	06/26/2020	11203	Jimmy A Ross		O & M FUND		30.00	-1,720.00
Paycheck	07/02/2020	11214	Billy J Trammell		O & M FUND		20.00	-1,740.00
Paycheck	07/02/2020	11215	Derrick Taylor		O & M FUND		20.00	-1,760.00
Paycheck	07/02/2020	11217	Jimmy A Ross		O & M FUND		30.00	-1,790.00
Paycheck	07/10/2020	11227	Billy J Trammell		O & M FUND		20.00	-1,810.00
Paycheck	07/10/2020	11228	Derrick Taylor		O & M FUND		20.00	-1,830.00
Paycheck	07/10/2020	11230	Jimmy A Ross		O & M FUND		30.00	-1,860.00
Paycheck	07/17/2020	11239	Billy J Trammell		O & M FUND		20.00	-1,880.00
Paycheck	07/17/2020	11240	Derrick Taylor		O & M FUND		20.00	-1,900.00
Paycheck	07/17/2020	11242	Jimmy A Ross		O & M FUND		30.00	-1,930.00
Paycheck	07/24/2020	11256	Billy J Trammell		O & M FUND		20.00	-1,950.00
Paycheck	07/24/2020	11257	Derrick Taylor		O & M FUND		20.00	-1,970.00
Paycheck	07/24/2020	11259	Jimmy A Ross		O & M FUND		30.00	-2,000.00
Paycheck	07/31/2020	11277	Billy J Trammell		O & M FUND		20.00	-2,020.00
Paycheck	07/31/2020	11278	Derrick Taylor		O & M FUND		20.00	-2,040.00
Paycheck	07/31/2020	11280	Jimmy A Ross		O & M FUND		30.00	-2,070.00
Paycheck	08/07/2020	11295	Billy J Trammell		O & M FUND		20.00	-2,090.00
Paycheck	08/07/2020	11296	Derrick Taylor		O & M FUND		20.00	-2,110.00
Paycheck	08/07/2020	11298	Jimmy A Ross		O & M FUND		30.00	-2,140.00
Paycheck	08/07/2020	11299	William Clark		O & M FUND		30.00	-2,140.00
Paycheck	08/14/2020	11314	Billy J Trammell		O & M FUND		20.00	-2,160.00
Paycheck	08/14/2020	11315	Derrick Taylor		O & M FUND		20.00	-2,180.00
Paycheck	08/14/2020	11317	Jimmy A Ross		O & M FUND		30.00	-2,210.00
Paycheck	08/14/2020	11318	William Clark		O & M FUND		30.00	-2,210.00
Paycheck	08/21/2020	11331	Billy J Trammell		O & M FUND		20.00	-2,230.00
Paycheck	08/21/2020	11332	Derrick Taylor		O & M FUND		20.00	-2,250.00
Paycheck	08/21/2020	11334	Jimmy A Ross		O & M FUND		30.00	-2,280.00
Paycheck	08/21/2020	11335	William Clark		O & M FUND		30.00	-2,280.00
Paycheck	08/28/2020	11347	Billy J Trammell		O & M FUND		20.00	-2,300.00
Paycheck	08/28/2020	11348	Derrick Taylor		O & M FUND		20.00	-2,320.00
Paycheck	08/28/2020	11350	Jimmy A Ross		O & M FUND		30.00	-2,350.00
Paycheck	08/28/2020	11351	William Clark		O & M FUND		30.00	-2,350.00
Paycheck	09/04/2020	11363	Billy J Trammell		O & M FUND		20.00	-2,370.00
Paycheck	09/04/2020	11364	Derrick Taylor		O & M FUND		20.00	-2,390.00
Paycheck	09/04/2020	11366	Jimmy A Ross		O & M FUND		30.00	-2,420.00
Paycheck	09/04/2020	11367	William Clark		O & M FUND		30.00	-2,420.00
Paycheck	09/11/2020	11377	Billy J Trammell		O & M FUND		20.00	-2,440.00
Paycheck	09/11/2020	11378	Derrick Taylor		O & M FUND		20.00	-2,460.00
Paycheck	09/11/2020	11380	Jimmy A Ross		O & M FUND		30.00	-2,490.00
Paycheck	09/11/2020	11381	William Clark		O & M FUND		30.00	-2,490.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	09/18/2020	11392	Billy J Trammell		O & M FUND		20.00	-2,510.00
Paycheck	09/18/2020	11393	Derrick Taylor		O & M FUND		20.00	-2,530.00
Paycheck	09/18/2020	11395	Jimmy A Ross		O & M FUND		30.00	-2,560.00
Paycheck	09/18/2020	11396	William Clark		O & M FUND	0.00		-2,560.00
Paycheck	09/25/2020	11414	Billy J Trammell		O & M FUND		20.00	-2,580.00
Paycheck	09/25/2020	11415	Derrick Taylor		O & M FUND		20.00	-2,600.00
Paycheck	09/25/2020	11417	Jimmy A Ross		O & M FUND	0.00		-2,630.00
Paycheck	09/25/2020	11418	William Clark		O & M FUND		20.00	-2,650.00
Paycheck	10/02/2020	11436	Billy J Trammell		O & M FUND		20.00	-2,670.00
Paycheck	10/02/2020	11437	Derrick Taylor		O & M FUND		20.00	-2,700.00
Paycheck	10/02/2020	11439	Jimmy A Ross		O & M FUND	0.00		-2,700.00
Paycheck	10/02/2020	11440	William Clark		O & M FUND		30.00	-2,700.00
Paycheck	10/09/2020	11454	Billy J Trammell		O & M FUND		20.00	-2,720.00
Paycheck	10/09/2020	11455	Derrick Taylor		O & M FUND		20.00	-2,740.00
Paycheck	10/09/2020	11457	Jimmy A Ross		O & M FUND	0.00		-2,740.00
Paycheck	10/09/2020	11459	William Clark		O & M FUND		30.00	-2,770.00
Paycheck	10/16/2020	11472	Billy J Trammell		O & M FUND		20.00	-2,790.00
Paycheck	10/16/2020	11473	Derrick Taylor		O & M FUND		20.00	-2,810.00
Paycheck	10/16/2020	11475	Jimmy A Ross		O & M FUND	0.00		-2,810.00
Paycheck	10/16/2020	11477	William Clark		O & M FUND		30.00	-2,840.00
Paycheck	10/23/2020	11489	Billy J Trammell		O & M FUND		20.00	-2,860.00
Paycheck	10/23/2020	11490	Derrick Taylor		O & M FUND		20.00	-2,880.00
Paycheck	10/23/2020	11492	Jimmy A Ross		O & M FUND	0.00		-2,910.00
Paycheck	10/23/2020	11494	William Clark		O & M FUND		30.00	-2,910.00
Paycheck	10/30/2020	11507	Billy J Trammell		O & M FUND	0.00		-2,910.00
Paycheck	10/30/2020	11508	Jimmy A Ross		O & M FUND		20.00	-2,910.00
Paycheck	10/30/2020	11509	Billy J Trammell		O & M FUND	0.00		-2,930.00
Paycheck	10/30/2020	11510	Derrick Taylor		O & M FUND		20.00	-2,950.00
Paycheck	10/30/2020	11512	Jimmy A Ross		O & M FUND		30.00	-2,980.00
Paycheck	10/30/2020	11513	William Clark		O & M FUND	0.00		-2,980.00
Paycheck	11/06/2020	11516	Billy J Trammell		O & M FUND	0.00		-2,980.00
Paycheck	11/06/2020	11517	Derrick Taylor		O & M FUND	0.00		-2,980.00
Paycheck	11/06/2020	11519	Jimmy A Ross		O & M FUND	0.00		-2,980.00
Paycheck	11/06/2020	11520	William Clark		O & M FUND	0.00		-2,980.00
Paycheck	11/06/2020	11536	Billy J Trammell		O & M FUND		20.00	-3,000.00
Paycheck	11/06/2020	11537	Derrick Taylor		O & M FUND		20.00	-3,020.00
Paycheck	11/06/2020	11539	Jimmy A Ross		O & M FUND		30.00	-3,050.00
Paycheck	11/06/2020	11540	William Clark		O & M FUND	0.00		-3,050.00
Paycheck	11/13/2020	11551	Billy J Trammell		O & M FUND		20.00	-3,070.00
Paycheck	11/13/2020	11552	Derrick Taylor		O & M FUND		20.00	-3,090.00
Paycheck	11/13/2020	11554	Jimmy A Ross		O & M FUND		30.00	-3,120.00
Paycheck	11/13/2020	11555	William Clark		O & M FUND	0.00		-3,120.00
Paycheck	11/20/2020	11566	Billy J Trammell		O & M FUND		20.00	-3,140.00
Paycheck	11/20/2020	11567	Derrick Taylor		O & M FUND		20.00	-3,160.00
Paycheck	11/20/2020	11569	Jimmy A Ross		O & M FUND	0.00		-3,160.00
Paycheck	11/20/2020	11570	William Clark		O & M FUND		30.00	-3,190.00
Paycheck	11/25/2020	11581	Billy J Trammell		O & M FUND		20.00	-3,210.00
Paycheck	11/25/2020	11582	Derrick Taylor		O & M FUND		20.00	-3,230.00
Paycheck	11/25/2020	11584	Jimmy A Ross		O & M FUND		30.00	-3,260.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	11/25/2020	11585	William Clark		O & M FUND	0.00		-3,260.00
Check	11/25/2020	11587	Derrick Taylor	Savings	O & M FUND	1,060.00		-2,200.00
Paycheck	12/04/2020	11600	Billy J Trammell		O & M FUND		20.00	-2,220.00
Paycheck	12/04/2020	11601	Derrick Taylor		O & M FUND		20.00	-2,240.00
Paycheck	12/04/2020	11603	Jimmy A Ross		O & M FUND		30.00	-2,270.00
Paycheck	12/04/2020	11604	William Clark		O & M FUND		0.00	-2,270.00
Check	12/10/2020	11605	Jimmy A Ross	Savings	O & M FUND	1,540.00		-730.00
Paycheck	12/11/2020	11619	Billy J Trammell		O & M FUND		20.00	-750.00
Paycheck	12/11/2020	11620	Derrick Taylor		O & M FUND		20.00	-770.00
Paycheck	12/11/2020	11622	Jimmy A Ross		O & M FUND		30.00	-800.00
Paycheck	12/11/2020	11623	William Clark		O & M FUND		0.00	-800.00
Paycheck	12/16/2020	11624	Derrick Taylor		O & M FUND		0.00	-800.00
Paycheck	12/16/2020	11626	William Clark		O & M FUND	0.00		-800.00
Paycheck	12/16/2020	11639	Billy J Trammell		O & M FUND		20.00	-820.00
Paycheck	12/18/2020	11640	Derrick Taylor		O & M FUND		20.00	-840.00
Paycheck	12/18/2020	11642	Jimmy A Ross		O & M FUND		30.00	-870.00
Paycheck	12/18/2020	11643	William Clark		O & M FUND		0.00	-870.00
Paycheck	12/23/2020	11649	Billy J Trammell		O & M FUND		20.00	-890.00
Paycheck	12/23/2020	11650	Derrick Taylor		O & M FUND		20.00	-910.00
Paycheck	12/23/2020	11652	Jimmy A Ross		O & M FUND		30.00	-940.00
Paycheck	12/23/2020	11653	William Clark		O & M FUND		0.00	-940.00
Paycheck	12/31/2020	11662	Billy J Trammell		O & M FUND		20.00	-960.00
Paycheck	12/31/2020	11663	Derrick Taylor		O & M FUND		20.00	-980.00
Paycheck	12/31/2020	11665	Jimmy A Ross		O & M FUND		30.00	-1,010.00
Paycheck	12/31/2020	11666	William Clark		O & M FUND	0.00		-1,010.00
General Journal	12/31/2020			To adjust to c...	Life Insurance	1,010.00		0.00
Total Savings						4,060.00	4,060.00	0.00
<b>Suta</b>								
Paycheck	01/03/2020	10834	Billy J Trammell		O & M FUND		3.44	-3.44
Paycheck	01/03/2020	10835	Derrick Taylor		O & M FUND		4.06	-7.50
Paycheck	01/03/2020	10836	James M King		O & M FUND		2.26	-9.76
Paycheck	01/03/2020	10837	Jimmy A Ross		O & M FUND		3.98	-13.74
Paycheck	01/03/2020	10838	William Clark		O & M FUND		2.95	-16.69
Paycheck	01/10/2020	10848	Billy J Trammell		O & M FUND		3.45	-20.14
Paycheck	01/10/2020	10849	Derrick Taylor		O & M FUND		4.01	-24.15
Paycheck	01/10/2020	10850	James M King		O & M FUND		2.26	-26.41
Paycheck	01/10/2020	10851	Jimmy A Ross		O & M FUND		4.42	-30.83
Paycheck	01/10/2020	10852	William Clark		O & M FUND		2.95	-33.78
Paycheck	01/17/2020	10862	Billy J Trammell		O & M FUND		3.77	-37.55
Paycheck	01/17/2020	10863	Derrick Taylor		O & M FUND		3.94	-41.49
Paycheck	01/17/2020	10864	James M King		O & M FUND		2.81	-44.30
Paycheck	01/17/2020	10865	Jimmy A Ross		O & M FUND		4.57	-48.87
Paycheck	01/17/2020	10866	William Clark		O & M FUND		3.17	-52.04
Paycheck	01/24/2020	10872	Billy J Trammell		O & M FUND		4.09	-56.13
Paycheck	01/24/2020	10873	Derrick Taylor		O & M FUND		3.87	-60.00
Paycheck	01/24/2020	10874	James M King		O & M FUND		2.27	-62.27
Paycheck	01/24/2020	10875	Jimmy A Ross		O & M FUND		4.02	-66.29
Paycheck	01/24/2020	10876	William Clark		O & M FUND		2.95	-69.24

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	01/24/2020	10877	Derrick Taylor		O & M FUND		3.73	-72.97
Paycheck	01/31/2020	10888	Billy J Trammell		O & M FUND		3.57	-76.54
Paycheck	01/31/2020	10889	Derrick Taylor		O & M FUND		4.30	-80.84
Paycheck	01/31/2020	10890	James M King		O & M FUND		2.34	-83.18
Paycheck	01/31/2020	10891	Jimmy A Ross		O & M FUND		3.88	-87.06
Paycheck	01/31/2020	10892	William Clark		O & M FUND		2.95	-90.01
Paycheck	02/07/2020	10904	Billy J Trammell		O & M FUND		3.83	-93.84
Paycheck	02/07/2020	10905	Derrick Taylor		O & M FUND		3.73	-97.57
Paycheck	02/07/2020	10906	James M King		O & M FUND		2.26	-99.83
Paycheck	02/07/2020	10907	Jimmy A Ross		O & M FUND		3.62	-103.45
Paycheck	02/07/2020	10908	William Clark		O & M FUND		2.95	-106.40
Paycheck	02/14/2020	10921	Billy J Trammell		O & M FUND		3.51	-109.91
Paycheck	02/14/2020	10922	Derrick Taylor		O & M FUND		3.80	-113.71
Paycheck	02/14/2020	10923	James M King		O & M FUND		2.52	-116.23
Paycheck	02/14/2020	10924	Jimmy A Ross		O & M FUND		4.15	-120.38
Paycheck	02/14/2020	10925	William Clark		O & M FUND		3.72	-124.10
Paycheck	02/21/2020	10935	Billy J Trammell		O & M FUND		3.79	-127.89
Paycheck	02/21/2020	10936	Derrick Taylor		O & M FUND		3.73	-131.62
Paycheck	02/21/2020	10937	James M King		O & M FUND		1.81	-133.43
Paycheck	02/21/2020	10938	Jimmy A Ross		O & M FUND		5.02	-138.45
Paycheck	02/21/2020	10939	William Clark		O & M FUND		2.95	-141.40
Paycheck	02/28/2020	10954	Billy J Trammell		O & M FUND		3.44	-144.84
Paycheck	02/28/2020	10955	Derrick Taylor		O & M FUND		4.29	-149.13
Paycheck	02/28/2020	10956	James M King		O & M FUND		2.43	-151.56
Paycheck	02/28/2020	10957	Jimmy A Ross		O & M FUND		4.29	-155.85
Paycheck	02/28/2020	10958	William Clark		O & M FUND		2.95	-158.80
Paycheck	03/06/2020	10973	Billy J Trammell		O & M FUND		3.45	-162.25
Paycheck	03/06/2020	10974	Derrick Taylor		O & M FUND		3.73	-165.98
Paycheck	03/06/2020	10975	James M King		O & M FUND		2.37	-168.35
Paycheck	03/06/2020	10976	Jimmy A Ross		O & M FUND		4.36	-172.71
Paycheck	03/06/2020	10977	William Clark		O & M FUND		4.72	-177.43
Paycheck	03/13/2020	10988	Billy J Trammell		O & M FUND		3.51	-180.94
Paycheck	03/13/2020	10989	Derrick Taylor		O & M FUND		2.71	-183.65
Paycheck	03/13/2020	10990	James M King		O & M FUND		2.79	-186.44
Paycheck	03/13/2020	10991	Jimmy A Ross		O & M FUND		3.59	-190.03
Paycheck	03/13/2020	10992	William Clark		O & M FUND		2.95	-192.98
Paycheck	03/20/2020	11002	Billy J Trammell		O & M FUND		5.10	-198.08
Paycheck	03/20/2020	11003	Derrick Taylor		O & M FUND	0.00		-198.08
Paycheck	03/20/2020	11004	James M King		O & M FUND		2.75	-200.83
Paycheck	03/20/2020	11005	Jimmy A Ross		O & M FUND		3.50	-204.33
Paycheck	03/20/2020	11006	William Clark		O & M FUND		0.95	-205.28
Paycheck	03/27/2020	11017	Billy J Trammell		O & M FUND		3.50	-208.78
Paycheck	03/27/2020	11018	Derrick Taylor		O & M FUND	0.00		-205.28
Paycheck	03/27/2020	11019	James M King		O & M FUND		2.53	-207.81
Paycheck	03/27/2020	11020	Jimmy A Ross		O & M FUND		0.00	-207.81
Paycheck	03/27/2020	11021	William Clark		O & M FUND		2.95	-210.76
Liability Check	04/02/2020	11023	Treasurer KY Unem...	00 600071 5	O & M FUND	210.76		0.00
Paycheck	04/03/2020	11034	Billy J Trammell		O & M FUND	0.00		0.00
Paycheck	04/03/2020	11035	Derrick Taylor		O & M FUND	0.00		0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	04/03/2020	11036	James M King		O & M FUND		2.52	-2.52
Paycheck	04/03/2020	11037	Jimmy A Ross		O & M FUND	0.00		-2.52
Paycheck	04/03/2020	11038	William Clark		O & M FUND		3.78	-6.30
Paycheck	04/10/2020	11055	Billy J Trammell		O & M FUND	0.00		-6.30
Paycheck	04/10/2020	11056	Derrick Taylor		O & M FUND	0.00		-6.30
Paycheck	04/10/2020	11057	James M King		O & M FUND		2.43	-8.73
Paycheck	04/10/2020	11058	Jimmy A Ross		O & M FUND	0.00		-8.73
Paycheck	04/10/2020	11059	William Clark		O & M FUND		0.46	-9.19
Paycheck	04/17/2020	11070	Billy J Trammell		O & M FUND	0.00		-9.19
Paycheck	04/17/2020	11071	Derrick Taylor		O & M FUND	0.00		-9.19
Paycheck	04/17/2020	11072	Jimmy A Ross		O & M FUND	0.00		-9.19
Paycheck	04/24/2020	11080	Billy J Trammell		O & M FUND	0.00		-9.19
Paycheck	04/24/2020	11081	Derrick Taylor		O & M FUND	0.00		-9.19
Paycheck	04/24/2020	11082	Jimmy A Ross		O & M FUND	0.00		-9.19
Paycheck	05/01/2020	11097	Billy J Trammell		O & M FUND	0.00		-9.19
Paycheck	05/01/2020	11098	Derrick Taylor		O & M FUND	0.00		-9.19
Paycheck	05/01/2020	11099	Jimmy A Ross		O & M FUND	0.00		-9.19
Paycheck	05/08/2020	11108	Billy J Trammell		O & M FUND	0.00		-9.19
Paycheck	05/08/2020	11109	Derrick Taylor		O & M FUND	0.00		-9.19
Paycheck	05/08/2020	11110	Jimmy A Ross		O & M FUND	0.00		-9.19
Paycheck	05/15/2020	11120	Billy J Trammell		O & M FUND	0.00		-9.19
Paycheck	05/15/2020	11121	Derrick Taylor		O & M FUND	0.00		-9.19
Paycheck	05/15/2020	11122	Jimmy A Ross		O & M FUND	0.00		-9.19
Paycheck	05/22/2020	11131	Billy J Trammell		O & M FUND	0.00		-9.19
Paycheck	05/22/2020	11132	Derrick Taylor		O & M FUND	0.00		-9.19
Paycheck	05/22/2020	11133	Jimmy A Ross		O & M FUND	0.00		-9.19
Paycheck	05/29/2020	11144	Billy J Trammell		O & M FUND	0.00		-9.19
Paycheck	05/29/2020	11145	Derrick Taylor		O & M FUND	0.00		-9.19
Paycheck	05/29/2020	11146	Jimmy A Ross		O & M FUND	0.00		-9.19
Paycheck	06/05/2020	11160	Billy J Trammell		O & M FUND	0.00		-9.19
Paycheck	06/05/2020	11161	Derrick Taylor		O & M FUND	0.00		-9.19
Paycheck	06/05/2020	11162	Jimmy A Ross		O & M FUND	0.00		-9.19
Paycheck	06/12/2020	11163	Derrick Taylor		O & M FUND	0.00		-9.19
Paycheck	06/12/2020	11172	Billy J Trammell		O & M FUND	0.00		-9.19
Paycheck	06/12/2020	11173	Derrick Taylor		O & M FUND	0.00		-9.19
Paycheck	06/12/2020	11174	Jimmy A Ross		O & M FUND	0.00		-9.19
Paycheck	06/19/2020	11186	Billy J Trammell		O & M FUND	0.00		-9.19
Paycheck	06/19/2020	11187	Derrick Taylor		O & M FUND	0.00		-9.19
Paycheck	06/19/2020	11188	Jimmy A Ross		O & M FUND	0.00		-9.19
Paycheck	06/26/2020	11201	Billy J Trammell		O & M FUND	0.00		-9.19
Paycheck	06/26/2020	11202	Derrick Taylor		O & M FUND	0.00		-9.19
Paycheck	06/26/2020	11203	Jimmy A Ross		O & M FUND	0.00		-9.19
Paycheck	07/02/2020	11214	Billy J Trammell		O & M FUND	0.00		-9.19
Paycheck	07/02/2020	11215	Derrick Taylor		O & M FUND	0.00		-9.19
Paycheck	07/02/2020	11216	James M King		O & M FUND		1.94	-11.13
Paycheck	07/02/2020	11217	Jimmy A Ross		O & M FUND	0.00		-11.13
Paycheck	07/10/2020	11227	Billy J Trammell		O & M FUND	0.00		-11.13
Paycheck	07/10/2020	11228	Derrick Taylor		O & M FUND	0.00		-11.13
Paycheck	07/10/2020	11229	James M King		O & M FUND		2.46	-13.59

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Paycheck	07/10/2020	11230	Jimmy A Ross		O & M FUND	0.00		-13.59
Liability Check	07/13/2020	11231	Treasurer KY Unem...	00 600071 5	O & M FUND	9.19		-4.40
Paycheck	07/17/2020	11239	Billy J Trammell		O & M FUND	0.00		-4.40
Paycheck	07/17/2020	11240	Derrick Taylor		O & M FUND	0.00		-4.40
Paycheck	07/17/2020	11241	James M King		O & M FUND	0.00	2.44	-6.84
Paycheck	07/17/2020	11242	Jimmy A Ross		O & M FUND	0.00		-6.84
Paycheck	07/24/2020	11256	Billy J Trammell		O & M FUND	0.00		-6.84
Paycheck	07/24/2020	11257	Derrick Taylor		O & M FUND	0.00	2.43	-6.84
Paycheck	07/24/2020	11258	James M King		O & M FUND	0.00		-9.27
Paycheck	07/24/2020	11259	Jimmy A Ross		O & M FUND	0.00		-9.27
Paycheck	07/31/2020	11277	Billy J Trammell		O & M FUND	0.00		-9.27
Paycheck	07/31/2020	11278	Derrick Taylor		O & M FUND	0.00		-9.27
Paycheck	07/31/2020	11279	James M King		O & M FUND	0.00	0.28	-9.55
Paycheck	07/31/2020	11280	Jimmy A Ross		O & M FUND	0.00		-9.55
Paycheck	08/07/2020	11295	Billy J Trammell		O & M FUND	0.00		-9.55
Paycheck	08/07/2020	11296	Derrick Taylor		O & M FUND	0.00		-9.55
Paycheck	08/07/2020	11297	James M King		O & M FUND	0.00		-9.55
Paycheck	08/07/2020	11298	Jimmy A Ross		O & M FUND	0.00		-9.55
Paycheck	08/07/2020	11299	William Clark		O & M FUND	0.00		-9.55
Paycheck	08/14/2020	11314	Billy J Trammell		O & M FUND	0.00		-9.55
Paycheck	08/14/2020	11315	Derrick Taylor		O & M FUND	0.00		-9.55
Paycheck	08/14/2020	11316	James M King		O & M FUND	0.00		-9.55
Paycheck	08/14/2020	11317	Jimmy A Ross		O & M FUND	0.00		-9.55
Paycheck	08/14/2020	11318	William Clark		O & M FUND	0.00		-9.55
Paycheck	08/21/2020	11331	Billy J Trammell		O & M FUND	0.00		-9.55
Paycheck	08/21/2020	11332	Derrick Taylor		O & M FUND	0.00		-9.55
Paycheck	08/21/2020	11333	James M King		O & M FUND	0.00		-9.55
Paycheck	08/21/2020	11334	Jimmy A Ross		O & M FUND	0.00		-9.55
Paycheck	08/21/2020	11335	William Clark		O & M FUND	0.00		-9.55
Paycheck	08/28/2020	11347	Billy J Trammell		O & M FUND	0.00		-9.55
Paycheck	08/28/2020	11348	Derrick Taylor		O & M FUND	0.00		-9.55
Paycheck	08/28/2020	11349	James M King		O & M FUND	0.00		-9.55
Paycheck	08/28/2020	11350	Jimmy A Ross		O & M FUND	0.00		-9.55
Paycheck	08/28/2020	11351	William Clark		O & M FUND	0.00		-9.55
Paycheck	09/04/2020	11363	Billy J Trammell		O & M FUND	0.00		-9.55
Paycheck	09/04/2020	11364	Derrick Taylor		O & M FUND	0.00		-9.55
Paycheck	09/04/2020	11365	James M King		O & M FUND	0.00		-9.55
Paycheck	09/04/2020	11366	Jimmy A Ross		O & M FUND	0.00		-9.55
Paycheck	09/04/2020	11367	William Clark		O & M FUND	0.00		-9.55
Paycheck	09/11/2020	11377	Billy J Trammell		O & M FUND	0.00		-9.55
Paycheck	09/11/2020	11378	Derrick Taylor		O & M FUND	0.00		-9.55
Paycheck	09/11/2020	11379	James M King		O & M FUND	0.00		-9.55
Paycheck	09/11/2020	11380	Jimmy A Ross		O & M FUND	0.00		-9.55
Paycheck	09/11/2020	11381	William Clark		O & M FUND	0.00		-9.55
Paycheck	09/18/2020	11392	Billy J Trammell		O & M FUND	0.00		-9.55
Paycheck	09/18/2020	11393	Derrick Taylor		O & M FUND	0.00		-9.55
Paycheck	09/18/2020	11394	James M King		O & M FUND	0.00		-9.55
Paycheck	09/18/2020	11395	Jimmy A Ross		O & M FUND	0.00		-9.55
Paycheck	09/18/2020	11396	William Clark		O & M FUND	0.00		-9.55



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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	09/25/2020	11414	Billy J Trammell		O & M FUND	0.00		-9.55
Paycheck	09/25/2020	11415	Derrick Taylor		O & M FUND	0.00		-9.55
Paycheck	09/25/2020	11416	James M King		O & M FUND	0.00		-9.55
Paycheck	09/25/2020	11417	Jimmy A Ross		O & M FUND	0.00		-9.55
Paycheck	09/25/2020	11418	William Clark		O & M FUND	0.00		-9.55
Paycheck	10/02/2020	11436	Billy J Trammell		O & M FUND	0.00		-9.55
Paycheck	10/02/2020	11437	Derrick Taylor		O & M FUND	0.00		-9.55
Paycheck	10/02/2020	11438	James M King		O & M FUND	0.00		-9.55
Paycheck	10/02/2020	11439	Jimmy A Ross		O & M FUND	0.00		-9.55
Paycheck	10/02/2020	11440	William Clark		O & M FUND	0.00		-9.55
Paycheck	10/09/2020	11454	Billy J Trammell		O & M FUND	0.00		-9.55
Paycheck	10/09/2020	11455	Derrick Taylor		O & M FUND	0.00		-9.55
Paycheck	10/09/2020	11456	James M King		O & M FUND	0.00		-9.55
Paycheck	10/09/2020	11457	Jimmy A Ross		O & M FUND	0.00		-9.55
Paycheck	10/09/2020	11458	Troy L Privett		O & M FUND	0.00	1.93	-9.55
Paycheck	10/09/2020	11459	William Clark		O & M FUND	0.00		-11.48
Paycheck	10/16/2020	11472	Billy J Trammell		O & M FUND	0.00		-11.48
Paycheck	10/16/2020	11473	Derrick Taylor		O & M FUND	0.00		-11.48
Paycheck	10/16/2020	11474	James M King		O & M FUND	0.00		-11.48
Paycheck	10/16/2020	11475	Jimmy A Ross		O & M FUND	0.00		-11.48
Paycheck	10/16/2020	11476	Troy L Privett		O & M FUND	0.00	2.38	-13.86
Paycheck	10/16/2020	11477	William Clark		O & M FUND	0.00		-13.86
Paycheck	10/23/2020	11489	Billy J Trammell		O & M FUND	0.00		-13.86
Paycheck	10/23/2020	11490	Derrick Taylor		O & M FUND	0.00		-13.86
Paycheck	10/23/2020	11491	James M King		O & M FUND	0.00		-13.86
Paycheck	10/23/2020	11492	Jimmy A Ross		O & M FUND	0.00		-13.86
Paycheck	10/23/2020	11493	Troy L Privett		O & M FUND	0.00	0.18	-14.04
Paycheck	10/23/2020	11494	William Clark		O & M FUND	0.00		-14.04
Paycheck	10/30/2020	11507	Billy J Trammell		O & M FUND	0.00		-14.04
Paycheck	10/30/2020	11508	Jimmy A Ross		O & M FUND	0.00		-14.04
Paycheck	10/30/2020	11509	Billy J Trammell		O & M FUND	0.00		-14.04
Paycheck	10/30/2020	11510	Derrick Taylor		O & M FUND	0.00		-14.04
Paycheck	10/30/2020	11511	James M King		O & M FUND	0.00		-14.04
Paycheck	10/30/2020	11512	Jimmy A Ross		O & M FUND	0.00		-14.04
Paycheck	10/30/2020	11513	William Clark		O & M FUND	0.00		-14.04
Paycheck	11/06/2020	11516	Billy J Trammell		O & M FUND	0.00		-14.04
Paycheck	11/06/2020	11517	Derrick Taylor		O & M FUND	0.00		-14.04
Paycheck	11/06/2020	11518	James M King		O & M FUND	0.00		-14.04
Paycheck	11/06/2020	11519	Jimmy A Ross		O & M FUND	0.00		-14.04
Paycheck	11/06/2020	11520	William Clark		O & M FUND	0.00		-14.04
Paycheck	11/06/2020	11536	Billy J Trammell		O & M FUND	0.00		-14.04
Paycheck	11/06/2020	11537	Derrick Taylor		O & M FUND	0.00		-14.04
Paycheck	11/06/2020	11538	James M King		O & M FUND	0.00		-14.04
Paycheck	11/06/2020	11539	Jimmy A Ross		O & M FUND	0.00		-14.04
Paycheck	11/06/2020	11540	William Clark		O & M FUND	0.00		-14.04
Paycheck	11/13/2020	11551	Billy J Trammell		O & M FUND	0.00		-14.04
Paycheck	11/13/2020	11552	Derrick Taylor		O & M FUND	0.00		-14.04
Paycheck	11/13/2020	11553	James M King		O & M FUND	0.00		-14.04
Paycheck	11/13/2020	11554	Jimmy A Ross		O & M FUND	0.00		-14.04

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	11/13/2020	11555	William Clark		O & M FUND	0.00		-14.04
Paycheck	11/20/2020	11566	Billy J Trammell		O & M FUND	0.00		-14.04
Paycheck	11/20/2020	11567	Derrick Taylor		O & M FUND	0.00		-14.04
Paycheck	11/20/2020	11568	James M King		O & M FUND	0.00		-14.04
Paycheck	11/20/2020	11569	Jimmy A Ross		O & M FUND	0.00		-14.04
Paycheck	11/20/2020	11570	William Clark		O & M FUND	0.00		-14.04
Paycheck	11/25/2020	11581	Billy J Trammell		O & M FUND	0.00		-14.04
Paycheck	11/25/2020	11582	Derrick Taylor		O & M FUND	0.00		-14.04
Paycheck	11/25/2020	11583	James M King		O & M FUND	0.00		-14.04
Paycheck	11/25/2020	11584	Jimmy A Ross		O & M FUND	0.00		-14.04
Paycheck	11/25/2020	11585	William Clark		O & M FUND	0.00		-14.04
Paycheck	12/04/2020	11600	Billy J Trammell		O & M FUND	0.00		-14.04
Paycheck	12/04/2020	11601	Derrick Taylor		O & M FUND	0.00		-14.04
Paycheck	12/04/2020	11602	James M King		O & M FUND	0.00		-14.04
Paycheck	12/04/2020	11603	Jimmy A Ross		O & M FUND	0.00		-14.04
Paycheck	12/04/2020	11604	William Clark		O & M FUND	0.00		-14.04
Paycheck	12/11/2020	11619	Billy J Trammell		O & M FUND	0.00		-14.04
Paycheck	12/11/2020	11620	Derrick Taylor		O & M FUND	0.00		-14.04
Paycheck	12/11/2020	11621	James M King		O & M FUND	0.00		-14.04
Paycheck	12/11/2020	11622	Jimmy A Ross		O & M FUND	0.00		-14.04
Paycheck	12/11/2020	11623	William Clark		O & M FUND	0.00		-14.04
Paycheck	12/16/2020	11624	Derrick Taylor		O & M FUND	0.00		-14.04
Paycheck	12/16/2020	11625	James M King		O & M FUND	0.00		-14.04
Paycheck	12/16/2020	11626	William Clark		O & M FUND	0.00		-14.04
Paycheck	12/18/2020	11639	Billy J Trammell		O & M FUND	0.00		-14.04
Paycheck	12/18/2020	11640	Derrick Taylor		O & M FUND	0.00		-14.04
Paycheck	12/18/2020	11641	James M King		O & M FUND	0.00		-14.04
Paycheck	12/18/2020	11642	Jimmy A Ross		O & M FUND	0.00		-14.04
Paycheck	12/18/2020	11643	William Clark		O & M FUND	0.00		-14.04
Paycheck	12/23/2020	11649	Billy J Trammell		O & M FUND	0.00		-14.04
Paycheck	12/23/2020	11650	Derrick Taylor		O & M FUND	0.00		-14.04
Paycheck	12/23/2020	11651	James M King		O & M FUND	0.00		-14.04
Paycheck	12/23/2020	11652	Jimmy A Ross		O & M FUND	0.00		-14.04
Paycheck	12/23/2020	11653	William Clark		O & M FUND	0.00		-14.04
Paycheck	12/31/2020	11662	Billy J Trammell		O & M FUND	0.00		-14.04
Paycheck	12/31/2020	11663	Derrick Taylor		O & M FUND	0.00		-14.04
Paycheck	12/31/2020	11664	James M King		O & M FUND	0.00		-14.04
Paycheck	12/31/2020	11665	Jimmy A Ross		O & M FUND	0.00		-14.04
Paycheck	12/31/2020	11666	William Clark		O & M FUND	0.00		-14.04
General Journal	12/31/2020			To adjust to c...	Life Insurance	14.04		0.00
Total Suta						233.99	233.99	0.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>2100 - Payroll Liabilities - Other</b>								
Paycheck	01/03/2020	10834	Billy J Trammell		O & M FUND		26.47	0.00
Paycheck	01/03/2020	10834	Billy J Trammell		O & M FUND	0.00		-26.47
Paycheck	01/03/2020	10835	Derrick Taylor		O & M FUND	0.00		-26.47
Paycheck	01/03/2020	10835	Derrick Taylor		O & M FUND		1.32	-27.79
Paycheck	01/03/2020	10836	James M King		O & M FUND		135.34	-163.13
Paycheck	01/03/2020	10836	James M King		O & M FUND	0.00		-163.13
Paycheck	01/03/2020	10837	Jimmy A Ross		O & M FUND		11.82	-174.95
Paycheck	01/03/2020	10837	Jimmy A Ross		O & M FUND	0.00		-174.95
Paycheck	01/03/2020	10838	William Clark		O & M FUND		22.94	-197.89
Paycheck	01/03/2020	10838	William Clark		O & M FUND	0.00		-197.89
Liability Check	01/03/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-197.89
Paycheck	01/10/2020	10848	Billy J Trammell		O & M FUND	0.00	26.47	-224.36
Paycheck	01/10/2020	10848	Billy J Trammell		O & M FUND	0.00		-224.36
Paycheck	01/10/2020	10849	Derrick Taylor		O & M FUND	0.00		-224.36
Paycheck	01/10/2020	10849	Derrick Taylor		O & M FUND		1.32	-225.68
Paycheck	01/10/2020	10850	James M King		O & M FUND		135.33	-361.01
Paycheck	01/10/2020	10850	James M King		O & M FUND	0.00		-361.01
Paycheck	01/10/2020	10851	Jimmy A Ross		O & M FUND		12.46	-373.47
Paycheck	01/10/2020	10851	Jimmy A Ross		O & M FUND	0.00		-373.47
Paycheck	01/10/2020	10852	William Clark		O & M FUND		22.94	-396.41
Paycheck	01/10/2020	10852	William Clark		O & M FUND	0.00		-396.41
Liability Check	01/10/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-396.41
Paycheck	01/17/2020	10862	Billy J Trammell		O & M FUND	0.00	26.92	-423.33
Paycheck	01/17/2020	10862	Billy J Trammell		O & M FUND	0.00		-423.33
Paycheck	01/17/2020	10863	Derrick Taylor		O & M FUND	0.00		-423.33
Paycheck	01/17/2020	10863	Derrick Taylor		O & M FUND		1.32	-424.65
Paycheck	01/17/2020	10864	James M King		O & M FUND		137.42	-562.07
Paycheck	01/17/2020	10864	James M King		O & M FUND	0.00		-562.07
Paycheck	01/17/2020	10865	Jimmy A Ross		O & M FUND		12.65	-574.72
Paycheck	01/17/2020	10865	Jimmy A Ross		O & M FUND	0.00		-574.72
Paycheck	01/17/2020	10866	William Clark		O & M FUND		23.46	-598.18
Paycheck	01/17/2020	10866	William Clark		O & M FUND	0.00		-598.18
Liability Check	01/17/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-598.18
Paycheck	01/24/2020	10872	Billy J Trammell		O & M FUND	0.00	27.38	-625.56
Paycheck	01/24/2020	10872	Billy J Trammell		O & M FUND	0.00		-625.56
Paycheck	01/24/2020	10873	Derrick Taylor		O & M FUND	0.00		-625.56
Paycheck	01/24/2020	10873	Derrick Taylor		O & M FUND		1.32	-626.88
Paycheck	01/24/2020	10874	James M King		O & M FUND		135.34	-762.22
Paycheck	01/24/2020	10874	James M King		O & M FUND	0.00		-762.22
Paycheck	01/24/2020	10874	James M King		O & M FUND		11.89	-774.11
Paycheck	01/24/2020	10875	Jimmy A Ross		O & M FUND			-774.11
Paycheck	01/24/2020	10875	Jimmy A Ross		O & M FUND	0.00		-774.11
Paycheck	01/24/2020	10876	William Clark		O & M FUND		22.94	-797.05
Paycheck	01/24/2020	10876	William Clark		O & M FUND	0.00		-797.05
Paycheck	01/24/2020	10877	Derrick Taylor		O & M FUND	0.00		-797.05
Liability Check	01/24/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-797.05
Check	01/31/2020	10883	Transamerica	Invoice #2503...	O & M FUND	0.00		-797.05
Paycheck	01/31/2020	10888	Billy J Trammell		O & M FUND	72.00		-725.05
Paycheck	01/31/2020	10888	Billy J Trammell		O & M FUND	0.00	26.66	-751.71
Paycheck	01/31/2020	10888	Billy J Trammell		O & M FUND	0.00		-751.71

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	01/31/2020	10889	Derrick Taylor		O & M FUND	0.00		-751.71
Paycheck	01/31/2020	10889	Derrick Taylor		O & M FUND		1.32	-753.03
Paycheck	01/31/2020	10890	James M King		O & M FUND		135.65	-888.68
Paycheck	01/31/2020	10891	James M King		O & M FUND	0.00		-888.68
Paycheck	01/31/2020	10891	Jimmy A Ross		O & M FUND		11.70	-900.38
Paycheck	01/31/2020	10891	Jimmy A Ross		O & M FUND	0.00		-900.38
Paycheck	01/31/2020	10892	William Clark		O & M FUND		22.94	-923.32
Paycheck	01/31/2020	10892	William Clark		O & M FUND	0.00		-923.32
Liability Check	01/31/2020	10893	Kentucky Child Supp...	0005731702	O & M FUND	598.85		-324.47
Liability Check	01/31/2020	10893	Bank of McCreary	61-0654526	O & M FUND	0.00		-324.47
Paycheck	02/07/2020	10904	Billy J Trammell		O & M FUND		27.01	-351.48
Paycheck	02/07/2020	10904	Billy J Trammell		O & M FUND			-351.48
Paycheck	02/07/2020	10905	Derrick Taylor		O & M FUND	0.00		-351.48
Paycheck	02/07/2020	10905	Derrick Taylor		O & M FUND		1.32	-352.80
Paycheck	02/07/2020	10906	James M King		O & M FUND		135.34	-488.14
Paycheck	02/07/2020	10906	James M King		O & M FUND	0.00		-488.14
Paycheck	02/07/2020	10906	James M King		O & M FUND			-488.14
Paycheck	02/07/2020	10907	Jimmy A Ross		O & M FUND	0.00	11.31	-499.45
Paycheck	02/07/2020	10907	Jimmy A Ross		O & M FUND			-499.45
Paycheck	02/07/2020	10908	William Clark		O & M FUND		22.94	-522.39
Paycheck	02/07/2020	10908	William Clark		O & M FUND	0.00		-522.39
Liability Check	02/07/2020	10908	Bank of McCreary	61-0654526	O & M FUND	0.00		-522.39
Paycheck	02/14/2020	10921	Billy J Trammell		O & M FUND	0.00	26.56	-548.95
Paycheck	02/14/2020	10921	Billy J Trammell		O & M FUND			-548.95
Paycheck	02/14/2020	10922	Derrick Taylor		O & M FUND	0.00		-548.95
Paycheck	02/14/2020	10922	Derrick Taylor		O & M FUND		1.32	-550.27
Paycheck	02/14/2020	10923	James M King		O & M FUND		136.30	-686.57
Paycheck	02/14/2020	10923	James M King		O & M FUND	0.00		-686.57
Paycheck	02/14/2020	10924	James M King		O & M FUND		12.08	-698.65
Paycheck	02/14/2020	10924	Jimmy A Ross		O & M FUND	0.00		-698.65
Paycheck	02/14/2020	10925	Jimmy A Ross		O & M FUND		24.76	-723.41
Paycheck	02/14/2020	10925	William Clark		O & M FUND	0.00		-723.41
Liability Check	02/14/2020	10925	William Clark		O & M FUND	0.00		-723.41
Paycheck	02/21/2020	10935	Bank of McCreary	61-0654526	O & M FUND	0.00		-723.41
Paycheck	02/21/2020	10935	Bank of McCreary	61-0654526	O & M FUND		26.96	-750.37
Paycheck	02/21/2020	10935	Billy J Trammell		O & M FUND	0.00		-750.37
Paycheck	02/21/2020	10936	Billy J Trammell		O & M FUND			-750.37
Paycheck	02/21/2020	10936	Derrick Taylor		O & M FUND	0.00		-750.37
Paycheck	02/21/2020	10937	Derrick Taylor		O & M FUND		1.32	-751.69
Paycheck	02/21/2020	10937	James M King		O & M FUND		133.63	-885.32
Paycheck	02/21/2020	10937	James M King		O & M FUND	0.00		-885.32
Paycheck	02/21/2020	10938	James M King		O & M FUND		7.77	-893.09
Paycheck	02/21/2020	10938	James M King		O & M FUND	0.00		-893.09
Paycheck	02/21/2020	10938	Jimmy A Ross		O & M FUND		22.94	-916.03
Paycheck	02/21/2020	10938	Jimmy A Ross		O & M FUND	0.00		-916.03
Paycheck	02/21/2020	10939	William Clark		O & M FUND			-916.03
Liability Check	02/21/2020	10939	William Clark		O & M FUND	0.00		-916.03
Check	02/28/2020	10947	Bank of McCreary	61-0654526	O & M FUND	0.00		-916.03
Check	02/28/2020	10947	Transamerica	Invoice #2503...	O & M FUND	72.00		-844.03
Paycheck	02/28/2020	10954	Billy J Trammell		O & M FUND		22.33	-866.36
Paycheck	02/28/2020	10954	Billy J Trammell		O & M FUND			-866.36
Paycheck	02/28/2020	10955	Derrick Taylor		O & M FUND	0.00		-866.36
Paycheck	02/28/2020	10955	Derrick Taylor		O & M FUND		1.32	-867.68
Paycheck	02/28/2020	10956	Derrick Taylor		O & M FUND		135.98	-1,003.66
Paycheck	02/28/2020	10956	James M King		O & M FUND			-1,003.66

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	02/28/2020	10956	James M King		O & M FUND	0.00		-1,003.66
Paycheck	02/28/2020	10957	Jimmy A Ross		O & M FUND		6.21	-1,009.87
Paycheck	02/28/2020	10957	Jimmy A Ross		O & M FUND	0.00		-1,009.87
Paycheck	02/28/2020	10958	William Clark		O & M FUND		22.94	-1,032.81
Paycheck	02/28/2020	10958	William Clark		O & M FUND	0.00		-1,032.81
Liability Check	02/28/2020	10959	Kentucky Child Supp...	0005731702	O & M FUND	479.08		-553.73
Liability Check	02/28/2020	10959	Bank of McCreary	61-0654526	O & M FUND	0.00		-553.73
Paycheck	03/06/2020	10973	Billy J Trammell		O & M FUND		21.64	-575.37
Paycheck	03/06/2020	10973	Billy J Trammell		O & M FUND	0.00		-575.37
Paycheck	03/06/2020	10974	Derrick Taylor		O & M FUND	0.00		-575.37
Paycheck	03/06/2020	10974	Derrick Taylor		O & M FUND	0.00		-575.37
Paycheck	03/06/2020	10974	Derrick Taylor		O & M FUND		1.32	-576.69
Paycheck	03/06/2020	10975	James M King		O & M FUND		135.75	-712.44
Paycheck	03/06/2020	10975	James M King		O & M FUND	0.00		-712.44
Paycheck	03/06/2020	10976	Jimmy A Ross		O & M FUND		6.21	-718.65
Paycheck	03/06/2020	10976	Jimmy A Ross		O & M FUND	0.00		-718.65
Paycheck	03/06/2020	10977	William Clark		O & M FUND		27.10	-745.75
Paycheck	03/06/2020	10977	William Clark		O & M FUND	0.00		-745.75
Liability Check	03/06/2020	10977	William Clark		O & M FUND	0.00		-745.75
Liability Check	03/06/2020	10977	Bank of McCreary	61-0654526	O & M FUND	0.00		-745.75
Paycheck	03/13/2020	10988	Billy J Trammell		O & M FUND		21.64	-767.39
Paycheck	03/13/2020	10988	Billy J Trammell		O & M FUND	0.00		-767.39
Paycheck	03/13/2020	10989	Derrick Taylor		O & M FUND	0.00		-767.39
Paycheck	03/13/2020	10989	Derrick Taylor		O & M FUND		1.32	-768.71
Paycheck	03/13/2020	10990	James M King		O & M FUND		137.35	-906.06
Paycheck	03/13/2020	10990	James M King		O & M FUND	0.00		-906.06
Paycheck	03/13/2020	10991	James M King		O & M FUND		6.21	-912.27
Paycheck	03/13/2020	10991	Jimmy A Ross		O & M FUND	0.00		-912.27
Paycheck	03/13/2020	10992	William Clark		O & M FUND		22.94	-935.21
Paycheck	03/13/2020	10992	William Clark		O & M FUND	0.00		-935.21
Liability Check	03/13/2020	10992	Bank of McCreary	61-0654526	O & M FUND	0.00		-935.21
Paycheck	03/20/2020	11002	Billy J Trammell		O & M FUND		21.64	-956.85
Paycheck	03/20/2020	11002	Billy J Trammell		O & M FUND	0.00		-956.85
Paycheck	03/20/2020	11003	Derrick Taylor		O & M FUND	0.00		-956.85
Paycheck	03/20/2020	11003	Derrick Taylor		O & M FUND		1.32	-958.17
Paycheck	03/20/2020	11004	James M King		O & M FUND		137.18	-1,095.35
Paycheck	03/20/2020	11004	James M King		O & M FUND	0.00		-1,095.35
Paycheck	03/20/2020	11004	James M King		O & M FUND		6.21	-1,101.56
Paycheck	03/20/2020	11005	Jimmy A Ross		O & M FUND	0.00		-1,101.56
Paycheck	03/20/2020	11005	Jimmy A Ross		O & M FUND		24.24	-1,125.80
Paycheck	03/20/2020	11006	William Clark		O & M FUND	0.00		-1,125.80
Liability Check	03/20/2020	11006	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,125.80
Check	03/26/2020	11010	Bank of McCreary	61-0654526	O & M FUND	90.00		-1,035.80
Paycheck	03/27/2020	11017	Transamerica	Invoice #2503...	O & M FUND		21.64	-1,057.44
Paycheck	03/27/2020	11017	Billy J Trammell		O & M FUND	0.00		-1,057.44
Paycheck	03/27/2020	11017	Billy J Trammell		O & M FUND	0.00		-1,057.44
Paycheck	03/27/2020	11018	Derrick Taylor		O & M FUND	0.00		-1,057.44
Paycheck	03/27/2020	11018	Derrick Taylor		O & M FUND		1.32	-1,058.76
Paycheck	03/27/2020	11019	James M King		O & M FUND		134.32	-1,193.08
Paycheck	03/27/2020	11019	James M King		O & M FUND	0.00		-1,193.08
Paycheck	03/27/2020	11020	Jimmy A Ross		O & M FUND		6.21	-1,199.29
Paycheck	03/27/2020	11020	Jimmy A Ross		O & M FUND	0.00		-1,199.29
Paycheck	03/27/2020	11020	Jimmy A Ross		O & M FUND			-1,199.29

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	03/27/2020	11021	William Clark		O & M FUND	0.00	22.94	-1,222.23
Paycheck	03/27/2020	11021	William Clark		O & M FUND	0.00		-1,222.23
Liability Check	03/27/2020	11022	Kentucky Child Supp...	0005731702	O & M FUND	479.08		-743.15
Liability Check	03/27/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-743.15
Liability Check	04/02/2020	11023	Treasurer KY Uhem...	00 600071 5	O & M FUND	37.19		-705.96
Paycheck	04/03/2020	11034	Billy J Trammell		O & M FUND	0.00	21.64	-727.60
Paycheck	04/03/2020	11034	Billy J Trammell		O & M FUND	0.00		-727.60
Paycheck	04/03/2020	11035	Derrick Taylor		O & M FUND	0.00		-727.60
Paycheck	04/03/2020	11035	Derrick Taylor		O & M FUND	0.00		-728.92
Paycheck	04/03/2020	11036	James M King		O & M FUND	0.00	132.78	-861.70
Paycheck	04/03/2020	11036	James M King		O & M FUND	0.00		-861.70
Paycheck	04/03/2020	11037	James M King		O & M FUND	0.00	6.21	-867.91
Paycheck	04/03/2020	11037	James M King		O & M FUND	0.00		-867.91
Paycheck	04/03/2020	11038	Jimmy A Ross		O & M FUND	0.00	24.89	-892.80
Paycheck	04/03/2020	11038	Jimmy A Ross		O & M FUND	0.00		-892.80
Paycheck	04/03/2020	11038	William Clark		O & M FUND	0.00		-892.80
Liability Check	04/03/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-892.80
Paycheck	04/10/2020	11055	Billy J Trammell		O & M FUND	0.00	21.64	-914.44
Paycheck	04/10/2020	11055	Billy J Trammell		O & M FUND	0.00		-914.44
Paycheck	04/10/2020	11056	Derrick Taylor		O & M FUND	0.00	1.32	-915.76
Paycheck	04/10/2020	11056	Derrick Taylor		O & M FUND	0.00		-915.76
Paycheck	04/10/2020	11057	James M King		O & M FUND	0.00	132.57	-1,048.33
Paycheck	04/10/2020	11057	James M King		O & M FUND	0.00		-1,048.33
Paycheck	04/10/2020	11057	James M King		O & M FUND	0.00		-1,054.54
Paycheck	04/10/2020	11058	Jimmy A Ross		O & M FUND	0.00	6.21	-1,054.54
Paycheck	04/10/2020	11058	Jimmy A Ross		O & M FUND	0.00		-1,054.54
Paycheck	04/10/2020	11059	William Clark		O & M FUND	0.00	24.76	-1,079.30
Paycheck	04/10/2020	11059	William Clark		O & M FUND	0.00		-1,079.30
Liability Check	04/10/2020	11060	Kentucky Child Supp...	0005731702	O & M FUND	239.54		-839.76
Liability Check	04/10/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-839.76
Paycheck	04/17/2020	11070	Billy J Trammell		O & M FUND	0.00	21.64	-861.40
Paycheck	04/17/2020	11070	Billy J Trammell		O & M FUND	0.00		-861.40
Paycheck	04/17/2020	11071	Derrick Taylor		O & M FUND	0.00	1.32	-862.72
Paycheck	04/17/2020	11071	Derrick Taylor		O & M FUND	0.00		-862.72
Paycheck	04/17/2020	11072	Jimmy A Ross		O & M FUND	0.00	6.21	-868.93
Paycheck	04/17/2020	11072	Jimmy A Ross		O & M FUND	0.00		-868.93
Liability Check	04/17/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-868.93
Paycheck	04/24/2020	11080	Billy J Trammell		O & M FUND	0.00	21.64	-890.57
Paycheck	04/24/2020	11080	Billy J Trammell		O & M FUND	0.00		-890.57
Paycheck	04/24/2020	11081	Derrick Taylor		O & M FUND	0.00		-890.57
Paycheck	04/24/2020	11081	Derrick Taylor		O & M FUND	0.00	1.32	-891.89
Paycheck	04/24/2020	11082	Jimmy A Ross		O & M FUND	0.00	6.21	-898.10
Paycheck	04/24/2020	11082	Jimmy A Ross		O & M FUND	0.00		-898.10
Liability Check	04/24/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-898.10
Check	04/30/2020	11092	Transamerica	Invoice #2503...	O & M FUND	48.00		-850.10
Paycheck	05/01/2020	11097	Billy J Trammell		O & M FUND	0.00	21.64	-871.74
Paycheck	05/01/2020	11097	Billy J Trammell		O & M FUND	0.00		-871.74
Paycheck	05/01/2020	11098	Derrick Taylor		O & M FUND	0.00		-871.74
Paycheck	05/01/2020	11098	Derrick Taylor		O & M FUND	0.00	1.32	-873.06
Paycheck	05/01/2020	11099	Jimmy A Ross		O & M FUND	0.00	6.21	-879.27
Paycheck	05/01/2020	11099	Jimmy A Ross		O & M FUND	0.00		-879.27

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Liability Check	05/01/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-879.27
Paycheck	05/08/2020	11108	Billy J Trammell		O & M FUND		21.64	-900.91
Paycheck	05/08/2020	11108	Billy J Trammell		O & M FUND	0.00		-900.91
Paycheck	05/08/2020	11109	Derrick Taylor		O & M FUND	0.00		-900.91
Paycheck	05/08/2020	11109	Derrick Taylor		O & M FUND		1.32	-902.23
Paycheck	05/08/2020	11110	Jimmy A Ross		O & M FUND		6.21	-908.44
Paycheck	05/08/2020	11110	Jimmy A Ross		O & M FUND	0.00		-908.44
Liability Check	05/08/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-908.44
Paycheck	05/15/2020	11120	Billy J Trammell		O & M FUND		21.64	-930.08
Paycheck	05/15/2020	11120	Billy J Trammell		O & M FUND	0.00		-930.08
Paycheck	05/15/2020	11121	Derrick Taylor		O & M FUND	0.00		-930.08
Paycheck	05/15/2020	11121	Derrick Taylor		O & M FUND		1.32	-931.40
Paycheck	05/15/2020	11122	Jimmy A Ross		O & M FUND		6.21	-937.61
Paycheck	05/15/2020	11122	Jimmy A Ross		O & M FUND	0.00		-937.61
Liability Check	05/15/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-937.61
Paycheck	05/22/2020	11131	Billy J Trammell		O & M FUND		21.64	-959.25
Paycheck	05/22/2020	11131	Billy J Trammell		O & M FUND	0.00		-959.25
Paycheck	05/22/2020	11132	Derrick Taylor		O & M FUND	0.00		-959.25
Paycheck	05/22/2020	11132	Derrick Taylor		O & M FUND		1.32	-960.57
Paycheck	05/22/2020	11133	Jimmy A Ross		O & M FUND		6.21	-966.78
Paycheck	05/22/2020	11133	Jimmy A Ross		O & M FUND	0.00		-966.78
Liability Check	05/22/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-966.78
Check	05/28/2020	11139	Transamerica	Invoice #2503...	O & M FUND	30.00		-936.78
Paycheck	05/29/2020	11144	Billy J Trammell		O & M FUND		21.64	-958.42
Paycheck	05/29/2020	11144	Billy J Trammell		O & M FUND	0.00		-958.42
Paycheck	05/29/2020	11145	Derrick Taylor		O & M FUND	0.00		-958.42
Paycheck	05/29/2020	11145	Derrick Taylor		O & M FUND		1.32	-959.74
Paycheck	05/29/2020	11146	Jimmy A Ross		O & M FUND		6.21	-965.95
Paycheck	05/29/2020	11146	Jimmy A Ross		O & M FUND	0.00		-965.95
Liability Check	05/29/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-965.95
Paycheck	06/05/2020	11160	Billy J Trammell		O & M FUND		21.64	-987.59
Paycheck	06/05/2020	11160	Billy J Trammell		O & M FUND	0.00		-987.59
Paycheck	06/05/2020	11161	Derrick Taylor		O & M FUND	0.00		-987.59
Paycheck	06/05/2020	11161	Derrick Taylor		O & M FUND		6.21	-993.80
Paycheck	06/05/2020	11162	Jimmy A Ross		O & M FUND	0.00		-993.80
Paycheck	06/05/2020	11162	Jimmy A Ross		O & M FUND	0.00		-993.80
Paycheck	06/05/2020	11163	Derrick Taylor		O & M FUND		1.32	-995.12
Paycheck	06/05/2020	11163	Derrick Taylor		O & M FUND	0.00		-995.12
Liability Check	06/05/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-995.12
Paycheck	06/12/2020	11172	Billy J Trammell		O & M FUND		21.64	-1,016.76
Paycheck	06/12/2020	11172	Billy J Trammell		O & M FUND	0.00		-1,016.76
Paycheck	06/12/2020	11173	Derrick Taylor		O & M FUND	0.00		-1,016.76
Paycheck	06/12/2020	11173	Derrick Taylor		O & M FUND		1.32	-1,018.08
Paycheck	06/12/2020	11174	Jimmy A Ross		O & M FUND		6.21	-1,024.29
Paycheck	06/12/2020	11174	Jimmy A Ross		O & M FUND	0.00		-1,024.29
Liability Check	06/12/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,024.29
Paycheck	06/19/2020	11186	Billy J Trammell		O & M FUND		21.64	-1,045.93
Paycheck	06/19/2020	11186	Billy J Trammell		O & M FUND	0.00		-1,045.93
Paycheck	06/19/2020	11187	Derrick Taylor		O & M FUND	0.00		-1,045.93
Paycheck	06/19/2020	11187	Derrick Taylor		O & M FUND		1.32	-1,047.25

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	06/19/2020	11188	Jimmy A Ross		O & M FUND	0.00	6.21	-1,053.46
Paycheck	06/19/2020	11188	Jimmy A Ross		O & M FUND	0.00		-1,053.46
Liability Check	06/19/2020	61-0654526	Bank of McCreary		O & M FUND	0.00		-1,053.46
Paycheck	06/26/2020	11201	Billy J Trammell		O & M FUND	0.00	21.64	-1,075.10
Paycheck	06/26/2020	11201	Billy J Trammell		O & M FUND	0.00		-1,075.10
Paycheck	06/26/2020	11202	Derrick Taylor		O & M FUND	0.00		-1,075.10
Paycheck	06/26/2020	11202	Derrick Taylor		O & M FUND	0.00	1.32	-1,076.42
Paycheck	06/26/2020	11203	Jimmy A Ross		O & M FUND	0.00	6.21	-1,082.63
Paycheck	06/26/2020	11203	Jimmy A Ross		O & M FUND	0.00		-1,082.63
Liability Check	06/26/2020	61-0654526	Bank of McCreary		O & M FUND	0.00		-1,082.63
Check	07/01/2020	11207	Transamerica	Invoice #2503...	O & M FUND	24.00		-1,080.27
Paycheck	07/02/2020	11214	Billy J Trammell		O & M FUND	0.00	21.64	-1,080.27
Paycheck	07/02/2020	11214	Billy J Trammell		O & M FUND	0.00		-1,080.27
Paycheck	07/02/2020	11215	Derrick Taylor		O & M FUND	0.00		-1,080.27
Paycheck	07/02/2020	11215	Derrick Taylor		O & M FUND	0.00		-1,081.59
Paycheck	07/02/2020	11216	James M King		O & M FUND	0.00	1.32	-1,213.02
Paycheck	07/02/2020	11216	James M King		O & M FUND	0.00	131.43	-1,213.02
Paycheck	07/02/2020	11217	Jimmy A Ross		O & M FUND	0.00		-1,219.23
Paycheck	07/02/2020	11217	Jimmy A Ross		O & M FUND	0.00	6.21	-1,219.23
Liability Check	07/02/2020	61-0654526	Bank of McCreary		O & M FUND	0.00		-1,219.23
Paycheck	07/10/2020	11227	Billy J Trammell		O & M FUND	0.00	21.64	-1,240.87
Paycheck	07/10/2020	11227	Billy J Trammell		O & M FUND	0.00		-1,240.87
Paycheck	07/10/2020	11228	Derrick Taylor		O & M FUND	0.00		-1,240.87
Paycheck	07/10/2020	11228	Derrick Taylor		O & M FUND	0.00		-1,240.87
Paycheck	07/10/2020	11229	James M King		O & M FUND	0.00	1.32	-1,242.19
Paycheck	07/10/2020	11229	James M King		O & M FUND	0.00	132.64	-1,374.83
Paycheck	07/10/2020	11230	Jimmy A Ross		O & M FUND	0.00		-1,374.83
Paycheck	07/10/2020	11230	Jimmy A Ross		O & M FUND	0.00	6.21	-1,381.04
Liability Check	07/10/2020	61-0654526	Bank of McCreary		O & M FUND	0.00		-1,381.04
Liability Check	07/13/2020	11231	Treasurer KY Uhem...		O & M FUND	0.00		-1,381.04
Paycheck	07/17/2020	11239	Billy J Trammell		O & M FUND	0.00	1.63	-1,379.41
Paycheck	07/17/2020	11239	Billy J Trammell		O & M FUND	0.00	21.64	-1,401.05
Paycheck	07/17/2020	11239	Billy J Trammell		O & M FUND	0.00		-1,401.05
Paycheck	07/17/2020	11240	Derrick Taylor		O & M FUND	0.00		-1,401.05
Paycheck	07/17/2020	11240	Derrick Taylor		O & M FUND	0.00		-1,401.05
Paycheck	07/17/2020	11241	James M King		O & M FUND	0.00	1.32	-1,402.37
Paycheck	07/17/2020	11241	James M King		O & M FUND	0.00	132.57	-1,534.94
Paycheck	07/17/2020	11241	James M King		O & M FUND	0.00		-1,534.94
Paycheck	07/17/2020	11242	Jimmy A Ross		O & M FUND	0.00	6.21	-1,541.15
Paycheck	07/17/2020	11242	Jimmy A Ross		O & M FUND	0.00		-1,541.15
Liability Check	07/17/2020	61-0654526	Bank of McCreary		O & M FUND	0.00		-1,541.15
Paycheck	07/24/2020	11256	Billy J Trammell		O & M FUND	0.00	21.64	-1,562.79
Paycheck	07/24/2020	11256	Billy J Trammell		O & M FUND	0.00		-1,562.79
Paycheck	07/24/2020	11257	Derrick Taylor		O & M FUND	0.00		-1,562.79
Paycheck	07/24/2020	11257	Derrick Taylor		O & M FUND	0.00		-1,562.79
Paycheck	07/24/2020	11258	James M King		O & M FUND	0.00	1.32	-1,564.11
Paycheck	07/24/2020	11258	James M King		O & M FUND	0.00	132.57	-1,696.68
Paycheck	07/24/2020	11259	Jimmy A Ross		O & M FUND	0.00		-1,696.68
Paycheck	07/24/2020	11259	Jimmy A Ross		O & M FUND	0.00	6.21	-1,702.89
Liability Check	07/24/2020	61-0654526	Bank of McCreary		O & M FUND	0.00		-1,702.89
Check	07/30/2020	11266	Transamerica	Invoice #2503...	O & M FUND	48.00		-1,654.89



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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	07/31/2020	11277	Billy J Trammell		O & M FUND	0.00	21.64	-1,676.53
Paycheck	07/31/2020	11277	Billy J Trammell		O & M FUND	0.00		-1,676.53
Paycheck	07/31/2020	11278	Derrick Taylor		O & M FUND	0.00		-1,676.53
Paycheck	07/31/2020	11278	Derrick Taylor		O & M FUND		1.32	-1,677.85
Paycheck	07/31/2020	11279	James M King		O & M FUND		131.21	-1,809.06
Paycheck	07/31/2020	11279	James M King		O & M FUND	0.00		-1,809.06
Paycheck	07/31/2020	11280	James M King		O & M FUND		6.21	-1,815.27
Paycheck	07/31/2020	11280	James M King		O & M FUND	0.00		-1,815.27
Liability Check	07/31/2020	11281	Kentucky Child Supp...	0005731702	O & M FUND	598.85		-1,216.42
Liability Check	07/31/2020	11281	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,216.42
Paycheck	08/07/2020	11295	Billy J Trammell		O & M FUND		21.64	-1,238.06
Paycheck	08/07/2020	11295	Billy J Trammell		O & M FUND	0.00		-1,238.06
Paycheck	08/07/2020	11296	Derrick Taylor		O & M FUND	0.00		-1,238.06
Paycheck	08/07/2020	11296	Derrick Taylor		O & M FUND		1.32	-1,239.38
Paycheck	08/07/2020	11297	James M King		O & M FUND		133.00	-1,372.38
Paycheck	08/07/2020	11297	James M King		O & M FUND	0.00		-1,372.38
Paycheck	08/07/2020	11298	James M King		O & M FUND		6.21	-1,378.59
Paycheck	08/07/2020	11298	James M King		O & M FUND	0.00		-1,378.59
Paycheck	08/07/2020	11298	James M King		O & M FUND		29.16	-1,407.75
Paycheck	08/07/2020	11299	James M King		O & M FUND	0.00		-1,407.75
Liability Check	08/07/2020	11299	William Clark		O & M FUND	0.00		-1,407.75
Liability Check	08/07/2020	11299	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,407.75
Paycheck	08/14/2020	11314	Billy J Trammell		O & M FUND		21.64	-1,429.39
Paycheck	08/14/2020	11314	Billy J Trammell		O & M FUND	0.00		-1,429.39
Paycheck	08/14/2020	11315	Derrick Taylor		O & M FUND	0.00		-1,429.39
Paycheck	08/14/2020	11315	Derrick Taylor		O & M FUND		1.32	-1,429.39
Paycheck	08/14/2020	11316	James M King		O & M FUND		135.36	-1,566.07
Paycheck	08/14/2020	11316	James M King		O & M FUND	0.00		-1,566.07
Paycheck	08/14/2020	11317	James M King		O & M FUND		6.21	-1,572.28
Paycheck	08/14/2020	11317	James M King		O & M FUND	0.00		-1,572.28
Paycheck	08/14/2020	11318	James M King		O & M FUND		31.98	-1,604.26
Paycheck	08/14/2020	11318	James M King		O & M FUND	0.00		-1,604.26
Liability Check	08/14/2020	11318	William Clark		O & M FUND	0.00		-1,604.26
Liability Check	08/14/2020	11318	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,604.26
Paycheck	08/21/2020	11331	Billy J Trammell		O & M FUND		21.64	-1,625.90
Paycheck	08/21/2020	11331	Billy J Trammell		O & M FUND	0.00		-1,625.90
Paycheck	08/21/2020	11332	Derrick Taylor		O & M FUND	0.00		-1,625.90
Paycheck	08/21/2020	11332	Derrick Taylor		O & M FUND		1.32	-1,625.90
Paycheck	08/21/2020	11333	James M King		O & M FUND		132.68	-1,759.90
Paycheck	08/21/2020	11333	James M King		O & M FUND	0.00		-1,759.90
Paycheck	08/21/2020	11334	James M King		O & M FUND		6.21	-1,766.11
Paycheck	08/21/2020	11334	James M King		O & M FUND	0.00		-1,766.11
Paycheck	08/21/2020	11334	James M King		O & M FUND		30.55	-1,796.66
Paycheck	08/21/2020	11335	James M King		O & M FUND	0.00		-1,796.66
Liability Check	08/21/2020	11335	William Clark		O & M FUND	0.00		-1,796.66
Liability Check	08/21/2020	11335	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,796.66
Check	08/27/2020	11344	Transamerica	Invoice #2503...	O & M FUND	90.00		-1,706.66
Paycheck	08/28/2020	11347	Billy J Trammell		O & M FUND		21.64	-1,728.30
Paycheck	08/28/2020	11347	Billy J Trammell		O & M FUND	0.00		-1,728.30
Paycheck	08/28/2020	11348	Derrick Taylor		O & M FUND	0.00		-1,728.30
Paycheck	08/28/2020	11348	Derrick Taylor		O & M FUND		1.32	-1,729.62
Paycheck	08/28/2020	11348	Derrick Taylor		O & M FUND	0.00		-1,729.62
Paycheck	08/28/2020	11349	James M King		O & M FUND		132.57	-1,862.19

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Paycheck	08/28/2020	11349	James M King		O & M FUND	0.00		-1,862.19
Paycheck	08/28/2020	11350	Jimmy A Ross		O & M FUND		6.21	-1,868.40
Paycheck	08/28/2020	11350	Jimmy A Ross		O & M FUND	0.00		-1,868.40
Paycheck	08/28/2020	11351	William Clark		O & M FUND		31.46	-1,899.86
Paycheck	08/28/2020	11351	William Clark		O & M FUND	0.00		-1,899.86
Liability Check	08/28/2020	11352	Kentucky Child Supp...	0005731702	O & M FUND	479.08		-1,420.78
Liability Check	08/28/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,420.78
Paycheck	09/04/2020	11363	Billy J Trammell		O & M FUND		22.56	-1,443.34
Paycheck	09/04/2020	11363	Billy J Trammell		O & M FUND	0.00		-1,443.34
Paycheck	09/04/2020	11364	Derrick Taylor		O & M FUND	0.00		-1,443.34
Paycheck	09/04/2020	11364	Derrick Taylor		O & M FUND	0.00		-1,443.34
Paycheck	09/04/2020	11364	Derrick Taylor		O & M FUND		1.32	-1,444.66
Paycheck	09/04/2020	11365	James M King		O & M FUND		132.57	-1,577.23
Paycheck	09/04/2020	11365	James M King		O & M FUND	0.00		-1,577.23
Paycheck	09/04/2020	11366	James M King		O & M FUND		6.21	-1,583.44
Paycheck	09/04/2020	11366	James M King		O & M FUND	0.00		-1,583.44
Paycheck	09/04/2020	11366	Jimmy A Ross		O & M FUND		31.33	-1,614.77
Paycheck	09/04/2020	11367	William Clark		O & M FUND	0.00		-1,614.77
Liability Check	09/04/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,614.77
Paycheck	09/11/2020	11377	Billy J Trammell		O & M FUND		22.56	-1,637.33
Paycheck	09/11/2020	11377	Billy J Trammell		O & M FUND	0.00		-1,637.33
Paycheck	09/11/2020	11378	Derrick Taylor		O & M FUND	0.00		-1,637.33
Paycheck	09/11/2020	11378	Derrick Taylor		O & M FUND		1.32	-1,638.65
Paycheck	09/11/2020	11379	James M King		O & M FUND		132.71	-1,771.36
Paycheck	09/11/2020	11379	James M King		O & M FUND	0.00		-1,771.36
Paycheck	09/11/2020	11380	Jimmy A Ross		O & M FUND		6.21	-1,777.57
Paycheck	09/11/2020	11380	Jimmy A Ross		O & M FUND	0.00		-1,777.57
Paycheck	09/11/2020	11381	William Clark		O & M FUND		30.55	-1,808.12
Paycheck	09/11/2020	11381	William Clark		O & M FUND	0.00		-1,808.12
Liability Check	09/11/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,808.12
Paycheck	09/18/2020	11392	Billy J Trammell		O & M FUND		22.56	-1,830.68
Paycheck	09/18/2020	11392	Billy J Trammell		O & M FUND	0.00		-1,830.68
Paycheck	09/18/2020	11393	Derrick Taylor		O & M FUND	0.00		-1,830.68
Paycheck	09/18/2020	11393	Derrick Taylor		O & M FUND		1.32	-1,832.00
Paycheck	09/18/2020	11394	James M King		O & M FUND		132.43	-1,964.43
Paycheck	09/18/2020	11394	James M King		O & M FUND	0.00		-1,964.43
Paycheck	09/18/2020	11394	James M King		O & M FUND		6.21	-1,970.64
Paycheck	09/18/2020	11395	Jimmy A Ross		O & M FUND		30.55	-2,001.19
Paycheck	09/18/2020	11395	Jimmy A Ross		O & M FUND	0.00		-2,001.19
Paycheck	09/18/2020	11396	William Clark		O & M FUND		22.56	-2,023.75
Liability Check	09/18/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-2,023.75
Paycheck	09/25/2020	11414	Billy J Trammell		O & M FUND		1.32	-2,025.07
Paycheck	09/25/2020	11414	Billy J Trammell		O & M FUND	0.00		-2,025.07
Paycheck	09/25/2020	11415	Derrick Taylor		O & M FUND	0.00		-2,023.75
Paycheck	09/25/2020	11415	Derrick Taylor		O & M FUND		132.78	-2,157.85
Paycheck	09/25/2020	11416	James M King		O & M FUND		6.21	-2,164.06
Paycheck	09/25/2020	11416	James M King		O & M FUND	0.00		-2,164.06
Paycheck	09/25/2020	11417	Jimmy A Ross		O & M FUND		31.59	-2,195.65
Paycheck	09/25/2020	11417	Jimmy A Ross		O & M FUND	0.00		-2,195.65
Paycheck	09/25/2020	11418	William Clark		O & M FUND			-2,195.65

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Paycheck	09/25/2020	11418	William Clark		O & M FUND	0.00		-2,195.65
Liability Check	09/25/2020	11419	Kentucky Child Supp...	0005731702	O & M FUND	479.08		-1,716.57
Check	10/01/2020	11426	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,716.57
Paycheck	10/02/2020	11436	Transamerica	Invoice #2503...	O & M FUND	72.00		-1,644.57
Paycheck	10/02/2020	11437	Billy J Trammell		O & M FUND	0.00	22.56	-1,667.13
Paycheck	10/02/2020	11436	Billy J Trammell		O & M FUND	0.00		-1,667.13
Paycheck	10/02/2020	11437	Derrick Taylor		O & M FUND	0.00		-1,667.13
Paycheck	10/02/2020	11438	James M King		O & M FUND	0.00		-1,668.45
Paycheck	10/02/2020	11438	James M King		O & M FUND	0.00	132.36	-1,800.81
Paycheck	10/02/2020	11439	James M King		O & M FUND	0.00		-1,800.81
Paycheck	10/02/2020	11439	Jimmy A Ross		O & M FUND	0.00	6.21	-1,807.02
Paycheck	10/02/2020	11440	William Clark		O & M FUND	0.00		-1,807.02
Paycheck	10/02/2020	11440	William Clark		O & M FUND	0.00	30.55	-1,837.57
Liability Check	10/02/2020	11440	William Clark		O & M FUND	0.00		-1,837.57
Paycheck	10/09/2020	11454	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,837.57
Paycheck	10/09/2020	11454	Billy J Trammell		O & M FUND	0.00	22.56	-1,860.13
Paycheck	10/09/2020	11454	Billy J Trammell		O & M FUND	0.00		-1,860.13
Paycheck	10/09/2020	11455	Derrick Taylor		O & M FUND	0.00		-1,860.13
Paycheck	10/09/2020	11455	Derrick Taylor		O & M FUND	0.00		-1,860.13
Paycheck	10/09/2020	11456	James M King		O & M FUND	0.00	1.32	-1,861.45
Paycheck	10/09/2020	11456	James M King		O & M FUND	0.00	132.14	-1,993.59
Paycheck	10/09/2020	11457	James M King		O & M FUND	0.00		-1,993.59
Paycheck	10/09/2020	11457	Jimmy A Ross		O & M FUND	0.00	6.21	-1,999.80
Paycheck	10/09/2020	11457	Jimmy A Ross		O & M FUND	0.00		-1,999.80
Paycheck	10/09/2020	11458	Troy L Privett		O & M FUND	0.00		-1,999.80
Paycheck	10/09/2020	11458	Troy L Privett		O & M FUND	0.00	2.73	-2,002.53
Paycheck	10/09/2020	11458	Troy L Privett		O & M FUND	0.00		-2,002.53
Paycheck	10/09/2020	11459	William Clark		O & M FUND	0.00	30.55	-2,033.08
Paycheck	10/09/2020	11459	William Clark		O & M FUND	0.00		-2,033.08
Liability Check	10/09/2020	11459	William Clark		O & M FUND	0.00		-2,033.08
Paycheck	10/16/2020	11472	Bank of McCreary	61-0654526	O & M FUND	0.00		-2,033.08
Paycheck	10/16/2020	11472	Billy J Trammell		O & M FUND	0.00	22.56	-2,055.64
Paycheck	10/16/2020	11472	Billy J Trammell		O & M FUND	0.00		-2,055.64
Paycheck	10/16/2020	11473	Derrick Taylor		O & M FUND	0.00		-2,055.64
Paycheck	10/16/2020	11473	Derrick Taylor		O & M FUND	0.00		-2,055.64
Paycheck	10/16/2020	11474	James M King		O & M FUND	0.00	1.32	-2,056.96
Paycheck	10/16/2020	11474	James M King		O & M FUND	0.00	131.71	-2,188.67
Paycheck	10/16/2020	11474	James M King		O & M FUND	0.00		-2,188.67
Paycheck	10/16/2020	11475	Jamnes M King		O & M FUND	0.00	6.21	-2,194.88
Paycheck	10/16/2020	11475	Jimmy A Ross		O & M FUND	0.00		-2,194.88
Paycheck	10/16/2020	11475	Jimmy A Ross		O & M FUND	0.00		-2,194.88
Paycheck	10/16/2020	11476	Troy L Privett		O & M FUND	0.00		-2,194.88
Paycheck	10/16/2020	11476	Troy L Privett		O & M FUND	0.00	3.36	-2,198.24
Paycheck	10/16/2020	11476	Troy L Privett		O & M FUND	0.00		-2,198.24
Paycheck	10/16/2020	11477	William Clark		O & M FUND	0.00	31.20	-2,229.44
Paycheck	10/16/2020	11477	William Clark		O & M FUND	0.00		-2,229.44
Liability Check	10/16/2020	11477	William Clark		O & M FUND	0.00		-2,229.44
Paycheck	10/23/2020	11489	Bank of McCreary	61-0654526	O & M FUND	0.00		-2,229.44
Paycheck	10/23/2020	11489	Billy J Trammell		O & M FUND	0.00	22.56	-2,252.00
Paycheck	10/23/2020	11489	Billy J Trammell		O & M FUND	0.00		-2,252.00
Paycheck	10/23/2020	11490	Derrick Taylor		O & M FUND	0.00		-2,252.00
Paycheck	10/23/2020	11490	Derrick Taylor		O & M FUND	0.00		-2,252.00
Paycheck	10/23/2020	11490	Derrick Taylor		O & M FUND	0.00		-2,252.00
Paycheck	10/23/2020	11491	James M King		O & M FUND	0.00	1.32	-2,253.32
Paycheck	10/23/2020	11491	James M King		O & M FUND	0.00	132.78	-2,386.10
Paycheck	10/23/2020	11491	Jamnes M King		O & M FUND	0.00		-2,386.10
Paycheck	10/23/2020	11492	Jimmy A Ross		O & M FUND	0.00	6.21	-2,392.31
Paycheck	10/23/2020	11492	Jimmy A Ross		O & M FUND	0.00		-2,392.31
Paycheck	10/23/2020	11492	Jimmy A Ross		O & M FUND	0.00		-2,392.31

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	10/23/2020	11493	Troy L Privett		O & M FUND	0.00		-2,392.31
Paycheck	10/23/2020	11493	Troy L Privett		O & M FUND		0.25	-2,392.56
Paycheck	10/23/2020	11494	William Clark		O & M FUND		30.55	-2,423.11
Paycheck	10/23/2020	11494	William Clark		O & M FUND	0.00		-2,423.11
Liability Check	10/23/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-2,423.11
Check	10/29/2020	11500	Transamerica	Invoice #2503...	O & M FUND	72.00		-2,351.11
Paycheck	10/30/2020	11507	Billy J Trammell		O & M FUND	0.00		-2,351.11
Paycheck	10/30/2020	11508	Jimmy A Ross		O & M FUND	0.00		-2,351.11
Paycheck	10/30/2020	11509	Billy J Trammell		O & M FUND		22.56	-2,373.67
Paycheck	10/30/2020	11509	Billy J Trammell		O & M FUND	0.00		-2,373.67
Paycheck	10/30/2020	11510	Derrick Taylor		O & M FUND	0.00		-2,373.67
Paycheck	10/30/2020	11510	Derrick Taylor		O & M FUND		1.32	-2,374.99
Paycheck	10/30/2020	11511	James M King		O & M FUND		131.00	-2,505.99
Paycheck	10/30/2020	11511	James M King		O & M FUND	0.00		-2,505.99
Paycheck	10/30/2020	11512	Jimmy A Ross		O & M FUND		6.21	-2,512.20
Paycheck	10/30/2020	11512	Jimmy A Ross		O & M FUND	0.00		-2,512.20
Paycheck	10/30/2020	11513	William Clark		O & M FUND		30.55	-2,542.75
Paycheck	10/30/2020	11513	William Clark		O & M FUND	0.00		-2,542.75
Liability Check	10/30/2020	11514	Kentucky Child Supp...	0005731702	O & M FUND	598.85		-1,943.90
Liability Check	10/30/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-1,943.90
Paycheck	11/06/2020	11516	Billy J Trammell		O & M FUND	0.00		-1,943.90
Paycheck	11/06/2020	11517	Derrick Taylor		O & M FUND	0.00		-1,943.90
Paycheck	11/06/2020	11518	James M King		O & M FUND		5.89	-1,949.79
Paycheck	11/06/2020	11518	James M King		O & M FUND	0.00		-1,949.79
Paycheck	11/06/2020	11519	James M King		O & M FUND	0.00		-1,949.79
Paycheck	11/06/2020	11519	Jimmy A Ross		O & M FUND	0.00		-1,949.79
Paycheck	11/06/2020	11520	William Clark		O & M FUND		5.89	-1,955.68
Paycheck	11/06/2020	11520	William Clark		O & M FUND	0.00		-1,955.68
Paycheck	11/06/2020	11536	Billy J Trammell		O & M FUND		22.56	-1,978.24
Paycheck	11/06/2020	11536	Billy J Trammell		O & M FUND	0.00		-1,978.24
Paycheck	11/06/2020	11537	Derrick Taylor		O & M FUND	0.00		-1,978.24
Paycheck	11/06/2020	11537	Derrick Taylor		O & M FUND		1.32	-1,979.56
Paycheck	11/06/2020	11538	James M King		O & M FUND		131.86	-2,111.42
Paycheck	11/06/2020	11538	James M King		O & M FUND	0.00		-2,111.42
Paycheck	11/06/2020	11538	James M King		O & M FUND	0.00		-2,111.42
Paycheck	11/06/2020	11539	Jimmy A Ross		O & M FUND		6.21	-2,117.63
Paycheck	11/06/2020	11539	Jimmy A Ross		O & M FUND	0.00		-2,117.63
Paycheck	11/06/2020	11539	Jimmy A Ross		O & M FUND	0.00		-2,117.63
Paycheck	11/06/2020	11540	William Clark		O & M FUND		30.55	-2,148.18
Paycheck	11/06/2020	11540	William Clark		O & M FUND	0.00		-2,148.18
Liability Check	11/06/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-2,148.18
Paycheck	11/13/2020	11551	Billy J Trammell		O & M FUND	0.00		-2,170.74
Paycheck	11/13/2020	11551	Billy J Trammell		O & M FUND	0.00		-2,170.74
Paycheck	11/13/2020	11552	Derrick Taylor		O & M FUND	0.00		-2,170.74
Paycheck	11/13/2020	11552	Derrick Taylor		O & M FUND		1.32	-2,172.06
Paycheck	11/13/2020	11553	James M King		O & M FUND		132.07	-2,304.13
Paycheck	11/13/2020	11553	James M King		O & M FUND	0.00		-2,304.13
Paycheck	11/13/2020	11553	James M King		O & M FUND	0.00		-2,304.13
Paycheck	11/13/2020	11554	Jimmy A Ross		O & M FUND		6.21	-2,310.34
Paycheck	11/13/2020	11554	Jimmy A Ross		O & M FUND	0.00		-2,310.34
Paycheck	11/13/2020	11554	Jimmy A Ross		O & M FUND	0.00		-2,310.34
Paycheck	11/13/2020	11555	William Clark		O & M FUND		31.42	-2,341.76
Paycheck	11/13/2020	11555	William Clark		O & M FUND	0.00		-2,341.76
Liability Check	11/13/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-2,341.76

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	11/20/2020	11566	Billy J Trammell		O & M FUND	0.00	22.56	-2,364.32
Paycheck	11/20/2020	11566	Billy J Trammell		O & M FUND	0.00		-2,364.32
Paycheck	11/20/2020	11567	Derrick Taylor		O & M FUND	0.00		-2,364.32
Paycheck	11/20/2020	11568	James M King		O & M FUND		1.32	-2,365.64
Paycheck	11/20/2020	11568	James M King		O & M FUND		131.50	-2,497.14
Paycheck	11/20/2020	11569	James M King		O & M FUND	0.00		-2,497.14
Paycheck	11/20/2020	11569	James M King		O & M FUND		6.21	-2,503.35
Paycheck	11/20/2020	11570	William Clark		O & M FUND	0.00		-2,503.35
Paycheck	11/20/2020	11570	William Clark		O & M FUND	0.00	30.68	-2,534.03
Liability Check	11/20/2020	11570	William Clark		O & M FUND	0.00		-2,534.03
Paycheck	11/25/2020	11581	Bank of McCreary	61-0654526	O & M FUND	0.00		-2,534.03
Paycheck	11/25/2020	11581	Billy J Trammell		O & M FUND	0.00	22.56	-2,556.59
Paycheck	11/25/2020	11582	Billy J Trammell		O & M FUND	0.00		-2,556.59
Paycheck	11/25/2020	11582	Derrick Taylor		O & M FUND	0.00		-2,556.59
Paycheck	11/25/2020	11583	Derrick Taylor		O & M FUND		1.32	-2,557.91
Paycheck	11/25/2020	11583	James M King		O & M FUND		131.57	-2,689.48
Paycheck	11/25/2020	11583	James M King		O & M FUND	0.00		-2,689.48
Paycheck	11/25/2020	11584	James M King		O & M FUND		6.21	-2,695.69
Paycheck	11/25/2020	11584	James M King		O & M FUND	0.00		-2,695.69
Paycheck	11/25/2020	11584	James M King		O & M FUND			-2,695.69
Paycheck	11/25/2020	11585	William Clark		O & M FUND	0.00	30.55	-2,726.24
Paycheck	11/25/2020	11585	William Clark		O & M FUND	0.00		-2,726.24
Liability Check	11/25/2020	11585	William Clark		O & M FUND	0.00		-2,726.24
Liability Check	11/25/2020	11586	Bank of McCreary	61-0654526	O & M FUND	0.00		-2,726.24
Liability Check	11/25/2020	11586	Bank of McCreary	61-0654526	O & M FUND	0.00		-2,726.24
Check	12/03/2020	11591	Kentucky Child Supp...	0005731702	O & M FUND	479.08		-2,247.16
Paycheck	12/04/2020	11600	Transamerica	Invoice #2503...	O & M FUND	90.00		-2,157.16
Paycheck	12/04/2020	11600	Billy J Trammell		O & M FUND		22.56	-2,179.72
Paycheck	12/04/2020	11600	Billy J Trammell		O & M FUND	0.00		-2,179.72
Paycheck	12/04/2020	11601	Derrick Taylor		O & M FUND	0.00		-2,179.72
Paycheck	12/04/2020	11601	Derrick Taylor		O & M FUND		1.32	-2,181.04
Paycheck	12/04/2020	11602	James M King		O & M FUND		132.57	-2,313.61
Paycheck	12/04/2020	11602	James M King		O & M FUND	0.00		-2,313.61
Paycheck	12/04/2020	11603	James M King		O & M FUND		6.21	-2,319.82
Paycheck	12/04/2020	11603	James M King		O & M FUND	0.00		-2,319.82
Paycheck	12/04/2020	11604	William Clark		O & M FUND	0.00	30.55	-2,350.37
Paycheck	12/04/2020	11604	William Clark		O & M FUND	0.00		-2,350.37
Liability Check	12/04/2020	11604	William Clark		O & M FUND	0.00		-2,350.37
Paycheck	12/11/2020	11619	Bank of McCreary	61-0654526	O & M FUND	0.00		-2,350.37
Paycheck	12/11/2020	11619	Bank of McCreary	61-0654526	O & M FUND	0.00	22.56	-2,372.93
Paycheck	12/11/2020	11620	Billy J Trammell		O & M FUND	0.00		-2,372.93
Paycheck	12/11/2020	11620	Billy J Trammell		O & M FUND	0.00		-2,372.93
Paycheck	12/11/2020	11620	Derrick Taylor		O & M FUND		1.32	-2,374.25
Paycheck	12/11/2020	11621	Derrick Taylor		O & M FUND		130.28	-2,504.53
Paycheck	12/11/2020	11621	James M King		O & M FUND	0.00		-2,504.53
Paycheck	12/11/2020	11622	James M King		O & M FUND		6.21	-2,510.74
Paycheck	12/11/2020	11622	James M King		O & M FUND	0.00		-2,510.74
Paycheck	12/11/2020	11623	William Clark		O & M FUND	0.00	30.55	-2,541.29
Paycheck	12/11/2020	11623	William Clark		O & M FUND	0.00		-2,541.29
Liability Check	12/11/2020	11624	Bank of McCreary	61-0654526	O & M FUND	0.00		-2,541.29
Paycheck	12/16/2020	11625	Derrick Taylor		O & M FUND	0.00		-2,541.29
Paycheck	12/16/2020	11625	James M King		O & M FUND		4.00	-2,545.29
Paycheck	12/16/2020	11625	James M King		O & M FUND	0.00		-2,545.29

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	12/16/2020	11626	William Clark		O & M FUND	0.00	3.89	-2,549.18
Paycheck	12/16/2020	11626	William Clark		O & M FUND			-2,549.18
Paycheck	12/18/2020	11639	Billy J Trammell		O & M FUND		22.56	-2,571.74
Paycheck	12/18/2020	11639	Billy J Trammell		O & M FUND	0.00		-2,571.74
Paycheck	12/18/2020	11640	Derrick Taylor		O & M FUND	0.00		-2,571.74
Paycheck	12/18/2020	11640	Derrick Taylor		O & M FUND		1.32	-2,573.06
Paycheck	12/18/2020	11641	James M King		O & M FUND		132.28	-2,705.34
Paycheck	12/18/2020	11641	James M King		O & M FUND	0.00		-2,705.34
Paycheck	12/18/2020	11642	Jimmy A Ross		O & M FUND		6.21	-2,711.55
Paycheck	12/18/2020	11642	Jimmy A Ross		O & M FUND	0.00		-2,711.55
Paycheck	12/18/2020	11643	William Clark		O & M FUND		30.68	-2,742.23
Paycheck	12/18/2020	11643	William Clark		O & M FUND	0.00		-2,742.23
Liability Check	12/18/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-2,742.23
Paycheck	12/23/2020	11649	Billy J Trammell		O & M FUND	0.00	22.56	-2,764.79
Paycheck	12/23/2020	11649	Billy J Trammell		O & M FUND			-2,764.79
Paycheck	12/23/2020	11650	Derrick Taylor		O & M FUND	0.00		-2,764.79
Paycheck	12/23/2020	11650	Derrick Taylor		O & M FUND		1.32	-2,766.11
Paycheck	12/23/2020	11651	James M King		O & M FUND	0.00		-2,898.68
Paycheck	12/23/2020	11651	James M King		O & M FUND		132.57	-2,991.25
Paycheck	12/23/2020	11652	Jimmy A Ross		O & M FUND		6.21	-2,997.46
Paycheck	12/23/2020	11652	Jimmy A Ross		O & M FUND	0.00		-2,997.46
Paycheck	12/23/2020	11653	William Clark		O & M FUND		30.55	-2,935.44
Paycheck	12/23/2020	11653	William Clark		O & M FUND	0.00		-2,935.44
Liability Check	12/23/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	0.00		-2,935.44
Paycheck	12/31/2020	11662	Billy J Trammell		O & M FUND	0.00	22.56	-2,958.00
Paycheck	12/31/2020	11662	Billy J Trammell		O & M FUND			-2,958.00
Paycheck	12/31/2020	11663	Derrick Taylor		O & M FUND	0.00		-2,958.00
Paycheck	12/31/2020	11663	Derrick Taylor		O & M FUND		1.32	-2,959.32
Paycheck	12/31/2020	11664	James M King		O & M FUND		132.57	-3,091.89
Paycheck	12/31/2020	11664	James M King		O & M FUND	0.00		-3,091.89
Paycheck	12/31/2020	11665	Jimmy A Ross		O & M FUND		6.21	-3,098.10
Paycheck	12/31/2020	11665	Jimmy A Ross		O & M FUND	0.00		-3,098.10
Paycheck	12/31/2020	11666	William Clark		O & M FUND		31.33	-3,129.43
Paycheck	12/31/2020	11666	William Clark		O & M FUND	0.00		-3,129.43
Liability Check	12/31/2020	11667	Kentucky Child Supp...	0005731702	O & M FUND	598.85		-2,530.58
Liability Check	12/31/2020	11667	Kentucky Child Supp...	0005731702	O & M FUND	0.00		-2,530.58
General Journal	12/31/2020	eftps	Bank of McCreary	61-0654526	O & M FUND	2,530.58		-2,530.58
General Journal	12/31/2020	eftps	Bank of McCreary	To adjust to c...	Life Insurance			0.00
Total 2100 - Payroll Liabilities - Other							8,307.74	0.00
Total 2100 - Payroll Liabilities							85,225.44	-7,625.81
Total 223 - Note Payable Water								0.00
Total 223 - Note Payable Water								0.00
Total 231 - Current Portion United Cumberla								0.00
Total 231 - Current Portion United Cumberla								0.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>232 · ACCOUNTS PAYABLE</b>								
Construction Accounts Payable								
Total Construction Accounts Payable								
<b>232 · ACCOUNTS PAYABLE - Other</b>								
General Journal	01/01/2020			To record a/P	Uniforms	52,533.03		-52,533.03
General Journal	12/31/2020			To record A/P ...	Uniforms		43,103.45	0.00
						52,533.03	43,103.45	-43,103.45
Total 232 · ACCOUNTS PAYABLE - Other								
						52,533.03	43,103.45	-43,103.45
<b>Total 232 · ACCOUNTS PAYABLE</b>								
						52,533.03	43,103.45	-43,103.45
<b>236A · TAXES ACCRUED</b>								
<b>SALES</b>								
Check	01/20/2020	ach	Kentucky State Trea...	Dec 19 Sales ...	O & M FUND	994.99		0.00
Check	02/20/2020		Kentucky State Trea...	Jan20 Sales ...	O & M FUND	1,089.55		1,089.55
General Journal	02/29/2020			Feb Billing	O & M FUND...		1,068.92	20.63
Check	03/20/2020	eft	Kentucky State Trea...	Feb20 Sales ...	O & M FUND	1,050.43		1,071.06
General Journal	03/31/2020			March billing	141 · CUSTOM...		1,261.02	-189.96
Check	04/20/2020	Ach	Kentucky State Trea...	March 20 Sal...	O & M FUND	1,239.55		1,049.59
Check	05/20/2020	eft	Kentucky State Trea...	April 20 Sale...	O & M FUND	1,072.82		2,122.41
Check	05/21/2020	11124	Kentucky State Trea...	William Clark ...	O & M FUND	350.00		2,472.41
General Journal	05/31/2020			May billing	141 · CUSTOM...		1,145.27	1,327.14
Check	06/19/2020	ach	Kentucky State Trea...	William Clark ...	O & M FUND	1,125.60		2,452.74
General Journal	06/30/2020			To record Jun...	141 · CUSTOM...		1,258.21	1,194.53
Check	07/20/2020	ach	Kentucky State Trea...	William Clark ...	O & M FUND	1,236.83		2,431.36
Check	08/20/2020	ach	Kentucky State Trea...	7-1-2020 to 7...	O & M FUND	1,367.02		3,798.38
General Journal	08/31/2020			August Billing	141 · CUSTOM...		1,369.96	2,428.42
Check	09/18/2020	eftps	Kentucky State Trea...	8-1-2020 to8...	O & M FUND	1,346.87		3,775.29
General Journal	09/30/2020			September bill...	141 · CUSTOM...		1,367.65	2,407.64
Check	10/20/2020	ach	Kentucky State Trea...	9-1-2020 to 9...	O & M FUND	1,344.63		3,752.27
Check	11/20/2020	ach	Kentucky State Trea...	10-1-2020 to1...	O & M FUND	1,596.98		5,349.25
General Journal	11/30/2020			Nov billing	141 · CUSTOM...		1,258.20	4,091.05
General Journal	12/31/2020			December Inc...	141 · CUSTOM...		1,318.00	2,773.05
General Journal	12/31/2020			To adjust to c...	Life Insurance		5,382.48	-2,609.43
Total SALES						13,815.27	15,429.71	-2,609.43
<b>SCHOOL</b>								
General Journal	01/31/2020			Monthly billing	141 · CUSTOM...		1,108.62	0.00
General Journal	12/31/2020			To adjust to c...	Life Insurance	1,108.62		-1,108.62
Total SCHOOL						1,108.62	1,108.62	0.00
<b>236A · TAXES ACCRUED - Other</b>								
Total 236A · TAXES ACCRUED - Other								
						14,923.89	16,538.33	-2,609.43
<b>Total 236A · TAXES ACCRUED</b>								

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>237 · INTEREST ACCRUED</b>								
<b>2012D</b>								
General Journal	12/31/2020			To reverse 12...	-SPLIT-	24,546.89	23,745.88	-29,455.64
General Journal	12/31/2020			To record 12...	2012D		23,745.88	0.00
Total 2012D						24,546.89	23,745.88	-23,745.88
<b>2020E</b>								
General Journal	12/31/2020			To record acc...	2012D	0.00	1,559.82	0.00
Total 2020E						0.00	1,559.82	-1,559.82
<b>92-25</b>								
General Journal	12/31/2020			To reverse 12...	2012D	4,908.75		-4,908.75
General Journal	12/31/2020			To reverse 12...	2012D		4,908.75	0.00
General Journal	12/31/2020			To reverse 12...	92-25 Interest	4,908.75		-4,908.75
Total 92-25						9,817.50	4,908.75	0.00
<b>United Cumberland Bank</b>								
General Journal	12/31/2020			To record acc...	2012D	0.00	979.17	0.00
Total United Cumberland Bank						0.00	979.17	-979.17
<b>237 · INTEREST ACCRUED - Other</b>								
Total 237 · INTEREST ACCRUED - Other								0.00
<b>238 · MISC CURRENT/ACCR LIAB</b>								
Total 237 · INTEREST ACCRUED						34,364.39	31,193.62	-26,284.87
<b>Accrued Compensation</b>								
General Journal	12/31/2020				-SPLIT-		11,097.91	-31,146.98
Total Accrued Compensation						0.00	11,097.91	-28,044.88
<b>Accrued Payroll</b>								
General Journal	12/31/2020			To adjust accr...	Accrued Comp...	3,102.10	0.00	-39,142.79
Total Accrued Payroll						3,102.10	0.00	-3,102.10
<b>238 · MISC CURRENT/ACCR LIAB - Other</b>								
Total 238 · MISC CURRENT/ACCR LIAB - Other								0.00
<b>2020E</b>								
General Journal	12/31/2020			To record pay...	92-25	0.00	234,694.15	-234,694.15
Total 2020E						0.00	234,694.15	0.00
<b>Bank of McCreary #7502</b>								
Total Bank of McCreary #7502								0.00



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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Bond Discount Amortization</b>								0.00
Total Amortization								0.00
<b>Bond Discount - Other</b>								0.00
Total Bond Discount								0.00
<b>Bond Payable 2012D</b>								-1,250,000.00
Less Current Portion 2012D								50,000.00
Total Less Current Portion 2012D								50,000.00
<b>Bond Payable 2012D - Other</b>								-1,300,000.00
General Journal	03/31/2020			To record pay...	-SPLIT-	50,000.00		-1,250,000.00
Total Bond Payable 2012D - Other								-1,250,000.00
<b>Deferred Inflows of Res OPEB</b>								-52,692.00
General Journal	12/31/2020			to adjust net p...	Net OPEB LIA...	7,600.00		-52,692.00
Total Deferred Inflows of Res OPEB								-45,092.00
<b>DEFERRED INFLOWS OF Resources</b>								-30,640.16
Net difference Between Projects								0.00
Total Net difference Between Projects								0.00
<b>DEFERRED INFLOWS OF Resources - Other</b>								-30,640.16
General Journal	12/31/2020			To adjust net ...	Net Pension Li...		3,503.00	-34,143.16
Total DEFERRED INFLOWS OF Resources - Other								-34,143.16
<b>Total DEFERRED INFLOWS OF Resources</b>								-34,143.16
<b>N/P Bank of McCreary Vermeer</b>								0.00
Total N/P Bank of McCreary Vermeer								0.00
<b>Net OPEB LIABILITY</b>								-136,880.00
General Journal	02/29/2020			To record est. ...	DEPRECIATION		6,583.00	-143,463.00
General Journal	12/31/2020			To reduce net...	-SPLIT-	5,038.00		-138,425.00
General Journal	12/31/2020			to adjust net p...	Net OPEB LIA...		54,508.00	-192,933.00
General Journal	12/31/2020			To reverse est...	Gash 68 Expen...	6,583.00		-186,350.00
Total Net OPEB LIABILITY								-186,350.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Net Pension Liability</b>								
General Journal	01/31/2020			Est March GA...	DEPRECIATION		6,583.00	-572,502.43
General Journal	03/31/2020			To record esti...	DEPRECIATION		6,583.00	-579,085.43
General Journal	04/30/2020			To record esti...	DEPRECIATION		6,583.00	-585,668.43
General Journal	05/31/2020			To record esti...	DEPRECIATION		6,583.00	-592,251.43
General Journal	06/30/2020			To record esti...	DEPRECIATION		6,583.00	-598,834.43
General Journal	07/31/2020			To record esti...	DEPRECIATION		6,583.00	-605,417.43
General Journal	08/31/2020			To record esti...	DEPRECIATION		6,583.00	-612,000.43
General Journal	09/30/2020			To record esti...	DEPRECIATION		6,583.00	-618,583.43
General Journal	10/31/2020			To record esti...	DEPRECIATION		6,583.00	-625,166.43
General Journal	11/30/2020			To record esti...	DEPRECIATION		6,583.00	-631,749.43
General Journal	12/29/2020			To record esti...	DEPRECIATION		6,583.00	-638,332.43
General Journal	12/31/2020			To reverse esti...	DEPRECIATION		6,583.00	-644,915.43
General Journal	12/31/2020			To reduce net...	Gasb 68 Expen...	72,413.00		-572,502.43
General Journal	12/31/2020			To adjust net ...	-SPLIT-	20,428.00		-552,074.43
					Net Pension Li...		37,467.00	-589,541.43
<b>Total Net Pension Liability</b>								
						92,841.00	109,880.00	-589,541.43
<b>Note Payable United Cumberland</b>								
Transfer	07/10/2020			Funds Transfer	McCreary Co S...		65,000.00	0.00
<b>Total Note Payable United Cumberland</b>								
						0.00	65,000.00	-65,000.00
<b>Reoffering Premium</b>								
General Journal	12/31/2020			To record pay...	92-25	14.48	1,578.14	0.00
General Journal	12/31/2020			To record am...	2012D	14.48		-1,578.14
<b>Total Reoffering Premium</b>								
						14.48	1,578.14	-1,563.66
<b>Rural Development Loan</b>								
<b>Total Rural Development Loan</b>								
								0.00
<b>USDA RURAL DEVELOPMENT STEARNS</b>								
<b>Total USDA RURAL DEVELOPMENT STEARNS</b>								
								0.00
<b>221A · RURAL DEVELOPMENT - BOND 4.5%</b>								
<b>Less Current Portion 92-17</b>								
<b>Total Less Current Portion 92-17</b>								
								0.00
<b>221A · RURAL DEVELOPMENT - BOND 4.5% - Other</b>								
<b>Total 221A · RURAL DEVELOPMENT - BOND 4.5% - Other</b>								
								0.00
<b>Total 221A · RURAL DEVELOPMENT - BOND 4.5%</b>								
								0.00
<b>221B · Rural Development Bd 4.125% 05</b>								
<b>Less Current Portion 92-25</b>								
General Journal	12/31/2020			To record pay...	92-25		5,500.00	-232,500.00
<b>Total Less Current Portion 92-25</b>								
						0.00	5,500.00	5,500.00
						0.00	5,500.00	0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>221B · Rural Development Bd 4.125% 05 - Other</b>								
Check	01/02/2020		USDA Rural Develo...	92-25	131A · SINKIN...	5,500.00		-238,000.00
General Journal	12/31/2020			To record pay...	92-25	232,500.00		-232,500.00
								0.00
Total 221B · Rural Development Bd 4.125% 05 - Other						238,000.00	0.00	0.00
<b>Total 221B · Rural Development Bd 4.125% 05</b>								
						238,000.00	5,500.00	0.00
<b>221C · RURAL DEVELOPMENT BOND 4.5%</b>								
<b>Less Current Portion 92-10</b>								
Total Less Current Portion 92-10								0.00
<b>221C · RURAL DEVELOPMENT BOND 4.5% - Other</b>								
Total 221C · RURAL DEVELOPMENT BOND 4.5% - Other								0.00
<b>Total 221C · RURAL DEVELOPMENT BOND 4.5%</b>								
								0.00
<b>224 · N/P Bank of United Cumberland</b>								
<b>Less Current Portion Bk</b>								
Total Less Current Portion Bk								0.00
<b>224 · N/P Bank of United Cumberland - Other</b>								
Total 224 · N/P Bank of United Cumberland - Other								0.00
Total 224 · N/P Bank of United Cumberland								0.00
<b>INVESTMENT IN CAPITAL ASSETS</b>								
<b>Total INVESTMENT IN CAPITAL ASSETS</b>								
								-9,501,690.55
<b>RESTRICTED FOR BOND &amp; INTEREST</b>								
<b>Total RESTRICTED FOR BOND &amp; INTEREST</b>								
								-49,195.73
<b>RESTRICTED FOR REPLAC. &amp; ADIT</b>								
<b>Total RESTRICTED FOR REPLAC. &amp; ADIT</b>								
								0.00
<b>UNRESTRICTED</b>								
<b>Total UNRESTRICTED</b>								
								317,575.13
<b>3000 · Opening Bal Equity</b>								
Total 3000 · Opening Bal Equity								0.00
<b>3900 · Retained Earnings</b>								
Total 3900 · Retained Earnings								1,586,231.42
<b>EPKE Inactive Collections</b>								
Total EPKE Inactive Collections								0.00
<b>522 · Sewer Revenue</b>								
Total 522 · Sewer Revenue								0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>522.1 · RESIDENTIAL REVENUES</b>								
General Journal	01/31/2020			Monthly billing	141 · CUSTOM...		32,059.42	0.00
General Journal	01/31/2020			Adjustments	141 · CUSTOM...	625.25		-32,059.42
General Journal	02/29/2020			Feb Billing	141 · CUSTOM...		30,061.51	-31,434.17
General Journal	02/29/2020			Adjustments	-SPLIT-	2,255.41		-61,495.68
General Journal	03/31/2020			March billing	141 · CUSTOM...		31,377.88	-59,240.27
General Journal	04/30/2020			March adjust...	-SPLIT-	166.91		-90,618.15
General Journal	04/30/2020			To record Apr...	-SPLIT-		30,000.02	-90,451.24
General Journal	05/31/2020			April adjustme...	-SPLIT-	154.34		-120,296.92
General Journal	05/31/2020			May billing	141 · CUSTOM...		33,095.06	-153,391.98
General Journal	06/30/2020			May adjustme...	-SPLIT-	1,962.18		-151,429.80
General Journal	06/30/2020			To record Jun...	-SPLIT-		34,098.60	-185,528.40
General Journal	07/31/2020			To record no...	-SPLIT-	1,010.72		-184,517.68
General Journal	07/31/2020			Monthly billing	141 · CUSTOM...		36,700.61	-221,218.29
General Journal	08/31/2020			Monthly adjus...	141 · CUSTOM...	1,428.13		-219,790.16
General Journal	08/31/2020			August Billing	141 · CUSTOM...		36,488.62	-256,278.78
General Journal	09/30/2020			Monthly billing...	-SPLIT-	4,439.46		-251,839.32
General Journal	09/30/2020			September bill...	141 · CUSTOM...		34,878.86	-286,718.18
General Journal	09/30/2020			September bill...	141 · CUSTOM...	2,354.79		-284,363.39
General Journal	10/31/2020			October billing	141 · CUSTOM...		34,266.02	-318,629.41
General Journal	10/31/2020			Monthly adjus...	-SPLIT-	1,119.31		-317,510.10
General Journal	11/30/2020			Nov billing	141 · CUSTOM...		31,686.69	-349,196.79
General Journal	11/30/2020			Billing adjust...	-SPLIT-	583.93		-348,612.86
General Journal	12/31/2020			December inc...	141 · CUSTOM...		36,194.04	-384,806.90
General Journal	12/31/2020			Monthly adjus...	-SPLIT-	818.94		-383,987.96
General Journal	12/31/2020			To adjust for u...	UNBILLED RE...		12,139.18	-396,127.14
Total 522.1 · RESIDENTIAL REVENUES						16,919.37	413,046.51	-396,127.14
<b>522.2 · COMMERCIAL REVENUES</b>								
General Journal	01/31/2020			Monthly billing	141 · CUSTOM...		17,450.64	0.00
General Journal	01/31/2020			Adjustments	141 · CUSTOM...	406.17		-17,450.64
General Journal	02/29/2020			Feb Billing	141 · CUSTOM...		15,135.50	-17,044.47
General Journal	02/29/2020			Adjustments	522.1 · RESID...	835.89		-32,179.97
General Journal	03/31/2020			March billing	141 · CUSTOM...		17,142.72	-31,344.08
General Journal	03/31/2020			March adjust...	522.1 · RESID...	98.42		-48,486.80
General Journal	04/30/2020			To record Apr...	141 · CUSTOM...		14,598.81	-48,388.38
General Journal	04/30/2020			April adjustme...	522.1 · RESID...		107.65	-62,987.19
General Journal	05/31/2020			May billing	141 · CUSTOM...		15,381.25	-63,094.84
General Journal	05/31/2020			May adjustme...	522.1 · RESID...		0.75	-78,476.84
General Journal	06/30/2020			To record Jun...	141 · CUSTOM...		16,358.73	-94,835.57
General Journal	07/31/2020			Monthly billing	141 · CUSTOM...		17,435.73	-112,271.30
General Journal	08/31/2020			August Billing	141 · CUSTOM...		17,994.19	-130,265.49
General Journal	09/30/2020			Monthly billing...	522.1 · RESID...	419.11		-129,846.38
General Journal	09/30/2020			September bill...	141 · CUSTOM...		18,232.70	-148,079.08
General Journal	10/31/2020			October billing	141 · CUSTOM...		19,487.09	-167,566.17
General Journal	10/31/2020			Monthly adjus...	522.1 · RESID...	69.17		-167,497.00
General Journal	11/30/2020			Nov billing	141 · CUSTOM...		16,582.96	-184,079.96
General Journal	11/30/2020			Billing adjust...	522.1 · RESID...	2,328.58		-181,751.38

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 522.2 - COMMERCIAL REVENUES								
General Journal	12/31/2020			December Inc...	141 · CUSTOM...		18,030.45	-199,781.83
General Journal	12/31/2020			Monthly adjus...	522.1 · RESID...	509.59		-199,272.24
						4,666.93	203,939.17	-199,272.24
522.3 - INDUSTRIAL REVENUE								
General Journal	01/31/2020			Monthly billing	141 · CUSTOM...		978.55	0.00
General Journal	02/29/2020			Feb Billing	141 · CUSTOM...		2,633.46	-978.55
General Journal	03/31/2020			March billing	141 · CUSTOM...		3,820.42	-3,612.01
General Journal	04/30/2020			To record Apri...	141 · CUSTOM...		3,522.75	-7,432.43
General Journal	05/31/2020			May billing	141 · CUSTOM...		3,660.20	-10,955.18
General Journal	06/30/2020			To record Jun...	141 · CUSTOM...		4,565.08	-14,615.38
General Journal	07/31/2020			Monthly billing	141 · CUSTOM...		5,690.26	-19,180.46
General Journal	08/31/2020			August Billing	141 · CUSTOM...		4,792.02	-24,870.72
General Journal	09/30/2020			September bill...	141 · CUSTOM...		4,514.91	-29,662.74
General Journal	10/31/2020			October billing	141 · CUSTOM...		7,530.00	-34,177.65
General Journal	11/30/2020			Nov billing	141 · CUSTOM...		4,340.34	-41,707.65
General Journal	12/31/2020			December Inc...	141 · CUSTOM...		3,889.70	-46,047.99
							49,937.69	-49,937.69
Total 522.3 - INDUSTRIAL REVENUE								
522.4 - GOVERNMENTAL REVENUES								
EDUCATIONAL								
General Journal	01/31/2020			Monthly billing	141 · CUSTOM...		2,550.57	0.00
General Journal	02/29/2020			Feb Billing	141 · CUSTOM...		3,331.50	-2,550.57
General Journal	03/31/2020			March billing	141 · CUSTOM...		4,056.11	-5,882.07
General Journal	04/30/2020			To record Apri...	141 · CUSTOM...		1,594.09	-9,938.18
General Journal	05/31/2020			May billing	141 · CUSTOM...		805.56	-11,532.27
General Journal	06/30/2020			To record Jun...	141 · CUSTOM...		969.93	-12,337.83
General Journal	07/31/2020			Monthly billing	141 · CUSTOM...		1,296.33	-13,307.76
General Journal	08/31/2020			August Billing	141 · CUSTOM...		1,921.61	-14,604.09
General Journal	09/30/2020			September bill...	141 · CUSTOM...		2,247.20	-16,525.70
General Journal	10/31/2020			October billing	141 · CUSTOM...		3,061.07	-18,772.90
General Journal	11/30/2020			Nov billing	141 · CUSTOM...		3,641.91	-21,833.97
General Journal	12/31/2020			December Inc...	141 · CUSTOM...		2,773.07	-25,475.88
							28,248.95	-28,248.95
Total EDUCATIONAL								

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>522.4 · GOVERNMENTAL REVENUES - Other</b>								
General Journal	01/31/2020			Monthly billing	141 · CUSTOM...		48,952.47	0.00
General Journal	02/29/2020			Feb Billing	141 · CUSTOM...		51,122.58	-48,952.47
General Journal	03/31/2020			March billing	141 · CUSTOM...		51,455.33	-100,075.05
General Journal	04/30/2020			To record April...	141 · CUSTOM...		46,878.76	-151,530.38
General Journal	05/31/2020			May billing	141 · CUSTOM...		44,166.97	-198,409.14
General Journal	06/30/2020			To record Jun...	141 · CUSTOM...		52,898.44	-242,576.11
General Journal	06/30/2020			To record mo...	522.1 · RESID...	4,200.00		-295,474.55
General Journal	07/31/2020			Monthly billing	141 · CUSTOM...		55,227.11	-291,274.55
General Journal	08/31/2020			August Billing	141 · CUSTOM...		57,672.30	-346,501.66
General Journal	09/30/2020			September bill...	141 · CUSTOM...		52,261.40	-404,173.96
General Journal	09/30/2020			September bill...	141 · CUSTOM...	259.21		-456,435.36
General Journal	10/31/2020			October billing	141 · CUSTOM...		49,265.13	-456,176.15
General Journal	11/30/2020			Nov billing	141 · CUSTOM...		63,010.60	-505,441.28
General Journal	11/30/2020			Billing adjust...	522.1 · RESID...	103.82		-568,451.88
General Journal	12/31/2020			December Inc...	141 · CUSTOM...		66,001.66	-568,348.06
General Journal	12/31/2020			Monthly adjus...	522.1 · RESID...	165.04		-634,349.72
								-634,184.68
Total 522.4 · GOVERNMENTAL REVENUES - Other						4,728.07	638,912.75	-634,184.68
Total 522.4 · GOVERNMENTAL REVENUES						4,728.07	667,161.70	-662,433.63
<b>526 · MISCELLANEOUS SEWAGE REVENUES</b>								
General Journal	01/31/2020			Move sewer t...	CASH ON HAND		1,470.00	0.00
General Journal	02/29/2020			Jacob Genoe	CASH ON HAND		200.00	-1,470.00
General Journal	03/13/2020			1/2 cost estin...	CASH ON HAND		22,700.00	-1,670.00
General Journal	03/24/2020			1 sewer syste...	CASH ON HAND		3,600.00	-24,370.00
General Journal	04/30/2020			To record 3 n...	CASH ON HAND		10,800.00	-27,970.00
General Journal	05/31/2020			Inv move tank...	CASH ON HAND		110.00	-38,770.00
General Journal	06/05/2020			1 sewer tank ...	CASH ON HAND		3,750.00	-38,880.00
General Journal	06/18/2020			Cost estimate/...	CASH ON HAND		5,050.00	-42,630.00
General Journal	06/24/2020			1 sewer syste...	CASH ON HAND		3,600.00	-47,680.00
General Journal	06/30/2020			To void check...	O & M FUND		1,523.18	-51,280.00
General Journal	07/27/2020			Inv 519 Bell a...	CASH ON HAND		11,350.00	-52,803.18
General Journal	07/31/2020			Relocate Sew...	CASH ON HAND		4,290.00	-64,153.18
General Journal	08/31/2020			1 sewer tap St...	CASH ON HAND		3,600.00	-68,443.18
General Journal	09/30/2020			To record Sep...	CASH ON HAND		4,325.00	-72,043.18
General Journal	10/31/2020			Rhonda Armij...	CASH ON HAND		3,600.00	-76,368.18
General Journal	11/30/2020			Bell & Carter ...	CASH ON HAND		11,350.00	-79,968.18
General Journal	12/31/2020			Vickey Crawfo...	CASH ON HAND		850.00	-91,318.18
General Journal	12/31/2020				Insurance		2,799.65	-92,168.18
								-94,967.83
Total 526 · MISCELLANEOUS SEWAGE REVENUES						0.00	94,967.83	-94,967.83
<b>526A · Bad Debt Collections</b>								
Total 526A · Bad Debt Collections								0.00
<b>50000 · Cost of Goods Sold</b>								
Total 50000 · Cost of Goods Sold								0.00

MCCREARY CO WATER DISTRICT SEWER SYSTEM

General Ledger

As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Amortization Expense</b>								
Total Amortization Expense								0.00
<b>Bad Debts</b>								
General Journal	12/31/2020			To record bad...	Allowance For ...	12,720.00	0.00	12,720.00
Total Bad Debts						12,720.00	0.00	12,720.00
<b>DEPRECIATION</b>								
General Journal	01/31/2020			To record est ...	-SPLIT-	44,370.08		44,370.08
General Journal	02/29/2020			Est March Depr	-SPLIT-	44,370.08		88,740.16
General Journal	03/31/2020			To record est...	-SPLIT-	44,370.08		133,110.24
General Journal	04/30/2020			To record est...	-SPLIT-	44,370.08		177,480.32
General Journal	05/31/2020			To record est...	-SPLIT-	44,370.08		221,850.40
General Journal	06/30/2020			To record est...	-SPLIT-	44,370.08		266,220.48
General Journal	07/31/2020			To record est...	-SPLIT-	44,370.08		310,590.56
General Journal	08/31/2020			To record est...	-SPLIT-	44,370.08		354,960.64
General Journal	09/30/2020			To record est...	-SPLIT-	44,370.08		399,330.72
General Journal	10/31/2020			To record est...	-SPLIT-	44,370.08		443,700.80
General Journal	11/30/2020			To record est...	-SPLIT-	44,370.08		488,070.88
General Journal	12/29/2020			To record est...	-SPLIT-	45,239.12		533,310.00
Total DEPRECIATION						533,310.00	0.00	533,310.00
<b>Project Cost</b>								
<b>In Kind Watershed</b>								
Total In Kind Watershed								0.00
<b>Project Cost - Other</b>								
Total Project Cost - Other								0.00
Total Project Cost								0.00
<b>Question Expense</b>								
Total Question Expense								0.00
<b>Questions-expense</b>								
Total Questions-expense								0.00
<b>TREATMENT SYSTEM SLUDGE HAUL</b>								
Total TREATMENT SYSTEM SLUDGE HAUL								0.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>WAGES</b>								0.00
Paycheck	01/03/2020	10834	Billy J Trammell		O & M FUND	810.40		810.40
Paycheck	01/03/2020	10835	Derrick Taylor		O & M FUND	954.83		1,765.23
Paycheck	01/03/2020	10836	James M King		O & M FUND	532.00		2,297.23
Paycheck	01/03/2020	10837	Jimmy A Ross		O & M FUND	935.44		3,232.67
Paycheck	01/03/2020	10838	William Clark		O & M FUND	694.00		3,926.67
Paycheck	01/10/2020	10848	Billy J Trammell		O & M FUND	810.40		4,737.07
Paycheck	01/10/2020	10849	Derrick Taylor		O & M FUND	943.86		5,680.93
Paycheck	01/10/2020	10850	James M King		O & M FUND	532.00		6,212.93
Paycheck	01/10/2020	10851	Jimmy A Ross		O & M FUND	1,041.74		7,254.67
Paycheck	01/10/2020	10852	William Clark		O & M FUND	694.00		7,948.67
Paycheck	01/17/2020	10862	Billy J Trammell		O & M FUND	886.38		8,835.05
Paycheck	01/17/2020	10863	Derrick Taylor		O & M FUND	927.40		9,762.45
Paycheck	01/17/2020	10864	James M King		O & M FUND	661.68		10,424.13
Paycheck	01/17/2020	10865	Jimmy A Ross		O & M FUND	1,073.63		11,497.76
Paycheck	01/17/2020	10866	William Clark		O & M FUND	746.06		12,243.82
Paycheck	01/24/2020	10872	Billy J Trammell		O & M FUND	962.35		13,206.17
Paycheck	01/24/2020	10873	Derrick Taylor		O & M FUND	910.93		14,117.10
Paycheck	01/24/2020	10874	James M King		O & M FUND	532.00		14,649.10
Paycheck	01/24/2020	10875	Jimmy A Ross		O & M FUND	946.07		15,595.17
Paycheck	01/24/2020	10876	William Clark		O & M FUND	694.00		16,289.17
Paycheck	01/24/2020	10877	Derrick Taylor		O & M FUND	878.00		17,167.17
Paycheck	01/31/2020	10888	Billy J Trammell		O & M FUND	840.79		18,007.96
Paycheck	01/31/2020	10889	Derrick Taylor		O & M FUND	1,009.72		19,017.68
Paycheck	01/31/2020	10890	James M King		O & M FUND	551.95		19,569.63
Paycheck	01/31/2020	10891	Jimmy A Ross		O & M FUND	914.18		20,483.81
Paycheck	01/31/2020	10892	William Clark		O & M FUND	694.00		21,177.81
Paycheck	02/07/2020	10904	Billy J Trammell		O & M FUND	901.57		22,079.38
Paycheck	02/07/2020	10905	Derrick Taylor		O & M FUND	878.00		22,957.38
Paycheck	02/07/2020	10906	James M King		O & M FUND	532.00		23,489.38
Paycheck	02/07/2020	10907	Jimmy A Ross		O & M FUND	850.40		24,339.78
Paycheck	02/07/2020	10908	William Clark		O & M FUND	694.00		25,033.78
Paycheck	02/14/2020	10921	Billy J Trammell		O & M FUND	825.60		25,859.38
Paycheck	02/14/2020	10922	Derrick Taylor		O & M FUND	894.47		26,753.85
Paycheck	02/14/2020	10923	James M King		O & M FUND	591.85		27,345.70
Paycheck	02/14/2020	10924	Jimmy A Ross		O & M FUND	977.96		28,323.66
Paycheck	02/14/2020	10925	William Clark		O & M FUND	876.21		29,199.87
Paycheck	02/21/2020	10935	Billy J Trammell		O & M FUND	891.44		30,091.31
Paycheck	02/21/2020	10936	Derrick Taylor		O & M FUND	878.00		30,969.31
Paycheck	02/21/2020	10937	James M King		O & M FUND	425.60		31,394.91
Paycheck	02/21/2020	10938	Jimmy A Ross		O & M FUND	1,179.93		32,574.84
Paycheck	02/21/2020	10939	William Clark		O & M FUND	694.00		33,268.84
Paycheck	02/28/2020	10954	Billy J Trammell		O & M FUND	810.40		34,079.24
Paycheck	02/28/2020	10955	Derrick Taylor		O & M FUND	1,009.72		35,088.96
Paycheck	02/28/2020	10956	James M King		O & M FUND	572.00		35,660.96
Paycheck	02/28/2020	10957	Jimmy A Ross		O & M FUND	1,009.85		36,670.81
Paycheck	02/28/2020	10958	William Clark		O & M FUND	694.00		37,364.81
Paycheck	03/06/2020	10973	Billy J Trammell		O & M FUND	810.40		38,175.21
Paycheck	03/06/2020	10974	Derrick Taylor		O & M FUND	878.00		39,053.21



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	03/06/2020	10975	James M King		O & M FUND	557.70		39,610.91
Paycheck	03/06/2020	10976	Jimmy A Ross		O & M FUND	1,025.80		40,636.71
Paycheck	03/06/2020	10977	William Clark		O & M FUND	1,110.48		41,747.19
Paycheck	03/13/2020	10988	Billy J Trammell		O & M FUND	825.60		42,572.79
Paycheck	03/13/2020	10989	Derrick Taylor		O & M FUND	878.00		43,450.79
Paycheck	03/13/2020	10990	James M King		O & M FUND	657.80		44,108.59
Paycheck	03/13/2020	10991	Jimmy A Ross		O & M FUND	1,089.58		45,198.17
Paycheck	03/13/2020	10992	William Clark		O & M FUND	694.00		45,892.17
Paycheck	03/20/2020	11002	Billy J Trammell		O & M FUND	1,201.19		47,093.36
Paycheck	03/20/2020	11003	Derrick Taylor		O & M FUND	878.00		47,971.36
Paycheck	03/20/2020	11004	James M King		O & M FUND	647.08		48,618.44
Paycheck	03/20/2020	11005	Jimmy A Ross		O & M FUND	914.18		49,532.62
Paycheck	03/20/2020	11006	William Clark		O & M FUND	824.15		50,356.77
Paycheck	03/27/2020	11017	Billy J Trammell		O & M FUND	850.40		51,207.17
Paycheck	03/27/2020	11018	Derrick Taylor		O & M FUND	1,042.65		52,249.82
Paycheck	03/27/2020	11019	James M King		O & M FUND	593.45		52,843.27
Paycheck	03/27/2020	11020	Jimmy A Ross		O & M FUND	946.07		53,789.34
Paycheck	03/27/2020	11021	William Clark		O & M FUND	694.00		54,483.34
Paycheck	04/03/2020	11034	Billy J Trammell		O & M FUND	882.29		55,365.63
Paycheck	04/03/2020	11035	Derrick Taylor		O & M FUND	1,223.77		56,589.40
Paycheck	04/03/2020	11036	James M King		O & M FUND	593.45		57,182.85
Paycheck	04/03/2020	11037	Jimmy A Ross		O & M FUND	1,185.25		58,368.10
Paycheck	04/03/2020	11038	William Clark		O & M FUND	889.23		59,257.33
Paycheck	04/10/2020	11055	Billy J Trammell		O & M FUND	1,089.58		60,346.91
Paycheck	04/10/2020	11056	Derrick Taylor		O & M FUND	1,421.35		61,768.26
Paycheck	04/10/2020	11057	James M King		O & M FUND	572.00		62,340.26
Paycheck	04/10/2020	11058	Jimmy A Ross		O & M FUND	977.96		63,318.22
Paycheck	04/10/2020	11059	William Clark		O & M FUND	876.21		64,194.43
Paycheck	04/17/2020	11070	Billy J Trammell		O & M FUND	850.40		65,044.83
Paycheck	04/17/2020	11071	Derrick Taylor		O & M FUND	1,092.05		66,136.88
Paycheck	04/17/2020	11072	Jimmy A Ross		O & M FUND	850.40		66,987.28
Paycheck	04/24/2020	11080	Billy J Trammell		O & M FUND	977.96		67,965.24
Paycheck	04/24/2020	11081	Derrick Taylor		O & M FUND	878.01		68,843.25
Paycheck	04/24/2020	11082	Jimmy A Ross		O & M FUND	850.40		69,693.65
Paycheck	05/01/2020	11097	Billy J Trammell		O & M FUND	930.13		70,623.78
Paycheck	05/01/2020	11098	Derrick Taylor		O & M FUND	843.86		71,567.64
Paycheck	05/01/2020	11099	Jimmy A Ross		O & M FUND	850.40		72,418.04
Paycheck	05/08/2020	11108	Billy J Trammell		O & M FUND	866.35		73,284.39
Paycheck	05/08/2020	11109	Derrick Taylor		O & M FUND	878.01		74,162.40
Paycheck	05/08/2020	11110	Jimmy A Ross		O & M FUND	850.40		75,012.80
Paycheck	05/15/2020	11120	Billy J Trammell		O & M FUND	850.40		75,863.20
Paycheck	05/15/2020	11121	Derrick Taylor		O & M FUND	878.01		76,741.21
Paycheck	05/15/2020	11122	Jimmy A Ross		O & M FUND	1,073.63		77,814.84
Paycheck	05/22/2020	11131	Billy J Trammell		O & M FUND	850.40		78,665.24
Paycheck	05/22/2020	11132	Derrick Taylor		O & M FUND	878.00		79,543.24
Paycheck	05/22/2020	11133	Jimmy A Ross		O & M FUND	914.18		80,457.42
Paycheck	05/29/2020	11144	Billy J Trammell		O & M FUND	850.40		81,307.82
Paycheck	05/29/2020	11145	Derrick Taylor		O & M FUND	921.90		82,229.72
Paycheck	05/29/2020	11146	Jimmy A Ross		O & M FUND	977.96		83,207.68

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	06/05/2020	11160	Billy J Trammell		O & M FUND	850.40		84,058.08
Paycheck	06/05/2020	11161	Derrick Taylor	VOID:	O & M FUND	0.00		84,058.08
Paycheck	06/05/2020	11162	Jimmy A Ross		O & M FUND	1,009.85		85,067.93
Paycheck	06/05/2020	11163	Derrick Taylor		O & M FUND	927.40		85,995.33
Paycheck	06/12/2020	11172	Billy J Trammell		O & M FUND	882.29		86,877.62
Paycheck	06/12/2020	11173	Derrick Taylor		O & M FUND	878.00		87,755.62
Paycheck	06/12/2020	11174	Jimmy A Ross		O & M FUND	962.02		88,717.64
Paycheck	06/19/2020	11186	Billy J Trammell		O & M FUND	850.40		89,568.04
Paycheck	06/19/2020	11187	Derrick Taylor		O & M FUND	1,059.12		90,627.16
Paycheck	06/19/2020	11188	Jimmy A Ross		O & M FUND	898.24		91,525.40
Paycheck	06/26/2020	11201	Billy J Trammell		O & M FUND	866.35		92,391.75
Paycheck	06/26/2020	11202	Derrick Taylor		O & M FUND	1,009.72		93,401.47
Paycheck	06/26/2020	11203	Jimmy A Ross		O & M FUND	850.40		94,251.87
Paycheck	07/02/2020	11214	Billy J Trammell		O & M FUND	882.29		95,134.16
Paycheck	07/02/2020	11215	Derrick Taylor		O & M FUND	878.00		96,012.16
Paycheck	07/02/2020	11216	James M King		O & M FUND	457.60		96,469.76
Paycheck	07/02/2020	11217	Jimmy A Ross		O & M FUND	850.40		97,320.16
Paycheck	07/10/2020	11227	Billy J Trammell		O & M FUND	850.40		98,170.56
Paycheck	07/10/2020	11228	Derrick Taylor		O & M FUND	1,349.97		99,520.53
Paycheck	07/10/2020	11229	James M King		O & M FUND	579.15		100,099.68
Paycheck	07/10/2020	11230	Jimmy A Ross		O & M FUND	914.18		101,013.86
Paycheck	07/17/2020	11239	Billy J Trammell		O & M FUND	850.40		101,864.26
Paycheck	07/17/2020	11240	Derrick Taylor		O & M FUND	878.00		102,742.26
Paycheck	07/17/2020	11241	James M King		O & M FUND	572.00		103,314.26
Paycheck	07/17/2020	11242	Jimmy A Ross		O & M FUND	850.40		104,164.66
Paycheck	07/24/2020	11256	Billy J Trammell		O & M FUND	866.35		105,031.01
Paycheck	07/24/2020	11257	Derrick Taylor		O & M FUND	1,059.12		106,090.13
Paycheck	07/24/2020	11258	James M King		O & M FUND	572.00		106,662.13
Paycheck	07/24/2020	11259	Jimmy A Ross		O & M FUND	914.18		107,576.31
Paycheck	07/31/2020	11277	Billy J Trammell		O & M FUND	914.18		108,490.49
Paycheck	07/31/2020	11278	Derrick Taylor		O & M FUND	878.00		109,368.49
Paycheck	07/31/2020	11279	James M King		O & M FUND	436.15		109,804.64
Paycheck	07/31/2020	11280	Jimmy A Ross		O & M FUND	930.13		110,734.77
Paycheck	08/07/2020	11295	Billy J Trammell		O & M FUND	850.40		111,585.17
Paycheck	08/07/2020	11296	Derrick Taylor		O & M FUND	878.01		112,463.18
Paycheck	08/07/2020	11297	James M King		O & M FUND	614.90		113,078.08
Paycheck	08/07/2020	11298	Jimmy A Ross		O & M FUND	1,009.85		114,087.93
Paycheck	08/07/2020	11299	William Clark		O & M FUND	555.20		114,643.13
Paycheck	08/14/2020	11314	Billy J Trammell		O & M FUND	850.40		115,493.53
Paycheck	08/14/2020	11315	Derrick Taylor		O & M FUND	1,009.72		116,503.25
Paycheck	08/14/2020	11316	James M King		O & M FUND	850.85		117,354.10
Paycheck	08/14/2020	11317	Jimmy A Ross		O & M FUND	1,073.63		118,427.73
Paycheck	08/14/2020	11318	William Clark		O & M FUND	837.17		119,264.90
Paycheck	08/21/2020	11331	Billy J Trammell		O & M FUND	850.40		120,115.30
Paycheck	08/21/2020	11332	Derrick Taylor		O & M FUND	943.86		121,059.16
Paycheck	08/21/2020	11333	James M King		O & M FUND	582.73		121,641.89
Paycheck	08/21/2020	11334	Jimmy A Ross		O & M FUND	850.40		122,492.29
Paycheck	08/21/2020	11335	William Clark		O & M FUND	694.00		123,186.29
Paycheck	08/28/2020	11347	Billy J Trammell		O & M FUND	898.24		124,084.53

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	08/28/2020	11348	Derrick Taylor		O & M FUND	878.01		124,962.54
Paycheck	08/28/2020	11349	James M King		O & M FUND	572.00		125,534.54
Paycheck	08/28/2020	11350	Jimmy A Ross		O & M FUND	914.18		126,448.72
Paycheck	08/28/2020	11351	William Clark		O & M FUND	785.11		127,233.83
Paycheck	09/04/2020	11363	Billy J Trammell		O & M FUND	898.24		128,132.07
Paycheck	09/04/2020	11364	Derrick Taylor		O & M FUND	878.00		129,010.07
Paycheck	09/04/2020	11365	James M King		O & M FUND	572.00		129,582.07
Paycheck	09/04/2020	11366	Jimmy A Ross		O & M FUND	882.29		130,464.36
Paycheck	09/04/2020	11367	William Clark		O & M FUND	772.09		131,236.45
Paycheck	09/11/2020	11377	Billy J Trammell		O & M FUND	850.40		132,086.85
Paycheck	09/11/2020	11378	Derrick Taylor		O & M FUND	921.90		133,008.75
Paycheck	09/11/2020	11379	James M King		O & M FUND	586.30		133,595.05
Paycheck	09/11/2020	11380	Jimmy A Ross		O & M FUND	1,020.48		134,615.53
Paycheck	09/11/2020	11381	William Clark		O & M FUND	694.01		135,309.54
Paycheck	09/18/2020	11392	Billy J Trammell		O & M FUND	850.40		136,159.94
Paycheck	09/18/2020	11393	Derrick Taylor		O & M FUND	878.01		137,037.95
Paycheck	09/18/2020	11394	James M King		O & M FUND	557.70		137,595.65
Paycheck	09/18/2020	11395	Jimmy A Ross		O & M FUND	1,105.52		138,701.17
Paycheck	09/18/2020	11396	William Clark		O & M FUND	694.00		139,395.17
Paycheck	09/18/2020	11414	Billy J Trammell		O & M FUND	850.40		140,245.57
Paycheck	09/25/2020	11415	Derrick Taylor		O & M FUND	878.00		141,123.57
Paycheck	09/25/2020	11416	James M King		O & M FUND	593.45		141,717.02
Paycheck	09/25/2020	11417	Jimmy A Ross		O & M FUND	1,025.80		142,742.82
Paycheck	09/25/2020	11418	William Clark		O & M FUND	798.12		143,540.94
Paycheck	10/02/2020	11436	Billy J Trammell		O & M FUND	850.40		144,391.34
Paycheck	10/02/2020	11437	Derrick Taylor		O & M FUND	878.00		145,269.34
Paycheck	10/02/2020	11438	James M King		O & M FUND	550.55		145,819.89
Paycheck	10/02/2020	11439	Jimmy A Ross		O & M FUND	1,009.85		146,829.74
Paycheck	10/02/2020	11440	William Clark		O & M FUND	694.01		147,523.75
Paycheck	10/09/2020	11454	Billy J Trammell		O & M FUND	866.35		148,390.10
Paycheck	10/09/2020	11455	Derrick Taylor		O & M FUND	878.00		149,268.10
Paycheck	10/09/2020	11456	James M King		O & M FUND	529.10		149,797.20
Paycheck	10/09/2020	11457	Jimmy A Ross		O & M FUND	977.96		150,775.16
Paycheck	10/09/2020	11458	Troy L Privett		O & M FUND	455.00		151,230.16
Paycheck	10/09/2020	11459	William Clark		O & M FUND	694.00		151,924.16
Paycheck	10/16/2020	11472	Billy J Trammell		O & M FUND	850.40		152,774.56
Paycheck	10/16/2020	11473	Derrick Taylor		O & M FUND	878.00		153,652.56
Paycheck	10/16/2020	11474	James M King		O & M FUND	486.20		154,138.76
Paycheck	10/16/2020	11475	Jimmy A Ross		O & M FUND	977.96		155,116.72
Paycheck	10/16/2020	11476	Troy L Privett		O & M FUND	560.00		155,676.72
Paycheck	10/16/2020	11477	William Clark		O & M FUND	759.08		156,435.80
Paycheck	10/23/2020	11489	Billy J Trammell		O & M FUND	850.40		157,286.20
Paycheck	10/23/2020	11490	Derrick Taylor		O & M FUND	878.00		158,164.20
Paycheck	10/23/2020	11491	James M King		O & M FUND	593.45		158,757.65
Paycheck	10/23/2020	11492	Jimmy A Ross		O & M FUND	1,073.63		159,831.28
Paycheck	10/23/2020	11493	Troy L Privett		O & M FUND	42.00		159,873.28
Paycheck	10/23/2020	11494	William Clark		O & M FUND	694.00		160,567.28
Paycheck	10/30/2020	11507	Billy J Trammell		O & M FUND	0.00		160,567.28
Paycheck	10/30/2020	11508	Jimmy A Ross		O & M FUND	0.00		160,567.28

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	10/30/2020	11509	Billy J Trammell		O & M FUND	1,009.85		161,577.13
Paycheck	10/30/2020	11510	Derrick Taylor		O & M FUND	878.01		162,455.14
Paycheck	10/30/2020	11511	James M King		O & M FUND	414.70		162,869.84
Paycheck	10/30/2020	11512	Jimmy A Ross		O & M FUND	977.96		163,847.80
Paycheck	10/30/2020	11513	William Clark		O & M FUND	694.01		164,541.81
Paycheck	11/06/2020	11516	Billy J Trammell		O & M FUND	0.00		164,541.81
Paycheck	11/06/2020	11517	Derrick Taylor		O & M FUND	0.00		164,541.81
Paycheck	11/06/2020	11518	James M King		O & M FUND	0.00		164,541.81
Paycheck	11/06/2020	11519	Jimmy A Ross		O & M FUND	0.00		164,541.81
Paycheck	11/06/2020	11520	William Clark		O & M FUND	0.00		164,541.81
Paycheck	11/06/2020	11536	Billy J Trammell		O & M FUND	914.18		165,455.99
Paycheck	11/06/2020	11537	-MULTIPLE-		O & M FUND	878.00		166,333.99
Paycheck	11/06/2020	11538	James M King		O & M FUND	500.50		166,834.49
Paycheck	11/06/2020	11539	Jimmy A Ross		O & M FUND	977.96		167,812.45
Paycheck	11/06/2020	11540	-MULTIPLE-		O & M FUND	694.01		168,506.46
Paycheck	11/13/2020	11551	Billy J Trammell		O & M FUND	850.40		169,356.86
Paycheck	11/13/2020	11552	-MULTIPLE-		O & M FUND	878.00		170,234.86
Paycheck	11/13/2020	11553	James M King		O & M FUND	521.95		170,756.81
Paycheck	11/13/2020	11554	Jimmy A Ross		O & M FUND	1,148.04		171,904.85
Paycheck	11/13/2020	11555	-MULTIPLE-		O & M FUND	780.75		172,685.60
Paycheck	11/20/2020	11566	Billy J Trammell		O & M FUND	850.40		173,536.00
Paycheck	11/20/2020	11567	-MULTIPLE-		O & M FUND	878.01		174,414.01
Paycheck	11/20/2020	11568	James M King		O & M FUND	464.75		174,878.76
Paycheck	11/20/2020	11569	Jimmy A Ross		O & M FUND	1,041.74		175,920.50
Paycheck	11/20/2020	11570	William Clark		O & M FUND	707.02		176,627.52
Paycheck	11/25/2020	11581	Billy J Trammell		O & M FUND	924.81		177,552.33
Paycheck	11/25/2020	11582	Derrick Taylor		O & M FUND	878.00		178,430.33
Paycheck	11/25/2020	11583	James M King		O & M FUND	471.90		178,902.23
Paycheck	11/25/2020	11584	Jimmy A Ross		O & M FUND	871.66		179,773.89
Paycheck	11/25/2020	11585	William Clark		O & M FUND	694.00		180,467.89
Paycheck	12/04/2020	11600	Billy J Trammell		O & M FUND	850.40		181,318.29
Paycheck	12/04/2020	11601	Derrick Taylor		O & M FUND	878.00		182,196.29
Paycheck	12/04/2020	11602	James M King		O & M FUND	572.00		182,768.29
Paycheck	12/04/2020	11603	Jimmy A Ross		O & M FUND	1,020.48		183,788.77
Paycheck	12/04/2020	11604	William Clark		O & M FUND	694.00		184,482.77
Paycheck	12/11/2020	11619	Billy J Trammell		O & M FUND	866.35		185,349.12
Paycheck	12/11/2020	11620	Derrick Taylor		O & M FUND	878.00		186,227.12
Paycheck	12/11/2020	11621	James M King		O & M FUND	343.20		186,570.32
Paycheck	12/11/2020	11622	Jimmy A Ross		O & M FUND	914.18		187,484.50
Paycheck	12/11/2020	11623	William Clark		O & M FUND	694.01		188,178.51
Paycheck	12/16/2020	11624	Derrick Taylor		O & M FUND	0.00		188,178.51
Paycheck	12/16/2020	11625	James M King		O & M FUND	0.00		188,178.51
Paycheck	12/16/2020	11626	William Clark		O & M FUND	0.00		188,178.51
Paycheck	12/18/2020	11639	Billy J Trammell		O & M FUND	1,137.41		189,315.92
Paycheck	12/18/2020	11640	Derrick Taylor		O & M FUND	910.93		190,226.85
Paycheck	12/18/2020	11641	James M King		O & M FUND	543.40		190,770.25
Paycheck	12/18/2020	11642	Jimmy A Ross		O & M FUND	850.40		191,620.65
Paycheck	12/18/2020	11643	William Clark		O & M FUND	707.02		192,327.67
Paycheck	12/23/2020	11649	Billy J Trammell		O & M FUND	850.40		193,178.07

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	12/23/2020	11650	Derrick Taylor		O & M FUND	878.00		194,056.07
Paycheck	12/23/2020	11651	James M King		O & M FUND	572.00		194,628.07
Paycheck	12/23/2020	11652	Jimmy A Ross		O & M FUND	850.40		195,478.47
Paycheck	12/23/2020	11653	William Clark		O & M FUND	694.00		196,172.47
Paycheck	12/31/2020	11662	Billy J Trammell		O & M FUND	850.40		197,022.87
Paycheck	12/31/2020	11663	Derrick Taylor		O & M FUND	878.01		197,900.88
Paycheck	12/31/2020	11664	James M King		O & M FUND	572.00		198,472.88
Paycheck	12/31/2020	11665	Jimmy A Ross		O & M FUND	946.07		199,418.95
Paycheck	12/31/2020	11666	William Clark		O & M FUND	772.08		200,191.03
General Journal	12/31/2020			To reallocate D...	-SPLIT-		25,787.73	174,403.30
General Journal	12/31/2020			Allocate Admi...	-SPLIT-	42,801.39		217,204.69
General Journal	12/31/2020			To adjust acct...	Accrued Comp...	3,167.40		220,372.09
General Journal	12/31/2020			To record acc...	Accr Vad/Sick ...	1,601.74		221,973.83
General Journal	12/31/2020			To adjust line ...	701A · COLLE...		18,011.50	203,962.33
Total WAGES						247,761.56	43,799.23	203,962.33
<b>236 · PAYROLL TAXES</b>								
Paycheck	01/03/2020	10834	Billy J Trammell		O & M FUND	65.01		0.00
Paycheck	01/03/2020	10835	Derrick Taylor		O & M FUND	77.11		65.01
Paycheck	01/03/2020	10836	James M King		O & M FUND	42.64		142.12
Paycheck	01/03/2020	10837	Jimmy A Ross		O & M FUND	75.54		184.76
Paycheck	01/03/2020	10838	William Clark		O & M FUND	55.14		260.30
Paycheck	01/10/2020	10848	Billy J Trammell		O & M FUND	65.02		315.44
Paycheck	01/10/2020	10849	Derrick Taylor		O & M FUND	76.21		380.46
Paycheck	01/10/2020	10850	James M King		O & M FUND	42.64		456.67
Paycheck	01/10/2020	10851	Jimmy A Ross		O & M FUND	84.12		499.31
Paycheck	01/10/2020	10852	William Clark		O & M FUND	55.16		583.43
Paycheck	01/17/2020	10862	Billy J Trammell		O & M FUND	71.15		638.59
Paycheck	01/17/2020	10863	Derrick Taylor		O & M FUND	74.89		709.74
Paycheck	01/17/2020	10864	James M King		O & M FUND	53.11		784.63
Paycheck	01/17/2020	10865	Jimmy A Ross		O & M FUND	86.70		837.74
Paycheck	01/17/2020	10866	William Clark		O & M FUND	59.35		924.44
Paycheck	01/24/2020	10872	Billy J Trammell		O & M FUND	77.30		983.79
Paycheck	01/24/2020	10873	Derrick Taylor		O & M FUND	73.56		1,061.09
Paycheck	01/24/2020	10874	James M King		O & M FUND	42.65		1,134.65
Paycheck	01/24/2020	10875	Jimmy A Ross		O & M FUND	76.39		1,177.30
Paycheck	01/24/2020	10876	William Clark		O & M FUND	55.14		1,253.69
Paycheck	01/24/2020	10877	Derrick Taylor		O & M FUND	70.89		1,308.83
Paycheck	01/31/2020	10888	Billy J Trammell		O & M FUND	67.46		1,379.72
Paycheck	01/31/2020	10889	Derrick Taylor		O & M FUND	81.54		1,447.18
Paycheck	01/31/2020	10890	James M King		O & M FUND	44.25		1,528.72
Paycheck	01/31/2020	10891	Jimmy A Ross		O & M FUND	73.82		1,572.97
Paycheck	01/31/2020	10892	William Clark		O & M FUND	55.15		1,646.79
Paycheck	02/07/2020	10904	Billy J Trammell		O & M FUND	72.38		1,701.94
Paycheck	02/07/2020	10905	Derrick Taylor		O & M FUND	70.90		1,774.32
Paycheck	02/07/2020	10906	James M King		O & M FUND	42.63		1,845.22
Paycheck	02/07/2020	10907	Jimmy A Ross		O & M FUND	68.67		1,887.85
Paycheck	02/07/2020	10908	William Clark		O & M FUND	55.15		1,956.52
Paycheck	02/14/2020	10921	Billy J Trammell		O & M FUND	66.24		2,011.67

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	02/14/2020	10922	Derrick Taylor		O & M FUND	72.23		2,150.14
Paycheck	02/14/2020	10923	James M King		O & M FUND	47.48		2,197.62
Paycheck	02/14/2020	10924	Jimmy A Ross		O & M FUND	78.96		2,276.58
Paycheck	02/14/2020	10925	William Clark		O & M FUND	69.85		2,346.43
Paycheck	02/21/2020	10935	Billy J Trammell		O & M FUND	71.57		2,418.00
Paycheck	02/21/2020	10936	Derrick Taylor		O & M FUND	70.89		2,488.89
Paycheck	02/21/2020	10937	James M King		O & M FUND	34.05		2,522.94
Paycheck	02/21/2020	10938	Jimmy A Ross		O & M FUND	95.29		2,618.23
Paycheck	02/21/2020	10939	William Clark		O & M FUND	55.16		2,673.39
Paycheck	02/21/2020	10954	Billy J Trammell		O & M FUND	65.01		2,738.40
Paycheck	02/28/2020	10955	Derrick Taylor		O & M FUND	81.54		2,819.94
Paycheck	02/28/2020	10956	James M King		O & M FUND	45.88		2,865.82
Paycheck	02/28/2020	10957	Jimmy A Ross		O & M FUND	81.54		2,947.36
Paycheck	02/28/2020	10958	William Clark		O & M FUND	55.14		3,002.50
Paycheck	03/06/2020	10973	Billy J Trammell		O & M FUND	65.02		3,067.52
Paycheck	03/06/2020	10974	Derrick Taylor		O & M FUND	70.89		3,138.41
Paycheck	03/06/2020	10975	James M King		O & M FUND	44.71		3,183.12
Paycheck	03/06/2020	10976	Jimmy A Ross		O & M FUND	82.84		3,265.96
Paycheck	03/06/2020	10977	William Clark		O & M FUND	88.77		3,354.73
Paycheck	03/13/2020	10988	Billy J Trammell		O & M FUND	66.24		3,420.97
Paycheck	03/13/2020	10989	Derrick Taylor		O & M FUND	69.88		3,490.85
Paycheck	03/13/2020	10990	James M King		O & M FUND	52.79		3,543.64
Paycheck	03/13/2020	10991	Jimmy A Ross		O & M FUND	86.94		3,630.58
Paycheck	03/13/2020	10992	William Clark		O & M FUND	55.16		3,685.74
Paycheck	03/20/2020	11002	Billy J Trammell		O & M FUND	96.57		3,782.31
Paycheck	03/20/2020	11003	Derrick Taylor		O & M FUND	67.16		3,849.47
Paycheck	03/20/2020	11004	James M King		O & M FUND	51.93		3,901.40
Paycheck	03/20/2020	11005	Jimmy A Ross		O & M FUND	69.93		3,971.33
Paycheck	03/20/2020	11006	William Clark		O & M FUND	65.65		4,036.98
Paycheck	03/27/2020	11017	Billy J Trammell		O & M FUND	65.58		4,102.56
Paycheck	03/27/2020	11018	Derrick Taylor		O & M FUND	79.77		4,182.33
Paycheck	03/27/2020	11019	James M King		O & M FUND	47.62		4,229.95
Paycheck	03/27/2020	11020	Jimmy A Ross		O & M FUND	72.38		4,302.33
Paycheck	03/27/2020	11021	William Clark		O & M FUND	55.15		4,357.48
Paycheck	04/03/2020	11034	Billy J Trammell		O & M FUND	67.07		4,424.55
Paycheck	04/03/2020	11035	Derrick Taylor		O & M FUND	93.62		4,518.17
Paycheck	04/03/2020	11036	James M King		O & M FUND	47.59		4,565.76
Paycheck	04/03/2020	11037	Jimmy A Ross		O & M FUND	90.67		4,656.43
Paycheck	04/03/2020	11038	William Clark		O & M FUND	70.90		4,727.33
Paycheck	04/10/2020	11055	Billy J Trammell		O & M FUND	82.93		4,810.26
Paycheck	04/10/2020	11056	Derrick Taylor		O & M FUND	108.74		4,919.00
Paycheck	04/10/2020	11057	James M King		O & M FUND	45.88		4,964.88
Paycheck	04/10/2020	11058	Jimmy A Ross		O & M FUND	74.82		5,039.70
Paycheck	04/10/2020	11059	William Clark		O & M FUND	66.60		5,106.30
Paycheck	04/17/2020	11070	Billy J Trammell		O & M FUND	64.63		5,170.93
Paycheck	04/17/2020	11071	Derrick Taylor		O & M FUND	83.53		5,254.46
Paycheck	04/17/2020	11072	Jimmy A Ross		O & M FUND	65.05		5,319.51
Paycheck	04/24/2020	11080	Billy J Trammell		O & M FUND	74.39		5,393.90
Paycheck	04/24/2020	11081	Derrick Taylor		O & M FUND	67.17		5,461.07

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	04/24/2020	11082	Jimmy A Ross		O & M FUND	65.06		5,526.13
Paycheck	05/01/2020	11097	Billy J Trammell		O & M FUND	70.73		5,596.86
Paycheck	05/01/2020	11098	Derrick Taylor		O & M FUND	72.21		5,669.07
Paycheck	05/01/2020	11099	Jimmy A Ross		O & M FUND	65.05		5,734.12
Paycheck	05/08/2020	11108	Billy J Trammell		O & M FUND	65.86		5,799.98
Paycheck	05/08/2020	11109	Derrick Taylor		O & M FUND	67.17		5,867.15
Paycheck	05/08/2020	11110	Jimmy A Ross		O & M FUND	65.06		5,932.21
Paycheck	05/15/2020	11120	Billy J Trammell		O & M FUND	64.63		5,996.84
Paycheck	05/15/2020	11121	Derrick Taylor		O & M FUND	67.16		6,064.00
Paycheck	05/15/2020	11122	Jimmy A Ross		O & M FUND	82.13		6,146.13
Paycheck	05/22/2020	11131	Billy J Trammell		O & M FUND	64.63		6,210.76
Paycheck	05/22/2020	11132	Derrick Taylor		O & M FUND	67.17		6,277.93
Paycheck	05/22/2020	11133	Jimmy A Ross		O & M FUND	69.93		6,347.86
Paycheck	05/29/2020	11144	Billy J Trammell		O & M FUND	64.63		6,412.49
Paycheck	05/29/2020	11145	Derrick Taylor		O & M FUND	70.53		6,483.02
Paycheck	05/29/2020	11146	Jimmy A Ross		O & M FUND	74.82		6,557.84
Paycheck	06/05/2020	11160	Billy J Trammell		O & M FUND	64.63		6,622.47
Paycheck	06/05/2020	11161	Derrick Taylor		O & M FUND	0.00		6,622.47
Paycheck	06/05/2020	11162	Jimmy A Ross	VOID:	O & M FUND	77.26		6,699.73
Paycheck	06/05/2020	11163	Derrick Taylor		O & M FUND	70.94		6,770.67
Paycheck	06/12/2020	11172	Billy J Trammell		O & M FUND	67.07		6,837.74
Paycheck	06/12/2020	11173	Derrick Taylor		O & M FUND	67.17		6,904.91
Paycheck	06/12/2020	11174	Jimmy A Ross		O & M FUND	73.59		6,978.50
Paycheck	06/19/2020	11186	Billy J Trammell		O & M FUND	64.63		7,043.13
Paycheck	06/19/2020	11187	Derrick Taylor		O & M FUND	81.03		7,124.16
Paycheck	06/19/2020	11188	Jimmy A Ross		O & M FUND	68.71		7,192.87
Paycheck	06/26/2020	11201	Billy J Trammell		O & M FUND	65.85		7,258.72
Paycheck	06/26/2020	11202	Derrick Taylor		O & M FUND	77.24		7,335.96
Paycheck	06/26/2020	11203	Jimmy A Ross		O & M FUND	65.06		7,401.02
Paycheck	07/02/2020	11214	Billy J Trammell		O & M FUND	67.08		7,468.10
Paycheck	07/02/2020	11215	Derrick Taylor		O & M FUND	67.16		7,535.26
Paycheck	07/02/2020	11216	James M King		O & M FUND	36.62		7,571.88
Paycheck	07/02/2020	11217	Jimmy A Ross		O & M FUND	65.05		7,636.93
Paycheck	07/10/2020	11227	Billy J Trammell		O & M FUND	64.63		7,701.56
Paycheck	07/10/2020	11228	Derrick Taylor		O & M FUND	103.27		7,804.83
Paycheck	07/10/2020	11229	James M King		O & M FUND	46.45		7,851.28
Paycheck	07/10/2020	11230	Jimmy A Ross		O & M FUND	69.94		7,921.22
Paycheck	07/17/2020	11239	Billy J Trammell		O & M FUND	64.64		7,985.86
Paycheck	07/17/2020	11240	Derrick Taylor		O & M FUND	67.17		8,053.03
Paycheck	07/17/2020	11241	James M King		O & M FUND	45.88		8,098.91
Paycheck	07/17/2020	11242	Jimmy A Ross		O & M FUND	65.06		8,163.97
Paycheck	07/24/2020	11256	Billy J Trammell		O & M FUND	65.85		8,229.82
Paycheck	07/24/2020	11257	Derrick Taylor		O & M FUND	81.02		8,310.84
Paycheck	07/24/2020	11258	James M King		O & M FUND	45.87		8,356.71
Paycheck	07/24/2020	11259	Jimmy A Ross		O & M FUND	69.92		8,426.63
Paycheck	07/31/2020	11277	Billy J Trammell		O & M FUND	69.50		8,496.13
Paycheck	07/31/2020	11278	Derrick Taylor		O & M FUND	67.17		8,563.30
Paycheck	07/31/2020	11279	James M King		O & M FUND	33.33		8,596.63
Paycheck	07/31/2020	11280	Jimmy A Ross		O & M FUND	71.16		8,667.79

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	08/07/2020	11295	Billy J Trammell		O & M FUND	64.63		8,732.42
Paycheck	08/07/2020	11296	Derrick Taylor		O & M FUND	67.17		8,799.59
Paycheck	08/07/2020	11297	James M King		O & M FUND	46.72		8,846.31
Paycheck	08/07/2020	11298	Jimmy A Ross		O & M FUND	77.25		8,923.56
Paycheck	08/07/2020	11299	William Clark		O & M FUND	41.58		8,965.14
Paycheck	08/14/2020	11314	Billy J Trammell		O & M FUND	64.64		9,029.78
Paycheck	08/14/2020	11315	Derrick Taylor		O & M FUND	77.24		9,107.02
Paycheck	08/14/2020	11316	James M King		O & M FUND	64.77		9,171.79
Paycheck	08/14/2020	11317	Jimmy A Ross		O & M FUND	82.14		9,253.93
Paycheck	08/14/2020	11318	William Clark		O & M FUND	63.15		9,317.08
Paycheck	08/21/2020	11331	Billy J Trammell		O & M FUND	64.64		9,381.72
Paycheck	08/21/2020	11332	Derrick Taylor		O & M FUND	72.21		9,453.93
Paycheck	08/21/2020	11333	James M King		O & M FUND	44.26		9,498.19
Paycheck	08/21/2020	11334	Jimmy A Ross		O & M FUND	65.05		9,563.24
Paycheck	08/21/2020	11335	William Clark		O & M FUND	52.20		9,615.44
Paycheck	08/28/2020	11347	Billy J Trammell		O & M FUND	68.28		9,683.72
Paycheck	08/28/2020	11348	Derrick Taylor		O & M FUND	67.17		9,750.89
Paycheck	08/28/2020	11349	James M King		O & M FUND	43.45		9,794.34
Paycheck	08/28/2020	11350	Jimmy A Ross		O & M FUND	69.94		9,864.28
Paycheck	08/28/2020	11351	William Clark		O & M FUND	59.17		9,923.45
Paycheck	09/04/2020	11363	Billy J Trammell		O & M FUND	68.29		9,991.74
Paycheck	09/04/2020	11364	Derrick Taylor		O & M FUND	67.16		10,058.90
Paycheck	09/04/2020	11365	James M King		O & M FUND	42.87		10,101.77
Paycheck	09/04/2020	11366	Jimmy A Ross		O & M FUND	67.49		10,169.26
Paycheck	09/04/2020	11367	William Clark		O & M FUND	58.18		10,227.44
Paycheck	09/11/2020	11377	Billy J Trammell		O & M FUND	64.63		10,292.07
Paycheck	09/11/2020	11378	Derrick Taylor		O & M FUND	70.53		10,362.60
Paycheck	09/11/2020	11379	James M King		O & M FUND	43.97		10,406.57
Paycheck	09/11/2020	11380	Jimmy A Ross		O & M FUND	78.07		10,484.64
Paycheck	09/11/2020	11381	William Clark		O & M FUND	52.19		10,536.83
Paycheck	09/18/2020	11392	Billy J Trammell		O & M FUND	64.63		10,601.46
Paycheck	09/18/2020	11393	Derrick Taylor		O & M FUND	67.17		10,668.63
Paycheck	09/18/2020	11394	James M King		O & M FUND	41.79		10,710.42
Paycheck	09/18/2020	11395	Jimmy A Ross		O & M FUND	84.58		10,795.00
Paycheck	09/18/2020	11396	William Clark		O & M FUND	52.19		10,847.19
Paycheck	09/25/2020	11414	Billy J Trammell		O & M FUND	64.64		10,911.83
Paycheck	09/25/2020	11415	Derrick Taylor		O & M FUND	67.16		10,978.99
Paycheck	09/25/2020	11416	James M King		O & M FUND	44.52		11,023.51
Paycheck	09/25/2020	11417	Jimmy A Ross		O & M FUND	78.47		11,101.98
Paycheck	09/25/2020	11418	William Clark		O & M FUND	60.17		11,162.15
Paycheck	10/02/2020	11436	Billy J Trammell		O & M FUND	64.64		11,226.79
Paycheck	10/02/2020	11437	Derrick Taylor		O & M FUND	67.17		11,293.96
Paycheck	10/02/2020	11438	James M King		O & M FUND	41.23		11,335.19
Paycheck	10/02/2020	11439	Jimmy A Ross		O & M FUND	77.25		11,412.44
Paycheck	10/02/2020	11440	William Clark		O & M FUND	52.20		11,464.64
Paycheck	10/09/2020	11454	Billy J Trammell		O & M FUND	65.85		11,530.49
Paycheck	10/09/2020	11455	Derrick Taylor		O & M FUND	67.16		11,597.65
Paycheck	10/09/2020	11456	James M King		O & M FUND	39.60		11,637.25
Paycheck	10/09/2020	11457	Jimmy A Ross		O & M FUND	74.81		11,712.06



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	10/09/2020	11458	Troy L Privett		O & M FUND	36.74		11,748.80
Paycheck	10/09/2020	11459	William Clark		O & M FUND	52.19		11,800.99
Paycheck	10/16/2020	11472	Billy J Trammell		O & M FUND	64.63		11,865.62
Paycheck	10/16/2020	11473	Derrick Taylor		O & M FUND	67.17		11,932.79
Paycheck	10/16/2020	11474	James M King		O & M FUND	36.31		11,969.10
Paycheck	10/16/2020	11475	Jimmy A Ross		O & M FUND	74.82		12,043.92
Paycheck	10/16/2020	11476	Troy L Privett		O & M FUND	45.22		12,089.14
Paycheck	10/16/2020	11477	William Clark		O & M FUND	57.18		12,146.32
Paycheck	10/23/2020	11489	Billy J Trammell		O & M FUND	64.63		12,210.95
Paycheck	10/23/2020	11490	Derrick Taylor		O & M FUND	67.18		12,278.13
Paycheck	10/23/2020	11491	James M King		O & M FUND	44.52		12,322.65
Paycheck	10/23/2020	11492	Jimmy A Ross		O & M FUND	82.13		12,404.78
Paycheck	10/23/2020	11493	Troy L Privett		O & M FUND	3.39		12,408.17
Paycheck	10/23/2020	11494	William Clark		O & M FUND	52.19		12,460.36
Paycheck	10/30/2020	11507	Billy J Trammell		O & M FUND	49.85		12,510.21
Paycheck	10/30/2020	11508	Jimmy A Ross		O & M FUND	53.24		12,563.45
Paycheck	10/30/2020	11509	Billy J Trammell		O & M FUND	76.82		12,640.27
Paycheck	10/30/2020	11510	Derrick Taylor		O & M FUND	67.16		12,707.43
Paycheck	10/30/2020	11511	James M King		O & M FUND	30.85		12,738.28
Paycheck	10/30/2020	11512	Jimmy A Ross		O & M FUND	74.82		12,813.10
Paycheck	10/30/2020	11513	William Clark		O & M FUND	52.21		12,865.31
Paycheck	11/06/2020	11516	Billy J Trammell		O & M FUND	44.55		12,909.86
Paycheck	11/06/2020	11517	Derrick Taylor		O & M FUND	44.55		12,954.41
Paycheck	11/06/2020	11518	James M King		O & M FUND	45.08		12,999.49
Paycheck	11/06/2020	11519	Jimmy A Ross		O & M FUND	44.55		13,044.04
Paycheck	11/06/2020	11520	William Clark		O & M FUND	45.07		13,089.11
Paycheck	11/06/2020	11536	Billy J Trammell		O & M FUND	69.52		13,158.63
Paycheck	11/06/2020	11517	Derrick Taylor		O & M FUND	67.17		13,225.80
Paycheck	11/06/2020	11537	-MULTIPLE-		O & M FUND	37.41		13,263.21
Paycheck	11/06/2020	11538	James M King		O & M FUND	74.82		13,338.03
Paycheck	11/06/2020	11539	Jimmy A Ross		O & M FUND	52.21		13,390.24
Paycheck	11/06/2020	11540	-MULTIPLE-		O & M FUND	64.63		13,454.87
Paycheck	11/13/2020	11551	Billy J Trammell		O & M FUND	67.16		13,522.03
Paycheck	11/13/2020	11552	-MULTIPLE-		O & M FUND	39.04		13,561.07
Paycheck	11/13/2020	11553	James M King		O & M FUND	87.83		13,648.90
Paycheck	11/13/2020	11554	Jimmy A Ross		O & M FUND	58.83		13,707.73
Paycheck	11/13/2020	11555	-MULTIPLE-		O & M FUND	64.63		13,772.36
Paycheck	11/20/2020	11566	Billy J Trammell		O & M FUND	67.17		13,839.53
Paycheck	11/20/2020	11567	-MULTIPLE-		O & M FUND	34.68		13,874.21
Paycheck	11/20/2020	11568	James M King		O & M FUND	79.68		13,953.89
Paycheck	11/20/2020	11569	Jimmy A Ross		O & M FUND	53.19		14,007.08
Paycheck	11/25/2020	11570	William Clark		O & M FUND	70.33		14,077.41
Paycheck	11/25/2020	11581	Billy J Trammell		O & M FUND	67.18		14,144.59
Paycheck	11/25/2020	11582	Derrick Taylor		O & M FUND	35.22		14,179.81
Paycheck	11/25/2020	11583	James M King		O & M FUND	66.69		14,246.50
Paycheck	11/25/2020	11584	Jimmy A Ross		O & M FUND	52.19		14,298.69
Paycheck	11/25/2020	11585	William Clark		O & M FUND	64.63		14,363.32
Paycheck	12/04/2020	11600	Billy J Trammell		O & M FUND	67.16		14,430.48
Paycheck	12/04/2020	11601	Derrick Taylor		O & M FUND	42.88		14,473.36
Paycheck	12/04/2020	11602	James M King		O & M FUND			

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	12/04/2020	11603	Jimmy A Ross		O & M FUND	78.07		14,551.43
Paycheck	12/04/2020	11604	William Clark		O & M FUND	52.21		14,603.64
Paycheck	12/11/2020	11619	Billy J Trammell		O & M FUND	65.85		14,669.49
Paycheck	12/11/2020	11620	Derrick Taylor		O & M FUND	67.17		14,736.66
Paycheck	12/11/2020	11621	James M King		O & M FUND	25.38		14,762.04
Paycheck	12/11/2020	11622	Jimmy A Ross		O & M FUND	69.93		14,831.97
Paycheck	12/11/2020	11623	William Clark		O & M FUND	52.19		14,884.16
Paycheck	12/16/2020	11624	Derrick Taylor		O & M FUND	31.26		14,915.42
Paycheck	12/16/2020	11625	James M King		O & M FUND	30.57		14,945.99
Paycheck	12/16/2020	11626	William Clark		O & M FUND	29.74		14,975.73
Paycheck	12/18/2020	11639	Billy J Trammell		O & M FUND	86.58		15,062.31
Paycheck	12/18/2020	11640	Derrick Taylor		O & M FUND	69.69		15,132.00
Paycheck	12/18/2020	11641	James M King		O & M FUND	40.70		15,172.70
Paycheck	12/18/2020	11642	Jimmy A Ross		O & M FUND	65.05		15,237.75
Paycheck	12/18/2020	11643	William Clark		O & M FUND	53.19		15,290.94
Paycheck	12/23/2020	11649	Billy J Trammell		O & M FUND	64.64		15,355.58
Paycheck	12/23/2020	11650	Derrick Taylor		O & M FUND	67.16		15,422.74
Paycheck	12/23/2020	11651	James M King		O & M FUND	42.87		15,465.61
Paycheck	12/23/2020	11652	Jimmy A Ross		O & M FUND	65.06		15,530.67
Paycheck	12/23/2020	11653	William Clark		O & M FUND	52.19		15,582.86
Paycheck	12/31/2020	11662	Billy J Trammell		O & M FUND	64.63		15,647.49
Paycheck	12/31/2020	11663	Derrick Taylor		O & M FUND	67.17		15,714.66
Paycheck	12/31/2020	11664	James M King		O & M FUND	42.88		15,757.54
Paycheck	12/31/2020	11665	Jimmy A Ross		O & M FUND	72.37		15,829.91
Paycheck	12/31/2020	11666	William Clark		O & M FUND	58.18		15,888.09
General Journal	12/31/2020			To reallocate D...	WAGES		1,972.76	13,915.33
General Journal	12/31/2020			Allocate Admi...	WAGES	3,606.13		17,521.46
Total 236 · PAYROLL TAXES						19,494.22	1,972.76	17,521.46
<b>6560 · Payroll Expenses</b>								
<b>Insurance</b>								
Check	01/09/2020	10844	Aflac	Invoice #5131...	O & M FUND	102.90		0.00
Check	01/24/2020	10867	Aflac	-MULTIPLE-	O & M FUND	164.64		102.90
Check	01/31/2020	10881	Melitte	TM05923779 ...	O & M FUND	136.59		267.54
Check	01/31/2020	10884	Eye Med	Invoice #1642...	O & M FUND	67.67		404.13
Check	01/31/2020	10885	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	218.76		471.80
Check	02/07/2020	10894	Aflac	-MULTIPLE-	O & M FUND	164.64		690.56
General Journal	02/07/2020			KY Employers	Insurance	294.79		855.20
Check	02/24/2020	11775	McCreary Co Water ...	January healt...	REVENUE FU...	3,829.85		1,149.99
Check	02/28/2020	10946	Aflac	Invoice #7331...	O & M FUND	82.32		4,979.84
Check	02/28/2020	10948	Melitte	TM02923779 ...	O & M FUND	136.59		5,062.16
Check	02/28/2020	10951	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	218.76		5,198.75
Check	03/05/2020	10966	Humana Health Plan...	Invoice #1480...	O & M FUND	50.02		5,417.51
General Journal	03/13/2020				Insurance	294.79		5,467.53
Check	03/20/2020	10993	Humana Health Plan...	Invoice #1480...	O & M FUND	50.02		5,762.32
Check	03/26/2020	11012	Eye Med	Invoice #1642...	O & M FUND	67.67		5,812.34
Check	03/26/2020	11013	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	218.76		5,880.01
Check	03/26/2020	11016	Melitte	TM05923779 ...	O & M FUND	136.59		6,098.77
								6,235.36

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	04/16/2020	11062	Humana Health Plan...	Invoice #1480...	Insurance	294.79		6,530.15
Check	04/17/2020	11075	Mellite	TM05923779 ...	O & M FUND	50.02		6,580.17
Check	04/23/2020	11076	Aflac	Insurance	O & M FUND	136.59		6,716.76
Check	04/30/2020	11083	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	82.32		6,799.08
Check	04/30/2020	11084	Humana Health Plan...	Invoice #1480...	O & M FUND	218.76		7,017.84
Check	04/30/2020	11085	Eye Med	-MULTIPLE-	O & M FUND	23.16		7,041.00
Check	04/30/2020	11089	Aflac	Insurance	O & M FUND	108.52		7,149.52
Check	05/21/2020	11130	Mellite	TM05923779 ...	O & M FUND	82.32		7,149.52
Check	05/28/2020	11136	Eye Med	Invoice #1643...	O & M FUND	37.51		7,269.35
Check	05/28/2020	11137	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	40.85		7,310.20
Check	06/19/2020	11184	Humana Health Plan...	Invoice #1480...	O & M FUND	55.24		7,365.44
Check	06/25/2020	11195	Mellite	TM05923779 ...	O & M FUND	28.16		7,393.60
Check	06/25/2020	11196	Aflac	Invoice #4076...	O & M FUND	87.05		7,480.65
Check	06/25/2020	11197	Eye Med	Invoice #1643...	O & M FUND	82.32		7,562.97
Check	06/25/2020	11198	Pace Analytical Serv...	Invoice #2012...	O & M FUND	40.85		7,603.82
Check	07/01/2020	11213	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	360.00		7,963.82
Check	07/24/2020	11251	Humana Health Plan...	Invoice #1480...	O & M FUND	138.35		8,102.17
Check	07/30/2020	11263	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	28.16		8,130.33
Check	07/30/2020	11264	Mellite	TM05923779 ...	O & M FUND	177.15		8,307.48
Check	07/30/2020	11270	Eye Med	Invoice #1644...	O & M FUND	139.61		8,447.09
Check	08/20/2020	11328	Humana Health Plan...	Invoice #1480...	O & M FUND	54.61		8,501.70
Check	08/27/2020	11337	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	29.97		8,531.67
Check	08/27/2020	11338	Mellite	TM05923779 ...	O & M FUND	239.37		8,771.04
Check	08/27/2020	11339	Eye Med	Invoice #1644...	O & M FUND	139.94		8,910.98
Check	09/18/2020	11384	Aflac	Insurance	O & M FUND	87.63		8,998.61
Check	09/25/2020	11409	Humana Health Plan...	Invoice #1480...	O & M FUND	82.32		9,080.93
Check	10/01/2020	11425	Mellite	TM05923779 ...	O & M FUND	51.94		9,132.87
Check	10/01/2020	11428	Eye Med	Invoice #1645...	O & M FUND	139.94		9,272.81
Check	10/01/2020	11430	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	60.80		9,333.61
Check	10/02/2020	11433	Aflac	Invoice #6507...	O & M FUND	198.56		9,532.17
Check	10/23/2020	11487	Mellite	TM05923779 ...	O & M FUND	82.32		9,614.49
Check	10/23/2020	11488	Aflac	Invoice #0638...	O & M FUND	139.94		9,754.43
Check	10/29/2020	11504	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	102.90		9,857.33
Check	10/29/2020	11505	Eye Med	Invoice #1645...	O & M FUND	198.56		10,055.89
Check	11/05/2020	11533	Humana Health Plan...	Invoice #1480...	O & M FUND	60.80		10,116.69
Check	11/24/2020	11574	Mellite	TM05923779 ...	O & M FUND	53.27		10,169.96
Check	11/24/2020	11575	Aflac	Invoice #5214...	O & M FUND	139.94		10,309.90
Check	11/24/2020	11577	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	82.32		10,392.22
Check	11/24/2020	11578	Humana Health Plan...	Invoice #1480...	O & M FUND	198.56		10,590.78
Check	11/25/2020	11588	Eye Med	Invoice #1645...	O & M FUND	53.27		10,644.05
Check	12/17/2020	11627	Humana Health Plan...	Invoice #1480...	O & M FUND	60.80		10,704.85
Check	12/21/2020	11648	Mellite	TM05923779 ...	O & M FUND	55.77		10,760.62
Check	12/30/2020	11655	Delta Dental of Kent...	Invoice #RIS0...	O & M FUND	139.94		10,900.56
Check	12/30/2020	11657	Aflac	Invoice #8925...	O & M FUND	138.61		11,039.17
General Journal	12/31/2020			Allocate Admi...	WAGES	82.32		11,121.49
						9,546.99		20,668.48

MCCREARY CO WATER DISTRICT SEWER SYSTEM  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	12/31/2020				-SPLIT-	0.00		20,668.48
General Journal	12/31/2020			To record em...	Empl Insurance	29,469.70		50,138.18
Total Insurance						50,138.18	0.00	50,138.18
<b>6560 - Payroll Expenses - Other</b>								
Paycheck	01/03/2020	10834	Billy J Trammell		O & M FUND	4.83		0.00
Paycheck	01/03/2020	10835	Derrick Taylor		O & M FUND	0.00		4.83
Paycheck	01/03/2020	10836	James M King		O & M FUND	3.17		8.00
Paycheck	01/03/2020	10837	Jimmy A Ross		O & M FUND	5.61		13.61
Paycheck	01/03/2020	10838	William Clark		O & M FUND	0.00		13.61
Paycheck	01/10/2020	10848	Billy J Trammell		O & M FUND	4.83		18.44
Paycheck	01/10/2020	10849	Derrick Taylor		O & M FUND	0.00		18.44
Paycheck	01/10/2020	10850	James M King		O & M FUND	3.16		21.60
Paycheck	01/10/2020	10851	Jimmy A Ross		O & M FUND	6.25		27.85
Paycheck	01/10/2020	10852	William Clark		O & M FUND	0.00		27.85
Paycheck	01/17/2020	10862	Billy J Trammell		O & M FUND	5.28		33.13
Paycheck	01/17/2020	10863	Derrick Taylor		O & M FUND	0.00		33.13
Paycheck	01/17/2020	10864	James M King		O & M FUND	3.95		37.08
Paycheck	01/17/2020	10865	Jimmy A Ross		O & M FUND	6.44		43.52
Paycheck	01/17/2020	10866	William Clark		O & M FUND	0.00		43.52
Paycheck	01/24/2020	10872	Billy J Trammell		O & M FUND	5.74		49.26
Paycheck	01/24/2020	10873	Derrick Taylor		O & M FUND	0.00		49.26
Paycheck	01/24/2020	10874	James M King		O & M FUND	3.17		52.43
Paycheck	01/24/2020	10875	Jimmy A Ross		O & M FUND	5.68		58.11
Paycheck	01/24/2020	10876	William Clark		O & M FUND	0.00		58.11
Paycheck	01/24/2020	10877	Derrick Taylor		O & M FUND	0.00		58.11
Paycheck	01/31/2020	10888	Billy J Trammell		O & M FUND	5.02		63.13
Paycheck	01/31/2020	10889	Derrick Taylor		O & M FUND	0.00		63.13
Paycheck	01/31/2020	10890	James M King		O & M FUND	3.28		66.41
Paycheck	01/31/2020	10891	Jimmy A Ross		O & M FUND	5.49		71.90
Paycheck	01/31/2020	10892	William Clark		O & M FUND	0.00		71.90
General Journal	01/31/2020			work comp	Workers Comp...	294.79		366.69
Paycheck	02/07/2020	10904	Billy J Trammell		O & M FUND	5.37		372.06
Paycheck	02/07/2020	10905	Derrick Taylor		O & M FUND	0.00		372.06
Paycheck	02/07/2020	10906	James M King		O & M FUND	3.17		375.23
Paycheck	02/07/2020	10907	Jimmy A Ross		O & M FUND	5.10		380.33
Paycheck	02/07/2020	10908	William Clark		O & M FUND	0.00		380.33
Paycheck	02/14/2020	10921	Billy J Trammell		O & M FUND	4.92		385.25
Paycheck	02/14/2020	10922	Derrick Taylor		O & M FUND	0.00		385.25
Paycheck	02/14/2020	10923	James M King		O & M FUND	3.53		388.78
Paycheck	02/14/2020	10924	Jimmy A Ross		O & M FUND	5.87		394.65
Paycheck	02/14/2020	10925	William Clark		O & M FUND	0.00		394.65
Paycheck	02/21/2020	10935	Billy J Trammell		O & M FUND	5.32		399.97
Paycheck	02/21/2020	10936	Derrick Taylor		O & M FUND	0.00		399.97
Paycheck	02/21/2020	10937	James M King		O & M FUND	2.52		402.49
Paycheck	02/21/2020	10938	Jimmy A Ross		O & M FUND	1.56		404.05
Paycheck	02/21/2020	10939	William Clark		O & M FUND	0.00		404.05
Check	02/24/2020	1175	MCCreary Co Water ...	-MULTIPLE-	REVENUE FU...	4,124.98		4,529.03
Paycheck	02/28/2020	10954	Billy J Trammell		O & M FUND	0.69		4,529.72

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	02/28/2020	10955	Derrick Taylor		O & M FUND	0.00		4,529.72
Paycheck	02/28/2020	10956	Jarnes M King		O & M FUND	3.41		4,533.13
Paycheck	02/28/2020	10957	Jimmy A Ross		O & M FUND	0.00		4,533.13
Paycheck	02/28/2020	10958	William Clark		O & M FUND	0.00		4,533.13
General Journal	02/29/2020			work comp	Workers Comp...	294.79		4,827.92
Paycheck	03/06/2020	10973	Billy J Trammell		O & M FUND	0.00		4,827.92
Paycheck	03/06/2020	10974	Derrick Taylor		O & M FUND	0.00		4,827.92
Paycheck	03/06/2020	10975	Jarnes M King		O & M FUND	3.32		4,831.24
Paycheck	03/06/2020	10976	Jimmy A Ross		O & M FUND	0.00		4,831.24
Paycheck	03/06/2020	10977	William Clark		O & M FUND	0.00		4,831.24
Paycheck	03/13/2020	10988	Billy J Trammell		O & M FUND	0.00		4,831.24
Paycheck	03/13/2020	10989	Derrick Taylor		O & M FUND	0.00		4,831.24
Paycheck	03/13/2020	10990	Jarnes M King		O & M FUND	3.92		4,835.16
Paycheck	03/13/2020	10991	Jimmy A Ross		O & M FUND	0.00		4,835.16
Paycheck	03/13/2020	10992	William Clark		O & M FUND	0.00		4,835.16
Paycheck	03/20/2020	11002	Billy J Trammell		O & M FUND	0.00		4,835.16
Paycheck	03/20/2020	11003	Derrick Taylor		O & M FUND	0.00		4,835.16
Paycheck	03/20/2020	11004	James M King		O & M FUND	3.86		4,839.02
Paycheck	03/20/2020	11005	Jimmy A Ross		O & M FUND	0.00		4,839.02
Paycheck	03/20/2020	11006	William Clark		O & M FUND	0.00		4,839.02
Paycheck	03/27/2020	11017	Billy J Trammell		O & M FUND	0.00		4,839.02
Paycheck	03/27/2020	11018	Derrick Taylor		O & M FUND	0.00		4,839.02
Paycheck	03/27/2020	11019	Jarnes M King		O & M FUND	1.54		4,840.56
Paycheck	03/27/2020	11020	Jimmy A Ross		O & M FUND	0.00		4,840.56
Paycheck	03/27/2020	11021	William Clark		O & M FUND	0.00		4,840.56
General Journal	03/31/2020			work comp	Workers Comp...	294.79		5,135.35
Paycheck	04/03/2020	11034	Billy J Trammell		O & M FUND	0.00		5,135.35
Paycheck	04/03/2020	11035	Derrick Taylor		O & M FUND	0.00		5,135.35
Paycheck	04/03/2020	11036	Jarnes M King		O & M FUND	0.00		5,135.35
Paycheck	04/03/2020	11037	Jimmy A Ross		O & M FUND	0.00		5,135.35
Paycheck	04/03/2020	11038	William Clark		O & M FUND	0.00		5,135.35
Paycheck	04/10/2020	11055	Billy J Trammell		O & M FUND	0.00		5,135.35
Paycheck	04/10/2020	11056	Derrick Taylor		O & M FUND	0.00		5,135.35
Paycheck	04/10/2020	11057	Jarnes M King		O & M FUND	0.00		5,135.35
Paycheck	04/10/2020	11058	Jimmy A Ross		O & M FUND	0.00		5,135.35
Paycheck	04/10/2020	11059	William Clark		O & M FUND	0.00		5,135.35
Paycheck	04/17/2020	11070	Billy J Trammell		O & M FUND	0.00		5,135.35
Paycheck	04/17/2020	11071	Derrick Taylor		O & M FUND	0.00		5,135.35
Paycheck	04/17/2020	11072	Jimmy A Ross		O & M FUND	0.00		5,135.35
Paycheck	04/24/2020	11080	Billy J Trammell		O & M FUND	0.00		5,135.35
Paycheck	04/24/2020	11081	Derrick Taylor		O & M FUND	0.00		5,135.35
Paycheck	04/24/2020	11082	Jimmy A Ross		O & M FUND	0.00		5,135.35
Paycheck	05/01/2020	11097	Billy J Trammell		O & M FUND	0.00		5,135.35
Paycheck	05/01/2020	11098	Derrick Taylor		O & M FUND	0.00		5,135.35
Paycheck	05/01/2020	11099	Jimmy A Ross		O & M FUND	0.00		5,135.35
Paycheck	05/08/2020	11108	Billy J Trammell		O & M FUND	0.00		5,135.35
Paycheck	05/08/2020	11109	Derrick Taylor		O & M FUND	0.00		5,135.35
Paycheck	05/08/2020	11110	Jimmy A Ross		O & M FUND	0.00		5,135.35
Paycheck	05/15/2020	11120	Billy J Trammell		O & M FUND	0.00		5,135.35

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	05/15/2020	11121	Derrick Taylor		O & M FUND	0.00		5,135.35
Paycheck	05/15/2020	11122	Jimmy A Ross		O & M FUND	0.00		5,135.35
Paycheck	05/22/2020	11131	Billy J Trammell		O & M FUND	0.00		5,135.35
Paycheck	05/22/2020	11132	Derrick Taylor		O & M FUND	0.00		5,135.35
Paycheck	05/22/2020	11133	Jimmy A Ross		O & M FUND	0.00		5,135.35
Check	05/28/2020	11140	Atfac	Insurance	O & M FUND	102.90		5,238.25
Paycheck	05/29/2020	11144	Billy J Trammell		O & M FUND	0.00		5,238.25
Paycheck	05/29/2020	11145	Derrick Taylor		O & M FUND	0.00		5,238.25
Paycheck	05/29/2020	11146	Jimmy A Ross		O & M FUND	0.00		5,238.25
Paycheck	06/05/2020	11160	Billy J Trammell		O & M FUND	0.00		5,238.25
Paycheck	06/05/2020	11161	Derrick Taylor		O & M FUND	0.00		5,238.25
Paycheck	06/05/2020	11162	Jimmy A Ross	VOID:	O & M FUND	0.00		5,238.25
Paycheck	06/05/2020	11163	Derrick Taylor		O & M FUND	0.00		5,238.25
Paycheck	06/12/2020	11172	Billy J Trammell		O & M FUND	0.00		5,238.25
Paycheck	06/12/2020	11173	Derrick Taylor		O & M FUND	0.00		5,238.25
Paycheck	06/12/2020	11174	Jimmy A Ross		O & M FUND	0.00		5,238.25
Check	06/19/2020	11182	Atfac	Invoice #9883...	O & M FUND	102.90		5,341.15
Paycheck	06/19/2020	11186	Billy J Trammell		O & M FUND	0.00		5,341.15
Paycheck	06/19/2020	11187	Derrick Taylor		O & M FUND	0.00		5,341.15
Paycheck	06/19/2020	11188	Jimmy A Ross		O & M FUND	0.00		5,341.15
Paycheck	06/26/2020	11201	Billy J Trammell		O & M FUND	0.00		5,341.15
Paycheck	06/26/2020	11202	Derrick Taylor		O & M FUND	0.00		5,341.15
Paycheck	06/26/2020	11203	Jimmy A Ross		O & M FUND	0.00		5,341.15
Paycheck	07/02/2020	11214	Billy J Trammell		O & M FUND	0.00		5,341.15
Paycheck	07/02/2020	11215	Derrick Taylor		O & M FUND	0.00		5,341.15
Paycheck	07/02/2020	11216	James M King		O & M FUND	0.00		5,341.15
Paycheck	07/02/2020	11217	Jimmy A Ross		O & M FUND	0.00		5,341.15
Paycheck	07/10/2020	11227	Billy J Trammell		O & M FUND	0.00		5,341.15
Paycheck	07/10/2020	11228	Derrick Taylor		O & M FUND	0.00		5,341.15
Paycheck	07/10/2020	11229	James M King		O & M FUND	0.00		5,341.15
Paycheck	07/10/2020	11230	Jimmy A Ross		O & M FUND	0.00		5,341.15
Paycheck	07/17/2020	11239	Billy J Trammell		O & M FUND	0.00		5,341.15
Paycheck	07/17/2020	11240	Derrick Taylor		O & M FUND	0.00		5,341.15
Paycheck	07/17/2020	11241	James M King		O & M FUND	0.00		5,341.15
Paycheck	07/17/2020	11242	Jimmy A Ross		O & M FUND	0.00		5,341.15
Check	07/24/2020	11252	Febco	Invoice #2518...	O & M FUND	0.00		5,341.15
Paycheck	07/24/2020	11256	Billy J Trammell		O & M FUND	0.00		5,341.15
Paycheck	07/24/2020	11257	Derrick Taylor		O & M FUND	0.00		5,341.15
Paycheck	07/24/2020	11258	James M King		O & M FUND	0.00		5,341.15
Paycheck	07/24/2020	11259	Jimmy A Ross		O & M FUND	0.00		5,341.15
Paycheck	07/31/2020	11277	Billy J Trammell		O & M FUND	0.00		5,341.15
Paycheck	07/31/2020	11278	Derrick Taylor		O & M FUND	0.00		5,341.15
Paycheck	07/31/2020	11279	James M King		O & M FUND	0.00		5,341.15
Paycheck	07/31/2020	11280	Jimmy A Ross		O & M FUND	0.00		5,341.15
Paycheck	08/07/2020	11295	Billy J Trammell		O & M FUND	0.00		5,341.15
Paycheck	08/07/2020	11296	Derrick Taylor		O & M FUND	0.00		5,341.15
Paycheck	08/07/2020	11297	James M King		O & M FUND	0.00		5,341.15
Paycheck	08/07/2020	11298	Jimmy A Ross		O & M FUND	0.00		5,341.15
Paycheck	08/07/2020	11299	William Clark		O & M FUND	0.00		5,341.15

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	08/14/2020	11314	Billy J Trammell		O & M FUND	0.00		5,341.15
Paycheck	08/14/2020	11315	Derrick Taylor		O & M FUND	0.00		5,341.15
Paycheck	08/14/2020	11316	James M King		O & M FUND	0.00		5,341.15
Paycheck	08/14/2020	11317	Jimmy A Ross		O & M FUND	0.00		5,341.15
Paycheck	08/14/2020	11318	William Clark		O & M FUND	0.00		5,341.15
Paycheck	08/21/2020	11331	Billy J Trammell		O & M FUND	0.00		5,341.15
Paycheck	08/21/2020	11332	Derrick Taylor		O & M FUND	0.00		5,341.15
Paycheck	08/21/2020	11333	James M King		O & M FUND	0.00		5,341.15
Paycheck	08/21/2020	11334	Jimmy A Ross		O & M FUND	0.00		5,341.15
Paycheck	08/21/2020	11335	William Clark		O & M FUND	0.00		5,341.15
Paycheck	08/28/2020	11347	Billy J Trammell		O & M FUND	0.00		5,341.15
Paycheck	08/28/2020	11348	Derrick Taylor		O & M FUND	0.00		5,341.15
Paycheck	08/28/2020	11349	James M King		O & M FUND	0.00		5,341.15
Paycheck	08/28/2020	11350	Jimmy A Ross		O & M FUND	0.00		5,341.15
Paycheck	08/28/2020	11351	William Clark		O & M FUND	0.00		5,341.15
Paycheck	09/04/2020	11363	Billy J Trammell		O & M FUND	0.00		5,341.15
Paycheck	09/04/2020	11364	Derrick Taylor		O & M FUND	0.00		5,341.15
Paycheck	09/04/2020	11365	James M King		O & M FUND	0.00		5,341.15
Paycheck	09/04/2020	11366	Jimmy A Ross		O & M FUND	0.00		5,341.15
Paycheck	09/04/2020	11367	William Clark		O & M FUND	0.00		5,341.15
Paycheck	09/11/2020	11377	Billy J Trammell		O & M FUND	0.00		5,341.15
Paycheck	09/11/2020	11378	Derrick Taylor		O & M FUND	0.00		5,341.15
Paycheck	09/11/2020	11379	James M King		O & M FUND	0.00		5,341.15
Paycheck	09/11/2020	11380	Jimmy A Ross		O & M FUND	0.00		5,341.15
Paycheck	09/11/2020	11381	William Clark		O & M FUND	0.00		5,341.15
Paycheck	09/18/2020	11392	Billy J Trammell		O & M FUND	0.00		5,341.15
Paycheck	09/18/2020	11393	Derrick Taylor		O & M FUND	0.00		5,341.15
Paycheck	09/18/2020	11394	James M King		O & M FUND	0.00		5,341.15
Paycheck	09/18/2020	11395	Jimmy A Ross		O & M FUND	0.00		5,341.15
Paycheck	09/18/2020	11396	William Clark		O & M FUND	0.00		5,341.15
Check	09/25/2020	11413	Febco	Invoice #2539...	O & M FUND	10.00		5,351.15
Paycheck	09/25/2020	11414	Billy J Trammell		O & M FUND	0.00		5,351.15
Paycheck	09/25/2020	11415	Derrick Taylor		O & M FUND	0.00		5,351.15
Paycheck	09/25/2020	11416	James M King		O & M FUND	0.00		5,351.15
Paycheck	09/25/2020	11417	Jimmy A Ross		O & M FUND	0.00		5,351.15
Paycheck	09/25/2020	11418	William Clark		O & M FUND	0.00		5,351.15
Paycheck	10/02/2020	11436	Billy J Trammell		O & M FUND	0.00		5,351.15
Paycheck	10/02/2020	11437	Derrick Taylor		O & M FUND	0.00		5,351.15
Paycheck	10/02/2020	11438	James M King		O & M FUND	0.00		5,351.15
Paycheck	10/02/2020	11439	Jimmy A Ross		O & M FUND	0.00		5,351.15
Paycheck	10/02/2020	11440	William Clark		O & M FUND	0.00		5,351.15
Paycheck	10/09/2020	11454	Billy J Trammell		O & M FUND	0.00		5,351.15
Paycheck	10/09/2020	11455	Derrick Taylor		O & M FUND	0.00		5,351.15
Paycheck	10/09/2020	11456	James M King		O & M FUND	0.00		5,351.15
Paycheck	10/09/2020	11457	Jimmy A Ross		O & M FUND	0.00		5,351.15
Paycheck	10/09/2020	11458	Troy L Privett		O & M FUND	2.73		5,353.88
Paycheck	10/09/2020	11459	William Clark		O & M FUND	0.00		5,353.88
Paycheck	10/16/2020	11472	Billy J Trammell		O & M FUND	0.00		5,353.88
Paycheck	10/16/2020	11473	Derrick Taylor		O & M FUND	0.00		5,353.88

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	10/16/2020	11474	James M King		O & M FUND	0.00		5,353.88
Paycheck	10/16/2020	11475	Jimmy A Ross		O & M FUND	0.00		5,353.88
Paycheck	10/16/2020	11476	Troy L Privett		O & M FUND	3.36		5,357.24
Paycheck	10/16/2020	11477	William Clark		O & M FUND	0.00		5,357.24
Paycheck	10/23/2020	11489	Billy J Trammell		O & M FUND	0.00		5,357.24
Paycheck	10/23/2020	11490	Derrick Taylor		O & M FUND	0.00		5,357.24
Paycheck	10/23/2020	11491	James M King		O & M FUND	0.00		5,357.24
Paycheck	10/23/2020	11492	Jimmy A Ross		O & M FUND	0.00		5,357.24
Paycheck	10/23/2020	11493	Troy L Privett		O & M FUND	0.25		5,357.49
Paycheck	10/23/2020	11494	William Clark		O & M FUND	0.00		5,357.49
Check	10/29/2020	11497	Febco	Invoice #2553...	O & M FUND	10.00		5,367.49
Paycheck	10/30/2020	11507	Billy J Trammell		O & M FUND	651.60		6,019.09
Paycheck	10/30/2020	11508	Jimmy A Ross		O & M FUND	695.99		6,715.08
Paycheck	10/30/2020	11509	Billy J Trammell		O & M FUND	0.00		6,715.08
Paycheck	10/30/2020	11510	Derrick Taylor		O & M FUND	0.00		6,715.08
Paycheck	10/30/2020	11511	James M King		O & M FUND	0.00		6,715.08
Paycheck	10/30/2020	11512	Jimmy A Ross		O & M FUND	0.00		6,715.08
Paycheck	10/30/2020	11513	William Clark		O & M FUND	0.00		6,715.08
Paycheck	11/06/2020	11516	Billy J Trammell		O & M FUND	582.41		7,297.49
Paycheck	11/06/2020	11517	Derrick Taylor		O & M FUND	582.41		7,879.90
Paycheck	11/06/2020	11518	James M King		O & M FUND	589.27		8,469.17
Paycheck	11/06/2020	11519	Jimmy A Ross		O & M FUND	582.41		9,051.58
Paycheck	11/06/2020	11520	William Clark		O & M FUND	589.26		9,640.84
Paycheck	11/06/2020	11536	Billy J Trammell		O & M FUND	0.00		9,640.84
Paycheck	11/06/2020	11537	-MULTIPLE-		O & M FUND	0.00		9,640.84
Paycheck	11/06/2020	11538	James M King		O & M FUND	0.00		9,640.84
Paycheck	11/06/2020	11539	Jimmy A Ross		O & M FUND	0.00		9,640.84
Paycheck	11/06/2020	11540	-MULTIPLE-		O & M FUND	0.00		9,640.84
Paycheck	11/13/2020	11551	Billy J Trammell		O & M FUND	0.00		9,640.84
Paycheck	11/13/2020	11552	-MULTIPLE-		O & M FUND	0.00		9,640.84
Paycheck	11/13/2020	11553	James M King		O & M FUND	0.00		9,640.84
Paycheck	11/13/2020	11554	Jimmy A Ross		O & M FUND	0.00		9,640.84
Paycheck	11/13/2020	11555	-MULTIPLE-		O & M FUND	0.00		9,640.84
Paycheck	11/20/2020	11566	Billy J Trammell		O & M FUND	0.00		9,640.84
Paycheck	11/20/2020	11567	-MULTIPLE-		O & M FUND	0.00		9,640.84
Paycheck	11/20/2020	11568	James M King		O & M FUND	0.00		9,640.84
Paycheck	11/20/2020	11569	Jimmy A Ross		O & M FUND	0.00		9,640.84
Paycheck	11/20/2020	11570	William Clark		O & M FUND	0.00		9,640.84
Paycheck	11/25/2020	11581	Billy J Trammell		O & M FUND	0.00		9,640.84
Paycheck	11/25/2020	11582	Derrick Taylor		O & M FUND	0.00		9,640.84
Paycheck	11/25/2020	11583	James M King		O & M FUND	0.00		9,640.84
Paycheck	11/25/2020	11584	Jimmy A Ross		O & M FUND	0.00		9,640.84
Paycheck	11/25/2020	11585	William Clark		O & M FUND	0.00		9,640.84
Paycheck	12/04/2020	11600	Billy J Trammell		O & M FUND	0.00		9,640.84
Paycheck	12/04/2020	11601	Derrick Taylor		O & M FUND	0.00		9,640.84
Paycheck	12/04/2020	11602	James M King		O & M FUND	0.00		9,640.84
Paycheck	12/04/2020	11603	Jimmy A Ross		O & M FUND	0.00		9,640.84
Paycheck	12/04/2020	11604	William Clark		O & M FUND	0.00		9,640.84
Paycheck	12/11/2020	11619	Billy J Trammell		O & M FUND	0.00		9,640.84



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Paycheck	12/11/2020	11620	Derrick Taylor		O & M FUND	0.00		9,640.84
Paycheck	12/11/2020	11621	James M King		O & M FUND	0.00		9,640.84
Paycheck	12/11/2020	11622	Jimmy A Ross		O & M FUND	0.00		9,640.84
Paycheck	12/11/2020	11623	William Clark		O & M FUND	0.00		9,640.84
Paycheck	12/16/2020	11624	Derrick Taylor		O & M FUND	408.70		10,049.54
Paycheck	12/16/2020	11625	James M King		O & M FUND	399.80		10,449.34
Paycheck	12/16/2020	11626	William Clark		O & M FUND	388.61		10,837.95
Paycheck	12/18/2020	11639	Billy J Trammell		O & M FUND	0.00		10,837.95
Paycheck	12/18/2020	11640	Derrick Taylor		O & M FUND	0.00		10,837.95
Paycheck	12/18/2020	11641	James M King		O & M FUND	0.00		10,837.95
Paycheck	12/18/2020	11642	Jimmy A Ross		O & M FUND	0.00		10,837.95
Paycheck	12/18/2020	11643	William Clark		O & M FUND	0.00		10,837.95
Paycheck	12/23/2020	11649	Billy J Trammell		O & M FUND	0.00		10,837.95
Paycheck	12/23/2020	11650	Derrick Taylor		O & M FUND	0.00		10,837.95
Paycheck	12/23/2020	11651	James M King		O & M FUND	0.00		10,837.95
Paycheck	12/23/2020	11652	Jimmy A Ross		O & M FUND	0.00		10,837.95
Paycheck	12/23/2020	11653	William Clark		O & M FUND	0.00		10,837.95
Paycheck	12/31/2020	11662	Billy J Trammell		O & M FUND	0.00		10,837.95
Paycheck	12/31/2020	11663	Derrick Taylor		O & M FUND	0.00		10,837.95
Paycheck	12/31/2020	11664	James M King		O & M FUND	0.00		10,837.95
Paycheck	12/31/2020	11665	Jimmy A Ross		O & M FUND	0.00		10,837.95
Paycheck	12/31/2020	11666	William Clark		O & M FUND	0.00		10,837.95
Total 6560 · Payroll Expenses - Other						10,837.95	0.00	10,837.95
Total 6560 · Payroll Expenses						60,976.13	0.00	60,976.13

**66900 · Reconciliation Discrepancies**  
 Total 66900 · Reconciliation Discrepancies

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>701A · COLLECTION LABOR, MATL EXP</b>								
Check	01/09/2020	10843	Anderson Grocery Inc	#00211 (5) Ba...	O & M FUND	22.50		0.00
Check	02/07/2020	10901	Eubanks Electrical S...	-MULTIPLE-	O & M FUND	892.58		22.50
Check	02/14/2020	10911	Lumber King Inc.	-MULTIPLE-	O & M FUND	77.17		915.08
Check	02/14/2020	10912	Big M Discount	#44681 Fuel ...	O & M FUND	43.90		992.25
Check	02/21/2020	10927	Eubanks Electrical S...	Invoice #3980...	O & M FUND	567.04		1,036.15
Check	02/28/2020	10953	Eubanks Electrical S...	-MULTIPLE-	O & M FUND	1,124.24		1,603.19
Check	03/05/2020	10969	Eubanks Electrical S...	Invoice #3987...	O & M FUND	230.18		2,727.43
Check	03/12/2020	10986	Eubanks Electrical S...	Invoice #3989...	O & M FUND	230.00		2,957.61
Check	03/20/2020	10997	Eubanks Electrical S...	#816354 Pole...	O & M FUND	200.00		3,187.61
Check	04/03/2020	11000	Tony Musgrove	Invoice #1799...	O & M FUND	468.89		3,511.51
Check	04/09/2020	11027	Core & Main	Invoice #M12...	O & M FUND	4,840.00		3,980.40
Check	04/09/2020	11048	Eubanks Electrical S...	Invoice #3995...	O & M FUND	2,217.34		8,820.40
Check	04/09/2020	11049	Dal-R's Inc	Repair Parts ...	O & M FUND	234.77		11,037.74
Check	04/17/2020	11050	Lumber King Inc.	#W/C11031002...	O & M FUND	53.51		11,272.51
Check	04/30/2020	11067	Eubanks Electrical S...	Invoice #3996...	O & M FUND	899.93		11,326.02
Check	05/07/2020	11086	Eubanks Electrical S...	Invoice #3999...	O & M FUND	68.32		12,225.95
Check	05/14/2020	11101	Dal-R's Inc	Repair Parts ...	O & M FUND	730.21		12,294.27
Check	05/14/2020	11113	Lumber King Inc.	-MULTIPLE-	O & M FUND	366.82		13,024.48
Total 66900 · Reconciliation Discrepancies						0.00	0.00	13,391.30

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	05/14/2020	11114	Big M Discount	-MULTIPLE-	O & M FUND	252.29		13,643.59
Check	05/21/2020	11123	Eubanks Electrical S...	-MULTIPLE-	O & M FUND	404.26		14,047.85
Check	05/21/2020	11128	USA Bluebook	Invoice #2317...	O & M FUND	477.36		14,525.21
Check	06/04/2020	11157	Lumber King Inc.	-MULTIPLE-	O & M FUND	316.64		14,841.85
Check	06/11/2020	11171	USA Bluebook	Invoice #2544...	O & M FUND	2,680.55		17,522.40
Check	06/19/2020	11181	Eubanks Electrical S...	-MULTIPLE-	O & M FUND	1,945.30		19,467.70
Check	06/25/2020	11192	Eubanks Electrical S...	Invoice #4016...	O & M FUND	249.49		19,717.19
Check	07/01/2020	11206	USA Bluebook	-MULTIPLE-	O & M FUND	3,665.74		23,382.93
Check	07/01/2020	11210	Eubanks Electrical S...	-MULTIPLE-	O & M FUND	189.96		23,572.89
Check	07/17/2020	11238	Lumber King Inc.	-MULTIPLE-	O & M FUND	139.70		23,712.59
Check	07/24/2020	11250	Eubanks Electrical S...	-MULTIPLE-	O & M FUND	102.02		25,334.09
Check	07/24/2020	11254	Eubanks Electrical S...	Invoice #4024...	O & M FUND	1,621.50		25,436.11
Check	07/30/2020	11274	Consolidated Pipe &...	-MULTIPLE-	O & M FUND	467.22		25,903.33
Check	08/06/2020	11284	Pine Knot Auto Parts	#18132 Shop ...	O & M FUND	249.00		26,152.33
Check	08/13/2020	11307	Consolidated Pipe &...	-MULTIPLE-	O & M FUND	3,637.06		29,789.39
Check	08/20/2020	11327	Eubanks Electrical S...	Invoice #4034...	O & M FUND	2,935.08		32,724.47
Check	08/27/2020	11345	Consolidated Pipe &...	Invoice #2202...	O & M FUND	207.99		32,932.46
Check	09/04/2020	11362	Eubanks Electrical S...	-MULTIPLE-	O & M FUND	2,708.95		35,641.41
Check	09/11/2020	11371	Consolidated Pipe &...	Invoice #2202...	O & M FUND	60.08		35,701.49
Check	09/18/2020	11389	Eubanks Electrical S...	Invoice #4042...	O & M FUND	399.60		36,101.09
Check	09/18/2020	11390	Consolidated Pipe &...	Invoice #2202...	O & M FUND	1,245.68		37,346.77
Check	09/24/2020	11397	Big M Discount	-MULTIPLE-	O & M FUND	152.68		37,499.45
Check	09/24/2020	11402	Lumber King Inc.	-MULTIPLE-	O & M FUND	110.45		37,609.90
Check	09/24/2020	11407	Eubanks Electrical S...	-MULTIPLE-	O & M FUND	1,585.21		39,195.11
Check	10/08/2020	11448	Lumber King Inc.	-MULTIPLE-	O & M FUND	132.28		39,327.39
Check	10/15/2020	11462	Anderson Grocery Inc	-MULTIPLE-	O & M FUND	632.00		39,959.39
Check	10/15/2020	11463	Big M Discount	#45487 Pipe ...	O & M FUND	104.43		40,063.82
Check	10/15/2020	11468	Eubanks Electrical S...	-MULTIPLE-	O & M FUND	725.65		40,789.50
Check	10/16/2020	11478	Consolidated Pipe &...	-MULTIPLE-	O & M FUND	5,601.25		46,390.75
Check	10/22/2020	11483	USA Bluebook	Invoice #3826...	O & M FUND	554.14		46,944.89
Check	11/05/2020	11527	Eubanks Electrical S...	Invoice #4059...	O & M FUND	204.66		47,149.55
Check	11/05/2020	11529	Consolidated Pipe &...	Invoice #2203...	O & M FUND	2,442.60		49,592.15
Check	11/05/2020	11532	Lumber King Inc.	WCI10336783...	O & M FUND	48.47		49,640.62
Check	11/05/2020	11534	Visa	Sams Club - ...	O & M FUND	202.60		49,843.22
Check	11/20/2020	11561	Eubanks Electrical S...	Invoice #4065...	O & M FUND	754.00		50,597.22
Check	11/24/2020	11576	USA Bluebook	-MULTIPLE-	O & M FUND	141.00		50,738.22
Check	11/24/2020	11579	Eubanks Electrical S...	-MULTIPLE-	O & M FUND	1,395.56		52,133.78
Check	12/01/2020	11606	Anderson Grocery Inc	-MULTIPLE-	O & M FUND	267.00		52,400.78
Check	12/10/2020	11610	Eubanks Electrical S...	-MULTIPLE-	O & M FUND	632.90		53,033.68
Check	12/10/2020	11611	Da-R's Inc	Shop Supple...	O & M FUND	1,192.91		54,226.59
Check	12/10/2020	11612	Lumber King Inc.	-MULTIPLE-	O & M FUND	209.15		54,435.74
Check	12/17/2020	11631	Eubanks Electrical S...	-MULTIPLE-	O & M FUND	645.28		55,081.02
Check	12/21/2020	11645	Eubanks Electrical S...	Invoice #4076...	O & M FUND	107.29		55,188.31
Check	12/30/2020	11658	Consolidated Pipe &...	Invoice #2203...	O & M FUND	60.53		55,248.84
General Journal	12/31/2020			To adjust inve...	150 - Inventory...		9,519.77	45,729.07
General Journal	12/31/2020			To adjust line ...	-SPLIT-		3,477.25	42,251.82
General Journal	12/31/2020			To record A/P...	Uniforms	5,534.54		47,786.36
Total 701A - COLLECTION LABOR, MATL EXP						60,783.38	12,997.02	47,786.36

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>703 · PURCHASED POWER</b>								
General Journal	01/01/2020			To record a/P	Uniforms			0.00
Check	01/09/2020	10840	South Kentucky RECC	40945036 Pin...	O & M FUND	88.44	5,578.14	-5,578.14
Check	01/09/2020	10841	Kentucky Utilities	-MULTIPLE-	O & M FUND	923.13		-5,489.70
Check	01/17/2020	10859	Kentucky Utilities	-MULTIPLE-	O & M FUND	319.45		-4,566.57
Check	01/17/2020	10860	South Kentucky RECC	-MULTIPLE-	O & M FUND	9,762.99		-4,247.12
Check	01/24/2020	10868	South Kentucky RECC	-MULTIPLE-	O & M FUND	0.00		5,515.87
Check	01/24/2020	10870	South Kentucky RECC	-MULTIPLE-	O & M FUND	426.50		5,515.87
Check	01/27/2020	10878	Kentucky Utilities	-MULTIPLE-	O & M FUND	659.55		5,942.37
Check	01/31/2020	10886	South Kentucky RECC	-MULTIPLE-	O & M FUND	896.95		6,601.92
Check	02/07/2020	10898	South Kentucky RECC	40945036 Pin...	O & M FUND	89.46		7,498.87
Check	02/07/2020	10903	Kentucky Utilities	-MULTIPLE-	O & M FUND	853.42		7,588.33
Check	02/14/2020	10915	South Kentucky RECC	-MULTIPLE-	O & M FUND	10,071.69		8,441.75
Check	02/14/2020	10916	Kentucky Utilities	-MULTIPLE-	O & M FUND	329.34		18,513.44
Check	02/21/2020	10929	South Kentucky RECC	-MULTIPLE-	O & M FUND	497.31		18,842.78
Check	02/21/2020	10930	Kentucky Utilities	-MULTIPLE-	O & M FUND	154.96		19,340.09
Check	02/28/2020	10944	South Kentucky RECC	-MULTIPLE-	O & M FUND	1,003.10		19,495.05
Check	03/05/2020	10970	South Kentucky RECC	40945036 Pin...	O & M FUND	114.63		20,498.15
Check	03/05/2020	10971	Kentucky Utilities	-MULTIPLE-	O & M FUND	1,094.00		20,612.78
Check	03/12/2020	10980	South Kentucky RECC	-MULTIPLE-	O & M FUND	8,294.43		21,706.78
Check	03/12/2020	10984	Kentucky Utilities	-MULTIPLE-	O & M FUND	386.57		30,001.21
Check	03/20/2020	10998	South Kentucky RECC	-MULTIPLE-	O & M FUND	441.10		30,387.78
Check	03/20/2020	10999	Kentucky Utilities	-MULTIPLE-	O & M FUND	474.92		30,828.88
Check	03/26/2020	11011	Kentucky Utilities	3000-1507-11...	O & M FUND	53.62		31,357.42
Check	03/26/2020	11014	South Kentucky RECC	-MULTIPLE-	O & M FUND	206.20		31,563.62
Check	04/03/2020	11029	Kentucky Utilities	-MULTIPLE-	O & M FUND	869.10		32,432.72
Check	04/03/2020	11031	South Kentucky RECC	-MULTIPLE-	O & M FUND	759.91		33,192.63
Check	04/17/2020	11064	South Kentucky RECC	-MULTIPLE-	O & M FUND	8,974.77		42,167.40
Check	04/17/2020	11066	Kentucky Utilities	-MULTIPLE-	O & M FUND	1,849.16		44,016.56
Check	04/23/2020	11079	South Kentucky RECC	-MULTIPLE-	O & M FUND	337.10		44,353.66
Check	04/30/2020	11087	South Kentucky RECC	-MULTIPLE-	O & M FUND	765.61		45,119.27
Check	04/30/2020	11095	Kentucky Utilities	-MULTIPLE-	O & M FUND	576.21		45,695.48
Check	05/07/2020	11104	South Kentucky RECC	-MULTIPLE-	O & M FUND	91.34		45,786.82
Check	05/14/2020	11115	Kentucky Utilities	-MULTIPLE-	O & M FUND	7,394.46		53,181.28
Check	05/14/2020	11117	Kentucky Utilities	-MULTIPLE-	O & M FUND	557.51		53,738.79
Check	05/21/2020	11125	Kentucky Utilities	-MULTIPLE-	O & M FUND	566.12		54,304.91
Check	05/21/2020	11126	South Kentucky RECC	-MULTIPLE-	O & M FUND	411.90		54,716.81
Check	05/28/2020	11138	South Kentucky RECC	-MULTIPLE-	O & M FUND	773.63		55,490.44
Check	06/04/2020	11150	South Kentucky RECC	40945036 Pin...	O & M FUND	95.01		55,585.45
Check	06/04/2020	11153	Kentucky Utilities	-MULTIPLE-	O & M FUND	792.41		56,377.86
Check	06/11/2020	11165	Kentucky Utilities	-MULTIPLE-	O & M FUND	299.35		56,677.21
Check	06/11/2020	11168	South Kentucky RECC	-MULTIPLE-	O & M FUND	7,596.93		64,274.14
Check	06/19/2020	11178	Kentucky Utilities	-MULTIPLE-	O & M FUND	660.58		64,934.72
Check	06/19/2020	11179	South Kentucky RECC	-MULTIPLE-	O & M FUND	516.20		65,450.92
Check	06/25/2020	11191	South Kentucky RECC	-MULTIPLE-	O & M FUND	908.62		66,359.54
Check	06/25/2020	11194	Kentucky Utilities	-MULTIPLE-	O & M FUND	215.57		66,575.11
Check	07/01/2020	11204	Kentucky Utilities	-MULTIPLE-	O & M FUND	243.00		66,818.11
Check	07/01/2020	11209	South Kentucky RECC	40945036 Pin...	O & M FUND	75.27		66,893.38
Check	07/10/2020	11222	Kentucky Utilities	-MULTIPLE-	O & M FUND	697.51		67,590.89

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	07/17/2020	11234	South Kentucky RECC	-MULTIPLE-	O & M FUND	7,414.43		75,005.32
Check	07/24/2020	11248	Kentucky Utilities	-MULTIPLE-	O & M FUND	732.68		75,738.00
Check	07/24/2020	11249	South Kentucky RECC	-MULTIPLE-	O & M FUND	379.80		76,117.80
Check	07/30/2020	11268	South Kentucky RECC	-MULTIPLE-	O & M FUND	791.08		76,908.88
Check	07/30/2020	11269	Kentucky Utilities	-MULTIPLE-	O & M FUND	438.00		77,346.88
Check	08/06/2020	11288	Kentucky Utilities	-MULTIPLE-	O & M FUND	457.22		77,804.10
Check	08/13/2020	11304	South Kentucky RECC	-MULTIPLE-	O & M FUND	8,232.63		86,036.73
Check	08/13/2020	11305	South Kentucky RECC	-MULTIPLE-	O & M FUND	0.00		86,036.73
Check	08/14/2020	11319	Kentucky Utilities	-MULTIPLE-	O & M FUND	752.76		86,789.49
Check	08/20/2020	11321	Kentucky Utilities	3000-1507-11...	O & M FUND	50.45		86,839.94
Check	08/20/2020	11322	South Kentucky RECC	-MULTIPLE-	O & M FUND	418.15		87,258.09
Check	08/27/2020	11340	South Kentucky RECC	-MULTIPLE-	O & M FUND	755.18		88,013.27
Check	08/27/2020	11341	Kentucky Utilities	-MULTIPLE-	O & M FUND	497.91		88,511.18
Check	09/03/2020	11356	South Kentucky RECC	40945036 Pin...	O & M FUND	89.46		88,600.64
Check	09/03/2020	11357	Kentucky Utilities	-MULTIPLE-	O & M FUND	353.90		88,954.54
Check	09/11/2020	11374	South Kentucky RECC	-MULTIPLE-	O & M FUND	7,653.25		96,607.79
Check	09/11/2020	11375	Kentucky Utilities	-MULTIPLE-	O & M FUND	288.37		96,896.16
Check	09/18/2020	11387	South Kentucky RECC	40945050 Hol...	O & M FUND	66.91		96,963.07
Check	09/18/2020	11388	Kentucky Utilities	-MULTIPLE-	O & M FUND	471.96		97,435.03
Check	09/24/2020	11399	Kentucky Utilities	-MULTIPLE-	O & M FUND	270.32		97,705.35
Check	09/24/2020	11400	South Kentucky RECC	-MULTIPLE-	O & M FUND	586.07		98,291.42
Check	10/01/2020	11422	South Kentucky RECC	-MULTIPLE-	O & M FUND	737.80		99,029.22
Check	10/01/2020	11423	Kentucky Utilities	-MULTIPLE-	O & M FUND	550.16		99,579.38
Check	10/08/2020	11446	Kentucky Utilities	-MULTIPLE-	O & M FUND	341.78		99,921.16
Check	10/15/2020	11460	South Kentucky RECC	-MULTIPLE-	O & M FUND	7,859.65		107,780.81
Check	10/15/2020	11461	Kentucky Utilities	-MULTIPLE-	O & M FUND	559.10		108,339.91
Check	10/22/2020	11482	Kentucky Utilities	3000-1507-11...	O & M FUND	45.27		108,385.18
Check	10/23/2020	11485	South Kentucky RECC	-MULTIPLE-	O & M FUND	339.07		108,724.25
Check	10/29/2020	11498	Kentucky Utilities	-MULTIPLE-	O & M FUND	423.75		109,148.00
Check	10/29/2020	11499	South Kentucky RECC	-MULTIPLE-	O & M FUND	1,676.32		110,824.32
Check	11/05/2020	11525	Kentucky Utilities	-MULTIPLE-	O & M FUND	537.61		111,361.93
Check	11/05/2020	11531	South Kentucky RECC	40945036 Pin...	O & M FUND	88.26		111,450.19
Check	11/12/2020	11541	Kentucky Utilities	-MULTIPLE-	O & M FUND	411.13		111,861.32
Check	11/12/2020	11543	South Kentucky RECC	-MULTIPLE-	O & M FUND	6,687.04		118,548.36
Check	11/20/2020	11557	Kentucky Utilities	3000-1507-11...	O & M FUND	42.97		118,591.33
Check	11/20/2020	11558	South Kentucky RECC	-MULTIPLE-	O & M FUND	409.12		119,000.45
Check	11/24/2020	11571	Kentucky Utilities	-MULTIPLE-	O & M FUND	314.42		119,314.87
Check	11/24/2020	11572	South Kentucky RECC	-MULTIPLE-	O & M FUND	186.79		119,501.66
Check	12/03/2020	11596	Kentucky Utilities	-MULTIPLE-	O & M FUND	139.38		119,641.04
Check	12/03/2020	11598	South Kentucky RECC	-MULTIPLE-	O & M FUND	746.68		120,387.72
Check	12/10/2020	11607	Kentucky Utilities	-MULTIPLE-	O & M FUND	298.38		120,686.10
Check	12/17/2020	11633	Kentucky Utilities	-MULTIPLE-	O & M FUND	685.90		121,372.00
Check	12/17/2020	11635	South Kentucky RECC	-MULTIPLE-	O & M FUND	6,778.46		128,150.46
Check	12/21/2020	11646	Kentucky Utilities	3000-0348-15...	O & M FUND	62.52		128,212.98
Check	12/21/2020	11647	South Kentucky RECC	-MULTIPLE-	O & M FUND	393.12		128,606.10
Check	12/30/2020	11659	South Kentucky RECC	-MULTIPLE-	O & M FUND	752.45		129,358.55

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	12/30/2020	11660	Kentucky Utilities	-MULTIPLE-	O & M FUND	698.17		130,056.72
General Journal	12/31/2020			To record A/P...	Uniforms	9,992.59		140,049.31
Total 703 · PURCHASED POWER						145,627.45	5,578.14	140,049.31
<b>704 · CHEMICALS</b>								
General Journal	01/01/2020			To record a/p	Uniforms		4,152.13	0.00
Check	01/02/2020	10831	Brenntag Mid-South	Invoice #BMS...	O & M FUND	1,051.00		-4,152.13
Check	01/17/2020	10858	Thermodyne Engine...	Invoice #7247...	O & M FUND	2,178.00		-3,101.13
Check	01/31/2020	10880	Thermodyne Engine...	Invoice #7248...	O & M FUND	8,265.60		7,342.47
Check	03/12/2020	10985	Thermodyne Engine...	Invoice #7262...	O & M FUND	10,292.40		17,634.87
Check	03/26/2020	11007	Brenntag Mid-South	Invoice #BMS...	O & M FUND	1,473.40		19,108.27
Check	04/09/2020	11045	Thermodyne Engine...	Invoice #7273...	O & M FUND	15,334.00		34,442.27
Check	04/17/2020	11068	Thermodyne Engine...	Invoice #7278...	O & M FUND	8,618.40		43,060.67
Check	04/30/2020	11090	Thermodyne Engine...	Invoice #7280...	O & M FUND	2,178.00		45,238.67
Check	05/07/2020	11103	Brenntag Mid-South	Invoice #BMS...	O & M FUND	1,305.70		46,544.37
Check	05/28/2020	11142	Thermodyne Engine...	Invoice #7295...	O & M FUND	5,317.20		51,861.57
Check	07/24/2020	11246	Thermodyne Engine...	-MULTIPLE-	O & M FUND	7,437.60		59,299.17
Check	07/30/2020	11262	Brenntag Mid-South	Invoice #BMS...	O & M FUND	1,571.50		60,870.67
Check	08/06/2020	11290	Thermodyne Engine...	-MULTIPLE-	O & M FUND	23,318.40		84,189.07
Check	08/13/2020	11308	Brenntag Mid-South	Invoice #BMS...	O & M FUND	386.00		84,575.07
Check	08/20/2020	11323	Thermodyne Engine...	Invoice #7333...	O & M FUND	8,247.60		92,822.67
Check	09/18/2020	11386	Brenntag Mid-South	Invoice #BMS...	O & M FUND	1,956.50		94,779.17
Check	10/08/2020	11447	Thermodyne Engine...	-MULTIPLE-	O & M FUND	17,110.80		111,889.97
Check	10/15/2020	11465	Brenntag Mid-South	Invoice #BMS...	O & M FUND	386.00		112,275.97
Check	11/05/2020	11528	Thermodyne Engine...	Invoice #7361...	O & M FUND	8,287.20		120,563.17
Check	12/03/2020	11593	Brenntag Mid-South	Invoice #BMS...	O & M FUND	1,697.60		122,260.77
Check	12/17/2020	11632	Thermodyne Engine...	Invoice #7383...	O & M FUND	8,244.00		130,504.77
General Journal	12/31/2020			To adjust inve...	150 - Inventory...		5,613.90	124,890.87
Total 704 · CHEMICALS						134,656.90	9,766.03	124,890.87

**712 · MAINTENANCE-COLLECTION SYSTEM**  
Total 712 · MAINTENANCE-COLLECTION SYSTEM

0.00  
0.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>713 - MAINTENANCE-PUMPING SYSTEM</b>								
General Journal	01/01/2020			To record a/P	Uniforms			0.00
Check	01/24/2020	10871	Southern Sales Com...	-MULTIPLE-	O & M FUND	6,817.09	21,656.06	-21,656.06
Check	02/07/2020	10896	City Electric Motor C...	Invoice #4490...	O & M FUND	660.86		-14,838.97
Check	02/07/2020	10901	Eubanks Electrical S...	Invoice #3969...	O & M FUND	1,944.88		-14,178.11
Check	02/21/2020	10932	Wascon Inc	-MULTIPLE-	O & M FUND	7,680.06		-12,233.23
Check	02/21/2020	10934	Southern Sales Com...	Invoice #8220...	O & M FUND	252.00		-4,553.17
Check	03/05/2020	10965	Streetfer Pump	Invoice #2919...	O & M FUND	4,950.00		-4,301.17
Check	03/20/2020	10994	Wascon Inc	-MULTIPLE-	O & M FUND	3,811.11		648.83
Check	03/20/2020	10996	Southern Sales Com...	-MULTIPLE-	O & M FUND	11,093.47		4,459.94
Check	03/26/2020	11009	City Electric Motor C...	Invoice #4524...	O & M FUND	5,161.20		15,553.41
Check	04/03/2020	11025	Wascon Inc	Invoice #5842...	O & M FUND	3,347.80		20,714.61
Check	04/10/2020	11054	Southern Sales Com...	-MULTIPLE-	O & M FUND	15,227.22		24,062.41
Check	05/14/2020	11118	Wascon Inc	-MULTIPLE-	O & M FUND	9,048.39		39,289.63
Check	05/14/2020	11119	Southern Sales Com...	-MULTIPLE-	O & M FUND	5,529.69		48,338.02
Check	06/11/2020	11166	Wascon Inc	Invoice #5980...	O & M FUND	3,944.08		53,867.71
Check	06/11/2020	11170	Southern Sales Com...	-MULTIPLE-	O & M FUND	6,161.34		57,811.79
Check	06/25/2020	11189	Southern Sales Com...	-MULTIPLE-	O & M FUND	7,170.95		63,973.13
Check	06/25/2020	11199	Wascon Inc	Invoice #6007...	O & M FUND	3,221.20		71,144.08
Check	06/26/2020	11200	Southern Sales Com...	Invoice #8382...	O & M FUND	14,370.00		88,735.28
Check	07/10/2020	11220	Southern Sales Com...	-MULTIPLE-	O & M FUND	4,194.70		92,929.98
Check	07/30/2020	11272	Wascon Inc	Invoice #6036...	O & M FUND	6,816.00		99,745.98
Check	08/06/2020	11293	Wascon Inc	Invoice #6045...	O & M FUND	5,665.23		105,411.21
Check	08/13/2020	11312	Southern Sales Com...	Invoice #8463...	O & M FUND	6,730.00		112,141.21
Check	08/20/2020	11324	Wascon Inc	Invoice #6062...	O & M FUND	12,418.20		124,559.41
Check	08/20/2020	11325	Southern Sales Com...	Invoice #8490...	O & M FUND	4,223.79		128,783.20
Check	09/25/2020	11411	Southern Sales Com...	-MULTIPLE-	O & M FUND	11,965.60		140,748.80
Check	09/25/2020	11412	Wascon Inc	-MULTIPLE-	O & M FUND	7,171.36		147,920.16
Check	10/09/2020	11452	Southern Sales Com...	Invoice #8571...	O & M FUND	1,843.47		149,763.63
Check	10/15/2020	11464	Southern Sales Com...	Invoice #8578...	O & M FUND	357.12		150,120.75
Check	10/15/2020	11467	Wascon Inc	-MULTIPLE-	O & M FUND	10,202.00		160,322.75
Check	11/13/2020	11545	Quality Electric Moto...	-MULTIPLE-	O & M FUND	7,890.00		168,212.75
Check	11/13/2020	11546	Quality Electric Moto...	-MULTIPLE-	O & M FUND	1,640.00		169,852.75
Check	11/20/2020	11556	Repair and Service ...	Invoice #5117...	O & M FUND	2,175.00		172,027.75
Check	11/20/2020	11560	Quality Electric Moto...	-MULTIPLE-	O & M FUND	1,028.00		173,055.75
Check	11/20/2020	11563	Wascon Inc	Invoice #6149...	O & M FUND	9,737.23		174,486.75
Check	11/20/2020	11564	Southern Sales Com...	-MULTIPLE-	O & M FUND	9,737.23		184,223.98
Check	12/10/2020	11616	Southern Sales Com...	-MULTIPLE-	O & M FUND	10,548.85		194,772.83
Check	12/17/2020	11628	Wascon Inc	Invoice #6189...	O & M FUND	6,432.36		201,205.19
Check	12/17/2020	11629	Southern Sales Com...	Invoice #8664...	O & M FUND	1,543.74		202,748.93
General Journal	12/31/2020			To record A/P...	Uniforms	15,609.61		218,358.54
Total 713 - MAINTENANCE-PUMPING SYSTEM						240,014.60	21,656.06	218,358.54

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>715 - MAINTENANCE OF GENERAL PLANT</b>								
Check	01/17/2020	10855	USA Bluebook	-MULTIPLE-	O & M FUND	1,617.71		0.00
Check	02/07/2020	10899	USA Bluebook	Invoice #1 134...	O & M FUND	145.17		1,617.71
Check	02/14/2020	10913	Pine Knot Auto Parts	#4054 Bearin...	O & M FUND	2,166.79		1,762.88
Check	02/14/2020	10918	USA Bluebook	-MULTIPLE-	O & M FUND	6,200.24		3,929.67
Check	02/28/2020	10940	Derek's Computer S...	Security Cam...	O & M FUND	1,158.00		10,129.91
Check	03/05/2020	10964	USA Bluebook	Invoice #1443...	O & M FUND	233.60		11,287.91
Check	03/20/2020	10996	Southern Sales Com...	Invoice #8142...	O & M FUND	1,975.53		11,521.51
Check	04/09/2020	11042	Visa	-MULTIPLE-	O & M FUND	868.68		13,497.04
Check	04/10/2020	11053	Wascon Inc	Invoice #5905...	O & M FUND	312.50		14,365.72
Check	05/07/2020	11100	USA Bluebook	Invoice #2205...	O & M FUND	446.33		14,678.22
Check	05/28/2020	11141	USA Bluebook	Invoice #2368...	O & M FUND	360.00		15,124.55
Check	06/04/2020	11149	USA Bluebook	Invoice #2442...	O & M FUND	169.90		15,484.55
Check	06/11/2020	11164	Kroger	-MULTIPLE-	O & M FUND	102.19		15,654.45
Check	07/24/2020	11244	USA Bluebook	Invoice #2879...	O & M FUND	308.39		15,756.64
Check	07/24/2020	11253	Pine Knot Auto Parts	#16323 Parts...	O & M FUND	175.72		16,065.03
Check	07/30/2020	11273	Southern Sales Com...	Invoice #8454...	O & M FUND	9,487.88		16,240.75
Check	07/30/2020	11275	Chlorination Co, Inc.	Invoice #20-6...	O & M FUND	1,593.64		25,728.63
Check	08/06/2020	11283	Visa	Sam's Club - ...	O & M FUND	36.96		27,322.27
Check	08/06/2020	11292	Lumber King Inc.	#WCI1032716...	O & M FUND	73.40		27,359.23
Check	08/21/2020	11330	Cintas	Invoice #9099...	O & M FUND	479.00		27,432.63
Check	09/24/2020	11405	USA Bluebook	Invoice #3570...	O & M FUND	1,752.11		27,911.63
Check	10/08/2020	11445	USA Bluebook	Invoice #3680...	O & M FUND	350.40		29,663.74
Check	10/08/2020	11448	Lumber King Inc.	-MULTIPLE-	O & M FUND	328.98		30,014.14
Check	10/29/2020	11495	Jeff G Kidd Excavating	Grass Seed fo...	O & M FUND	556.00		30,343.12
Check	11/13/2020	11544	USA Bluebook	Invoice #4075...	O & M FUND	1,586.97		30,899.12
Check	12/17/2020	11630	Cintas	Invoice #5045...	O & M FUND	81.09		32,486.09
Check	12/17/2020	11634	USA Bluebook	Invoice #4353...	O & M FUND	700.65		32,567.18
Total 715 - MAINTENANCE OF GENERAL PLANT						33,267.83	0.00	33,267.83
<b>921 - OFFICE AND OTHER EXPENSES</b>								
General Journal								
Check	01/01/2020	10833	McCreary Co Water	To record a/P	Uniforms	480.03		0.00
Check	01/02/2020	10845	Powernet Global	-MULTIPLE-	O & M FUND	10.98	10.98	-10.98
Check	01/24/2020	10869	Highland Telephone	Invoice #4176...	O & M FUND	308.36		469.05
Check	02/04/2020	10897	Deluxe For Business	-MULTIPLE-	O & M FUND	76.78		480.03
Check	02/07/2020	10931	McCreary Co Water	REVENUE FU...	O & M FUND	134.63		788.39
Check	02/21/2020	10932	Powernet Global	Invoice #4182...	O & M FUND	10.98		865.17
Check	02/28/2020	10952	Highland Telephone	-MULTIPLE-	O & M FUND	308.36		999.80
Check	03/05/2020	10961	McCreary Co Water	-MULTIPLE-	O & M FUND	171.42		1,010.78
Check	03/26/2020	11015	Highland Telephone	-MULTIPLE-	O & M FUND	308.36		1,319.14
Check	04/03/2020	11032	McCreary Co Water	-MULTIPLE-	O & M FUND	98.59		1,490.56
Check	04/09/2020	11041	Scott Solid Waste	-MULTIPLE-	O & M FUND	206.08		1,798.92
Check	04/23/2020	11077	Highland Telephone	-MULTIPLE-	O & M FUND	307.76		1,897.51
Check	04/30/2020	11096	McCreary Co Water	-MULTIPLE-	O & M FUND	101.60		2,103.59
Check	05/07/2020	11105	Scott Solid Waste	-MULTIPLE-	O & M FUND	177.08		2,411.35
Check	05/21/2020	11127	Highland Telephone	-MULTIPLE-	O & M FUND	307.76		2,512.95
Check	06/04/2020	11152	McCreary Co Water	-MULTIPLE-	O & M FUND	5,860.02		2,690.03
Total 921 - OFFICE AND OTHER EXPENSES						10.98		2,997.79
						5,860.02		8,857.81

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2020**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	06/04/2020	11154	Scott Solid Waste	-MULTIPLE-	O & M FUND	206.08		9,063.89
Check	06/25/2020	11193	Highland Telephone	-MULTIPLE-	O & M FUND	307.76		9,371.65
Check	07/01/2020	11211	McCreeary Co Water	-MULTIPLE-	O & M FUND	10,977.95		20,349.60
Check	07/24/2020	11245	Highland Telephone	-MULTIPLE-	O & M FUND	310.28		20,659.88
Check	08/06/2020	11285	Office Depot	Trash Bags	O & M FUND	79.56		20,739.44
Check	08/06/2020	11287	Scott Solid Waste	-MULTIPLE-	O & M FUND	177.08		20,916.52
Check	08/06/2020	11289	McCreeary Co Water	-MULTIPLE-	O & M FUND	12,132.78		33,049.30
Check	08/27/2020	11343	Highland Telephone	-MULTIPLE-	O & M FUND	310.28		33,359.58
Check	09/03/2020	11354	McCreeary Co Water	-MULTIPLE-	O & M FUND	11,066.55		44,426.13
Check	09/03/2020	11355	Scott Solid Waste	-MULTIPLE-	O & M FUND	177.08		44,603.21
Check	09/24/2020	11404	Highland Telephone	-MULTIPLE-	O & M FUND	310.28		44,913.49
Check	10/01/2020	11421	McCreeary Co Water	-MULTIPLE-	O & M FUND	11,518.57		56,432.06
Check	10/08/2020	11444	Scott Solid Waste	-MULTIPLE-	O & M FUND	235.08		56,667.14
Check	10/23/2020	11486	Highland Telephone	-MULTIPLE-	O & M FUND	310.52		56,977.66
Check	11/05/2020	11523	Scott Solid Waste	-MULTIPLE-	O & M FUND	206.08		57,183.74
Check	11/05/2020	11526	McCreeary Co Water	-MULTIPLE-	O & M FUND	6,541.81		63,725.55
Check	11/24/2020	11573	Highland Telephone	-MULTIPLE-	O & M FUND	310.52		64,036.07
Check	12/03/2020	11594	McCreeary Co Water	-MULTIPLE-	O & M FUND	128.63		64,164.70
Check	12/03/2020	11595	Scott Solid Waste	-MULTIPLE-	O & M FUND	206.08		64,370.78
Check	12/10/2020	11608	Best Business Syste...	Invoice #1898...	O & M FUND	326.97		64,697.75
Check	12/29/2020	11654	Highland Telephone	-MULTIPLE-	O & M FUND	310.52		65,008.27
General Journal	12/31/2020			To record A/P...	Uniforms	502.43		65,510.70
Total 921 · OFFICE AND OTHER EXPENSES						65,521.68	10.98	65,510.70

**923 · OUTSIDE SERVICES EMPLOYED**

General Journal	01/01/2020			To record a/P	Uniforms			0.00
Check	01/09/2020	10839	Scott Solid Waste	Invoice #4396...	O & M FUND	152.08		-19,046.88
Check	01/09/2020	10842	McCoy & McCoy	-MULTIPLE-	O & M FUND	1,009.00		-18,894.80
Check	01/10/2020	10853	C I Thornburg Co Inc	Invoice #5100...	O & M FUND	1,711.00		-17,885.80
Check	01/17/2020	10856	Pace Analytical Serv...	-MULTIPLE-	O & M FUND	1,738.75		-16,174.80
Check	01/17/2020	10857	Riley Cleaning Serv...	Invoice #0001...	O & M FUND	75.00		-14,436.05
Check	02/07/2020	10900	Pace Analytical Serv...	-MULTIPLE-	O & M FUND	1,440.00		-14,361.05
Check	02/07/2020	10902	Scott Solid Waste	-MULTIPLE-	O & M FUND	187.00		-12,921.05
Check	02/14/2020	10917	Gilbert & Gilbert CP...	Accounting S...	O & M FUND	6,420.00		-12,734.05
Check	02/14/2020	10919	Pace Analytical Serv...	Invoice #1927...	O & M FUND	322.00		-6,314.05
Check	02/14/2020	10920	Riley Cleaning Serv...	Invoice #0002...	O & M FUND	75.00		-5,992.05
Check	02/21/2020	10928	Pace Analytical Serv...	Invoice #2003...	O & M FUND	360.00		-5,917.05
Check	02/28/2020	10942	Wascon Inc	Invoice #5791...	O & M FUND	1,211.96		-5,557.05
Check	02/28/2020	10943	C I Thornburg Co Inc	Invoice #5100...	O & M FUND	1,285.00		-4,345.09
Check	02/28/2020	10949	LabtronX	Invoice #1775...	O & M FUND	760.00		-3,060.09
Check	02/28/2020	10950	Pace Analytical Serv...	-MULTIPLE-	O & M FUND	2,135.00		-2,300.09
Check	03/05/2020	10960	Scott Solid Waste	-MULTIPLE-	O & M FUND	177.08		-1,65.09
Check	03/05/2020	10962	High Tide Technolog...	-MULTIPLE-	O & M FUND	1,590.00		1,601.99
Check	03/05/2020	10963	Derek's Computer S...	Install New C...	O & M FUND	425.00		2,026.99
Check	03/05/2020	10967	Pace Analytical Serv...	Invoice #360...	O & M FUND	360.00		2,386.99
Check	03/12/2020	10979	Riley Cleaning Serv...	Invoice #0003...	O & M FUND	75.00		2,461.99
Check	03/12/2020	10982	Pace Analytical Serv...	-MULTIPLE-	O & M FUND	385.00		2,846.99
Check	03/20/2020	10995	Pace Analytical Serv...	-MULTIPLE-	O & M FUND	2,110.00		4,956.99
Check	03/20/2020	11000	Tony Musgrove	#816354 Labo...	O & M FUND	300.00		5,256.99



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2020**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	03/20/2020	11001	Larry R Strunk	#0525 Electric...	O & M FUND	100.00		5,356.99
Check	03/26/2020	11008	Pace Analytical Serv...	Invoice #2006...	O & M FUND	360.00		5,716.99
Check	04/03/2020	11026	Russell Watters	Invoice #1 Mo...	O & M FUND	150.00		5,866.99
Check	04/03/2020	11030	Pace Analytical Serv...	Invoice #2006...	O & M FUND	360.00		6,226.99
Check	04/09/2020	11040	Jeff G Kidd Excavating	Spraying at S...	O & M FUND	200.00		6,426.99
Check	04/09/2020	11046	High Tide Technolog...	Invoice #INV2...	O & M FUND	355.00		6,781.99
Check	04/09/2020	11047	Pace Analytical Serv...	Invoice #2007...	O & M FUND	360.00		7,141.99
Check	04/17/2020	11061	Eclipse Engineers, P...	Invoice #2001...	O & M FUND	9,000.00		16,141.99
Check	04/17/2020	11069	Pace Analytical Serv...	-MULTIPLE-	O & M FUND	1,395.00		17,536.99
Check	04/22/2020	11073	Date Strunk	Ditch Digging ...	O & M FUND	200.00		17,736.99
Check	04/23/2020	11074	Jeff G Kidd Excavating	-MULTIPLE-	O & M FUND	3,090.00		20,826.99
Check	04/23/2020	11078	Pace Analytical Serv...	-MULTIPLE-	O & M FUND	1,348.00		22,174.99
Check	04/30/2020	11094	Pace Analytical Serv...	-MULTIPLE-	O & M FUND	1,248.00		23,422.99
Check	05/07/2020	11102	Pace Analytical Serv...	-MULTIPLE-	O & M FUND	385.00		23,807.99
Check	05/14/2020	11112	Pace Analytical Serv...	Invoice #2009...	O & M FUND	360.00		24,167.99
Check	05/21/2020	11129	Pace Analytical Serv...	Invoice #2010...	O & M FUND	360.00		24,527.99
Check	05/28/2020	11134	Michael Boyatt	Work Perform...	O & M FUND	300.00		24,827.99
Check	05/28/2020	11135	The Weed Doctors	Mowed and In...	O & M FUND	1,200.00		26,027.99
Check	05/28/2020	11143	Pace Analytical Serv...	-MULTIPLE-	O & M FUND	2,495.00		28,522.99
Check	06/04/2020	11151	Russell Watters	Invoice #2 Mo...	O & M FUND	150.00		28,672.99
Check	06/04/2020	11155	Pace Analytical Serv...	-MULTIPLE-	O & M FUND	2,880.00		31,552.99
Check	06/11/2020	11167	Pace Analytical Serv...	Invoice #2011...	O & M FUND	360.00		31,912.99
Check	06/19/2020	11175	Russell Watters	Invoice #3 Mo...	O & M FUND	150.00		32,062.99
Check	06/19/2020	11177	Leroy West	#748655 Cut ...	O & M FUND	300.00		32,362.99
Check	06/19/2020	11180	Pace Analytical Serv...	Invoice #2012...	O & M FUND	360.00		32,722.99
Check	06/19/2020	11183	Repair and Service ...	Invoice #S115...	O & M FUND	2,175.00		34,897.99
Check	06/19/2020	11185	Repair and Service ...	Invoice #S115...	O & M FUND	1,000.00		35,897.99
Check	07/01/2020	11205	Pace Analytical Serv...	Invoice #2013...	O & M FUND	367.60		36,265.59
Check	07/10/2020	11221	Scott Solid Waste	-MULTIPLE-	O & M FUND	206.08		36,471.67
Check	07/10/2020	11223	Russell Watters	Invoice #4 Mo...	O & M FUND	150.00		36,621.67
Check	07/10/2020	11225	Pace Analytical Serv...	-MULTIPLE-	O & M FUND	735.20		37,356.87
Check	07/17/2020	11233	Leroy West	#748658 Mow...	O & M FUND	300.00		37,656.87
Check	07/17/2020	11235	Pace Analytical Serv...	Invoice #2014...	O & M FUND	367.60		38,024.47
Check	07/17/2020	11237	High Tide Technolog...	Invoice #INV2...	O & M FUND	355.00		38,379.47
Check	07/24/2020	11243	Pace Analytical Serv...	-MULTIPLE-	O & M FUND	493.60		38,873.07
Check	07/24/2020	11247	Russell Watters	Invoice #5 Mo...	O & M FUND	150.00		39,023.07
Check	07/30/2020	11260	Pace Analytical Serv...	-MULTIPLE-	O & M FUND	1,127.30		40,150.37
Check	07/31/2020	11276	Michael Boyatt	Work Perform...	O & M FUND	300.00		40,450.37
Check	08/06/2020	11286	Russell Watters	Invoice #6 Mo...	O & M FUND	150.00		40,600.37
Check	08/06/2020	11294	Pace Analytical Serv...	Invoice #2015...	O & M FUND	377.60		40,977.97
Check	08/13/2020	11300	Leroy West	#748670 Mow...	O & M FUND	300.00		41,277.97
Check	08/13/2020	11301	The Weed Doctors	Mowed & Insp...	O & M FUND	1,200.00		42,477.97
Check	08/13/2020	11302	Riley Cleaning Servi...	Invoice #0081...	O & M FUND	75.00		42,552.97
Check	08/13/2020	11303	Derek's Computer S...	Troubleshoot ...	O & M FUND	175.00		42,727.97
Check	08/14/2020	11313	Russell Watters	Invoice #7 Mo...	O & M FUND	150.00		42,877.97
Check	08/20/2020	11320	Derek's Computer S...	Installation of ...	O & M FUND	225.00		43,102.97
Check	08/20/2020	11326	Pace Analytical Serv...	-MULTIPLE-	O & M FUND	2,167.60		45,270.57
Check	08/27/2020	11336	Pace Analytical Serv...	Invoice #2017...	O & M FUND	367.60		45,638.17
Check	08/27/2020	11342	Russell Watters	Invoice #8 Mo...	O & M FUND	150.00		45,788.17

MCCREARY CO WATER DISTRICT SEWER SYSTEM

General Ledger

As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	09/03/2020	11361	Pace Analytical Serv...	Invoice #2018...	O & M FUND	367.60		46,155.77
Check	09/11/2020	11368	Leroy West	#748671 Mow...	O & M FUND	300.00		46,455.77
Check	09/11/2020	11369	Pace Analytical Serv...	-MULTIPLE-	O & M FUND	2,502.80		48,958.57
Check	09/11/2020	11370	Russell Watters	Invoice #9 Mo...	O & M FUND	150.00		49,108.57
Check	09/11/2020	11372	Troy Privett	#2016-3 Bush...	O & M FUND	850.00		49,958.57
Check	09/11/2020	11373	Riley Cleaning Servi...	Invoice #0091...	O & M FUND	75.00		50,033.57
Check	09/18/2020	11382	Pace Analytical Serv...	Invoice #2019...	O & M FUND	367.60		50,401.17
Check	09/18/2020	11385	Russell Watters	Invoice #9 Mo...	O & M FUND	150.00		50,551.17
Check	09/24/2020	11398	Jeff G Kidd Excavating	-MULTIPLE-	O & M FUND	492.00		51,043.17
General Journal	09/24/2020			Faulkner, Kin...	OTHER	1,888.88		52,932.05
Check	09/25/2020	11410	Pace Analytical Serv...	-MULTIPLE-	O & M FUND	2,992.60		55,924.65
Check	09/25/2020	11411	Southern Sales Com...	Invoice #8511...	O & M FUND	1,245.00		57,169.65
Check	10/01/2020	11420	Pace Analytical Serv...	Invoice #2020...	O & M FUND	367.60		57,537.25
Check	10/01/2020	11424	Russell Watters	Invoice #10 M...	O & M FUND	150.00		57,687.25
Check	10/01/2020	11427	High Tide Technolog...	Invoice #INV2...	O & M FUND	240.00		57,927.25
Check	10/02/2020	11432	The Weed Doctors	#02965 Mowe...	O & M FUND	1,200.00		59,127.25
Check	10/02/2020	11434	Stotts Construction Co	Invoice #2772...	O & M FUND	8,000.00		67,127.25
Check	10/08/2020	11441	Leroy West	#748678 Mow...	O & M FUND	300.00		67,427.25
Check	10/08/2020	11442	Russell Watters	Invoice #11 M...	O & M FUND	150.00		67,577.25
Check	10/08/2020	11443	Pace Analytical Serv...	-MULTIPLE-	O & M FUND	398.90		67,976.15
Check	10/08/2020	11449	Billy J Trammell	Work Order #...	O & M FUND	400.00		68,376.15
Check	10/09/2020	11450	Riley Cleaning Servi...	Invoice #0010...	O & M FUND	75.00		68,451.15
Check	10/09/2020	11453	Propump & Controls	Invoice #0004...	O & M FUND	952.50		69,403.65
Check	10/16/2020	11471	Billy Trammell	#001971 (3) H...	O & M FUND	100.00		69,503.65
Check	10/22/2020	11481	Pace Analytical Serv...	Invoice #2021...	O & M FUND	367.60		69,871.25
Check	10/23/2020	11484	Rose's Excavating	Clearing Land...	O & M FUND	14,940.00		84,811.25
Check	10/29/2020	11495	Jeff G Kidd Excavating	Labor-Sowing...	O & M FUND	475.00		85,286.25
Check	10/29/2020	11503	Pace Analytical Serv...	Invoice #2022...	O & M FUND	367.60		85,653.85
Check	10/30/2020	11515	WAMCO	28 Ton Surfac...	O & M FUND	6,417.00		92,070.85
Check	11/05/2020	11522	Pace Analytical Serv...	Invoice #2022...	O & M FUND	368.70		92,439.55
Check	11/05/2020	11535	Russell Watters	Invoice #12 M...	O & M FUND	150.00		92,589.55
Check	11/12/2020	11542	Riley Cleaning Servi...	Invoice #0011...	O & M FUND	75.00		92,664.55
Check	11/13/2020	11548	Pace Analytical Serv...	-MULTIPLE-	O & M FUND	392.60		93,057.15
Check	11/20/2020	11559	Pace Analytical Serv...	Invoice #2023...	O & M FUND	367.60		93,424.75
Check	11/20/2020	11563	Wascon Inc	-MULTIPLE-	O & M FUND	5,394.46		98,819.21
Check	11/24/2020	11580	Pace Analytical Serv...	-MULTIPLE-	O & M FUND	1,362.80		100,182.01
Check	12/03/2020	11590	Pace Analytical Serv...	Invoice #2025...	O & M FUND	367.60		100,549.61
Check	12/10/2020	11613	Riley Cleaning Servi...	Invoice #0012...	O & M FUND	75.00		100,624.61
Check	12/10/2020	11618	Pace Analytical Serv...	Invoice #2025...	O & M FUND	367.60		100,992.21
Check	12/17/2020	11637	Whayne Supply	Invoice #SVIV...	O & M FUND	2,176.03		103,168.24
Check	12/21/2020	11644	Pace Analytical Serv...	-MULTIPLE-	O & M FUND	941.80		104,110.04
Check	12/30/2020	11656	Pace Analytical Serv...	Invoice #2027...	O & M FUND	367.60		104,477.64
General Journal	12/31/2020			To record A/P...	Uniforms	8,754.60		113,232.24

Total 923 - OUTSIDE SERVICES EMPLOYEED

132,279.12

19,046.88

113,232.24

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>924 - Insurance</b>								
Check	03/30/2020	1152	McCreary Co Water	Work comp	REVENUE FU...			0.00
General Journal	07/23/2020			Ky League of ...	Insurance	136.29		0.00
General Journal	08/06/2020			KY League of ...	Insurance	136.14		136.29
General Journal	10/08/2020			KY League of ...	Insurance	136.14		272.43
General Journal	11/05/2020			KY League of ...	Insurance	136.14		408.57
General Journal	11/24/2020			KY League of ...	Insurance	285.14		544.71
General Journal	11/24/2020			KY League of ...	Insurance	237.15		829.85
General Journal	11/24/2020			KY League of ...	Insurance	521.72		1,067.00
General Journal	12/04/2020			KY League of ...	Insurance	136.14		1,588.72
General Journal	12/31/2020			To record liabi...	Insurance	4,246.88		1,724.86
Total 924 - Insurance						5,971.74	0.00	5,971.74
<b>926 - EMPLOYEE PENSIONS &amp; BENEFITS</b>								
<b>Gasb 68 Expense</b>								
General Journal	01/31/2020			To record est. ...	DEPRECIATION	6,583.00		0.00
General Journal	02/29/2020			Est March GA...	DEPRECIATION	6,583.00		6,583.00
General Journal	03/31/2020			To record est. ...	DEPRECIATION	6,583.00		13,166.00
General Journal	04/30/2020			To record est. ...	DEPRECIATION	6,583.00		19,749.00
General Journal	05/31/2020			To record est. ...	DEPRECIATION	6,583.00		26,332.00
General Journal	06/30/2020			To record est. ...	DEPRECIATION	6,583.00		32,915.00
General Journal	07/31/2020			To record est. ...	DEPRECIATION	6,583.00		39,498.00
General Journal	08/31/2020			To record est. ...	DEPRECIATION	6,583.00		46,081.00
General Journal	09/30/2020			To record est. ...	DEPRECIATION	6,583.00		52,664.00
General Journal	10/31/2020			To record est. ...	DEPRECIATION	6,583.00		59,247.00
General Journal	11/30/2020			To record est. ...	DEPRECIATION	6,583.00		65,830.00
General Journal	12/29/2020			To record est. ...	DEPRECIATION	6,583.00		72,413.00
General Journal	12/31/2020			To reverse est. ...	Net Pension Li...	66,636.00	72,413.00	78,996.00
General Journal	12/31/2020			To remove fro...	Net Pension Li...		21,226.00	6,583.00
General Journal	12/31/2020			To reverse est. ...	Net OPEB LIA...		6,583.00	51,993.00
Total Gasb 68 Expense						145,632.00	100,222.00	45,410.00
<b>OPEB Expense</b>								
General Journal	12/31/2020			-MULTIPLE-	Net OPEB LIA...	15,306.00	5,939.00	0.00
General Journal	12/31/2020			-MULTIPLE-	Net OPEB LIA...		5,939.00	15,306.00
Total OPEB Expense						15,306.00	5,939.00	9,367.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
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 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Retirement</b>								0.00
General Journal	01/06/2020				Retirement	5,059.93		5,059.93
Check	02/24/2020	1175	McCreary Co Water ...		REVENUE FU...			5,059.93
General Journal	02/29/2020				Retirement	6,189.49		11,249.42
General Journal	03/31/2020				Retirement	4,733.52		15,982.94
General Journal	04/06/2020				Retirement	5,007.86		20,990.80
General Journal	05/06/2020				Retirement	4,437.76		25,428.56
General Journal	06/03/2020				Retirement	3,927.18		29,355.74
General Journal	07/01/2020				Retirement	3,209.44		32,565.18
General Journal	08/06/2020				Retirement	4,789.94		37,355.12
General Journal	09/02/2020				Retirement	4,823.33		42,178.45
General Journal	10/05/2020				Retirement	4,768.42		46,946.87
General Journal	11/05/2020				Retirement	6,222.66		53,169.53
General Journal	12/04/2020				Retirement	5,513.00		58,682.53
General Journal	12/31/2020				Retirement		6,204.53	62,014.36
General Journal	12/31/2020				WAGES		9,171.55	71,185.91
General Journal	12/31/2020				WAGES			71,185.91
General Journal	12/31/2020				Life Insurance	9,536.36		80,722.27
Total Retirement						68,218.89	15,376.08	62,842.81
<b>Uniforms</b>								0.00
General Journal	01/01/2020				Reverse of GJ...			0.00
Check	01/09/2020	10847	Uniforms		-SPLIT-	59.04	88.56	-88.56
Check	01/31/2020	10887	Uniforms		O & M FUND	59.04		-29.52
Check	03/05/2020	10972	Uniforms		O & M FUND	98.40		127.92
Check	04/03/2020	11033	Uniforms		O & M FUND	83.32		211.24
Check	05/07/2020	11107	Uniforms		O & M FUND	240.16		451.40
Check	06/04/2020	11159	Uniforms		O & M FUND	430.70		882.10
Check	07/10/2020	11226	Uniforms		O & M FUND	72.26		954.36
Check	07/24/2020	11255	Uniforms		O & M FUND	81.96		1,036.32
Check	08/06/2020	11282	Uniforms		O & M FUND	54.31		1,090.63
Check	08/13/2020	11310	Uniforms		O & M FUND	287.01		1,377.64
Check	08/20/2020	11329	Uniforms		O & M FUND	142.06		1,519.70
Check	08/27/2020	11346	Uniforms		O & M FUND	0.00		1,519.70
Check	09/25/2020	11408	Uniforms		O & M FUND	47.48		1,567.18
Check	10/01/2020	11431	Uniforms		O & M FUND	87.65		1,654.83
Check	10/09/2020	11451	Uniforms		O & M FUND	23.74		1,678.57
Check	10/29/2020	11506	Uniforms		O & M FUND	122.91		1,801.48
Check	11/05/2020	11530	Uniforms		O & M FUND	26.24		1,827.72
Check	11/13/2020	11547	Uniforms		O & M FUND	26.24		1,853.96
Check	11/20/2020	11562	Uniforms		O & M FUND	52.47		1,906.43
Check	11/25/2020	11589	Uniforms		O & M FUND	26.24		1,932.67
Check	12/03/2020	11599	Uniforms		O & M FUND	26.24		1,958.91
Check	12/10/2020	11615	Uniforms		O & M FUND	26.24		1,985.15
Check	12/17/2020	11636	Uniforms		O & M FUND	26.24		2,011.39
Check	12/30/2020	11661	Uniforms		O & M FUND	26.24		2,037.63
General Journal	12/31/2020				Uniforms	76.22		2,113.85
General Journal	12/31/2020				To record A/P...			2,113.85
Total Uniforms						2,202.41	88.56	2,113.85

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
**As of December 31, 2020**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>926 · EMPLOYEE PENSIONS &amp; BENEFITS - Other</b>								
Total 926 · EMPLOYEE PENSIONS & BENEFITS - Other								
						231,359.30	121,625.64	109,733.66
<b>929 · TRANSPORTATION EXPENSE</b>								
Total 929 · TRANSPORTATION EXPENSE								
General Journal	01/01/2020			To record a/p	Uniforms			0.00
Check	01/09/2020	10846	Pine Knot Auto Parts	-MULTIPLE-	O & M FUND	548.56	1,296.85	-1,296.85
Check	01/17/2020	10854	Wex Bank	Invoice #6311...	O & M FUND	748.29		-748.29
Check	02/14/2020	10913	Pine Knot Auto Parts	-MULTIPLE-	O & M FUND	868.60		868.60
Check	02/14/2020	10914	Wex Bank	Invoice #6357...	O & M FUND	802.83		1,671.43
Check	02/21/2020	10926	Pine Knot Auto Parts	Invoice #5209...	O & M FUND	48.53		1,719.96
Check	02/21/2020	10933	S & B Auto Parts	#182488 234 ...	O & M FUND	7.55		1,727.51
Check	03/05/2020	10968	Alton Blakley	Invoice #5185...	O & M FUND	2,793.12		4,520.63
Check	03/12/2020	10981	Wex Bank	Invoice #6411...	O & M FUND	617.64		5,138.27
Check	03/12/2020	10987	S & B Auto Parts	-MULTIPLE-	O & M FUND	1,745.81		6,884.08
Check	04/09/2020	11051	S & B Auto Parts	-MULTIPLE-	O & M FUND	87.21		6,971.29
Check	04/10/2020	11052	Napa Auto Parts	-MULTIPLE-	O & M FUND	801.92		7,773.21
Check	04/17/2020	11063	Advance Auto Parts	-MULTIPLE-	O & M FUND	238.44		8,011.65
Check	04/17/2020	11065	Wex Bank	Invoice #6465...	O & M FUND	773.55		8,785.20
Check	04/30/2020	11093	Big Blue Tire, LLC	Invoice #214 ...	O & M FUND	25.00		8,810.20
Check	05/07/2020	11106	Big Blue Tire, LLC	#214 Tire Put ...	O & M FUND	0.00		8,810.20
General Journal	05/07/2020		Big Blue Tire, LLC	For CHK 1110...	O & M FUND	25.00		8,835.20
General Journal	05/14/2020		Big Blue Tire, LLC	Reverse of GJ...	O & M FUND		25.00	8,810.20
Check	05/14/2020	11111	Pine Knot Auto Parts	-MULTIPLE-	O & M FUND	462.59		9,272.79
Check	05/14/2020	11116	Wex Bank	Invoice #6528...	O & M FUND	617.55		9,890.34
Check	05/29/2020	11147	Citipower	Tank and Pu...	O & M FUND	1,200.00		11,090.34
Check	06/04/2020	11158	S & B Auto Parts	Invoice #1888...	O & M FUND	43.68		11,134.02
Check	06/11/2020	11169	Wex Bank	Invoice #6577...	O & M FUND	359.71		11,493.73
Check	06/19/2020	11176	Advance Auto Parts	#6906012634...	O & M FUND	52.96		11,546.69
Check	07/10/2020	11218	B & H Auto Parts	Grease, Oil	O & M FUND	92.30		11,638.99
Check	07/17/2020	11236	Wex Bank	Invoice #6620...	O & M FUND	560.96		12,199.95
Check	07/30/2020	11271	LINE-X of Somerset	Invoice #1051...	O & M FUND	595.00		12,794.95
Check	08/06/2020	11283	Visa	Varco- Parts f...	O & M FUND	86.92		12,881.87
Check	08/06/2020	11291	Davis Salvage	#344525 Sew...	O & M FUND	600.00		13,481.87
Check	08/13/2020	11306	Wex Bank	Invoice #6685...	O & M FUND	648.76		14,130.63
Check	08/13/2020	11309	Advance Auto Parts	#6906021142...	O & M FUND	194.99		14,325.62
Check	08/13/2020	11311	S & B Auto Parts	-MULTIPLE-	O & M FUND	370.60		14,696.22
Check	09/03/2020	11359	Pine Knot Auto Parts	#20702 Pump	O & M FUND	96.92		14,793.14
Check	09/11/2020	11376	Wex Bank	Invoice #6727...	O & M FUND	623.35		15,416.49
Check	09/24/2020	11401	Advance Auto Parts	#6909023944...	O & M FUND	15.99		15,432.48
Check	09/24/2020	11403	S & B Auto Parts	#196670 234 ...	O & M FUND	346.80		15,779.28
Check	10/15/2020	11466	Wex Bank	Invoice #6773...	O & M FUND	764.30		16,543.58
Check	10/15/2020	11469	S & B Auto Parts	-MULTIPLE-	O & M FUND	317.15		16,860.73
Check	10/15/2020	11470	Pine Knot Auto Parts	Invoice #2234...	O & M FUND	133.12		16,993.85
Check	10/22/2020	11480	Leslie's Tire	Invoice #3558...	O & M FUND	604.00		17,597.85
Check	10/29/2020	11502	Owens	Invoice #3800...	O & M FUND	1,850.00		19,447.85
Check	11/05/2020	11524	Owens	Invoice #3801...	O & M FUND	981.00		20,428.85
Check	11/13/2020	11549	S & B Auto Parts	-MULTIPLE-	O & M FUND	35.19		20,464.04

MCCREARY CO WATER DISTRICT SEWER SYSTEM

General Ledger

As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	11/13/2020	11550	Pine Knot Auto Parts	-MULTIPLE-	O & M FUND	49.43		20,513.47
Check	11/20/2020	11565	LINE-X of Somerset	Invoice #1053...	O & M FUND	1,100.00		21,613.47
Check	12/10/2020	11609	Pine Knot Auto Parts	#26735 Fuel...	O & M FUND	19.31		21,632.78
Check	12/10/2020	11614	Wex Bank	Invoice #6891...	O & M FUND	745.30		22,378.08
Check	12/10/2020	11617	S & B Auto Parts	-MULTIPLE-	O & M FUND	40.00		22,418.08
Check	12/17/2020	11638	JD's Tire & Auto	#479804 (4) N...	O & M FUND	562.00		22,980.08
General Journal	12/31/2020			To record A/P...	Uniforms	1,131.73		24,111.81
Total 929 · TRANSPORTATION EXPENSE						25,433.66	1,321.85	24,111.81
<b>930 · MISCELLANEOUS GENERAL EXPENSE</b>								
General Journal	01/01/2020			To record a/P	Uniforms		703.43	0.00
Check	01/02/2020	10830	Bluegrass Cellular	Invoice #2113...	O & M FUND	703.43		-703.43
Check	01/14/2020	10861	Workforce Solutions	Tuition for Willi...	O & M FUND	150.00		0.00
Check	01/31/2020	10879	Industrial Wellness ...	Invoice #611 ...	O & M FUND	80.00		150.00
Check	02/07/2020	10895	Bluegrass Cellular	Invoice #2114...	O & M FUND	312.09		230.00
Check	02/14/2020	10910	James M King	Expense Che...	O & M FUND	250.00		542.09
Check	02/28/2020	10941	Workforce Solutions	Admission / R...	O & M FUND	250.00		792.09
Check	03/09/2020	10978	Billy J Trammell	Expense Che...	O & M FUND	100.00		1,042.09
Check	03/12/2020	10983	Bluegrass Cellular	Invoice #2114...	O & M FUND	312.02		1,142.09
General Journal	03/31/2020			To record pay...	Bond Payable ...	150.00		1,454.11
Check	04/09/2020	11043	Bluegrass Cellular	Invoice #2114...	O & M FUND	312.02		1,604.11
Check	04/30/2020	11091	Bluegrass Cellular	Invoice #2114...	O & M FUND	311.72		1,916.13
Check	06/04/2020	11148	Bluegrass Cellular	Invoice #2114...	O & M FUND	311.72		2,227.85
Check	06/25/2020	11190	Dave Miller	#921638 2014...	O & M FUND	5,900.00		2,539.57
Check	07/01/2020	11208	Bluegrass Cellular	Invoice #2114...	O & M FUND	311.72		8,439.57
Check	07/10/2020	11219	United Cumberland ...	Loan Filing an...	O & M FUND	32.00		8,751.29
Check	07/10/2020	11224	Derrick Taylor	Reimbursme...	O & M FUND	74.98		8,783.29
Check	07/30/2020	11261	Stephen Whitaker	Reimbursme...	O & M FUND	310.77		9,169.04
Check	07/30/2020	11265	Bluegrass Cellular	Invoice #2114...	O & M FUND	312.82		9,481.86
Check	08/06/2020	11283	Visa	-MULTIPLE-	O & M FUND	139.34		9,621.20
Check	08/13/2020	11303	Derek's Computer S...	Purchase of G...	O & M FUND	295.00		9,916.20
Check	09/03/2020	11353	David A Stephens	Refund of Se...	O & M FUND	3,600.00		13,516.20
Check	09/03/2020	11360	Bluegrass Cellular	Invoice #2115...	O & M FUND	312.82		13,829.02
Check	09/24/2020	11406	Billy J Trammell	Work Order #...	O & M FUND	520.00		14,349.02
Check	10/02/2020	11435	Bluegrass Cellular	Invoice #2155...	O & M FUND	268.60		14,617.62
Check	10/29/2020	11495	Jeff G Kidd Excavating	Seed Drill Re...	O & M FUND	104.00		14,721.62
Check	10/29/2020	11496	William Clark	#198521 CDL...	O & M FUND	24.00		14,745.62
Check	10/29/2020	11501	Bluegrass Cellular	Invoice #2115...	O & M FUND	312.92		15,058.54
Check	11/05/2020	11521	William Clark	#198529 CDL...	O & M FUND	61.00		15,119.54
Check	12/03/2020	11597	Bluegrass Cellular	Invoice #2115...	O & M FUND	312.92		15,432.46
General Journal	12/31/2020			To record A/P...	Uniforms	1,501.73		16,934.19
Total 930 · MISCELLANEOUS GENERAL EXPENSE						17,637.62	703.43	16,934.19

CONTR IN AID OF CONSTRUCTION

ASAP Grant Pay  
Total ASAP Grant Pay

0.00  
0.00  
0.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Corp of Engineers								0.00
Total Corp of Engineers								0.00
EPA Grant								0.00
Total EPA Grant								0.00
KIA GRANT								0.00
SX21147004								0.00
Total SX21147004								0.00
SX21147010 COAL/TOBACCO GRANT								0.00
Total SX21147010 COAL/TOBACCO GRANT								0.00
KIA GRANT - Other								0.00
Total KIA GRANT - Other								0.00
Total KIA GRANT								0.00
KY General Assembly Grant								0.00
Total KY General Assembly Grant								0.00
McCreary Board of Education								0.00
Total McCreary Board of Education								0.00
McCreary Co Enter Comm								0.00
Total McCreary Co Enter Comm								0.00
McCreary Healthcare								0.00
Total McCreary Healthcare								0.00
Pride Grant								0.00
Total Pride Grant								0.00
PRISON PROJECT								0.00
Total PRISON PROJECT								0.00
Rural Development								0.00
Total Rural Development								0.00
WC Devel								0.00
Total WC Devel								0.00
531 - Grant 531 Williamsburg Street								0.00
Total 531 - Grant 531 Williamsburg Street								0.00
CONTR IN AID OF CONSTRUCTION - Other								0.00
Total CONTR IN AID OF CONSTRUCTION - Other								0.00
Total CONTR IN AID OF CONSTRUCTION								0.00

**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Gain on equipment disposition</b>								
Total Gain on equipment disposition							0.00	0.00
<b>Insurance Proceeds</b>								
Total Insurance Proceeds							0.00	0.00
<b>INTEREST INCOME</b>								
Deposit	01/31/2020		Interest		REVENUE FU...		4.67	0.00
Deposit	01/31/2020		Interest		131A · SINKIN...		40.40	-4.67
Deposit	01/31/2020		Interest		O & M FUND		8.12	-45.07
Deposit	02/29/2020		Interest		REVENUE FU...		10.06	-53.19
Deposit	02/29/2020		Interest		O & M FUND		6.78	-63.25
Deposit	02/29/2020		Interest		131A · SINKIN...		39.32	-70.03
Deposit	03/31/2020		Interest		131A · SINKIN...		44.80	-109.35
Deposit	03/31/2020		Interest		O & M FUND		9.05	-154.15
Deposit	03/31/2020		Interest		REVENUE FU...		9.19	-163.20
Deposit	04/30/2020		Interest		131A · SINKIN...		46.76	-172.39
Deposit	04/30/2020		Interest		O & M FUND		10.49	-219.15
Deposit	04/30/2020		Interest		REVENUE FU...		5.34	-229.64
Deposit	05/31/2020		Interest		131A · SINKIN...		50.81	-234.98
Deposit	05/31/2020		Interest		O & M FUND		12.27	-285.79
Deposit	05/31/2020		Interest		REVENUE FU...		7.62	-298.06
Deposit	06/30/2020		Interest		O & M FUND		14.67	-305.68
Deposit	06/30/2020		Interest		REVENUE FU...		7.57	-320.35
Deposit	07/31/2020		Interest		131A · SINKIN...		51.79	-379.71
Deposit	07/31/2020		Interest		REVENUE FU...		7.69	-387.40
Deposit	07/31/2020		Interest		O & M FUND		13.01	-400.41
Deposit	08/31/2020		Interest		McCready Co S...		0.15	-400.56
Deposit	08/31/2020		Interest		131A · SINKIN...		50.42	-450.98
Deposit	08/31/2020		Interest		O & M FUND		13.26	-464.24
Deposit	08/31/2020		Interest		REVENUE FU...		9.02	-473.26
Deposit	09/30/2020		Interest		McCready Co S...		0.18	-473.44
Deposit	09/30/2020		Interest		131A · SINKIN...		52.80	-526.24
Deposit	09/30/2020		Interest		REVENUE FU...		8.93	-535.17
Deposit	09/30/2020		Interest		O & M FUND		11.20	-546.37
Deposit	10/31/2020		Interest		McCready Co S...		0.33	-546.70
Deposit	10/31/2020		Interest		131A · SINKIN...		52.43	-599.13
Deposit	10/31/2020		Interest		O & M FUND		13.32	-612.45
Deposit	10/31/2020		Interest		REVENUE FU...		4.69	-617.14
Deposit	11/30/2020		Interest		McCready Co S...		0.51	-617.65
Deposit	11/30/2020		Interest		131A · SINKIN...		55.65	-673.30
Deposit	11/30/2020		Interest		O & M FUND		10.38	-683.68
Deposit	11/30/2020		Interest		REVENUE FU...		6.18	-689.86
Deposit	11/30/2020		Interest		McCready Co S...		0.59	-690.45
Deposit	12/31/2020		Interest		131A · SINKIN...		55.76	-746.21
Deposit	12/31/2020		Interest		McCready Co S...		0.82	-747.03
Deposit	12/31/2020		Interest		131A · SINKIN...		61.18	-808.21



**MCCREARY CO WATER DISTRICT SEWER SYSTEM**  
**General Ledger**  
 As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	12/31/2020			Interest	O & M FUND		13.79	-822.00
Deposit	12/31/2020			Interest	REVENUE FU...		8.31	-830.31
Total INTEREST INCOME						0.00	830.31	-830.31
<b>Questions deposit</b>								0.00
Total Questions deposit							0.00	0.00
<b>92-25 Interest</b>								0.00
Check	01/02/2020		USDA Rural Develo...	92-25	131A - SINKIN...	4,908.75		4,908.75
Check	07/01/2020	ACh			131A - SINKIN...	4,795.31		9,704.06
General Journal	11/19/2020			Refund loan	OTHER		26.28	9,704.06
General Journal	12/31/2020			To reverse 12...	92-25		4,908.75	4,769.03
Total 92-25 Interest						9,704.06	4,935.03	4,769.03
<b>Bond Issue Cost</b>								0.00
General Journal	12/31/2020			To adjust to c...	Life Insurance	839.86		839.86
General Journal	12/31/2020			To record pay...	92-25	3,772.29		4,612.15
Total Bond Issue Cost						4,612.15	0.00	4,612.15
<b>INTEREST EXPENSE</b>								0.00
<b>2020E</b>								0.00
General Journal	12/31/2020			To record acc...	2012D	1,559.82	14.48	1,559.82
General Journal	12/31/2020			To record am...	2012D			1,545.34
Total 2020E						1,559.82	14.48	1,545.34
<b>INTEREST EXPENSE - Other</b>								0.00
General Journal	12/31/2020			Auto loan \$65...	2012D	979.17		979.17
Total INTEREST EXPENSE - Other						979.17	0.00	979.17
Total INTEREST EXPENSE						2,538.99	14.48	2,524.51
<b>Interest Expense 2012D</b>								0.00
<b>Bond Discount</b>								0.00
Total Bond Discount								0.00
<b>Interest Expense 2012D - Other</b>								0.00
General Journal	03/31/2020			To record pay...	Bond Payable ...	24,546.88		24,546.88
General Journal	08/03/2020			Interest made ...	KRW Sinking #...	23,746.88		48,293.76
General Journal	12/31/2020			To reverse 12...	2012D		24,546.89	23,746.87
General Journal	12/31/2020			To record 12...	2012D	23,745.88		47,492.75
Total Interest Expense 2012D - Other						72,039.64	24,546.89	47,492.75
Total Interest Expense 2012D						72,039.64	24,546.89	47,492.75

8:48 AM

07/26/21

Accrual Basis

### MCCREARY CO WATER DISTRICT SEWER SYSTEM

### General Ledger

As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Loss on Equipment Disposition</b>								0.00
Total Loss on Equipment Disposition								0.00
<b>Reimbursed Expense</b>								0.00
Total Reimbursed Expense								0.00
<b>United Cumberland</b>								0.00
Total United Cumberland								0.00
<b>No acct</b>								0.00
Total no acct								0.00
<b>TOTAL</b>						<u>8,487,940.45</u>	<u>8,487,940.45</u>	<u>0.00</u>

# EXHIBIT N

# EXHIBIT N-1

Client: **59920 - McCreary County Water District**  
 Engagement: **2019 Audit - McCreary County Water District**  
 Period Ending: **12/31/2019**  
 Trial Balance: **3000.02 - Sewer**

Account	Description	1st Pp-FINAL 12/31/2018	UNADJ 12/31/2019	JE Ref #	AJE	ADJ 12/31/2019
1000.02.00	SINKING FUND	39,573.00	49,196.00			49,196.00
1001.02.00	SPECIAL DEPOSITS:MARSHES SEWER PHASE I	0.00	0.00			0.00
1001.02.01	SPECIAL DEPOSITS:SEWER DEPRECIATION	0.00	0.00			0.00
1001.02.02	SPECIAL DEPOSITS:STEARNS SEWER EPA PROJECT	0.00	0.00			0.00
1001.02.03	SPECIAL DEPOSITS:STEARNS SEWER PROJECT	0.00	0.00			0.00
1001.02.04	SPECIAL DEPOSITS:PK Sewer Project	0.00	0.00			0.00
1001.02.05	SPECIAL DEPOSITS:Sewer Proj SX21147010	0.00	0.00			0.00
1001.02.06	SPECIAL DEPOSITS:Sewer Depreciation CD	0.00	0.00			0.00
1001.02.07	SPECIAL DEPOSITS:Holloway Cem RD SW21147011	0.00	0.00			0.00
1001.02.08	SPECIAL DEPOSITS:Sewer Proj SX21147004	0.00	0.00			0.00
1001.02.09	SPECIAL DEPOSITS: Williamsburg St. Phase II 54917	0.00	0.00			0.00
1002.02.00	WORKING FUND:O & M FUND	16,537.00	36,804.00			36,804.00
1002.02.01	WORKING FUND:REVENUE FUND	4,624.00	7,765.00			7,765.00
1002.02.02	Cash on Hand	0.00	0.00			0.00
1002.02.03	KRW Sinking #2 - Due From Water	81,921.00	85,357.00			85,357.00
1003.02.00	CUSTOMER ACCOUNTS RECEIVABLE	127,967.00	148,963.00			148,963.00
1003.03.00	Interest Receivable	0.00	0.00			0.00
1003.04.00	Allowance for Doubtful Accounts	(49,200.00)	(46,740.00)			(46,740.00)
1004.02.00	OTHER ACCOUNTS RECEIVABLE	7,821.00	7,852.00			7,852.00
1005.02.00	UNBILLED REVENUE	61,324.00	80,810.00			80,810.00
1005.02.01	Grants receivable	0.00	0.00			0.00
1006.02.00	ACCUMULATED DEPRECIATION	(7,568,939.00)	(8,101,380.00)			(8,101,380.00)
1007.02.00	COLLECTION SEWER-FORCE	7,185,570.00	7,185,570.00			7,185,570.00
1007.02.01	COMMUNICATION EQUIPMENT	0.00	0.00			0.00
1007.02.02	CONSTRUCTION WORK IN PROGRESS:Stearns Sewer Project	0.00	0.00			0.00
1007.02.03	CONSTRUCTION WORK IN PROGRESS:Stearns Sewer Project:EPA	0.00	0.00			0.00
1007.02.04	CONSTRUCTION WORK IN PROGRESS:Stearns Sewer Project:MCcreary Enter	0.00	0.00			0.00
1007.02.05	CONSTRUCTION WORK IN PROGRESS:Stearns Sewer Project:RD Loan	0.00	0.00			0.00
1007.02.06	CONSTRUCTION WORK IN PROGRESS:Stearns Sewer Project:RUS Loan	0.00	0.00			0.00
1007.02.07	CONSTRUCTION WORK IN PROGRESS:Stearns Sewer SX 21147004	0.00	0.00			0.00
1007.02.08	FLOW MEASURING DEVICES	8,000.00	8,000.00			8,000.00
1007.02.09	LABORATORY EQUIPMENT	7,404.00	7,404.00			7,404.00
1007.02.10	OFFICE FURNITURE AND EQUIP	5,778.00	5,778.00			5,778.00
1007.02.11	OTHER GENERAL EQUIPMENT	15,460.00	15,460.00			15,460.00
1007.02.12	PUMPING EQUIPMENT DIESEL	40,238.00	40,238.00			40,238.00
1007.02.13	PUMPING EQUIPMENT ELECTRIC	253,663.00	253,663.00			253,663.00
1007.02.14	SERVICES TO CUSTOMERS	1,467,195.00	1,469,400.00			1,469,400.00
1007.02.15	STRUCTURES AND IMPROVEMENTS	10,108,730.00	10,108,730.00			10,108,730.00

Account	Description	1st PP-FINAL 12/31/2018	UNADJ 12/31/2019	JE Ref #	AJE	ADJ 12/31/2019
1007.02.16	TOOLS AND SHOP EQUIPMENT	0.00	0.00			0.00
1007.02.17	TRANSPORTATION EQUIPMENT	46,828.00	46,828.00			46,828.00
1007.02.18	TREATMENT AND DISPOSAL EQUIP	0.00	0.00			0.00
1007.02.19	CONSTRUCTION IN PROGRESS: Williamsburg Street	0.00	0.00			0.00
1007.02.20	SEWER PROJECT SX21147010	0.00	0.00			0.00
1007.02.21	Lift Station	0.00	0.00			0.00
1008.02.00	MATERIALS & SUPPLIES	41,030.00	35,375.00		(10,989.00)	35,375.00
1009.01.00	Deferred Outflows of Resources	72,523.00	110,609.00		(10,989.00)	99,620.00
1009.01.01	Deferred Outflows of Resources O	29,573.00	48,972.00	AJE - 1	2,675.00	51,647.00
1009.02.00	Bond Cost - Other	0.00	0.00	AJE - 3	2,675.00	0.00
1009.02.01	Amortization	0.00	0.00			0.00
2000.02.00	ACCOUNTS PAYABLE	(35,183.00)	(52,533.00)			(52,533.00)
2001.02.00	INTEREST ACCRUED	(30,279.00)	(29,456.00)			(29,456.00)
2002.02.00	MISC CURRENT/ACCR LIAB	(10,840.00)	(31,147.00)			(31,147.00)
2002.02.01	Current Portion Bank of McCreary	0.00	0.00			0.00
2002.02.02	Current Portion Bond:92-10	0.00	0.00			0.00
2002.02.03	Current Portion Bond:92-17	0.00	0.00			0.00
2002.02.04	Current Portion Bond:92-25	(5,000.00)	(5,500.00)			(5,500.00)
2003.02.00	N/P Bank of McCreary	0.00	0.00			0.00
2003.02.01	N/P MCCREARY COUNTY WATER	(1,394,736.00)	(1,501,370.00)			(1,501,370.00)
2003.02.02	N/P MCCREARY COUNTY WATER:Cell Phone	0.00	0.00			0.00
2003.02.03	N/P MCCREARY COUNTY WATER:Empl Insurance	0.00	0.00			0.00
2003.02.04	N/P MCCREARY COUNTY WATER:Insurance	0.00	0.00			0.00
2003.02.05	N/P MCCREARY COUNTY WATER:Interest	0.00	0.00			0.00
2003.02.06	N/P MCCREARY COUNTY WATER:New Bk Accts	0.00	0.00			0.00
2003.02.07	N/P MCCREARY COUNTY WATER:Retirement	0.00	0.00			0.00
2003.02.08	N/P MCCREARY COUNTY WATER:Salaries	0.00	0.00			0.00
2003.02.09	N/P-Water-Other	0.00	0.00			0.00
2003.02.10	N/P MCCREARY COUNTY WATER:School Utility Tax	0.00	0.00			0.00
2003.02.11	N/P Bank of McCreary:Less Current Portion Bk	0.00	0.00			0.00
2003.02.12	N/P MCCREARY COUNTY WATER:Kentucky Withholding	0.00	0.00			0.00
2003.02.13	N/P - MCCREARY COUNTY - Accrued Vacation / Sick	0.00	0.00			0.00
2003.02.14	N/P - MCCREARY COUNTY - Bond Cost for 2012D	0.00	0.00			0.00
2004.02.00	TAXES ACCRUED:SALES	(770.00)	(995.00)			(995.00)
2004.02.01	TAXES ACCRUED:SCHOOL	0.00	0.00			0.00
2004.02.02	Payroll Liabilities:Kentucky W/H	(506.00)	(710.00)			(710.00)
2004.02.03	Payroll Liabilities:McCreary Co	(733.00)	(846.00)			(846.00)
2004.02.04	Payroll Liabilities:941	0.00	0.00			0.00
2004.02.05	Retirement Withholding Payable	(3,138.00)	(5,060.00)			(5,060.00)
2005.02.00	N/P Bank of McCreary Vermeer	0.00	0.00			0.00

Account	Description	1st PP-FINAL 12/31/2018	UNADJ 12/31/2019	JE Ref #	AJE	ADJ 12/31/2019
2006.02.00	RURAL DEVELOPMENT - BOND 4.5%	0.00	0.00			0.00
2006.02.01	Rural Development Bd 4.125% 05	(238,000.00)	(232,500.00)			(232,500.00)
2006.02.02	RURAL DEVELOPMENT BOND 4.5%	0.00	0.00			0.00
2006.02.03	RURAL DEVELOPMENT - BOND 4.5%:Less Current Portion	0.00	0.00			0.00
2006.02.04	Rural Development Bd 4.125% 05:Less Current Portion 92-25	0.00	0.00			0.00
2006.02.05	RURAL DEVELOPMENT BOND 4.5%:Less Current Portion	0.00	0.00			0.00
2006.02.06	Bond Payable - 2012D	(1,300,000.00)	(1,250,000.00)			(1,250,000.00)
2006.02.07	Bond Discount - Other	0.00	0.00			0.00
2006.02.08	Amortization - Other	0.00	0.00			0.00
2006.02.09	Current Portion - Series 2012 D	(45,000.00)	(50,000.00)			(50,000.00)
2007.02.00	Deferred Inflows of Revenues	(10,079.00)	(30,640.00)			(19,651.00)
2007.02.01	Net Pension Liability	(378,497.00)	(572,502.00)	AJE - 1	10,989.00	(572,502.00)
2007.02.02	Deferred Inflow of Resources - OPEB	(19,928.00)	(52,692.00)	AJE - 3	900.00	(51,792.00)
2007.02.03	Net OPEB Liability	(105,006.00)	(149,910.00)	AJE - 2	13,030.00	(136,880.00)
2007.02.04	Unrecognized Actuarial (Gain)/Loss	(2,343.00)	0.00	AJE - 5	13,030.00	(5,379.00)
2007.02.05	Implicit Subsidy OPEB	(1,692.00)	(2,234.00)	AJE - 6	1,726.00	(2,382.00)
2009.02.01	Unrecognized (Gain) Loss	0.00	(4,723.00)	AJE - 7	(705.00)	(705.00)
3000.02.00	INVESTMENT IN CAPITAL ASSETS	(9,981,927.00)	(9,501,691.00)	AJE - 4	4,723.00	(9,501,691.00)
3000.02.01	Opening Bal Equity	0.00	0.00	AJE - 5	4,723.00	0.00
3000.02.02	RESTRICTED FOR BOND & INTEREST	(39,573.00)	(49,196.00)	AJE - 6	1,726.00	(49,196.00)
3000.02.03	RESTRICTED FOR REPLAC. & ADDIT	0.00	0.00	AJE - 7	(2,382.00)	0.00
3000.02.04	Retained Earnings	92,870.00	811,422.00			811,422.00
3000.02.05	UNRESTRICTED	788,189.00	317,575.00			317,575.00
4000.02.00	COMMERCIAL REVENUES	(153,972.00)	(172,930.00)			(172,930.00)
4000.02.01	GOVERNMENTAL REVENUES	(407,546.00)	(496,862.00)			(496,862.00)
4000.02.02	INDUSTRIAL REVENUE	(33,296.00)	(39,515.00)			(39,515.00)
4000.02.03	MISCELLANEOUS SEWAGE REVENUES	(4,640.00)	(5,294.00)			(5,294.00)
4000.02.04	RESIDENTIAL REVENUES	(22,346.00)	(48,016.00)			(48,016.00)
4000.02.05	Bad Debt Collections	(309,700.00)	(343,035.00)			(343,035.00)
4000.02.06	Bad Debt Collections	(135.00)	(82.00)			(82.00)
4000.02.07	Bad Debt Collections	0.00	0.00			0.00
4001.02.00	INTEREST INCOME	(595.00)	(819.00)			(819.00)
4001.02.01	(Gain) Loss on sale of equipment	256.00	(4,200.00)			(4,200.00)
5000.02.00	CHEMICALS	153,162.00	155,378.00			155,378.00

Account	Description	1st PP-FINAL 12/31/2018	UNADJ 12/31/2019	JE Ref #	AJE	ADJ 12/31/2019
5001.02.00	COLLECTION LABOR, MATL EXP	38,476.00	32,588.00			32,588.00
5002.02.00	DEPRECIATION	537,322.00	532,441.00			532,441.00
5002.02.01	Amortization Expense	0.00	0.00			0.00
5002.02.02	Bond Issue Costs	0.00	0.00			0.00
5003.01.02	Gasb 68 Expense	0.00	184,330.00			184,330.00
5003.02.00	EMPLOYEE PENSIONS & BENEFITS	114,076.00	54,663.00			54,663.00
5003.02.01	OPEB Expense	13,934.00	61,191.00			45,947.00
				AJE - 2	(15,244.00)	
				AJE - 3	(13,030.00)	
				AJE - 4	(3,575.00)	
				AJE - 6	705.00	
				AJE - 7	(1,726.00)	
					2,382.00	
5004.02.00	MAINTENANCE-COLLECTION SYSTEM	0.00	1,669.00			1,669.00
5004.02.01	MAINTENANCE-PUMPIMG SYSTEM	143,352.00	162,079.00			162,079.00
5004.02.02	MAINTENANCE OF GENERAL PLANT	22,238.00	31,909.00			31,909.00
5005.02.00	MISCELLANEOUS GENERAL EXPENSE	10,300.00	11,461.00			11,461.00
5006.02.00	OFFICE AND OTHER EXPENSES	26,199.00	5,747.00			5,747.00
5007.02.00	OUTSIDE SERVICES EMPLOYEEED	58,672.00	111,896.00			111,896.00
5008.02.00	Payroll Expenses	5,637.00	3,132.00			3,132.00
5009.02.00	Payroll Expenses:Insurance	68,203.00	66,384.00			66,384.00
5010.02.00	PURCHASED POWER	130,535.00	120,189.00			120,189.00
5011.02.00	TRANSPORTATION EXPENSE	15,201.00	13,306.00			13,306.00
5012.02.00	TREATMENT SYSTEM SLUDGE HAUL	0.00	0.00			0.00
5013.02.00	WAGES	226,937.00	263,280.00			263,280.00
5013.02.01	QUESTIONS EXPENSE	0.00	0.00			0.00
5013.02.02	PAYROLL TAXES	17,823.00	17,485.00			17,485.00
5014.02.00	CONTR IN AID OF CONSTRUCTION	0.00	0.00			0.00
5014.02.01	CONTR IN AID OF CONSTRUCTION:Corp of Engineers	0.00	0.00			0.00
5014.02.02	CONTR IN AID OF CONSTRUCTION:EPA Grant	0.00	0.00			0.00
5014.02.03	CONTR IN AID OF CONSTRUCTION:KIA GRANT	0.00	0.00			0.00
5014.02.04	CONTR IN AID OF CONSTRUCTION:Rural Development	0.00	0.00			0.00
5014.02.05	Project Cost	0.00	0.00			0.00
5014.02.06	ASAP Grant Pay	0.00	0.00			0.00
5014.02.07	CONTR IN AID OF CONSTRUCTION:KY General Assembly Grant	0.00	0.00			0.00
5014.02.08	CONTR IN AID OF CONSTRUCTION: 531 Williamsburg Street	0.00	0.00			0.00
5014.02.09	CONTR IN AID OF CONSTRUCTION: Corp of Engineers	0.00	0.00			0.00
5015.02.00	Uniforms	3,241.00	1,193.00			1,193.00
5016.02.00	Bad Debt Expense	4,660.00	0.00			0.00
5017.02.00	Insurance	0.00	11,575.00			11,575.00
5018.02.00	Reconciliation Discrepancies	0.00	0.00			0.00
5019.02.00	Reimbursed Expenses	0.00	0.00			0.00
6000.02.00	INTEREST EXPENSE	60,557.00	58,911.00			58,911.00



Account	Description	1st PP-FINAL 12/31/2018	UNADJ 12/31/2019	JE Ref #	AJE	ADJ 12/31/2019
6001.02.00	Reimbursed Expense	0.00	0.00			0.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>718,551.00</b>	<b>790,054.00</b>		<b>(15,244.00)</b>	<b>774,810.00</b>

# EXHIBIT N-2

Client: 59920 - McCreary County Water District  
 Engagement: 2020 Audit - McCreary County Water District  
 Period Ending: 12/31/2020  
 Trial Balance: 3000.02 - Sewer

Account	Description	1st Pp-FINAL 12/31/2019	UNADJ 12/31/2020	JE Ref #	AJE	ADJ 12/31/2020
1000.02.00	SINKING FUND	49,196.00	58,594.00			58,594.00
1001.02.00	SPECIAL DEPOSITS:MARSHES SEWER PHASE I	0.00	0.00			0.00
1001.02.01	SPECIAL DEPOSITS:SEWER DEPRECIATION	0.00	0.00			0.00
1001.02.02	SPECIAL DEPOSITS:STEARNS SEWER EPA PROJECT	0.00	0.00			0.00
1001.02.03	SPECIAL DEPOSITS:STEARNS SEWER PROJECT	0.00	0.00			0.00
1001.02.04	SPECIAL DEPOSITS:PK Sewer Project	0.00	0.00			0.00
1001.02.05	SPECIAL DEPOSITS:Sewer Proj SX21147010	0.00	0.00			0.00
1001.02.06	SPECIAL DEPOSITS:Sewer Depreciation CD	0.00	0.00			0.00
1001.02.07	SPECIAL DEPOSITS:Holloway Cem RD SW21147011	0.00	0.00			0.00
1001.02.08	SPECIAL DEPOSITS:Sewer Proj SX21147004	0.00	0.00			0.00
1001.02.09	SPECIAL DEPOSITS: Williamsburg St. Phase II 54917	0.00	0.00			0.00
1002.02.00	WORKING FUND:O & M FUND	36,804.00	62,775.00			62,775.00
1002.02.01	WORKING FUND:REVENUE FUND	7,765.00	21,582.00			21,582.00
1002.02.02	Cash on Hand	0.00	0.00			0.00
1002.02.03	KRW Sinking #2 - Due From Water	85,357.00	85,313.00			85,313.00
1002.02.04	Capital Improvement Account	0.00	22,072.00			22,072.00
1003.02.00	CUSTOMER ACCOUNTS RECEIVABLE	148,963.00	195,860.00			195,860.00
1003.03.00	Interest Receivable	0.00	0.00			0.00
1003.04.00	Allowance for Doubtful Accounts	(46,740.00)	(59,460.00)			(59,460.00)
1004.02.00	OTHER ACCOUNTS RECEIVABLE	7,852.00	7,342.00			7,342.00
1005.02.00	UNBILLED REVENUE	80,810.00	92,949.00			92,949.00
1005.02.01	Grants receivable	0.00	0.00			0.00
1006.02.00	ACCUMULATED DEPRECIATION	(8,101,380.00)	(8,634,690.00)			(8,634,690.00)
1007.02.00	COLLECTION SEWER-FORCE	7,185,570.00	7,185,570.00			7,185,570.00
1007.02.01	COMMUNICATION EQUIPMENT	0.00	0.00			0.00
1007.02.02	CONSTRUCTION WORK IN PROGRESS:Stearns Sewer Project	0.00	0.00			0.00
1007.02.03	CONSTRUCTION WORK IN PROGRESS:Stearns Sewer Project:EPA	0.00	0.00			0.00
1007.02.04	CONSTRUCTION WORK IN PROGRESS:Stearns Sewer Project:MCCreary Enter	0.00	0.00			0.00
1007.02.05	CONSTRUCTION WORK IN PROGRESS:Stearns Sewer Project:RD Loan	0.00	0.00			0.00
1007.02.06	CONSTRUCTION WORK IN PROGRESS:Stearns Sewer Project:RUS Loan	0.00	0.00			0.00
1007.02.07	CONSTRUCTION WORK IN PROGRESS:Stearns Sewer SX 21147004	0.00	0.00			0.00
1007.02.08	FLOW MEASURING DEVICES	8,000.00	8,000.00			8,000.00
1007.02.09	LABORATORY EQUIPMENT	7,404.00	7,404.00			7,404.00
1007.02.10	OFFICE FURNITURE AND EQUIP	5,778.00	5,778.00			5,778.00
1007.02.11	OTHER GENERAL EQUIPMENT	15,460.00	15,460.00			15,460.00
1007.02.12	PUMPING EQUIPMENT DIESEL	40,238.00	40,238.00			40,238.00
1007.02.13	PUMPING EQUIPMENT ELECTRIC	253,663.00	253,663.00			253,663.00
1007.02.14	SERVICES TO CUSTOMERS	1,469,400.00	1,490,889.00			1,490,889.00

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	ADJ
		12/31/2019	12/31/2020			12/31/2020
1007.02.15	STRUCTURES AND IMPROVEMENTS	10,108,730.00	10,108,730.00			10,108,730.00
1007.02.16	TOOLS AND SHOP EQUIPMENT	0.00	0.00			0.00
1007.02.17	TRANSPORTATION EQUIPMENT	46,828.00	113,759.00			113,759.00
1007.02.18	TREATMENT AND DISPOSAL EQUIP	0.00	0.00			0.00
1007.02.19	CONSTRUCTION IN PROGRESS: Williamsburg Street	0.00	0.00			0.00
1007.02.20	SEWER PROJECT SX21147010	0.00	0.00			0.00
1007.02.21	Lift Station	0.00	0.00			0.00
1008.02.00	MATERIALS & SUPPLIES	35,375.00	50,509.00		(10,740.00)	50,509.00
1009.01.00	Deferred Outflows of Resources	99,620.00	85,741.00		(10,740.00)	75,001.00
				AJE - 4	(10,740.00)	
1009.01.01	Deferred Outflows of Resources O	51,647.00	86,043.00		(3,825.00)	82,218.00
				AJE - 2	(3,825.00)	
1009.02.00	Bond Cost - Other	0.00	0.00			0.00
1009.02.01	Amortization	0.00	0.00			0.00
2000.02.00	ACCOUNTS PAYABLE	(52,533.00)	(43,103.00)			(43,103.00)
2001.02.00	INTEREST ACCRUED	(29,456.00)	(26,285.00)			(26,285.00)
2002.02.00	MISC CURRENT/ACCR LIAB	(31,147.00)	(39,143.00)			(39,143.00)
2002.02.01	Current Portion Bank of McCreary	0.00	0.00			0.00
2002.02.02	Current Portion Bond:92-10	0.00	0.00			0.00
2002.02.03	Current Portion Bond:92-17	0.00	0.00			0.00
2002.02.04	Current Portion Bond:92-25	(5,500.00)	0.00			0.00
2003.02.00	N/P Bank of McCreary	0.00	0.00			0.00
2003.02.01	N/P MCCREARY COUNTY WATER	(1,501,370.00)	(1,506,746.00)			(1,506,746.00)
2003.02.02	N/P MCCREARY COUNTY WATER:Cell Phone	0.00	0.00			0.00
2003.02.03	N/P MCCREARY COUNTY WATER:Empl Insurance	0.00	0.00			0.00
2003.02.04	N/P MCCREARY COUNTY WATER:Insurance	0.00	0.00			0.00
2003.02.05	N/P MCCREARY COUNTY WATER:Interest	0.00	0.00			0.00
2003.02.06	N/P MCCREARY COUNTY WATER:New Bk Accis	0.00	0.00			0.00
2003.02.07	N/P MCCREARY COUNTY WATER:Retirement	0.00	0.00			0.00
2003.02.08	N/P MCCREARY COUNTY WATER:Salaries	0.00	0.00			0.00
2003.02.09	N/P-Water-Other	0.00	0.00			0.00
2003.02.10	N/P MCCREARY COUNTY WATER:School Utility Tax	0.00	0.00			0.00
2003.02.11	N/P Bank of McCreary:Less Current Portion Bk	0.00	0.00			0.00
2003.02.12	N/P MCCREARY COUNTY WATER:Kentucky Withholding	0.00	0.00			0.00
2003.02.13	N/P - MCCREARY COUNTY - Accrued Vacation / Sick	0.00	0.00			0.00
2003.02.14	N/P - MCCREARY COUNTY - Bond Cost for 2012D	0.00	0.00			0.00
2004.02.00	TAXES ACCRUED:SALES	(995.00)	(2,609.00)			(2,609.00)
2004.02.01	TAXES ACCRUED:SCHOOL	0.00	0.00			0.00
2004.02.02	Payroll Liabilities:Kentucky W/H	(710.00)	(575.00)			(575.00)
2004.02.03	Payroll Liabilities:McCreary Co	(846.00)	(932.00)			(932.00)
2004.02.04	Payroll Liabilities:941	0.00	0.00			0.00
2004.02.05	Retirement Withholding Payable	(5,060.00)	(6,119.00)			(6,119.00)

Account	Description	1st PP-FINAL 12/31/2019	UNADJ 12/31/2020	JE Ref #	AJE	ADJ 12/31/2020
2005.02.00	N/P Bank of McCreary Vermeer	0.00	0.00			0.00
2006.02.00	RURAL DEVELOPMENT - BOND 4.5%	0.00	0.00			0.00
2006.02.01	Rural Development Bd 4.125% 05	(232,500.00)	0.00			0.00
2006.02.02	RURAL DEVELOPMENT BOND 4.5%	0.00	0.00			0.00
2006.02.03	RURAL DEVELOPMENT - BOND 4.5%:Less Current Portion	0.00	0.00			0.00
2006.02.04	Rural Development Bd 4.125% 05:Less Current Portion 92-25	0.00	0.00			0.00
2006.02.05	RURAL DEVELOPMENT BOND 4.5%:Less Current Portion	0.00	0.00			0.00
2006.02.06	Bond Payable - 2012D	(1,250,000.00)	(1,200,000.00)			(1,200,000.00)
2006.02.07	Bond Discount - Other	0.00	0.00			0.00
2006.02.08	Amortization - Other	0.00	0.00			0.00
2006.02.09	Current Portion - Series 2012 D	(50,000.00)	(50,000.00)			(50,000.00)
2006.02.10	Bond payable - 2020E	0.00	(234,694.00)			(234,694.00)
2006.02.11	NP - United Cumberland	0.00	(65,000.00)			(65,000.00)
2006.02.12	Reoffering Premium	0.00	(1,564.00)			(1,564.00)
2007.02.00	Deferred Inflows of Revenues	(19,651.00)	(34,143.00)			(23,327.00)
2007.02.01	Net Pension Liability	(572,502.00)	(589,541.00)	AJE - 4	10,816.00	(589,541.00)
2007.02.02	Deferred Inflow of Resources - OPEB	(51,792.00)	(45,092.00)		3,332.00	(41,760.00)
2007.02.03	Net OPEB Liability	(136,880.00)	(186,350.00)	AJE - 2	4,636.00	(186,350.00)
2007.02.04	Unrecognized Actuarial (Gain)/Loss	(5,379.00)	0.00		4,636.00	0.00
2007.02.05	Implicit Subsidy OPEB	(2,939.00)	(4,636.00)		4,636.00	0.00
2009.02.01	Unrecognized (Gain) Loss	0.00	(4,675.00)		391,584.00	(4,675.00)
3000.02.00	INVESTMENT IN CAPITAL ASSETS	(9,501,691.00)	(9,501,691.00)	AJE - 6	391,584.00	(9,110,107.00)
3000.02.01	Opening Bal Equity	0.00	0.00			0.00
3000.02.02	RESTRICTED FOR BOND & INTEREST	(49,196.00)	(49,196.00)	AJE - 6	(9,398.00)	(58,594.00)
3000.02.03	RESTRICTED FOR REPLAC. & ADDIT	0.00	0.00			0.00
3000.02.04	Retained Earnings	811,422.00	1,586,231.00	AJE - 1	1.00	1,586,232.00
3000.02.05	UNRESTRICTED	317,575.00	317,575.00	AJE - 6	(382,186.00)	(64,611.00)
4000.02.00	COMMERCIAL REVENUES	(172,930.00)	(199,272.00)			(199,272.00)
4000.02.01	GOVERNMENTAL REVENUES	(496,862.00)	(634,185.00)			(634,185.00)
4000.02.02	GOVERNMENTAL REVENUES:EDUCATIONAL	(39,515.00)	(28,249.00)			(28,249.00)
4000.02.03	INDUSTRIAL REVENUE	(5,294.00)	(49,938.00)			(49,938.00)
4000.02.04	MISCELLANEOUS SEWAGE REVENUES	(48,016.00)	(94,968.00)			(94,968.00)
4000.02.05	RESIDENTIAL REVENUES	(343,035.00)	(396,127.00)			(396,127.00)
4000.02.06	Bad Debt Collections	(82.00)	0.00			0.00
4000.02.07	Bad Debt Collections	0.00	0.00			0.00

Account	Description	1st PP-FINAL 12/31/2019	UNADJ 12/31/2020	JE Ref #	AJE	ADJ 12/31/2020
4001.02.00	INTEREST INCOME					
4001.02.01	(Gain) Loss on sale of equipment	(819.00)	(830.00)			(830.00)
5000.02.00	CHEMICALS	(4,200.00)	0.00			0.00
5001.02.00	COLLECTION LABOR, MATL EXP	155,378.00	124,891.00			124,891.00
5002.02.00	DEPRECIATION	32,588.00	47,786.00			47,786.00
5002.02.01	Amortization Expense	532,441.00	533,310.00			533,310.00
5002.02.02	Bond Issue Costs	0.00	0.00			0.00
5003.01.02	Gasb 68 Expense	184,330.00	45,410.00		(11,197.00)	34,213.00
					(11,121.00)	
					(76.00)	
5003.02.00	EMPLOYEE PENSIONS & BENEFITS	54,663.00	52,843.00			52,843.00
5003.02.01	OPEB Expense	45,947.00	9,367.00		6,978.00	16,345.00
					(4,143.00)	
					11,121.00	
5004.02.00	MAINTENANCE-COLLECTION SYSTEM	1,669.00	0.00			0.00
5004.02.01	MAINTENANCE-PUMPIMG SYSTEM	162,079.00	218,359.00		(1,000)	218,358.00
					(1.00)	
5004.02.02	MAINTENANCE OF GENERAL PLANT	31,909.00	33,268.00			33,268.00
5005.02.00	MISCELLANEOUS GENERAL EXPENSE	11,461.00	16,934.00			16,934.00
5006.02.00	OFFICE AND OTHER EXPENSES	5,747.00	65,511.00		(59,084.00)	6,427.00
					(59,084.00)	
5007.02.00	OUTSIDE SERVICES EMPLOYEEED	111,896.00	113,232.00			113,232.00
5008.02.00	Payroll Expenses	3,132.00	10,838.00			10,838.00
5009.02.00	Payroll Expenses:Insurance	66,384.00	50,138.00			50,138.00
5010.02.00	PURCHASED POWER	120,189.00	140,049.00			140,049.00
5011.02.00	TRANSPORTATION EXPENSE	13,306.00	24,112.00			24,112.00
5012.02.00	TREATMENT SYSTEM SLUDGE HAUL	0.00	0.00			0.00
5013.02.00	WAGES	263,280.00	203,962.00			203,962.00
5013.02.01	QUESTIONS EXPENSE	0.00	0.00			0.00
5013.02.02	PAYROLL TAXES	17,485.00	17,521.00			17,521.00
5014.02.00	CONTR IN AID OF CONSTRUCTION	0.00	0.00			0.00
5014.02.01	CONTR IN AID OF CONSTRUCTION:Corp of Engineers	0.00	0.00			0.00
5014.02.02	CONTR IN AID OF CONSTRUCTION:EPA Grant	0.00	0.00			0.00
5014.02.03	CONTR IN AID OF CONSTRUCTION:KIA GRANT: SX21147004	0.00	0.00			0.00
5014.02.04	CONTR IN AID OF CONSTRUCTION:Rural Development	0.00	0.00			0.00
5014.02.05	Project Cost	0.00	0.00			0.00
5014.02.06	ASAP Grant Pay	0.00	0.00			0.00
5014.02.07	CONTR IN AID OF CONSTRUCTION:KY General Assembly Grant	0.00	0.00			0.00
5014.02.08	CONTR IN AID OF CONSTRUCTION: 531 Williamsburg Street	0.00	0.00			0.00
5014.02.09	CONTR IN AID OF CONSTRUCTION: Corp of Engineers	0.00	0.00			0.00
5015.02.00	Uniforms	1,193.00	2,114.00			2,114.00
5016.02.00	Bad Debt Expense	0.00	12,720.00			12,720.00

Account	Description	1st PP-FINAL 12/31/2019	UNADJ 12/31/2020	JE Ref #	AJE	ADJ 12/31/2020
5017.02.00	Insurance	11,575.00	5,972.00	AJE - 5	59,084.00	65,056.00
5018.02.00	Reconciliation Discrepancies	0.00	0.00		59,084.00	0.00
5019.02.00	Reimbursed Expenses	0.00	0.00		0.00	0.00
6000.02.00	INTEREST EXPENSE	58,911.00	59,399.00		59,399.00	59,399.00
6001.02.00	Reimbursed Expense	0.00	0.00		0.00	0.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>774,810.00</b>	<b>384,167.00</b>		<b>(4,220.00)</b>	<b>379,947.00</b>

# EXHIBIT O



Client: **59920 - McCreary County Water District**  
 Engagement: **2020 Audit - McCreary County Water District**  
 Period Ending: **12/31/2020**  
 Trial Balance: **3000.02 - Sewer**  
 Workpaper: **3700.02 - Sewer - AJE**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>				
adjust beginning r/e to actual				
3000.02.04	Retained Earnings		1.00	
5004.02.01	MAINTENANCE-PUMPIMG SYSTEM			1.00
<b>Total</b>			<b>1.00</b>	<b>1.00</b>
<b>Adjusting Journal Entries JE # 2</b>				
Reclassification of OPEB items.				
		<b>5800.25</b>		
2007.02.02	Deferred Inflow of Resouces - OPEB		3,332.00	
2007.02.05	Implicit Subsidy OPEB		4,636.00	
1009.01.01	Deferred Outflows of Resources O			3,825.00
5003.02.01	OPEB Expense			4,143.00
<b>Total</b>			<b>7,968.00</b>	<b>7,968.00</b>
<b>Adjusting Journal Entries JE # 3</b>				
Adjust pension & OPEB expense.				
		<b>5700.25</b>		
5003.02.01	OPEB Expense		11,121.00	
5003.01.02	Gasb 68 Expense			11,121.00
<b>Total</b>			<b>11,121.00</b>	<b>11,121.00</b>
<b>Adjusting Journal Entries JE # 4</b>				
Reclassification of pension items.				
		<b>5700.25</b>		
2007.02.00	Deferred Inflows of Revenues		10,816.00	
1009.01.00	Deferred Outflows of Resources			10,740.00
5003.01.02	Gasb 68 Expense			76.00
<b>Total</b>			<b>10,816.00</b>	<b>10,816.00</b>
<b>Adjusting Journal Entries JE # 5</b>				
reclassify				
5017.02.00	Insurance		59,084.00	
5006.02.00	OFFICE AND OTHER EXPENSES			59,084.00
<b>Total</b>			<b>59,084.00</b>	<b>59,084.00</b>
<b>Adjusting Journal Entries JE # 6</b>				
reclassify within accounts				
3000.02.00	INVESTMENT IN CAPITAL ASSETS		391,584.00	
3000.02.02	RESTRICTED FOR BOND & INTEREST			9,398.00
3000.02.05	UNRESTRICTED			382,186.00
<b>Total</b>			<b>391,584.00</b>	<b>391,584.00</b>

# EXHIBIT P

## Job Description

TITLE OF POSITION: Waste Water *Supervisor*

DEPARTMENT: Wastewater Treatment Plant

REPORTS TO: /

DATE: C . . . . .

*Supervisor*

SCOPE OF RESPONSIBILITIES: The Waste Water ~~Superintendent~~ is responsible for the management of the Plant. Responsibilities include planning, organizing, staffing, directing, and controlling the activities in compliance with Federal and State regulations. This individual will be on call 24 hours and is authorized to drive a District vehicle.

GENERAL DUTIES AND RESPONSIBILITIES: Supervise and ensure proper operation and all related equipment. Ensure WWTP quality monitoring, reporting and record keeping kept current and are in compliance with Kentucky Regulatory Statutes. Assist with the preparation of the plant Operating and Capital budgets. Plan, assign and oversee work in the areas of shift assignments, scheduling, operation and maintenance of plant equipment. Responsible for construction management for projects at the plant. Provides input into the design of new facilities and or changes to existing facilities. This job description does not necessarily include all duties assigned.

KNOWLEDGE, ABILITY AND SKILLS: Supervisory and communications skills. Knowledge in waste water treatment technology and operation.

DESIRABLE EDUCATION/QUALIFICATIONS: High School Degree with a Class III Waste Water Treatment Plant Operator's License. possess a valid driver's license.

DESIRABLE EXPERIENCE AND TRAINING: Minimum two (2) years experience in waste water treatment.

EQUIPMENT ABILITIES: Electrical pumps and motors; chlorination equipment; lab equipment, computer, hand tools, calculator, safety equipment, two-way radio.

PHYSICAL DEMAND: Must be physically able to bend and lift objects up to 50 lbs., climb ladders and stairs. Must be able to monitor audible and visual alarms and communications devices. Frequent standing, sitting, walking.

Job Description - Operator - Wastewater Treatment Plant

PHYSICAL DEMAND: Must be physically able to bend and lift heavy objects up to a maximum of 100 lbs, climb ladders and stairs. Must be able to monitor audible and visual alarms and communication devices. Frequent standing, sitting, walking.

WORK ENVIRONMENT: Indoor and outdoor work. Exposure to hot and cold weather conditions. Handling wastewater treatment chemicals including, but not limited to the following: Chlorine, Lime, Sulfur Dioxide, Polymers. Working around noisy equipment.

## Job Description

TITLE OF POSITION: Sewer Collection System Operator

DEPARTMENT: Sewer Department

TITLE OF IMMEDIATE SUPERVISOR: Supervisor / Sewer System

DATE:

SCOPE OF RESPONSIBILITIES: This individual performs skilled tasks in the construction, maintenance, and repair of waste water transmission and collection lines, related street and repair work. This individual will also assist the equipment operator in the operation of construction equipment. Work involves responsibility for the safe and efficient operation of a backhoe and related equipment. Work performed must be in compliance with Federal, State and AWWA standards. This individual is authorized to drive a District vehicle.

GENERAL DUTIES AND RESPONSIBILITIES: Maintains tools and equipment. Install and repair services, service lines and mains. Install pump stations and valves. Maintain general maintenances of District property. Assists in the operation of backhoe and related construction equipment reports. Must be available for Stand-by duty. This individual must be available when the situation arises that requires overtime. This job description does not necessarily include all duties assigned.

DESIRABLE KNOWLEDGE, ABILITIES AND SKILLS: Good knowledge of the materials, equipment and practices used in pipeline construction and maintenance. Good knowledge of the layout of district sewer lines, including the location of valves, and appurtenances. Knowledge of the principles of operation of heavy equipment. Knowledge of the occupational for sewer collection system including pumps and control panels.

DESIRABLE EDUCATION / QUALIFICATIONS: High school diploma or equivalent required. Must have a valid driver's license.

DESIRABLE EXPERIENCE AND TRAINING: Minimum one (1) year experience in the operation maintenance of heavy equipment related to the construction end of the utility industry.

Job Description: Sewer Collection System Operation

Page 2

**EQUIPMENT ABILITIES:** Hand tools, gas powered equipment, safety equipment, two-way radio, backhoe, trackhoe, dump truck, motor vehicle, dozer, air compressor, boring machine, tapping machine, trencher, tractors.

**PHYSICAL DEMAND:** Must be physically able to lift pipe and materials, to climb up and down ladders, and in and out of ditches as required. Lifting heavy objects up to 100 lbs. Must be able to monitor audible and visual alarms and communication devices. Frequent standing, sitting, stooping, walking. Climbing to high places or working in confined spaces.

**WORK ENVIRONMENT:** Outdoors, exposure to hot and cold weather conditions. Travel. Handling chemicals including but not limited to the following: HTH Powder, Bleach. Working around noise.

MCCREARY COUNTY WATER DISTRICT

Job Description

TITLE OF POSITION: General Manager

DEPARTMENT: Administrative

TITLE OF IMMEDIATE SUPERVISOR: Board of Commissioners

DATE:

SCOPE OF RESPONSIBILITIES: The General Manager is responsible for the entire operation of the McCreary County Water District. The Manager plans, initiates, and supervises all programs and operations performed by the District. Responsibilities cover the full scope of work for the District.

GENERAL DUTIES AND RESPONSIBILITIES: Individual is responsible for directing, administrating and coordinating all operational, engineering, maintenance, construction, and financial activities of the District's operation. Person has responsibility for developing and achieving short and long term system objectives in accordance with District policy. To work closely with local, state, and federal agencies, ( Health Dept., Division of Water and Public Service Commission).

The General Manager is responsible for coordination of all facets of the District's operations including the following:

- Day-today operations;
- Implementation of approved objects;
- Customer Service;
- Public Relations;
- Budgeting and fiscal management;
- Employee relations, including areas of morale and motivation;
- Short term and long range planning related to the ongoing viability of the District.

This job description does not necessarily include all duties assigned.

Job Description: General Manager

Page 2

**DESIRABLE KNOWLEDGE, ABILITIES, AND SKILLS:** The General Manager should demonstrate significant knowledge of all phases of the District's operation. Moreover, this individual should demonstrate the ability to deal with employees, customers, the general public, and all governmental agencies.

**DESIRABLE EDUCATION / QUALIFICATION:** Desirable education and / or qualifications include a degree in Civil Engineering, significant experience in water utility management, or any equivalent combination management, or any equivalent combination of experience and training which provides the required knowledge, skills, and abilities. Must have a Kentucky Class IV Licenses for Water Treatment. A minimum of five (5) years in a supervisory position is required.

**DESIRABLE EXPERIENCE AND TRAINING:** Extensive experience of a progressively responsible nature in the supervision of varied office work, including experience in connection with a utilities' business office, or any equivalent combination of experience and training which provides the required knowledge, skills, and abilities. Must have a Kentucky Class IV Licenses for the Water Treatment and Kentucky Class IV License for Distribution. A minimum of five (5) years in a supervisory position is required.

**PHYSICAL DEMAND:** Generally sedentary.

**WORK ENVIRONMENT:** Generally climate controlled. Some outdoor work. Travel.



MCCREARY COUNTY WATER DISTRICT

Job Description  
(Proposed Position)

TITLE OF POSITION: Crew Leader

DEPARTMENT: Distribution

TITLE OF IMMEDIATE SUPERVISOR: Supervisor / Distribution

DATE: October, 1996

SCOPE OF RESPONSIBILITIES: This individual will assist the Supervisor in the day to day operation of this Distribution Department. Direct work crews on assignments given by the Supervisor. Follow up on completion of assigned work and complete required paper work. Work performed must be in compliance with Federal, State, and AWWA standards. This individual is authorized to drive a District vehicle and is responsible for the upkeep of this vehicle.

GENERAL DUTIES AND RESPONSIBILITIES: Required to direct crew on daily assignments and follow all McCreary County Water District and Kentucky Division of Water guidelines in relation to the installation and repair of water mains, water services and hydrants Maintain accurate system tools and records. Operate backhoe when needed. Must be available for Stand-by duty. This individual must be available when the situation arises that requires overtime. This job description does not necessarily include all duties assigned.

DESIRABLE KNOWLEDGE, ABILITIES, AND SKILLS: Knowledge of the principles of operation of heavy equipment. Knowledge of the occupational hazards and proper safety precautions. Ability to understand and follow oral instructions. Skill in the operation of assigned construction equipment. Good knowledge of materials, equipment, and practices used in pipeline construction and maintenance. Good knowledge of the layout of district water lines, including the location of valves, and appurtenances.

DESIRABLE EDUCATION / QUALIFICATIONS: High school diploma or equivalent required. Must be certified Kentucky Division of Water Distribution Operator Class III D or higher.

DESIRABLE EXPERIENCE AND TRAINING: Minimum three (3) years experience in the operation maintenance of heavy equipment related to the construction end of the utility industry.

Job Description - Crew Leader  
Page 2

EQUIPMENT ABILITIES: Backhoe, trackhoe, dump truck, motor vehicle, dozer, air compressor, boring machine, trencher, tractors, and mowers, gas powered equipment, safety equipment, computer. Valve and line location equipment.

PHYSICAL DEMAND: Must be physically able to lift pipe and materials, to climb up and down ladders and in and out of ditches as required. Lifting heavy objects up to 100 lbs. Must be able to monitor audible and visual alarms and communication devices. Frequent standing, sitting, stooping, walking, climbing to high places or working in confined spaces.

WORK ENVIRONMENT: Outdoors, exposure to hot and cold weather conditions. Travel. Handling chemicals including but not limited to the following: HTH Powder, Reducite. Work around noisy equipment.

McCreary County Water District

Job Description

TITLE OF POSITION: Supervisor / Distribution

DEPARTMENT: Distribution

TITLE OF IMMEDIATE SUPERVISOR: General Manager

SCOPE OF RESPONSIBILITIES: Supervisor must over see the complete operation and maintenance of the distribution department. Be sure that all work is done up to Federal, State, and American Water Works Association standards and that all work is done under safe work conditions. The supervisor should plan, assign and oversee work in the areas of shift assignments, scheduling, operation and maintenance of McCreary County Water District equipment, and line repair / replacement in the system, system expansion and keeping current records and up-to-date map of the system. Work with professional engineers for facility expansion. This individual is authorized to drive a District vehicle and be responsible for the upkeep of this vehicle.

GENERAL DUTIES AND RESPONSIBILITIES: Supervisor should be knowledgeable of how to operate various construction equipment. Ability to plan and supervise the work of subordinates. Supervises and participates in the maintenance and minor repairs of machinery and equipment. Train and motivate employee on use of system equipment and educate personnel in the necessary levels of line installation and repair work. Individual must be able to oversee several crews and keep materials in stock for work to continue in an expedient manner. Assists with the preparation of the O & M and Capital Budget for the Distribution Dept. Respond to public and management concerns. This job does not necessarily include all duties assigned.

DESIRABLE KNOWLEDGE, ABILITIES AND SKILLS: Supervisor must also have the ability to assign, direct and oversee department. Knowledge of the principles of operation and servicing of trucks; knowledge of the traffic laws, ordinances, and regulations involved in equipment operation; knowledge of the occupational hazards and proper safety precautions ability to understand and follow oral instructions; skill in the operation of assigned automotive equipment.

DESIRABLE EDUCATION / QUALIFICATIONS: High school diploma or equivalent required with 1 year schooling in related construction field preferred. Must obtain state certification of Class IV Distribution License. Must have a valid driver's license.

DESIRABLE EXPERIENCE AND TRAINING: Minimum three (3) years experience in water distribution and transmission and construction.

Job Description: Supervisor / Distribution  
Page 2

EQUIPMENT ABILITIES: Extensive knowledge of backhoe, trackhoe, motor vehicle, dump truck, trencher, boring machine, tapping machine, air compressor, dozer and tractors. Gas powered equipment, safety equipment, hand tools, push machine, leak detectors, valve locators, pipe locators, two-way radio.

PHYSICAL DEMAND: Must be physically able to lift pipe and other materials, to climb, up and down ladders, and in and out of ditches as required. Lifting heavy objects up to 100 lbs. Must be able to monitor audible & visual alarms and communication devices. Frequent standing, sitting, stooping, walking, climbing to high places or in confined spaces.

WORK ENVIRONMENT: Outdoors, exposure to hot and cold weather conditions. Travel. Handling chemicals including but not limited to the follow: HTH powder, Reducite. Working around noisy equipment.

MCCREARY COUNTY WATER DISTRICT

Job Description

TITLE OF POSITION: Maintenance Specialist

DEPARTMENT: Administrative

TITLE OF IMMEDIATE SUPERVISOR: Supervisor / Distribution

DATE: October, 1996

SCOPE OF RESPONSIBILITIES: This is skilled work in the maintenance and repair of equipment. Work includes making mechanical repairs and the maintenance of facilities. Work is reviewed through reports, inspections and proper functioning of the equipment for which the employee is responsible. Major and minor repairs on all waterworks equipment. Oversees work of outside contractors. Performs repair work to telemetry system. Prepares and maintains necessary records and reports on all said equipment; performs related work as required. This individual is authorized to drive a District vehicle and responsible for the upkeep of this vehicle.

GENERAL DUTIES AND RESPONSIBILITIES: Oversees proper functioning of pumps and related waterworks equipment; lubricates; adjusts, and makes minor and major repairs to mechanical equipment; installs new and repaired equipment as required; maintains an inventory of necessary parts and materials; performs electrical maintenance as available, and regular checks on unnamed sites. Must pull Stand-by duty and weekend duty if necessary. Must be available for repair (24 hour duty) if required. This job description does not necessarily include all duties assigned.

DESIRABLE KNOWLEDGE, ABILITIES AND SKILLS: Knowledge of the proper methods of carpentry, plumbing, mechanics, electrical maintenance, control systems and telemetry systems. Knowledge of the proper methods of repairing, lubricating and maintaining all types of equipment and repairing and maintaining gasoline and diesel engines, electrical, motors and pumps. Ability to use gas and electric welder and have the knowledge of the proper methods.

DESIRABLE EDUCATION / QUALIFICATIONS: High school diploma or equivalent required. Combination of experience or training in the mechanical and electrical fields which provides the knowledge, skills and abilities to perform required duties. Must have a valid Driver's License.

DESIRABLE EXPERIENCE AND TRAINING: Minimum three (3) years experience.

Job Description - Maintenance Specialist  
Page 2

**EQUIPMENT ABILITIES:** Pumps, motors, chlorine equipment, motor vehicles, air compressor, welder, electrical analysis equipment, PC with preventative maintenance software, safety equipment, hand tools, gas powered equipment, two-way radio.

**PHYSICAL DEMAND:** Must be physically able to lift heavy objects to 100 - 150 lbs., to climb up and down ladders, including elevated storage tanks and underground confined spaces, and in and out of ditches as required. Frequent standing, sitting, stooping, walking.

**WORK ENVIRONMENT:** Generally outdoor work. Exposure to hot and cold weather conditions. Travel. Work around noisy equipment. Work around hazardous materials.

MCCREARY COUNTY WATER DISTRICT

Job Description

TITLE OF POSITION: Equipment Operator

DEPARTMENT: Distribution

TITLE OF IMMEDIATE SUPERVISOR: Supervisor / Distribution

DATE: October, 1996

SCOPE OF RESPONSIBILITIES: This is skilled work of a routine nature in the operation of construction equipment. Work involves responsibility for the safe and efficient operation of a backhoe and related construction equipment. Work performed must be in compliance with Federal, State, and AWWA standards. This individual is authorized to drive a District vehicle and is responsible for the upkeep of this vehicle.

GENERAL DUTIES AND RESPONSIBILITIES: Operates a backhoe, reports backhoe malfunctions; checks mechanical status; installs new water mains and services. This individual also performs semi - skilled tasks in the construction, maintenance, and repair of water transmission and distribution lines. Must be available for Stand-by duty. This individual must be available when the situation arises that requires overtime. This job description does not necessarily include all duties assigned.

DESIRABLE KNOWLEDGE, ABILITIES AND SKILLS: Knowledge of the principles of operation of heavy equipment. Knowledge of the occupational hazards and proper safety precautions. Ability to understand and follow oral instruction. Skill in the operation of assigned construction equipment.

DESIRABLE EDUCATION / QUALIFICATIONS: High school diploma or equivalent required. Must have a valid Driver's license. Must work toward obtaining certification for Distribution Operator license Class III D or higher.

DESIRABLE EXPERIENCE AND TRAINING: Minimum three (3) years experience in the operation maintenance of heavy equipment related to the construction end of the utility industry.

Job Description - Equipment Operator  
Page 2

**EQUIPMENT ABILITIES:** Backhoe, trackhoe, dump truck, motor vehicle, dozer, air compressor, boring machine, trencher, tractors, gas powered equipment, safety equipment, small hand tools, two - way radio.

**PHYSICAL DEMAND:** Must be physically able to lift pipe and materials, to climb up and down ladders and in and out of ditches as required. Lifting heavy objects up to 100 lbs. Must be able to monitor audible and visual alarms and communication devices. Frequent standing, sitting, stooping, walking. Climbing to high places or working in confined spaces.

**WORK ENVIRONMENT:** Outdoors, exposure to hot and cold weather conditions. Travel. Handling chemicals including but not limited to the following: HTH Powder, Reducite. Working around noisy equipment.



MCCREARY COUNTY WATER DISTRICT

Job Description

TITLE OF POSITION: Utility Billing Specialist

DEPARTMENT: Customer Service

TITLE OF IMMEDIATE SUPERVISOR: Manager

DATE: October, 1996

SCOPE OF RESPONSIBILITIES: The Utility Billing Specialist organizes and directs all information that is generated to process customer billing. Individual must assure that the utility bills are completed in an accurate and timely manner and oversees all utility billing, customer inquires about bills, and billing corrections and adjustments.

GENERAL DUTIES AND RESPONSIBILITIES: The Utility Billing Specialist must update and prepare accounts for monthly reading. Uploads and processes meter information to automated meter reading system software. Also must check and review meter readings for missed, misread and / or stuck meters. Makes any necessary billing corrections and adjustments. Activates new and discontinuing accounts for billing. Prepares wholesale customer billing. Individual must keep accurate file maintenance on all customers and meter changes to insure accurate billing. Timely prepares and mails all utility bills. If necessary, this individual also take service orders, waits on customers and answer the telephone. This individual must be available when the situation arises that requires overtime. This job description does not necessarily include all duties assigned.

DESIRABLE KNOWLEDGE, ABILITIES AND SKILLS: Must gain a working knowledge of utility billing and automated meter reading program software. Good communication skills. Ability to recognize potential problems. Must possess the ability to use mathematics in day-to-day processing.

DESIRABLE EDUCATION / QUALIFICATIONS: High school diploma or equivalent required. Must have a valid driver's license.

DESIRABLE EXPERIENCE AND TRAINING: One (1) year office experience. Previous computer knowledge desirable.

EQUIPMENT ABILITIES: Computer, utility billing, automated meter reading, word processing, spreadsheet software, calculator, bill burster, two-way radio.

Job Description - Utility Billing Specialist  
Page 2

PHYSICAL DEMAND: Sedentary position. Lifting light objects up to 25 lbs.

WORK ENVIRONMENT: Climate controlled environment.

MCCREARY COUNTY WATER DISTRICT

Job Description

TITLE OF POSITION: Apprentice Operator / Water Distribution System Operator

DEPARTMENT: Distribution

TITLE OF IMMEDIATE SUPERVISOR: Supervisor / Distribution

DATE: October, 1996

SCOPE OF RESPONSIBILITIES: This individual performs skilled tasks in the construction, maintenance, and repair of water transmission and distribution lines, related street and repair work. This individual will also assist the equipment operator in the operation of construction equipment. Work involves responsibility for the safe and efficient operation of a backhoe and related equipment. Work performed must be in compliance with Federal, State, and AWWA standards. This individual is authorized to drive a District vehicle and is responsible for the upkeep of this vehicle.

GENERAL DUTIES AND RESPONSIBILITIES: Maintains tools and equipment. Install and repair services, service lines and mains. Install fire hydrants and valves. Pull and install meters. Perform water analysis tests. Maintain general maintenances of District property. Assists in the operation of backhoe and related construction equipment reports. Must be available for Stand-by duty. This individual must be available when the situation arises that requires overtime. This job description does not necessarily include all duties assigned.

DESIRABLE KNOWLEDGE, ABILITIES AND SKILLS: Good knowledge of the materials, equipment and practices used in pipeline construction and maintenance. Good knowledge of the layout of district water lines, including the location of valves, and appurtenances. Knowledge of the principles of operation of heavy equipment. Knowledge of the occupational for Distribution Operator license Class III D or higher.

DESIRABLE EDUCATION / QUALIFICATIONS: High school diploma or equivalent required. Must have a valid driver's license. Must work toward obtaining certification for Distribution Operator License Class III D or higher.

DESIRABLE EXPERIENCE AND TRAINING: Minimum one (1) year experience in the operation maintenance of heavy equipment related to the construction end of the utility industry.

Job Description: Apprentice Operator / Water Distribution System Operator  
Page 2

EQUIPMENT ABILITIES: Hand tools, gas powered equipment, safety equipment, two-way radio, backhoe, trackhoe, dump truck, motor vehicle, dozer, air compressor, boring machine, tapping machine, trencher, tractors.

PHYSICAL DEMAND: Must be physically able to lift pipe and materials, to climb up and down ladders, and in and out of ditches as required. Lifting heavy objects up to 100 lbs. Must be able to monitor audible and visual alarms and communication devices. Frequent standing, sitting, stooping, walking. Climbing to high places or working in confined spaces.

WORK ENVIRONMENT: Outdoors, exposure to hot and cold weather conditions. Travel. Handling chemicals including but not limited to the following: HTH Powder, Reducite. Working around noisy.

MCCREARY COUNTY WATER DISTRICT

Job Description

TITLE OF POSITION: Water Treatment Plant Supervisor

DEPARTMENT: Treatment Plants

REPORTS TO: General Manager

DATE: October, 1996

SCOPE OF RESPONSIBILITIES: The Water Treatment Plant Supervisor is responsible for the management of the Plant. Responsibilities include planning, organizing, staffing, directing, and controlling the activities in compliance with Federal and State regulations. This individual will be on call 24 hours and is authorized to drive a District vehicle and be responsible for the upkeep of this vehicle.

GENERAL DUTIES AND RESPONSIBILITIES: Supervise and ensure proper operation and all related equipment. Ensure water quality monitoring, reporting and record keeping kept current and are in compliance with Kentucky Regulatory Statutes. Assist with the preparation of the plant Operating and Capital budgets. Plan, assign and oversee work in the areas of shift assignments, scheduling, operation and maintenance of plant equipment. Responsible for construction management for projects at the plant. Provides input into the design of new facilities and or changes to existing facilities. This job description does not necessarily include all duties assigned.

KNOWLEDGE, ABILITY AND SKILLS: Supervisory and communication skills. Extensive knowledge of chemistry and water treatment technology.

DESIRABLE EDUCATION / QUALIFICATIONS: High School Degree minimum, 2 years of college preferable. Possess state certification of Class IV A Water Treatment Plant Operator's License. Possess a valid driver's license.

DESIRABLE EXPERIENCE AND TRAINING: Minimum eight (8) years experience in water treatment.

EQUIPMENT ABILITIES: Electrical pumps and motors; chlorination equipment; filtration equipment; lab equipment; computer; word processing, spreadsheet, and telemetry software; safety equipment, two-way radio, hand tools, calculator.

Job Description: Water Treatment Plant Supervisor  
Page 2

**PHYSICAL DEMAND:** Must be physically able to bend and lift heavy objects up to 100 lbs., climb ladders and stairs. Must be able to monitor audible and visual alarms and communication devices. Frequent standing, sitting, walking.

**WORK ENVIRONMENT:** Indoor and outdoor work. Exposure to hot and cold weather conditions. Handling Water Treatment chemicals including but not limited to the following: Chlorine, Fluoride, Dry Alum, Polymers and Copper Sulfate. Travel. Working around noisy equipment.

McCREARY COUNTY WATER DISTRICT

JOB DESCRIPTION

TITLE OF POSITION: RECEPTIONIST / OFFICE ASSISTANT

CUSTOMER: CUSTOMER SERVICE

TITLE OF IMMEDIATE SUPERVISOR: MANAGER

DATE: OCTOBER, 1996

SCOPE OF RESPONSIBILITIES: This individual performs a variety of office support functions. Answer and routes all incoming phone calls. Composes, types, and copies routine correspondence for all departments. Maintain clerical records.

GENERAL DUTIES AND RESPONSIBILITIES: Answers and routes all incoming phone calls composes, types and copies routine correspondence for all departments. Files correspondence and other records and maintain current and orderly files. Routes incoming mail and prepares out-going mail. Assist Office Associates/Collection with walk-in customers; handle payments made on accounts and make sure cash drawer balances with receipts; accept and write service orders; post payments made to accounts, complete paperwork for new customer and discontinuing water service accounts. Maintain customer database; process customer returned checks. This individual must be available when the situation arises that requires overtime. This job description does not necessarily include all duties assigned.

DESIRABLE KNOWLEDGE, ABILITIES AND SKILLS: Good knowledge of office terminology, and procedures; ability to maintain clerical records and prepare reports from such sources; clerical aptitude; good judgement; tact and courtesy when dealing with customers needs and promote good public relations.

EDUCATION/QUALIFICATIONS: Must have a high school diploma or equivalent plus 1 year specialized related courses. Must have a valid driver's license.

DESIRABLE EXPERIENCE AND TRAINING: 1 year experience in secretarial work which involves typing, word processing and filing. Must be able to use all office equipment.

EQUIPMENT ABILITIES: Computer, word processing, spreadsheet applications, calculator, copy and fax machine. Two-way radio.

PHYSICAL DEMAND: Lifting light objects less than 25 lbs. Typically sitting at desk. Frequent standing and sitting.

WORK ENVIRONMENT: Climate controlled environment. Always working in an office.

McCreary County Water District

Job Description

TITLE OF POSITION: Accounting Specialist

DEPARTMENT: Customer Service

TITLE OF IMMEDIATE SUPERVISOR: Manager

DATE: October, 1996

SCOPE OF RESPONSIBILITIES: This is a position involving the performance of technical accounting and reporting activities. These tasks include the processing of receipts and disbursements in detail to appropriate journals and ledgers, the reconciliation of various account systems. Work is performed with considerable independence under general supervision of the Manager.

GENERAL DUTIES AND RESPONSIBILITIES: Duties include verifying, reviewing and organizing all bills payable information used to pay monthly invoices. Employee will assist in preparing monthly cash management for all utility funds. Prepares tax reports and payments for outside agencies. Individual must complete and verify accuracy of accounts payable vouchers to assure proper general ledger posting. Prepare monthly payroll and related reports and tax payments. Individual must perform various cash transfers to various internal and external funds. Will assist in summarizing information to be used in preparing year-end audit work sheets. Supervises all posting and maintains of all ledgers and financial records, plans and directs all bookkeeping and accounting operations, coordinates computer activities, works directly with the General Manager in the production of special projects, handles customer complaints, prepares monthly financial statements, monthly cash report of receipts and disbursements, and reconcile Bond Coupons monthly. This individual must be available when the situation arises that requires overtime. This job description does not necessarily include all duties assigned.

DESIRABLE KNOWLEDGE ABILITIES AND SKILLS: Thorough knowledge of accounting principals in the operation of a business or utility enterprise: good knowledge of utility operations; accuracy.



Job Description: Accounting Specialist  
Page 2

DESIRABLE EDUCATION / QUALIFICATION: Two (2) year college degree preferred to include accounting classes. Must have a valid driver's license.

DESIRABLE EXPERIENCE AND TRAINING: Minimum one (1) year office experience Experience in business office accounting, finance or an equivalent combination of experience and training which provides the required knowledge, skills, and abilities.

EQUIPMENT ABILITIES: Computer, budget, payroll, word processing, and spread sheet software.

PHYSICAL DEMAND: Sedentary position. Lifting light objects up to 25 lbs.

WORK ENVIRONMENT: Climate controlled.

MCCREARY COUNTY WATER DISTRICT

Job Description

TITLE OF POSITION: Meter Test Technician

DEPARTMENT: Distribution

TITLE OF IMMEDIATE SUPERVISOR: Supervisor / Distribution

DATE: October, 1996

SCOPE OF RESPONSIBILITIES: This individual is responsible to set up, implement and maintain meter testing program in accordance with the rules regulations set for the by the Public Service Commission. The program is to include a change out program and a testing program of each and every meter in the system. This individual is authorized to drive a District vehicle and is responsible for the upkeep of this vehicle.

GENERAL DUTIES AND RESPONSIBILITIES: Records of entire system to include, size, model, make, serial number, meter number, and reading, date set, address, date pulled, and date tested, test results, and other necessary records. A continuance of changing meters, repairing, replacing defective meters, and scrapping ones that are not repairable. Keeping an updated list of all available meters by make and size. keeping a current workable inventory of new meters and replacement parts of others. When needed this individual performs semi - skilled tasks in the construction, maintenance and repair of water transmission and distribution lines, related street and repair work. Must be available for Stand - by duty. Install new services. This individual must be available when the situation arises that requires overtime. This job description does not necessarily include all duties assigned.

DESIRABLE KNOWLEDGE, ABILITIES AND SKILLS: Must have a good working knowledge of mechanics and be able to repair meters. Must be able to keep accurate records for inspection by the Public Service Commission.

DESIRABLE EDUCATION / QUALIFICATIONS: High School diploma or equivalent required. Must be certified by the Public Service Commission in meter testing. Must have a valid driver's license. Must work toward obtaining certification for Distribution Operator License Class III D or higher.

DESIRABLE EXPERIENCE AND TRAINING: Minimum two (2) years experience.

EQUIPMENT ABILITIES: Motor vehicle, meter testing bench, air compressor, Hand tools, infield meter tester, blast cabinet, gas powered tools, safety equipment, two - way radio.

Job Description: Meter Test / Technician  
Page 2

**PHYSICAL DEMAND:** Must be physically able to lift meter lids and other materials, to climb up and down ladders, and in and out of ditches as required. Lifting heavy objects up to 100 lbs. Must be able to monitor audible & visual alarms and communication devices. Frequent standing, sitting, stooping, walking, climbing to high places or working in confined spaces.

**WORK ENVIRONMENT:** Outdoors, exposure to hot and cold weather conditions. Travel. Handling chemicals including but not limited to the following: HTH Powder, Reducite. Working around noisy equipment.

MCCREARY COUNTY WATER DISTRICT

Job Description

TITLE OF POSITION: Operator

DEPARTMENT: Treatment Plant Operator

TITLE OF IMMEDIATE SUPERVISOR: Water Treatment Plant Supervisor

DATE: October, 1996

SCOPE OF RESPONSIBILITIES: To provide safe potable drinking water. Operate and maintain the treatment and pumping facilities. Must comply with Federal and State rules and regulations that pertain to the field of water treatment. Maintain adequate supply of water. Perform all laboratory tests necessary for water analysis. Maintain logs and records of operations and maintenance of the plant. Safe handling of hazardous chemicals.

GENERAL DUTIES AND RESPONSIBILITIES: To efficiently treat water in all processes to quality standards set by management and government regulations; monitor operations and perform all chemical and physical laboratory tests necessary for water quality analysis; maintain all logs and records of operation and maintenances; maintain building and grounds; unload chemicals as necessary to storage and keep inventory of same. Maintain chemical feed equipment and pumps; use telemetry to monitor tank levels, line pressure, and flow rates; perform security checks; answer phones; monthly operations reporting. This individual must be available when the situation arises that requires overtime and / or weekend duty. This job description does not necessarily include all duties assigned.

DESIRABLE KNOWLEDGE, ABILITIES AND SKILLS: Must have the knowledge and skill to operate the water treatment plant efficiently. Ability to analyze maintenance and repair needs.

DESIRABLE EDUCATION / QUALIFICATIONS: High school diploma or equivalent required. Must obtain state certification of Class III Water Treatment Plant Operator License and actively pursuing a Class IV certification. Must have a valid driver's license.

DESIRABLE EXPERIENCE AND TRAINING: Minimum of three (3) years experience. General knowledge of chemical and water treatment technology.

EQUIPMENT ABILITIES: Electrical pumps and motors, chlorination equipment, filtration equipment, lab equipment, computers, word processing, spreadsheet and telemetry software, safety equipment, two-way radio, hand tools, calculator.

Job Description - Operator - Treatment Plant

Page 2

**PHYSICAL DEMAND:** Must be physically able to bend and lift heavy objects up to a maximum of 100 lbs, climb ladders and stairs. Must be able to monitor audible and visual alarms and communication devices. Frequent standing, sitting, walking.

**WORK ENVIRONMENT:** Indoor and outdoor work. Exposure to hot and cold weather conditions. Handling Water Treatment chemicals including, but not limited to the following: Chlorine, Fluoride, Dry Alum, Polymers and Copper Sulfate. Working around noisy equipment.

McCreary County Water District

Job Description

TITLE OF POSTION: Meter Reader

DEPARTMENT: Customer Service

TITLE OF IMMEDIATE SUPERVISOR: Supervisor / Distribution

DATE REVISED:

SCOPE OF RESPONSIBILITIES: The meter reader will be responsible for reading all water meters and recording water consumption into hand held meter reading devices. Performs the maintenance to the meter pit and appurtenances. The individual is authorized to drive a district vehicle.

GENERAL DUTIES AND RESPONSIBILITIES: The individual must have the ability to follow designated routes, and be able to note and designate special problems. Must upload and download reading routes to hand held devices from computer. Maintain automated meter reading equipment. Meter reader must be able to read all meters on the assigned route and check to see that the meters are functioning properly. The meter reader must be able to locate all meters within the distribution system. Must be able to present a good public image. When necessary, the meter reader will complete work orders for new and discontinuing water service accounts and complete service calls. Must be available or Stand-by duty. This individual must be available when the situation arises that requires overtime. This job description does not necessarily include all duties assigned.

DESIRABLE KNOWLEDGE, ABILITIES AND SKILLS: Must have a good working knowledge of water meters and the automated meter reading system equipment and computer software.

DESIRABLE EDUCATION / QUALIFICATIONS: High school diploma or equivalent required. Must have a valid Driver's License.

DESIRABLE EXPERIENCE AND TRAINING: On - the - job training. Attend meter related schools and seminars.

EQUIPMENT ABILITIES: Motor vehicle, computer, automated meter reading system software; hand tools; sight tube; gas powered pumps; water analysis test equipment; two-way radio.

Job Description - Meter Reader  
Page.2

**PHYSICAL DEMAND:** Must be physically able to bend and lift meter lids and other materials, to climb, up and down ladders. Lifting heavy objects up to 50 lbs. Majority of the meter reading involves walking up to 8 hours per day. Frequent standing, sitting and stooping.

**WORK ENVIRONMENT:** Outdoor work, exposure to hot and cold weather conditions. Travel.

MCCREAY COUNTY WATER DISTRICT

Job Description

TITLE OF POSITION: Water Distribution System Operator

DEPARTMENT: Distribution

TITLE OF IMMEDIATE SUPERVISOR: Supervisor / Distribution

DATE: October, 1996

SCOPE OF RESPONSIBILITIES: This individual performs semiskilled tasks in the construction, maintenance, and repair of water transmission and distribution lines, related street and repair work. Work performed must be in compliance with Federal, State, and AWWA standards. This individual is authorized to drive a District vehicle and is responsible for the upkeep of this vehicle.

GENERAL DUTIES AND RESPONSIBILITIES: Maintains tools and equipment. Install and repair services, service lines and mains. Install fire hydrants and valves. Pull and install meters. Perform water analysis tests. Maintain general maintenances of District property. Must be available for Stand-by duty. This individual must be available when the situation arises that requires overtime. This job description does not necessarily include all duties assigned.

DESIRABLE KNOWLEDGE, ABILITIES AND SKILLS: Good knowledge of the materials, equipment and practices used in pipe line construction and maintenance. Good knowledge of the layout of district lines, including the location of valves, and appurtenances, ability to operate equipment and tools used in pipe line work.

DESIRABLE EDUCATION / QUALIFICATIONS: High school diploma or equivalent required. Must have a valid driver's license. Must work toward obtaining certification for Distribution Operator license Class IIID or higher.

DESIRABLE EXPERIENCE AND TRAINING: One (1) year experience preferred. Required to attend classes and schools as necessary.

EQUIPMENT ABILITIES: Hand tools, tapping machine, dump truck, motor vehicle, air compressor, gas powered equipment, safety equipment, two-way radio.

PHYSICAL DEMAND: Must be physically able to lift pipe and materials, to climb, up and down ladders, and in and out of ditches as required. Lifting heavy objects up to 100 lbs. Must be able to monitor audible and visual alarms and communication devices. Frequent standing, sitting, stooping, walking. Climbing to high places or working in confined spaces.



Job Description: Water Distribution System Operator  
Page 2

WORK ENVIRONMENT: Outdoors, exposure to hot and cold weather conditions. Travel. Handling chemicals including but not limited to the following: HTH Powder, Reducite. Working around noisy equipment.

# EXHIBIT Q

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**DECEMBER 29, 2020**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

RAYMOND TAYLOR MADE THE MOTION TO APPROVE THE NOVEMBER 24, 2020 MINUTES. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**2021 WATER & BUDGET.**

SUPT WHITAKER OPENED THE MEETING SAYING HE HAS THE 2021 WATER AND SEWER BUDGETS. HE SAID WE HAVE FOLLOWED THE 2020 BUDGET. THE EXPENSE'S DROPPED IN SOME AREAS AND SOME AREAS WE WERE A LITTLE HIGHER, OFFSETTING THE BUDGET. WHITAKER SAID HE IS A LITTLE RELUCTANT TO INCLUDE THE RATE INCREASE IN THE 2021 BUDGET BUT AFTER TALKING TO THE CPA HE HAS INCLUDED NINE MONTHS OF RATE INCREASE IN INCOME. WE INCREASED THE REVENUE APPROXIMATELY \$300,000 AND HAVE BUDGETED FOR A NEW TRUCK IN 2021. HE SAID AS FAR AS CASH FLOW THE DISTRICT IS APPROXIMATELY \$700,000 TO THE GOOD AND THAT IS WHERE WE NEEDED TO BE.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE 2021 WATER BUDGET. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

SUPT. WHITAKER SAID IN 2019 THE DISTRICT DID A GOOD JOB WITH THE SEWER BUDGET. IN 2020 THE GASB 68 (RETIREMENT) EXPENSE WAS \$353,298. THAT GETS THROWN IN ON THE EMPLOYEE EXPENSES. HE SAID WITH THAT AND \$567,751 IN

DEPRECIATION THE NET OPERATING INCOME LOSS WAS -\$800,319. HE INCLUDED THE GASB 68 AND DEPRECIATION IN THE 2021 BUT WE RECOVERED WITH REVENUE INCREASES AND A DROP IN THE EXPENSES SO THE NET OPERATING INCOME LOSS IS -\$700,660 THIS YEAR.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE 2021 SEWER BUDGET. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

### **EMPLOYEE DISCUSSION.**

SUPT. WHITAKER SAID THE DISTRICT HAS LOST JUSTIN DOBBS. HE HAS STARTED HIS OWN BUSINESS. JASON BELL WILL BE OUT INDIFINITELY HE SAID HE HAS DISCUSSED WITH THE BOARD BEFORE CONCERNING THE FUTURE OF THIS COMPANY. WE NEED TO GET OUR PRIORITY'S RIGHT IN HOW WE CAN DO SUCCESSION OF LEADERSHIP. WE DON'T HAVE A LOT OF EXPERIENCED STAFF RIGHT NOW. WHITAKER SAID THIS IS WHY HE STARTED DOING THE INFRASTRUCTURAL CHANGES. HIS POINT IN BRINGING THIS UP IS THE DISTRICT HAS ONLY HAD A FEW PEOPLE (5) RETIRE FROM THIS COMPANY. APPROXIMATELY THREE QUARTERS OF THE STAFF HAS FIFTEEN YEARS OR LESS. (SUPT. WHITAKER GIVE THE BOARD A CHART OF YEARS OF SERVICE AND WAGES). HE SAID HE IS LOOKING AT THE YEARS DOWN THE ROAD AND THE COMPANY WILL NOT HAVE MANY EXPERIENCED EMPLOYEES. WHITAKER SAID THIS COMPANY HAS GOT TO START RETAINING GOOD QUALITY HELP. WE NEED TO INCREASE THE AMOUNT OF PAY AT SOME POINT. HE SAID THIS IS SOMETHING THAT WILL TAKE SOME TIME.

SUPT. WHITAKER SAID IT IS TIME TO DO THE EMPLOYEES RAISES. HE SAID IN THE PAST THE DISTRICT PAID A PORTION OF THE EMPLOYEES' HEALTH CARE DEDUCTIBLES UP UNTIL LAST YEAR. THE HEALTH CARE DEDUCTIBLES WILL START OVER JANUARY 1, 2021. HE SAID HE IS NOT ELECTING TO DO ANYTHING ON THE DEDUCTIBLES. THE DISTRICT HAS SAVED APPROXIMATELY \$63,000 ON EMPLOYEE EXPENSES THIS YEAR. THE GROUP HEALTH INSURANCE WENT DOWN LAST YEAR BECAUSE OF THE PLAN DESIGN SAVING \$48,000. WHITAKER SAID HE SUGGEST FOR THIS UPCOMING YEAR TO DO THE SAME MERIT BONUS OF \$10,000 BASED ON THE TRAINING CURRICULUM AS WE DISCUSSED IN A PREVIOUS MEETINGS AND A HOURLY RAISE OF \$1.00 ACROSS THE BOARD. HE SAID BECAUSE OF COVID 19 RESTRICTIONS THIS WITH THE MERIT BONUS'S HE TOOK THE TOP SIX EMPLOYEES AND GIVE THEM A SPECIFIC DOLLAR AMOUNT. HE SAID HE TOOK THE REMAINING AND DIVIDED IT BETWEEN THE OTHER EMPLOYEES (EXCLUDING HIMSELF). WHITAKER SAID IT HAS BEEN SINCE 2011 THAT THE EMPLOYEES HAD A \$1.00 RAISE ACROSS THE BOARD.

UPON THE RECOMMENDATION OF SUPT. WHITAKER, DOUG SEXTON MADE THE MOTION OF A RESOLUTION TO DO A \$10,000 MERIT BONUS AT THE DISCRETION OF THE SUPT. WHITAKER, RAISE THE EMPLOYEES' WAGES \$1.00 HOURLY ACROSS THE

BOARD AND GIVE SUPT. WHITAKER \$2.00 IN DISCRETIONARY MONEY. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**DEPARTMENT OF  
TRANSPORTATION.**

SUPT. WHITAKER SAID THE DISTRICT HAS RECEIVED A LETTER FROM THE DEPARTMENT OF TRANSPORTATION CONCERNING AN INCIDENT ON THE PIGSKIN RD.

GERALD WUETCHER ADDRESSES THE BOARD SAYING THERE WAS A TRAFFIC SIGNAL DAMAGED WHEN THE DISTRICT DID A ROAD BORE. THE HWY DEPT. DISTRICT OFFICE HAS REQUESTED THE DISTRICT REPLACE THE DAMAGED GREEN SIGNAL EXTENSION LOOP WIRES FROM THE SIGNAL CONTROLLER CABINET, UP TO THE POLE ACROSS PIGSKIN RD. ON THE MESSENGER, DOWN THE POLE, THROUGH THE JUNCTION BOX TO THE ATTACH POINTS AT THE GES LOOPS. THEY ARE ASKING THAT THE DISTRICT PICK A CONTRACTOR FROM A LIST THEY SENT. WUETCHER SAID IN MOST CASES THE GOVERNMENT WOULD DO THE REPAIRS AND BILL FOR THE WORK. HE HAS INQUIRED ABOUT IT WITH THE TRANSPORTATION CABINET OFFICE OF LEGAL SERVICES AND THE ASSISTANT GENERAL COUNSEL SAID HE HAD NOT SEEN THAT DONE BEFORE. HE SPECULATED IT WAS BECAUSE THE TRANSPORTATION CABINET DIDN'T WANT TO DO THE REPAIR WORK AND NOT GET THE FUNDS TO COMPENSATE FOR THE WORK. WUETCHER SAID HE HAS ADVISED SUPT. WHITAKER TO TURN THE LETTER OVER TO THE DISTRICT'S INSURANCE COMPANY AND HE HAS GIVEN THAT INSURANCE INFORMATION TO THE TRANSPORTATION CABINET AS WELL.

SUPT. WHITAKER SAID THE DISTRICT HAS ALWAYS HAD A GOOD RELATIONSHIP WITH THE HWY DEPT. WE HAVE NEVER HAD AN ISSUE WITH THE LOCAL DEPT. HE SAID HE WAS THE ONE DIGGING THAT DAY SEPTEMBER 6, 2020. HE SAID WE HAD SUBMITTED FOR THE HWY PERMIT APRIL 10, 2020 AND 150 DAYS LATER WE STILL DIDN'T HAVE A PERMIT. WE GET PERMITS IN ALL THE TIME WITH COORDINATES OR MILE POINTS. THEY DON'T HAVE MAPS OF THE LOCATIONS. HIM AND ALLAN ROBINSON THOUGHT THE PERMIT HAD COME. WHITAKER SAID HE CALLED 811 "BEFORE YOU DIG" AND ALL UTILITIES WERE CLEARED. AFTER HITTING THE HEAT SIGNAL LINE (THE SIGNAL LIGHT NEVER STOPPED), HE CALLED MIKE KING, STATE RD. SUPERVISOR, AND SAID HE HIT CONDUIT WITH SOME WIRE IN IT AND ASKED HIM TO COME LOOK AT IT. MR. KING WAS NOT IN TOWN SO HE CONTACTED COURTNEY IN SOMERSET WHO TELLS HIS BOSS CONLEY MOREN THAT HE HAS TO COME DOWN HERE TO DO THIS. MR. MOREN SEND HIS INSPECTOR DOWN HERE WANTING TO SEE THE PERMIT. WHITAKER SAID WHEN HE GOT TO LOOKING FOR IT THEN HE REALIZES WHAT WE HAD WAS NOT THE CORRECT PERMIT. HE SHOWED THE INSPECTOR THE PERMIT APPLICATION. WE RECEIVED THE PERMIT THE NEXT DAY. WHITAKER SAID THE WATER DISTRICT DON'T ASK THE HWY DEPT. TO FIND A CONTRACTOR TO FIX WATER DAMAGE THAT THEY HAVE CAUSED, SO WHY ARE THEY DOING THE

DISTRICT THIS WAY. HE SAID THEY NEED TO SEND A BILL AND WE WILL LOOK AT IT AS LONG AS IT IS A REASONABLE BILL. HE SAID HE WOULD KEEP THE BOARD UPDATED.

**MARSH CREEK WATER LINE UPGRADE.**

SUPT. WHITAKER SAID THE MARSH CREEK WATER LINE UPGRADE PROJECT WILL BE RECEIVING BIDS JANUARY 6, 2021 AT 1:30 P.M.

**SANITARY SEWER COLLECTION PROJECT.**

ALLAN ROBINSON, ECLIPSE ENGINEERING, NOW ADDRESSES THE BOARD SAYING BIDS WERE RECEIVED DECEMBER 9, 2020 FOR THE SANITARY SEWER COLLECTION PROJECT. THE LOW BIDDER WAS FREDERICK AND MAY CONSTRUCTION COMPANY, INC. HE SAID HE HAS RECEIVED MIXED REVIEWS FROM REFERENCED UTILITIES AND ENGINEERS FOR FREDERICK AND MAY MOSTLY NEGATIVE. ROBINSON SAID HE RECOMMENDS TO THE BOARD TO AWARD THE CONTRACT TO THE SECOND LOW BIDDER FLO-LINE CONTRACTING, LLC FOR THE BASE AMOUNT OF \$2,299,999.00 PLUS THE ADDITIVE ALTERNATE NO. 1 AMOUNT OF \$323,072.00 FOR AN AWARD OF \$2,623,071.00. HE SAID FLO-LINE REFERENCE CHECKS HAVE BEEN SUPERB AND THEY HAVE MORE DIRECT EXPERIENCE WITH LOW PRESSURE GRINDER PUMP STATION PROJECTS SUCH AS THIS ONE. HE SAID THE DIFFERENCE IN THE TWO BIDDERS IS \$13,755.00.

GERALD WUETCHER SAID THE BOARD CAN AWARD THE BID. THEN THE QUESTION IS IF THE LOW BIDDER IS GOING TO DO SOME TYPE OF BID PROTEST. HE SAID POTENTIALLY THEY COULD BRING SOME KIND OF SUITE BUT NOT SURE WHERE THEY COULD BRING IT TO BECAUSE THIS FALLS UNDER THE MODEL PROCUREMENT CODE. WUETCHER SAID HE DOESN'T SEE ANYTHING PREVENTING THE DISTRICT FROM AWARDDING THE BID.

SUPT. WHITAKER SAID AT THIS TIME HE THINKS IT'S IN THE DISTRICT BEST INTEREST TO AWARD THE CONTRACT TO FLO-LINE CONTINGENT UPON PSC CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY.

UPON THE RECOMMENDATION OF SUPT. WHITAKER, COY TAYLOR MADE THE MOTION OF A RESOLUTION AWARDDING THE SANITARY SEWER COLLECTION SYSTEM EXPANSION PHASE 1 – CONTRACT NO. 39 TO FLO-LINE CONTRACTING LLC IN THE AMOUNT OF \$2,623,071. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

COY TAYLOR MADE THE MOTION OF A RESOLUTION AUTHORIZING AN APPLICATION TO THE KY PSC FOR AUTHORIZATION TO ISSUE AN EVIDENCE OF INDEBTEDNESS, FOR A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY AND OTHER RELIEF AS NECESSARY. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

#### **PURCHASING & CONTRACTS REVISION.**

GERALD WUETCHER SAID WHEN HE WAS LOOKING OVER SOME DOCUMENTS FOR THE SANITARY SEWER COLLECTION PROJECT. THE DISTRICT'S PURCHASING AND CONTRACTS POLICY WAS EXECUTED AROUND 2012 AND THERE HAVE BEEN SOME CHANGES IN THE LAWS SINCE THEN SO HE HAS PREPARED A REVISION. HE SAID IT INCREASES THE AMOUNT OF PURCHASES TO \$30,000.00 WITHOUT BIDDING. THERE IS A PROVISION THAT GIVES KENTUCKY RESIDENT BIDDERS A PREFERENCE AGAINST A NONRESIDENT BIDDER REGISTERED IN ANY STATE GIVES OR REQUIRES A PREFERENCE TO BIDDERS FROM THAT STATE AS REQUIRED BY KRS 45A.494. HE SAID THE LAST CHANGE WAS THE PROCEDURES FOR DISPOSITION OF SURPLUS PROPERTY.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO MOVE THAT THE PROPOSED REVISIONS TO MCCREARY COUNTY WATER DISTRICT'S EXISTING PROCUREMENT POLICIES, WHICH ARE SET FORTH IN THE DOCUMENT ENTITLED "PURCHASING AND CONTRACTS" AND DATED DECEMBER 29, 2020 BE APPROVED. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

#### **KAMSTRUP PROPOSAL.**

SUPT. WHITAKER SAID WE HAVE AN ISSUE WHERE WE ARE GOING TO HAVE TO CHANGE OUT SOME OF THE NEW METERS. KAMSTRUP IS TAKING THE OPPORTUNITY TO PROVIDE ADDITIONAL SERVICES FOR THE DISTRICT FOR THE COST OF THE SERVICE SOFTWARE. THEY WANT US TO PAY FOR THE FCC LICENSE SOFTWARE AND THEY WILL GIVE US 1600 AOB METERS. WE WILL PAY THE AMOUNT OF \$5,000 EACH (AT COST) FOR THE COLLATORS. THE DISTRICT WILL NEED TO INSTALL THEM. HE SAID IT IS MORE THAN AN AUTOMATIC READ METER, IT IS A COLLATORS. THEY LISTEN TO THE DISTRIBUTION SYSTEM. KAMPSTRUP DID A STUDY TO SEE EXACTLY HOW MANY OUR SYSTEM WOULD NEED. THEY CAN BE READ FROM THE OFFICE. THE METERS COMMUNICATE WITH EACH OTHER AS WELL. WHITAKER SAID THE FCC LICENSE FEE WILL GO FROM \$6,000 TO \$12,000.

DOUG SEXTON MADE THE MOTION OF A RESOLUTION THAT SUPT. WHITAKER PROCEED WITH THE KAMPSTRUP OFFER AND THE ADDITIONAL FCC LICENSE FEE. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

#### **PROJECT DISCUSSION.**

#### **ECLIPSE ENGINEERING.**

ALLAN ROBINSON ADDRESSES THE BOARD SAYING THE MARSH CREEK WATER LINE UPGRADE BIDS WILL BE OPENED JANUARY 6, 2021. THE TANK PROJECT WILL BE UP NEXT. THEY ARE MOVING FORWARD ON THE EDA PROJECT. ONE PHASE HAS BEEN SUBMITTED TO THE DOW. THE SECOND PHASE WILL BE SOON. HE SAID THE CUMBERLAND FALLS SEWER THE PARK IS WORKING ON AN AGREEMENT. THEY ARE WANTING A STUDY TO NAIL DOWN COST AND PUMP STATIONS.

#### **KY ENGINEERING GROUP.**

RYAN CARR NOW ADDRESS THE BOARD BY ZOOM SAYING THE STEARNS TO SMITHTOWN WATER LINE PROJECT THE CONTRACTOR HAS ABOUT 90% OF THE METERS RECONNECTED. THEY SHOULD BE ABLE TO WRAP UP THE BASE BID NEXT MONTH IF THE WEATHER HOLDS UP. JR SUMNER IS READY TO DO THE NEW PUMP STATION ONCE THE DISTRICT IS READY. HE SAID THEY HAVE PRICING TO DO THE METER RECONNECTING IN THE BETHEL ROAD AND MARSHES SIDING AREA.

#### **CHECK SIGNING.**

MAYNARD NEW SAID HE WOULD LIKE FOR ANOTHER BOARD MEMBER TO TAKE OVER SIGNING THE CHECKS. GERALD WUETCHER SAID THERE IS NOT A REQUIREMENT THAT SAYS TWO COMMISSIONER HAVE TO SIGN A CHECK.

AFTER FURTHER DISCUSSION, RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE ONE (1) BOARD COMMISSIONER AND STEPHEN WHITAKER, SUPERINTENDENT OR SAMMY STRUNK, OFFICE MANAGER TO SIGN ANY AND ALL CHECKS. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA



WITH NO FURTHER BUSINESS, COY TAYLOR MADE THE MOTION TO ADJOURN.  
SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

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RANDY KIDD, CHAIRMAN

# EXHIBIT R

# MCCREARY COUNTY WATER DISTRICT EMPLOYEE HANDBOOK

## INTRODUCTION

The Employee Handbook ("Handbook") has been prepared to inform you about the employment policies and procedures of the McCreary County Water District ("District"), as well as provide information about the conduct expected of you and benefits that may be available to you as a valued employee.

*The Handbook does not create any contractual or other legal rights. The personnel policies contained herein do not alter the District's at-will employment policy nor do they create an employment contract for any period of time. This Handbook may be added to, terminated, or changed at any time by the District, in its sole discretion and without notice.* The District has the right to interpret and administer the provisions of this Handbook.

This Handbook replaces all previously adopted policies and procedures governing employment with the District. For specific information about employee benefits, you should refer to the plan documents, which are controlling.

Each employee should read and become familiar with the information contained in this Handbook. Failure to comply with the District's policies or procedures may result in discipline, up to and including termination of employment.

## AT-WILL EMPLOYMENT

Your employment with the District is "at will." Either you or the District may terminate the employment relationship at any time, for any reason, with or without cause or notice, and the rights of either party to terminate the employment relationship are not limited by any contractual commitment.

No supervisor, manager, or representative of the District other than the Superintendent has the authority to enter into any agreement with you for permanent employment, for employment for any particular length of time, for discharge only for cause, for a right to any particular corrective action or discharge procedures, or for any other commitment contrary to this At-Will Employment Policy. Any such agreement may only be in a written employment agreement signed by the Superintendent to be enforceable.

## OPEN DOOR POLICY

At the District, we encourage all employees to meet with their Department Supervisor to discuss any employment issues or concerns that they may have. If the concern or complaint is against a Department Supervisor, or if the employee feels more comfortable, they may discuss the issue with the Superintendent.

The District is committed to maintaining this open-door policy, where honest discussion of employee concerns can take place in a safe and supportive environment.

Misunderstandings or conflicts can arise in any organization. To ensure effective working relations, it is important that such matters be resolved before serious problems develop. Most incidents resolve themselves naturally; however, if a situation persists that you believe is detrimental to you or to the District, you should bring your concern to the attention of a Department Supervisor or the Superintendent.

## **EQUAL EMPLOYMENT OPPORTUNITY**

The District is an equal opportunity employer. It is the District's policy to afford equal employment opportunity to all qualified persons regardless of race, color, religion, age (40 or over), sex, sexual orientation, gender identity, pregnancy, childbirth, pregnancy/childbirth-related medical conditions, genetic makeup, national origin, disability, veteran or family status, an individual's status as a smoker or nonsmoker, genetic makeup or any other status or condition protected by applicable local, state or federal laws.

The District's commitment as an equal opportunity employer extends to all its employment and personnel practices including job opportunities, promotions, pay and benefits, discipline, termination, training.

The harassment, retaliation, coercion, interference, or intimidation of any employee due to that employee's race, religion, color, national origin, sex, sexual orientation, gender identity, pregnancy, childbirth, pregnancy/childbirth-related medical conditions, genetic makeup, age (40 or over), disability, veteran or family status, because the employee is a smoker or nonsmoker, or because of any other status or condition protected by applicable local, state or federal laws is strictly forbidden. Any employee who experiences such treatment should report it immediately to a Department Supervisor or the Superintendent in accordance with the Harassment Policy within this Handbook.

## **AMERICANS WITH DISABILITIES ACT**

The District offers equal employment opportunities for qualified individuals who may have a physical or mental disability, including medical conditions related to pregnancy, but who can still perform the essential job functions with or without reasonable accommodations. The District will provide reasonable accommodations to individuals qualifying under the Americans with Disabilities Act ("ADA") only when that accommodation does not create an "undue hardship" to the District.

Any employee who has a work restriction or who feels he/she may need an accommodation in order to perform his/her job functions should notify the employee's immediate Department Supervisor in writing. Because analysis under the ADA requires an open dialogue between the employee and the employer, the employee and the Department Supervisor are encouraged to discuss the situation openly and involve the Superintendent and other necessary staff as appropriate.

Medical information may be requested by the District to assist in understanding the employee's capabilities and limitations.

## **KENTUCKY PREGNANT WORKERS ACT**

The District provides reasonable accommodations for employees with limitations related to pregnancy, childbirth, or a related medical condition in accordance with the Kentucky Pregnant Workers Act ("KPWA"), the federal Pregnancy Discrimination Act ("PDA"), the Americans with Disabilities Act ("ADA") and/or applicable state and local laws. Such limitations include, but are not limited to, the need to express milk. Employees who have limitations related to pregnancy, childbirth, or a related medical condition and who require reasonable accommodations should discuss potential accommodations with a Department Supervisor. The District will engage in an interactive process with any qualified employee who makes such a request to determine and provide reasonable accommodation(s) in accordance with applicable law, provided any such accommodation(s) would not impose an undue hardship on the District's business. Qualified employees who request such accommodations will not be required to take leave from work if another reasonable accommodation can be provided. It is the employee's responsibility to notify the District in writing of the need for a reasonable accommodation and, when appropriate, to provide medical documentation related to the condition.

For up to one year after a child's birth, any employee who is breastfeeding her child will be provided reasonable break times (approximately 20 minutes) to express breast milk for her baby. The District will provide a room which is separate from the bathrooms, is shielded from view by the public and coworkers, and is cleaned and sanitized regularly. Employees storing milk in the refrigerator assume all responsibility for the safety of the milk and the risk of harm for any reason, including improper storage, refrigeration and tampering. Nursing mothers wishing to use this room must request/reserve the room by contacting her Department Supervisor.

## **SEXUAL AND NONSEXUAL HARASSMENT**

Sexual and nonsexual harassment of any kind is absolutely prohibited and will not be tolerated. Sexual and nonsexual harassment negatively affects morale, motivation and job performance. It is inappropriate, offensive, and illegal. In general, sexual harassment means any unwelcome or offensive sexual advances, requests for sexual favors, or other verbal or physical conduct of a sexual nature, either by a department superintendent, fellow employee, or a person other than an employee who has contact with the District employees. Sexual harassment is unacceptable and is prohibited at work and in work-related settings, such as business trips, business-related meetings, conferences, and employee-related social events. Behavior that constitutes sexual harassment includes, but is not limited to:

- Deliberate, repeated, or unsolicited verbal comments, gestures, or physical actions of a

- sexual nature toward another employee;
- Approval, recommendation, or refusal to take any personnel action with respect to an employee or applicant because of:
    - The employee's or applicant's rejection of sexual advances, demands, favors, or sexual activity; or
    - The employee's or applicant's report of a sexual advance or demand for sexual activity;
  - Explicit or implicit promises of preferential treatment regarding an individual's employment status in return for sexual favors or sexual activity;
  - Exercise or attempted exercise of the power or authority of one's position to control, influence, or affect the career, salary, job, or other employment conditions of an employee or applicant in exchange for sexual favors;
  - Repeated sexual jokes, flirtations, advances or propositions;
  - Graphic verbal commentary about an individual's body, sexual prowess or sexual deficiencies;
  - Leering, whistling, touching, pinching, assault, coerced sexual acts or suggestive, insulting or obscene comments or gestures; and
  - The display in the workplace of sexually suggestive objects, pictures or reading material.

Any conduct that is intimidating or hostile and interferes with an employee's work performance is prohibited and will not be tolerated. This includes harassment because of an individual's race, religion, color, national origin, sex, sexual orientation, gender identity or expression, pregnancy, childbirth, pregnancy/childbirth-related medical conditions, genetic makeup, age (40 or over), disability, veteran or family status, or because the employee is a smoker or nonsmoker or because of any other status or condition protected by applicable local, state or federal laws.

Any employee who believes he/she has been subjected to sexual or nonsexual harassment should report the incident promptly. Affected employees should report harassment to whoever they feel most comfortable from the following designated personnel: a Department Supervisor or the Superintendent. Employees are encouraged to make prompt reports of the incident to ensure timely response and for remedial measures to be implemented, if necessary.

All reports of sexual and nonsexual harassment will be investigated following the receipt of a report. Any employee found to have engaged in misconduct constituting sexual or nonsexual harassment will be disciplined, up to and including termination of employment. In addition, the District may take other steps to correct and prevent future incidents from occurring.

An employee making a good faith report or participating in good faith in an investigation pursuant to this policy will not be discriminated against or be subject to retaliation in any way for having made the report or participated in the internal investigation. If an employee suffers any discrimination or retaliation for making a report or participating in an internal investigation, the employee should immediately alert a member of management. Any person found to have discriminated or retaliated against an employee who makes a report shall be subject to disciplinary action, up to and including termination of employment.

The District recognizes that the question of whether a particular course of conduct constitutes sexual

or nonsexual harassment requires a factual determination. The District also recognizes that false accusations of sexual or nonsexual harassment can have serious effects on innocent parties. If an investigation results in a finding that a person who has accused another of sexual or nonsexual harassment has maliciously or recklessly made a false accusation, the accuser will be subject to appropriate sanctions, including termination of employment.

## **WORKPLACE VIOLENCE**

The safety and security of all employees is of primary importance to the District. Threats, abusive behavior, or acts of violence against employees, customers, or other individuals by anyone on District property or off District property while performing job duties related to the District will not be tolerated. District employees who exhibit this type of behavior will be disciplined, up to and including termination of employment.

All employees are responsible for notifying District management personnel of any threats that they witness or receive or that they are told another person witnessed or received. Even without a specific threat, all employees should report any behavior they have witnessed, that they regard as potentially threatening or violent or which could endanger the health or safety of an employee when the behavior has been carried out on a District-controlled site or is connected to District employment or District business. Employees are responsible for making this report regardless of the relationship between the individual who initiated the threatening behavior and the person or persons being threatened.

Any employee who acts in good faith by reporting real or implied violent behavior will not be subjected to any form of retaliation or harassment.

## **AUTHORITY OF SUPERINTENDENT**

The Superintendent shall be the chief officer of the employee of the District. The Superintendent shall be employed by and serve at the pleasure of the District's Board of Directors. The Superintendent is responsible for making all employment decisions, including hiring, discipline, and termination decisions, with respect to employees of the District.

The Superintendent is ultimately responsible for all daily operations at the District. The Superintendent has authority to make any purchase for the District up to \$10,000. When the Superintendent determines there is an emergency, the Superintendent has authority to make purchases for the District up to \$20,000. The Superintendent is authorized to drive the District's vehicles, including to and from work.

All statements to the media on behalf of the District shall be made by the Superintendent, unless the Superintendent directs otherwise.

## **HIRING**

Persons desiring employment with the District shall complete an application for employment. Applicants who are hired will be placed in a probationary period for up to ninety (90) days or into a temporary position. During the probationary period, employees will be given assignments so that his/her ability to perform duties may be assessed. The Superintendent will determine whether the employee has successfully completed the probationary period. The determination will be based on, among other things, whether the employee shows clear signs of professional development, the quality of the employee's work, and the employee's ability to work cooperatively with other employees.

## **POSITIONS**

There are four categories of positions.

Probationary: The first ninety (90) days of employment shall constitute a probationary period. Upon successful completion of the introductory period, the employee shall receive regular status.

Regular, Full-Time: After successful completion of a probationary period, employees regularly assigned to a full-time schedule are considered employed in a full-time at-will position.

Regular, Part-Time: After successful completion of a probationary period, employees regularly assigned to a part-time schedule are considered employed in a part-time at-will position.

Temporary: Temporary appointments are made on a full-time or part-time basis, to a temporarily established position, not to exceed a specified period of time.

Regular, full-time employees shall be eligible for all benefits as provided in the Handbook. Regular, part-time, probationary, and temporary employees shall not be eligible for any benefits unless otherwise stated in this Handbook.

Employees shall also be classified as exempt or non-exempt, in accordance with applicable wage and hours laws. Exempt employees are not entitled to overtime pay. Non-exempt employees are entitled to overtime pay if working in excess of forty (40) hours during a workweek.

Certain positions may have certification and/or licensure requirements as determined by the District. For example, any regular, full-time employee in distribution and collections is required to obtain his/her Class "A" CDL license within (1) year of hiring.

## **COMPENSATION**



The Superintendent shall be responsible for determining the compensation of employees of the District. The Superintendent shall also be responsible for determining when merit-based raises should be awarded, along with the amounts of the merit-based raises. Any compensation determinations made by the Superintendent shall be within the budget in effect at the time of the compensation determinations and as approved by the Board of Directors. The Board of Directors shall be responsible for determining the compensation of the Superintendent.

Employees are compensated on a weekly basis. Employee compensation is subject to applicable withholdings.

### **DISCRETIONARY BONUS**

The District's Board of Directors has discretion to provide a year-end bonus to District employees. Whether to provide such a bonus and the total amount of any such bonus is within the sole discretion of the District's Board of Directors. If the District determines a year-end bonus is appropriate, the Superintendent will be responsible for determining how the bonus will be allocated amongst employees.

### **EMPLOYMENT OF FAMILY MEMBERS (NEPOTISM)**

The District shall not hire any family member of an employee or Board member to any paid position with the District. The District shall not hire a current Board member or anyone who has served as a Board member within one year from the date of prospective employment. Additionally, no Board member or employee of the District shall directly or indirectly supervise or manage the work of a family member.

To the extent a family member was employed by the District prior to implementation of this policy, no family member should participate in any employment decision relating to the other, except that this prohibition shall not prevent a Board member from voting on or participating in the development of a budget which includes compensation for a family member, provided that the family member is included only as a member of a class of persons or a group, and the family member benefits to no greater extent than any other similarly situated member of the class or group.

In the event a current employee becomes the family member of another current employee, the District will attempt, if practical, to separate the employees by assignment and supervision. After such separation, any effort by a family member to affect the terms and conditions of employment of their family member will be considered improper. If the District determines that the separation would not be practical, it will review the employment records, assignments, and related matters pertaining to the employees to determine whether to exercise discretion to make an exception to this policy. If, in the view of the District, a conflict exists which cannot be resolved, only one of the employees will be permitted to remain an employee of the District. The decision as to which relative will be allowed to remain will be made by the Superintendent after consideration of the circumstances and consultation with the affected employees and their department supervisor.

In the event a family member was hired prior to implementation of this policy, the family member's employment will not be terminated as a result of this policy.

As used in this policy, the term "family member" means spouse, parent, child, brother, sister, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent or grandchild.

## **HOURS OF OPERATION AND WORK SCHEDULES**

Normal office hours are Monday through Friday, 8:00 a.m. until 4:30 p.m., with a thirty (30) minute meal period. Office hours may be modified due to evening meetings and other similar functions, or when weather or other circumstances require. District department office hours vary depending upon the needs of the department.

The work schedule of the individual employee will be established by the employee's Department Supervisor in a manner that is consistent with the needs of the District. The work schedule may be modified on a temporary basis when necessitated by workload or other work-related factors.

All employees are expected to arrive at their designated workspace prior to the beginning time of their work shift. For example, an employee who arrives five minutes after the appointed time is considered tardy.

Unless excused in advance, all employees are expected to work their scheduled shifts. An employee who shows a pattern of absenteeism or tardiness will be subject discipline, up to and including termination of employment.

## **MEALS PERIODS**

Unless other arrangements are made with the employee's Department Supervisor, all hourly employees are expected to take an unpaid meal period of 30 minutes each workday. The meal period shall occur no sooner than three hours after the employee begins their work shift and no later than five hours after the employee begins their work shift. However, an employee and his/her Department Supervisor may agree to make a reasonable alternative schedule for a meal period.

## **OVERTIME**

The District is required under the Fair Labor Standards Act and Kentucky wage and hour laws to pay overtime wages to a nonexempt employee if the employee works more than 40 hours in a single workweek. Overtime wages shall be calculated at a rate of one-and-one-half times the employee's regular hourly rate of pay.

A nonexempt employee must be authorized orally or in writing by the employee's Department Supervisor prior to the employee's performance of any work that would result in overtime. The employee shall verify that their time record accurately reflects all time worked. Any employee who works overtime without prior authorization or fails to properly report overtime work may be subject to disciplinary action.

Exempt employees are not eligible for overtime compensation.

## **ON CALL**

Employees on-call are required to report to work within thirty (30) minutes when called in or when telemetry indicates a reason for concern or an emergency exists. The Superintendent has discretion to authorize employees on-call to drive service trucks home. Failure to report in a timely manner when on-call will result in disciplinary action, up to and including termination of employment.

## **OFFICIAL WORKWEEK AND TIME RECORDS**

The official workweek for each department shall begin at 12:00 a.m. on Friday and end at 11:59 p.m. Thursday.

Nonexempt employees shall submit time records through completion of time sheets. The time sheet will reflect a single pay period consisting of the workweek. Time must be logged as the total number of hours actually worked each day, excluding meal periods. Any vacation, personal, or other leave time used by the employee must be recorded on the time sheets. Time records must be completed and submitted to the employee's Department Supervisor no later than the Monday immediately following the end of the pay period on the preceding Saturday. Department Supervisors shall review time records in a timely manner.

Except for the Department Supervisor of the employee, all employees are forbidden from entering any information on another employee's time record. An employee shall not falsify information on time records. Employees found to have violated this policy will be subject to discipline, up to and including termination of employment. Any errors discovered in an employee's time record or pay shall be reported immediately to the employee's Department Supervisor, who will determine the manner and method of correcting legitimate errors.

## **HEALTH INSURANCE**

All regular, full-time employees and other employees qualifying under the Affordable Care Act are eligible for group health insurance. The District will pay the cost of the premium for the health insurance available to regular, full-time employees.

The District complies with federal regulations under the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) and any additional amendments designed to provide employees with the opportunity to continue health insurance coverage at group rates where the coverage would otherwise cease, such as upon termination of employment, death of the employee, divorce, or a child ceases to be a qualified beneficiary. The premium for this continuation coverage shall be the sole responsibility of the employee, unless otherwise provided for by law. Coverage is not automatic, and employees must make an affirmative election before coverage will begin.

### **DENTAL INSURANCE**

All full-time employees may be eligible for dental insurance for themselves and their dependents beginning on the first day of the month following the first day of employment. Specific information about the District's dental insurance plan is available from the Superintendent.

### **VISION INSURANCE**

All full-time employees may be eligible for vision insurance for themselves and their dependents beginning on the first day of the month following the first day of employment. Specific information about the District's vision insurance plan is available from the Superintendent.

### **LIFE INSURANCE**

All regular, full-time employees may be eligible for life insurance coverage as approved by the District's Board of Directors.

### **RETIREMENT**

All regular, full-time employees may be eligible to participate in the CERS Retirement Program through Kentucky's retirement system. The cost to the employee is 5% of the employee's monthly salary, unless otherwise amended by the Kentucky retirement system.

Any full-time employee with twenty (20) or more years of service with the District who retires may be granted a retirement bonus in an amount set by the District and in the District's discretion. At present, the District has approved a retirement bonus of \$180.00 per year of service. With respect to the retirement bonus, the District reserves the right to approve cost of living increases or otherwise modify the amount of the retirement bonus. Retirees receiving the payment agree and understand that the bonus is an incidental payment which will have a trivial effect on any overtime compensation due.

## **WORKERS' COMPENSATION**

The District pays the entire amount of the workers' compensation insurance premium that provides benefits to eligible employees who experience injury or illness in connection with employment. Workers' compensation benefit entitlements are governed by KRS Chapter 342. If employees have questions concerning their rights or benefit amounts, they should contact the Superintendent.

Unless extenuating circumstances make it impossible or impractical, an employee who is injured or becomes ill in connection with employment, regardless of the severity of the injury, shall immediately notify their Department Supervisor or the Superintendent, who will see to necessary medical attention and assist in the completion of any required reports. In any case of serious injury, employees are required to receive prompt medical attention by a physician authorized under the District's designated workers' compensation plan.

## **HOLIDAYS**

All full-time District employees shall receive paid leave for the following ten (10) holidays:

- a. New Year's
- b. President's Day
- c. Memorial Day
- d. Independence Day
- e. Labor Day
- f. Veteran's Day
- g. Two Days for Thanksgiving
- h. Two Days for Christmas

Unless otherwise designated by the Superintendent, paid holidays will be observed on the date of their actual occurrence. If the holiday falls on a Saturday, the holiday will be observed on the preceding Friday. If the holiday falls on a Sunday, the holiday will be observed on the following Monday.

## **INCLEMENT WEATHER**

Emergency closings will be authorized by the Superintendent. When changes in hours of operations are necessary due to emergency situations such as inclement weather or loss of utilities, the Superintendent will notify Department Supervisors. Employees will be notified by their Department Supervisors.

Certain essential services are required to be maintained in any closing. The employees involved in these essential services are excused from work only with the specific authorization of their Department Supervisor. Failure to report to work during emergencies by employees required for essential services may be cause for disciplinary action up to and including termination of employment.

## **VACATION TIME**

All regular, full-time employees are eligible for paid vacation time in accordance with this policy and the schedule set forth below.

- After twelve (12) months of full-time employment with the District, employees are eligible to receive five days of vacation time per year.
- After sixty (60) months of full-time employment with the District, employee are eligible to receive ten (10) days of vacation time per year.
- After one hundred twenty (120) months of full-time employment with the District, employees are eligible to receive fifteen (15) days of vacation time per year.
- After one hundred eighty (180) months of full-time employment with the District, employees are eligible to receive twenty (20) days of vacation time per year.

An employee shall request a minimum of thirty (30) days' advance approval from his/her Department Supervisor prior to the use of any vacation time. Requests for use of vacation time should be made as far in advance as possible to ensure minimum disruption to the District's work schedule and work flow.

Employees may carry over a maximum of thirty (30) days of vacation time to the following year. Any unused vacation time in excess of the permissible carryover amount will be forfeited at the end of each calendar year.

In the Superintendent's discretion, employees with at least sixty (60) months of employment with the District may request compensation for unused vacation time at the end of each calendar year. In any given year, the most unused vacation time for which an employee may be compensated is half of the amount of the vacation the employee received during the current calendar year. Employees will only be compensated for unused vacation in increments of one (1) week or five (5) days.

If the District terminates the employment relationship, employees will be paid for unused vacation

time up to a maximum of thirty (30) days. If an employee resigns from employment and provides the District with at least two weeks' written notice of the resignation, the District will pay the employee for unused vacation up to a maximum of thirty (30) days. When an employee provides notice of resignation, the District reserves the right to determine whether the employee will work during the notice period. Irrespective of the District's determination in that regard, the employee will be paid for unused vacation time if the employee provides at least two weeks' notice of his or her resignation.

## **PERSONAL TIME OFF**

All regular, full-time employees shall receive paid personal time off on the following basis:

One (1) day of personal time off per every month of employment.

An employee using personal time off shall notify their Department Supervisor as soon as possible, but at least 30 minutes before the start of the shift, of the need to use personal time off. For periods of leave longer than one full day, the employee shall notify their Department Supervisor of each separate day that leave will be used unless prior arrangements have been made.

An employee may carry over a maximum of sixty (60) days or four hundred eighty (480) hours of unused personal time off to the next month. Any unused personal time off in excess of sixty (60) days or four hundred eighty (480) hours will be forfeited.

If the District terminates the employment relationship, employees will be paid for unused personal time off up to a maximum of sixty (60) days. If an employee resigns from employment and provides the District with at least two weeks' written notice of the resignation, the District will pay the employee for unused personal time off up to a maximum of sixty (60) days. When an employee provides notice of resignation, the District reserves the right to determine whether the employee will work during the notice period. Irrespective of the District's determination in that regard, the employee will be paid for unused personal time off if the employee provides at least two weeks' notice of his or her resignation.

## **BEREAVEMENT LEAVE**

All regular, full-time employees shall be eligible for three (3) days of paid bereavement leave in the event of death in the employee's immediate family member. For purposes of this policy "immediate family member" includes parents, spouse, children, siblings, and grandparents. Bereavement leave shall be used within thirty (30) days of the family member's death.

The District will purchase memorial flowers costing up to \$50.00 upon the death of the immediate family member of a District employee.

## **JURY DUTY**

The District encourages employees to fulfill their obligation as citizens when called to serve jury duty. An employee that is required to attend jury duty during their regular working hours at the District will be paid their full pay for regularly scheduled work days for the period of such service. The employee must provide a copy of the summons to their Department Supervisor as soon as possible after receiving such notice. Any employee excused by the court during their normal working hours shall contact their Department Supervisor to determine if they will be required to work the remainder of their normal work schedule.

## **MILITARY LEAVE**

The District will comply with the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA) and the provisions of KRS 61.373 through 61.377 and KRS 61.394. USERRA grants military leave for employees and, in most cases, reinstatement rights regardless of whether the service is voluntary or involuntary.

As military leave situations arise, an employee should consult with the Superintendent for details regarding his/her military leave rights as a District employee. Unless precluded by military necessity, an employee shall provide written notice to his/her Department Supervisor as soon as possible regarding the need for military leave. An employee shall be entitled to military leave without loss of time, pay, regular leave, impairment of efficiency rating, or any other employment rights or benefits to which the employee is entitled, in accordance with applicable law.

## **VOTING LEAVE**

The District encourages its employees to vote on Election Day. In order to facilitate efficient scheduling and management of the office workload, an employee may request voting leave from the employee's Department Supervisor at least one day in advance of the election date, or one day in advance of the date on which the employee appears before the county clerk to request an application for or to execute an absentee ballot.

In accordance with applicable law, the District shall grant a reasonable period of voting leave for an employee who is qualified to vote and who has requested voting leave in accordance with this policy. The District will compensate the employee for the leave. The Department Supervisor shall specify the hours during which the employee may be absent.

An employee who requests and takes voting leave, but who fails to vote without an acceptable reason, shall be subject to disciplinary action up to and including termination of employment.



## **UNPAID LEAVE OF ABSENCE**

Employees exhausting all paid leave may be eligible for one unpaid leave of absence during their employment not to exceed thirty (30) days. Whether an unpaid leave of absence will be granted is within the discretion of the Superintendent.

## **DRUG- AND ALCOHOL-FREE WORK PLACE**

The District recognizes the importance of maintaining a safe, efficient and healthy work environment for its employees. Being under the influence of drugs and/or alcohol may pose serious risks to employee health and safety. Therefore, it is the intent of the District to establish a drug and alcohol-free workplace policy that promotes a safe, efficient and healthy workplace for all employees.

1. Whenever employees are working, operating a vehicle owned by the District, or present on the District's premises, they are prohibited from: (a) using, possessing, transferring, buying, selling, manufacturing or dispensing alcohol and illegal drugs (to include possession of drug paraphernalia); or (b) being under the influence of alcohol or illegal drugs, as reflected by a positive drug test.
2. Employees are also prohibited from engaging in any illegal activity involving drugs or alcohol.
3. Use of illegal drugs includes the use of prescription drugs not in accordance with a valid and lawful prescription.
4. Exceptions to the prohibition regarding the consumption of alcohol while working or when present on the District's premises will only be made on exceptional occasions and subject to prior approval of the Superintendent.
5. Any illegal drugs or drug paraphernalia found on District property may, in the District's discretion, be turned over to an appropriate law enforcement agency and may result in criminal prosecution.
6. The District will also not allow employees to perform their duties while taking prescribed drugs that are adversely affecting their ability to safely and effectively perform their job duties, in accordance with applicable law.
7. Employees taking prescription medications that may adversely affect job performance, employee safety or the safety of co-workers are required to immediately advise the Superintendent of the prescription medication use prior to reporting to work.
8. When requested by the District, an employee taking prescription medication will be required to provide the District with information from the prescribing healthcare provider regarding the impact, if any, of the prescribed medication on the employee's ability to safely perform his or her job. The District reserves the right to seek a second opinion regarding the employee's ability to safely perform his or her job.

## **DRUG TESTING**

The District reserves the right to drug test its employees as set forth below. The phrase “drug test” includes a test for both alcohol and drugs. In conjunction with a drug test, applicants and employees may be required to provide a urine, saliva, blood or hair specimen and/or submit to a breathalyzer. Drug testing will be performed by a lab or testing facility selected by the District, which may include onsite testing. The District will be responsible for the cost of the drug test. Employees who disagree with testing results do not have a right to re-test or to request a second drug test. Any employee who receives a positive drug test may be subject to disciplinary action, up to and include immediate termination. Any employee who refuses to submit to a drug test, fails to cooperate after being requested to submit to a drug test and/or attempts to alter the results of a drug test may be subject to disciplinary action, up to and including immediate termination.

In the event of reasonable suspicion testing or post-accident testing, employees will not be permitted to drive themselves to the testing facility. The District will arrange for transportation to the testing facility and then to the employee’s home, as appropriate.

#### **Pre-Employment Drug Testing**

As a condition of employment, the District may require employees to submit to a drug test prior to commencing employment.

#### **Random Drug Testing**

The District may randomly select employees for drug testing as often as once each quarter, or four times per year. The random selection process results in an equal probability that any employee from a group of employees will be selected for a drug test. The District, in its sole discretion, will determine the group of employees from which the selection for drug testing will be made. The group may be a segment of its workforce, or may include its entire workforce. The random selection process does not guarantee that all employees will be selected for drug testing at the same level of frequency.

If selected for random drug testing, the employee must submit to the random drug test on the same workday the employee is selected, absent extenuating circumstances such as a pre-approved leave of absence. Employees on pre-approved leaves of absence when selected for random drug testing must submit to random drug testing within twenty-four (24) hours of their return to work.

#### **Post-Accident Drug Testing**

All employees involved in a work-related accident will be required to submit to a drug test at the discretion of the Superintendent.

#### **Reasonable Suspicion Drug Testing**

If the District has reason to suspect that an employee is under the influence of illegal drugs or alcohol, the District may require the employee to submit to a drug test.

Questions regarding this Drug and Alcohol-Free Workplace or Drug Testing Policies should be

directed to the Superintendent.

## STANDARDS OF PERFORMANCE AND CONDUCT

Each employee is a representative of the District, both internally with coworkers and externally with ratepayers, contractors, business associates, affiliates, and others. As a representative of the District, each employee is expected to act professionally, honestly, ethically, courteously and with integrity in all business transactions and interpersonal interactions while at work or in any activity performed on behalf of the District.

The District expects all employees to conduct themselves in a professional, mature, and lawful manner. Employees must comply with established rules, regulations, policies, procedures, and directives. Failure to do so will ultimately result in disciplinary action. In an effort to avoid misunderstandings about the types of conduct that are considered unacceptable, a non-exhaustive list of specific infractions is provided below purely for informational purposes as a general guide for employees:

- a. Unexcused tardiness;
- b. Unexcused and excessive absenteeism;
- c. Failure to perform an assigned task, meet a deadline, or otherwise follow an instruction or directive;
- d. Insubordination or willful refusal to follow reasonable instructions, rules, regulations, policies, or to accept assignments;
- e. Misuse of leave time;
- f. Intentional or unintentional violations of the policies and procedures in this Handbook;
- g. Inability to perform duties or requirements of the job because of the loss of necessary licenses or other requirements;
- h. Discourteous behavior toward the public or other employees;
- i. Theft or embezzlement of District property or assets;
- j. Use, possession, sale or transfer of illegal drugs, or being under the influence of illegal drugs in any manner that may impair the employee's ability to perform assigned duties or that may adversely affect the District's business or reputation;

- k. Personal behavior, whether on or off duty, which discredits the District and is likely to damage the public reputation of the District;
- l. Falsification of records;
- m. Invasion of another employee's privacy;
- n. Assault or fighting;
- o. Conviction of a serious criminal offense which jeopardizes or is injurious to the District's property and security, its public reputation, or the interests of other employees, or which is incompatible with the due and faithful discharge of duties and responsibilities;
- p. Sexual or nonsexual harassment; or
- q. Horseplay or pranks which threaten the safety and security of the workplace or are offensive to other employees.

## **OUTSIDE EMPLOYMENT**

Outside employment is defined as any paid employment performed by an employee in addition to employment with the District.

Any employee desiring to perform outside employment must request and receive written approval from the Superintendent. Should the Superintendent desire to perform outside employment, the Superintendent must request and receive approval from the Board Chairperson. Approval may be granted, provided that such employment does not:

- a. Interfere with the performance of the employee's duties;
- b. Involve a conflict of interest or conflict with the employee's duties;
- c. Involve the performance of duties which the employee should perform as a part of employment with the District; or
- d. Occur during the employee's regular or assigned working hours unless the employee is on vacation or leave without pay.

The employee shall make arrangements with the outside employer to be relieved of duties in the event the employee is called for emergency service by the District.

## INFORMATION TECHNOLOGY ACCEPTABLE USE POLICY

The District's electronic resources are provided for the transaction of official business of the District. This policy is intended to establish rules applicable to all District personnel in order to ensure the District's electronic resources are appropriately utilized and protected.

All data that is stored on media owned by the District is the property of the District. To properly maintain and manage this data, the management may exercise at any time its right to inspect, record, and/or remove any or all information contained in computer databases, files, and email records, and to take appropriate action should unauthorized or improper usage be discovered.

All employees and officers who use computer equipment and software in the performance of their duties shall take all reasonable and necessary precautions to prevent damage to the equipment and software. To ensure the integrity of the District's computer system and software, all employees and officers are prohibited from connecting any hardware or loading any software onto the system, or any individual component of the system, unless the hardware or software has been specifically approved in advance by the District.

Access to the data stored on the District's computer systems shall be limited to District employees who require such access for the performance of their assigned duties. Employees may not attempt to use passwords to gain access to coworkers' email or computer files without appropriate authorization.

No employee shall make copies of data or software programs owned by the District for their own personal use, or for any purpose not required by the employee's assigned duties. In the event that a software licensing agreement authorizes the reproduction of software and an employee desires to obtain a copy of the software for installation on a single home computer to assist the employee in the performance of assigned duties outside of regular office hours, the employee shall seek specific approval from the District before copying the software.

All District business email communications shall be conducted through the District's email accounts. No District business conducted by an employee of the District shall occur through a personal email account, unless authorized by the Superintendent. Employees are expected to observe proper business decorum in all communications regarding District business. Any District business conducted outside of the District email account will be subject to public records and it is the responsibility of the employee or officer to retain those messages in accordance with applicable law.

Employees should have no expectation of privacy associated with information they transmit through or store in electronic mail programs on behalf of the District, even those on a cell phone. All messages and data processed electronically on behalf of the District over the District-owned computers and communications systems are the property of the District and may be subject to the Open Records Act.

Employees provided with a District cell phone are permitted to use the cell phone for personal use, so long as the personal use does not disrupt the employee's work, does not disrupt the District's

business, and is not illegal, unlawful, or inappropriate.

Excessive use of the internet for personal reasons during work hours may be grounds for disciplinary action.

## **EMPLOYEE PRIVACY EXPECTATIONS**

The District may examine work area contents or listen to employee communications of employees for the purpose of ascertaining or evaluating the quality and/or quantity of an employee's work and/or compliance with policies in this Handbook.

As a result of open records laws, employees cannot expect any degree of privacy in any documents, records, files, or District-owned devices, including but not limited to computers, cell phones, PDAs, tablets. Documents, records, files, and District-owned devices can be reviewed and searched at any time in order to prepare a response to an open records request. The District also has a right to search District-owned devices during an internal investigation initiated in response to claims of unlawful and/or inappropriate behavior.

The contents of work areas may be subject to search where there is a reasonable belief or suspicion there is a violation of these policies or evidence of a violation of any local, state, or federal law.

## **SMOKE-FREE WORKPLACE**

The District has a strict no-smoking policy in all District buildings to provide a safe and healthy environment for all employees and customers.

Smoking, use of e-cigarettes or chewing tobacco is not allowed in any District building, in any District vehicle; or in any other place where prohibited by law or by City/County Ordinances.

## **CONFLICTS OF INTEREST**

Every employee of the District shall comply with the following standards of conduct:

- No employee, or any immediate family member of any employee, shall have an interest in a business or engage in any business, transaction, or activity which is in conflict with the proper discharge of the employee's duties to the District.
- No employee shall intentionally use or attempt to use their official position with the District to secure unwarranted privileges or advantages for themselves or others.
- No employee shall take, or refrain from taking, action on any matter before the District to

obtain a financial benefit for any of the following:

- i. The employee;
- ii. A family member;
- iii. An outside employer;
- iv. Any business in which the employee or any family member has a financial interest; or
- v. Any business with which the employee or any family member is negotiating or seeking prospective employment, or other business or professional relationship.

Every employee who has a conflict or potential conflict which the employee believes or has reason to believe may be affected by their participation, vote, decision or other action taken within the scope of their public duties shall disclose the precise nature to the Superintendent, or, in the case of the Superintendent, to the Board of Directors. The employee shall refrain from taking any action with respect to the matter that is the subject of the disclosure unless and until such action is approved by the District.

## **CONFIDENTIALITY OF RECORDS**

No employee of the District shall intentionally use or disclose information acquired in the course of their official duties, if the primary purpose of the use or disclosure is to further their personal financial interest or that of another person or business. Information shall be deemed confidential if it is not subject to disclosure pursuant to the Kentucky Open Records Act, KRS 61.872 to 61.884, or the exceptions within the Open Meetings Act, KRS 61.810, at the time of its use or disclosure.

Employees shall not use confidential knowledge gained through official duty for personal profit.

## **RECEIPT OF GIFTS / SOLICITATIONS**

No employee of the District shall directly or indirectly through any other person or business, solicit or accept any gift, whether in the form of money, service, loan, travel, entertainment, hospitality, or any other form under circumstances in which it could reasonably be inferred that the gift was intended to influence or could reasonably be expected to influence the employee in the performance of his public duties; provided, however, any such employee who is a candidate for public office may accept campaign contributions and services in connection with such campaign. Nothing in this section shall prohibit the payment of reasonable actual out-of-pocket expenses for meals, lodging and travel incurred while on fact-finding or economic development trips.

No one may solicit or sell anything on District property during work hours. Solicitations, including

solicitations for the purposes of raising money for a charity, should only be conducted in public spaces and during non-working hours.

## **TRAVEL**

All requests for travel and travel-related expenses must be made to the Superintendent. Employees should not travel or incur travel-related expenses without approval from the Superintendent. The Superintendent has authority to approve travel and travel-related expenses for employees. Unless the Superintendent approves an additional amount, employees will receive a per diem of \$50 per day to cover meals when traveling. When requesting reimbursement for travel and/or travel-related expenses, employees are required to submit receipts and documentation to the District office within thirty (30) days of the travel.

## **USE OF PROPERTY, EQUIPMENT, AND PERSONNEL**

No employee of the District shall use or permit the use of any District time, funds, personnel, equipment, or other personal or real property for the private use of any person, unless:

- a. The use is specifically authorized by a stated District policy.
- b. The use is available to the general public, and then only to the extent and upon the terms that such use is available to the general public.

No employee shall use or permit the use of any District funds, personnel, equipment, or other real or personal property in any manner that is inconsistent with the provisions of this Handbook.

In the event of the termination of your employment for any reason, you must return all property of the District, including uniforms, keys, credit cards, cell phones, computer software and hardware, proprietary and confidential materials, reports, and any other District property that may be in your possession. This property must be returned prior to the last day of your employment.



# EXHIBIT S

# EXHIBIT S-1

# ORDERS

# McCreary County Fiscal COURT

**TERM:** Regular      **DAY** 09th **DAY OF,** January **2012**

---

The McCreary County Fiscal Court met in Regular Session, the 9<sup>th</sup> day of January 2012 at 4:30 P.M. The Honorable Douglas Stephens, Judge Executive, presiding. The Pledge and Prayer were given by Judge Stephens.

Roll Call Please.

Dist 1, Stanley Cox	Present,	Dist 2, Roger Phillips	Present,
Dist 3, Jason Mann	Present,	Dist 4, Frankie Ball	Present,
Doug Stephens, Judge	Present.		

Item 4. Approve minutes of Regular Session December 13, 2011 meeting.

On motion of Magistrate Frankie Ball and seconded by Magistrate Stan Cox it is ordered that this court approve the minutes of the Special Session Meetings held at 1:00 p.m. and 4:00 p.m. on December 19, 2011 as presented.

Any Discussion? Roll Call Please.

Dist 1, Stanley Cox	Yea,	Dist 2, Roger Phillips	Yea,
Dist 3, Jason Mann	Yea,	Dist 4, Frankie Ball	Yea,
Doug Stephens Judge/Exe.	Yea.		

Motion Carried.

Item 5. Citizen Participation.

Jimmy Greene presents check from Walker's Chapel Baptist Church for the Ten Commandments fund for \$118.00. Also says has 150 video tapes of fiscal court meetings from when he was Judge Executive. Will be converting to DVD and showing on local TV stations.

Judge Stephens says also received a Check from New Haven United Baptist Church for Ten Commandments fund for \$500.00. Says moving in right direction.

Item 6. Approve December 2011 Financial Statement, Donna Ross, Treasurer.

Road fund does include reimbursement from state.

On motion of Magistrate Roger Phillips and seconded by Magistrate Stan Cox it is ordered that this court approve the December 2011 Financial Statement as presented by Donna Ross, Treasurer.

Any Discussion? Roll Call Please.

Dist 1, Stanley Cox	Yea,	Dist 2, Roger Phillips	Yea,
Dist 3, Jason Mann	Yea,	Dist 4, Frankie Ball	Yea,
Doug Stephens Judge/Exe.	Yea.		

Motion Carried.

Item 7. Approve Transfers, Donna Ross, Treasurer.

On motion of Magistrate Stan Cox and seconded by Magistrate Frankie Ball it is ordered that this court approve the Transfers as presented by Donna Ross, Treasurer.

Any Discussion? Roll Call Please.

**ORDERS****McCreary County Fiscal COURT**

**TERM:** Regular      **DAY** 09th      **DAY OF,** January      **2012**

Dist 1, Stanley Cox	Yea,	Dist 2, Roger Phillips	Yea,
Dist 3, Jason Mann	Yea,	Dist 4, Frankie Ball	Yea,
Doug Stephens Judge/Exe.	Yea.		

Motion Carried.

Item 8. Bruce Lominac, PVA, Addresses Court.

Not present; come back to if arrives.

Item 9. Approve entering into contract with SimplexGrinnell (Annual Fire Extinguisher Inspection) for Road Department, 911 Dispatch Center, and EMS Building.

This is current company used by Court House; extending services to other buildings.

On motion of Magistrate Roger Phillips and seconded by Magistrate Stan Cox it is ordered that this court approve entering into a contract with SimplexGrinnell (fire extinguisher inspections) for the Road Department, 911 Dispatch Center, and the EMS Building.

Any Discussion? Roll Call Please.

Dist 1, Stanley Cox	Yea,	Dist 2, Roger Phillips	Yea,
Dist 3, Jason Mann	Yea,	Dist 4, Frankie Ball	Yea,
Doug Stephens Judge/Exe.	Yea.		

Motion Carried.

Item 10. Approve hiring Kasey BriAnna Phillips as PRN EMT @ pay rate of \$8.23 per hour, effective once administrative code requirements have been met. Kasey is replacing Michelle Gregory's PRN position at request of Jimmy Barnett, EMS Director.

On motion of Magistrate Frankie Ball and seconded by Magistrate Jason Mann it is ordered that this court approve hiring Kasey BriAnna Phillips as PRN EMT at a pay rate of \$8.23 per hour, once administrative code requirements have been made.

Any Discussion? Roll Call Please.

Dist 1, Stanley Cox	Yea,	Dist 2, Roger Phillips	Yea,
Dist 3, Jason Mann	Yea,	Dist 4, Frankie Ball	Yea,
Doug Stephens Judge/Exe.	Yea.		

Motion Carried.

\* Item 11. Approve McCreary County Water District Board of Commissioners increase in pay with stipulation to attend training. (Resolution Attached). Per request of Steve Owens, Superintendent.

Passes resolution at their board meeting. Doesn't come out of county budget. Intent is to keep members more informed with water issues.

On motion of Magistrate Jason Mann and seconded by Magistrate Frankie Ball it is ordered that this court approve the McCreary County Water District Board of Commissioners increase in pay with the stipulation of attending training.

Any Discussion? Roll Call Please.

**ORDERS**

**McCreary County Fiscal COURT**

**TERM:** Regular      **DAY** 09th **DAY OF,** January **2012**

Dist 1, Stanley Cox	Yea,	Dist 2, Roger Phillips	Yea,
Dist 3, Jason Mann	Yea,	Dist 4, Frankie Ball	Yea,
Doug Stephens Judge/Exe.	Yea.		

Motion Carried.

Item 12. Approve Road Sign Implementation and Management Plan as recommended by Kentucky Transportation Cabinet and LCADD.

New federal requirements for Road Signs. All old signs replaced by 2018. Reflectivity standards of road signs (night). Compliance; need a plan of action to meet standards. County will have to pay for, but don't have to do all at once. Do in phases. A lot of the stop signs already meet standards. Roger Moore knows which signs meet criteria.

On motion of Magistrate Frankie Ball and seconded by Magistrate Stan Cox it is ordered that this court approve the Road Sign Implementation and Management Plan as recommended by the Kentucky Transportation Cabinet and LCADD.

Any Discussion? Roll Call Please.

Dist 1, Stanley Cox	Yea,	Dist 2, Roger Phillips	Yea,
Dist 3, Jason Mann	Yea,	Dist 4, Frankie Ball	Yea,
Doug Stephens Judge/Exe.	Yea.		

Motion Carried.

Item 13. Approve Contract with Scott Solid Waste for garbage service.

Met with Carl Towne and Steve Hall to discuss contract items. County Attorney went over just before meeting and has flagged some items that need changed before entering into contract. Frankie asks franchise fee is only collected on garbage collection service and not on \$1.00 bag service. Says thinks participation is participation and should be counted. Carl Towne says that was the way was bid. Judge says not auto renewing contract; mutual agreement. Michele says need to strike comment that implies auto renewal in case ever challenged in court. Has contradictory statements. Carl says doesn't agree with at all. Judge not going to go against county attorney's advice; reword. Also Item 3 need to add so is understood that recycling ownership belongs to county and county can remove recycle material. Carl says not going to have people digging through garbage where can get hurt; safety issue. Judge Stephens says can work out with county attorney. Also, Item 12 need to insert have office located in "McCreary County;" can't just say "local office." Carl says have to be able to run his own business; not what bid on. Says will always have someone there. Not going to be told how to run business. No one addressed issues in bid. Judge Stephens says need to represent people of McCreary County; do what's best for them. Jason asks why wanting to move office now. Carl says not wanting to move. Judge reads exact wording. Just need to define what "local" means. On national level could mean Eastern United States. Need clarification. Carl says to write up changes and he will have their people look over. Roger says common sense says going to have someone there. Judge asks if agree if need local office in McCreary County. Also need to clarify what participation rate is calculated on. Also Item 19 regarding fuel surcharge (performance) and required assurity bond; recommended \$100,000. Carl says can put in but he will increase monthly fee; wasn't in bid that just trying to get cheap pricing. Judge says need to protect the county. Bond covers intentional wrong doing and insurance covers accidents. Also on Item 32 need to strike "Bankruptcy" because anyone can file to get out of contract. Finally on Item 34 not legal arbitration; binding. Judge asks how court wants him to proceed because not going to take upon self to go against county attorney's advice. (Potentially may not be

**ORDERS****McCreary County Fiscal COURT**

**TERM:** Regular      **DAY** 09th      **DAY OF,** January      **2012**

able to reach agreement). Thinks bond was in previous contract but they never had before. Have to be bonded to work for county. Roger asks about fuel charge; if prices go above \$4.25 per gallon. Carl says will be adjusted quarterly on monthly bill if necessary. Based on National Midwest Average. Roger agrees can't go against County Attorney, but questions if had in contract before. Carl says didn't have in bid about bonding.

On motion of Magistrate Jason Mann and seconded by Magistrate Stan Cox it is ordered that this court allow Judge Douglas Stephens work with County Attorney Michele Wilson-Jones to negotiate a contract with Scott Solid Waste.

Any Discussion? Roll Call Please.

Dist 1, Stanley Cox	Yea,	Dist 2, Roger Phillips	Yea,
Dist 3, Jason Mann	Yea,	Dist 4, Frankie Ball	Yea,
Doug Stephens Judge/Exe.	Yea.		

Motion Carried.

Item 14. Tony Ball, Jailer, addresses court.

Tony says currently have 71 inmates; running smoothly. Have issue with generator. Signed up on "Pay My Jailer." Needs a new security system; current one is old and outdated (does not record). Many current issues could be eliminated if have new security system. Looking for grants. Roger thought someone with "Pay My Jailer" was going to come address the court. Judge says wasn't necessary; doesn't cost county. They take care of delinquent booking and housing fees and send to jailer. Still turned over to court at end of month. They charge inmates \$25.00 fee. Roger thinks will be hardship on inmates. Tony says not charged to all inmates; only delinquent accounts. Tony would like to see booking and housing fees go up. The limit right now is \$50.00, which he thinks is too high, but now only have \$10.00 booking fee and \$5.00 housing. One of the lowest in state.

Item 15. Department Heads update court.

Jimmy Barnett, EMS Director – had 302 runs. Had 3594 runs last year; up from last year. AFG Grant 95% is \$141,235; 5% County \$7,433; four new heart monitors with five year service warranty and training. Ready to ship when have money ready. Current cost \$4,383 per year for service. Won't have this fee for five years. When receive funds they go to grant account, then write check out of there.

Roger Moore, Road Department – culverts, ditches, and pot hole patching. Had one employee, Courtney Vanover, resign to go work for the state. Need to post position.

On motion of Magistrate Stan Cox and seconded by Magistrate Frankie Ball it is ordered that this court advertise for the vacant position at the County Road Department.

Any Discussion? Roll Call Please.

Dist 1, Stanley Cox	Yea,	Dist 2, Roger Phillips	Yea,
Dist 3, Jason Mann	Yea,	Dist 4, Frankie Ball	Yea,
Doug Stephens Judge/Exe.	Yea.		

Motion Carried.

Rudy Young, EM/911 Director – says Amber resigned her full time position on Friday. Asking court if can hire two part time instead of one full time. Possibly hire full time

**ORDERS****McCreary County Fiscal COURT**

**TERM:** Regular      **DAY** 09th **DAY OF,** January **2012**

later. Highland Telephone did not give AT&T go ahead until last Friday. Should start 211 calls midweek.

On motion of Magistrate Roger Phillips and seconded by Magistrate Jason Mann it is ordered that this court advertise the two vacant part time positions at the 911 Center.

Any Discussion? Roll Call Please.

Dist 1, Stanley Cox	Yea,	Dist 2, Roger Phillips	Yea,
Dist 3, Jason Mann	Yea,	Dist 4, Frankie Ball	Yea,
Doug Stephens Judge/Exe.	Yea.		

Motion Carried.

Item 16. Pay Bills.

On motion of Magistrate Stan Cox and seconded by Magistrate Frankie Ball it is ordered that this court pay the bills as presented.

Any Discussion? Roll Call Please.

Dist 1, Stanley Cox	Yea,	Dist 2, Roger Phillips	Yea,
Dist 3, Jason Mann	Yea,	Dist 4, Frankie Ball	Yea,
Doug Stephens Judge/Exe.	Yea.		

Motion Carried.

Item 17. Other Business.

None.

Item 8. Bruce Lominac, PVA, addresses court regarding McCreary County Housing Authority.

Mandates – 2012 going to be tuff year. Review of all exempt properties in county. In February 1965 there was a contract to pay 10% or taxes due on property, whichever is less. Received about \$9,000 less than what should have received. Thinks are in breach of contract. Housing Authorities agreement was from 1971; turned over roads to county. Bruce wants to put back on tax roll. Wants County Attorney to review to see if proper or not. They received benefit that didn't have legal right to. Wants County Attorney to see if legal or not. If not then will send tax bill with interest and penalties. Doesn't know if can do, but knows can put on tax roll. Requests court to ask County Attorney to look over original contract. Has not assessed property so used their numbers. Reviewing all exempt properties. Judge recommends that have Michele look over; should give them opportunity to make things right. Roger asks if a "For Profit Corporation"? Located on east hwy 92. Asked them for paperwork but said had to talk to their attorney first. Bruce thinks should pay like citizens; goes by statue. They are getting a discount that they may not be entitled to. May be by mistake, but need to clarify.

On motion of Magistrate Jason Mann and seconded by Magistrate Frankie Ball it is ordered that this court allow the County Attorney, Michele Wilson-Jones, to review and give guidance on the proper course of action regarding the McCreary County Housing Authority.

Any Discussion? Roll Call Please.

Dist 1, Stanley Cox	Yea,	Dist 2, Roger Phillips	Yea,
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**ORDERS**



**McCreary County Fiscal COURT**

**TERM:** Regular      **DAY** 09th      **DAY OF,** January      **2012**

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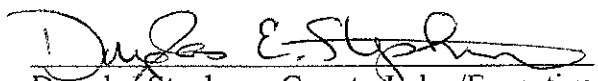
Dist 3, Jason Mann      Yea,  
Doug Stephens Judge/Exe.      Yea.


Dist 4, Frankie Ball      Yea,

Motion Carried.

Item 18. Adjourn.

On motion of Magistrate Roger Phillips and seconded by Magistrate Stan Cox it is ordered that this court adjourn.

  
Douglas Stephens, County Judge/Executive

  
Eric Haynes, County Clerk



# EXHIBIT S-2

OFFICE OF THE JUDGE/EXECUTIVE  
**McCREARY COUNTY**  
1 NORTH MAIN STREET • P.O. BOX 579  
WHITLEY CITY, KENTUCKY 42653  
(606) 376-2413



DOUGLAS E. STEPHENS  
County Judge/Executive

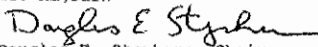
Fax: (606) 376-9499  
TDD: 1-800-247-2510

MCCREARY COUNTY FISCAL COURT  
WHITLEY CITY, KENTUCKY 42653  
REGULAR SESSION NOVEMBER 8, 2018  
6:00 P.M.  
AGENDA

1. Welcome
2. Pledge to flag and prayer by Judge Stephens
- ✓3. Roll Call
- ✓4. Approve minutes of Regular Session October 11, 2018 meeting
- ✓5. Approve Transfers, Mark Sewell, Treasurer
- ✓6. Kay Morrow w/McCreary County Library, Kim Tucker w/McCreary County Health Department & Lois Alcorn w/Extension Service address the court regarding tax rates.
- ✓7. Recommend setting county tax rate and acknowledge receipt of tax rates from special districts submitted to the county: County - Real 9.3, Motor & Watercraft 20.40, Library - Real 7.5, Personal 8.22, Health - 4.0, Soil Conservation - 1.70, Board of Education - Real 40.9, Personal 41.1, Eagle Fire - 10.0, West Fire - 10.0, North Fire - 10.0, Whitley Fire - 10.0, South Fire - 10.0 & Extension Service - Real 3.75, Personal 0.
- ✓8. Approve moving Dustin Lawson Full Time EMT @ pay rate of \$10.35 per hour, to PRN EMT @ pay rate of \$10.35 per hour. Dustin will fill Part Time position left by Stashia Rollins. Per request Jimmy Barnett, EMS Director
- ✓9. Approve moving Stashia Rollins from Part Time EMT @ pay rate of \$10.35 per hour, to Full Time EMT @ pay rate of \$10.35 per hour. Stashia will fill Full Time position left by Dustin Lawson. Per request Jimmy Barnett, EMS Director
- ✓10. Re-add Medical LN in Whitley City to state list of county roads. Per request Jimmy Barnett, 911 Director
- ✓11. Telephone Poll October 29, 2018 to approve Resolution for pay increase for Board Commissioners of the McCreary County Water District. Increase from \$330.00 per month to \$500.00 per month with the stipulation to attend training. (Resolution attached). Yeas - Judge Stephens, Jason Mann, Roger Phillips, Duston Baird & Leroy Perry. Request was inadvertently left off last month's agenda
- ✓12. Approve appointment of Rodney Hensley to the Eagle-Sawyer Fire Protection District Board of Trustees. Rodney is replacing Harold Glendon "Glen" Gilreath. Per request of Fire District Board.
- ✓13. Approve Resolution 181108-1 authorizing application for a KY Division of Abandoned Mine Lands Community & Economic Development Grant (\$2,000,000).
- ✓14. Department Heads update court
- ✓15. Citizen Participation
- ✓16. Other Business
- ✓17. Pay Bills

Agenda  
Page 2  
November 8, 2018

18. Adjourn

  
Douglas E. Stephens, Chairman  
McCreary County Fiscal Court

DES/pl1

**McCreary County Fiscal Court  
Regular Session November 8, 2018**

The McCreary County Fiscal Court met in Regular Session on November 8, 2018 in the McCreary County Fiscal Court. The Honorable Douglas E. Stephens, Judge-Executive, presided over the session, calling the meeting to order at 6 p.m. Judge Stephens welcomed those in attendance and led the meeting in a prayer and the Pledge of Allegiance.

**Item 3: Roll Call for Attendance**

**Roll Call:**

District 1: Leroy O.L. Perry - Present      District 2: Roger Phillips - Present  
District 3: Jason Mann - Present      District 4: Duston Baird - Present  
Judge Executive Stephens - Present

**Item 4: Approve minutes of October 11, 2018 regular session**

Magistrate Baird made a motion to accept the October 11 regular session minutes as presented. Magistrate Perry seconded the motion.

No discussion noted.

**Roll Call Vote:**

District 1: Leroy O.L. Perry - Yea      District 2: Roger Phillips - Yea  
District 3: Jason Mann - Yea      District 4: Duston Baird - Yea  
Judge Executive Stephens - Yea

Motion Carried 5-0 Vote

**Item 5: Approve Transfers as Presented**

Judge Stephens asked for a motion to table the transfers due to the absence of Treasurer Mark Sewell. Magistrate Baird made a motion to table. Motion was seconded by Magistrate Mann.

No discussion noted.

**Roll Call Vote:**

District 1: Leroy O.L. Perry - Yea      District 2: Roger Phillips - Yea  
District 3: Jason Mann - Yea      District 4: Duston Baird - Yea  
Judge Executive Stephens - Yea

Motion Carried 5-0 Vote

**Item 6: Local SPGE's present local tax rates - Library, Health Department, Extension Service**

Kay Morrow presented the public library tax rate as 7.5 on real estate and 8.22 on personal property. Lois Alcorn presented the extension district tax rate as 3.75 on real & tangible, 0.0 on motor vehicles and all others at 3.75. The rate was 3.95 last year and tax rate for vehicles was removed. The district will produce \$141k in the coming year.

Kim Tucker presented the health district tax rate as 4.0, being the same as last year.

No action is necessary.

No discussion noted.

**Item 7: Approve setting the county tax rate and accepting receipt of all SPGE tax rates**

Judge Stephens recommended the county tax rate be set at 9.3 on real property and 20.40 on motor & watercraft.

Magistrate Mann made a motion to set the county tax rate and accept all SPGE tax rates as presented to the Fiscal Court. Magistrate Phillips seconded the motion.

**Roll Call Vote:**

District 1: Leroy O.L. Perry - Yea

District 2: Roger Phillips - Yea

District 3: Jason Mann - Yea

District 4: Duston Baird - Yea

Judge Executive Stephens - Yea

Motion Carried 5-0 Vote

**Item 8: Approve hiring moving Dustin Lawson from full-time EMT to PRN EMT at pay rate of \$10.35 per hour**

Magistrate Baird made a motion to move Dustin Lawson to a PRN EMT at a pay rate of \$10.35 per hour. Magistrate Perry offered a second to that motion.

No discussion noted.

**Roll Call Vote:**

District 1: Leroy O.L. Perry - Yea

District 2: Roger Phillips - Yea

District 3: Jason Mann - Yea

District 4: Duston Baird - Yea

Judge Executive Stephens - Yea

Motion Carried 5-0 Vote

**Item 9: Approve moving Stashla Rollins from part-time EMT to full-time EMT at a pay rate of \$10.35 per hour**

Magistrate Perry made a motion to move Stashla Rollins to a full-time EMT at a pay rate of \$10.35 an hour. Magistrate Baird offered a second to that motion.

No discussion noted.

**Roll Call Vote:**

District 1: Leroy O.L. Perry - Yea

District 2: Roger Phillips - Yea

District 3: Jason Mann - Yea

District 4: Duston Baird - Yea

Judge Executive Stephens - Yea

Motion Carried 5-0 Vote

**Item 10: Re-add Medical Lane in Whitley City to county road inventory**  
Judge Stephens said the road is a county road, but is not on the official state inventory list. Magistrate Perry made a motion to re-add Medical Lane to the inventory list. Magistrate Mann seconded that motion.

No discussion noted.

Roll Call Vote:  
District 1: Leroy O.L. Perry - Yea      District 2: Roger Phillips - Yea  
District 3: Jason Mann - Yea      District 4: Duston Baird - Yea  
Judge Executive Stephens - Yea

Motion Carried 5-0 Vote

**Item 11: Telephone poll on October 29, 2018 to approve resolution for pay increase for water district board of commissioners**

Judge Stephens said the water district did submit this to the court prior to last month's meeting and the water district had approved the pay increase. He wasn't aware the Fiscal Court was required to vote on the issue so a phone poll was conducted.

No discussion noted.

Point of Record only.

**Item 12: Approve appointment of Rodney Hensley to the Eagle-Sawyer Fire Protection Board of Trustees**

Agenda item failed due to lack of motion.

No action taken.

No discussion noted.

**Item 13: Approve Resolution 181108-1 authorizing application for KY Abandoned Mines Grant for \$2 million**

Judge Stephens said this is a community development grant available to areas affected by abandoned mines. This resolution authorizes the grant application.

Magistrate Phillips made a motion to approve the resolution, The motion was seconded by Magistrate Baird.

No discussion noted.

Roll Call Vote:  
District 1: Leroy O.L. Perry - Yea      District 2: Roger Phillips - Yea  
District 3: Jason Mann - Yea      District 4: Duston Baird - Yea  
Judge Executive Stephens - Yea

Motion Carried 5-0 Vote

**Item 14: Department Heads Update**

No discussion noted.

No action taken

**Item 15: Citizen Participation**

None

No action taken

**Item 16: Other Business**

None

No action taken.

**Item 17: Approve paying the bills**

Magistrate Perry made a motion to pay the bills as presented. Magistrate Baird offered a second to that motion.

No discussion noted.

**Roll Call Vote:**

District 1: Leroy O.L. Perry - Yea

District 2: Roger Phillips - Nay

District 3: Jason Mann - ABS

District 4: Duston Baird - Yea

Judge Executive Stephens - Yea

Motion Carried 4-1 Vote

**Item #18: Adjourn**

Magistrate Mann made a motion to adjourn. Magistrate Perry seconded the motion.

No discussion noted.

**Roll Call Vote:**

District 1: Leroy O.L. Perry - Yea

District 2: Roger Phillips - Yea

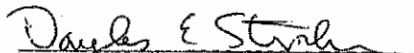
District 3: Jason Mann - Yea

District 4: Duston Baird - Yea

Judge Executive Stephens - Yea

Motion Carried 5-0 Vote

SESSION CLOSED

  
Douglas E. Stephens  
County Judge/Executive

  
Andrew Powell  
Fiscal Court Clerk

# EXHIBIT S-3



**COMMISSIONER COMPENSATION (2016 – 2020)**

<b>Year</b>	<b>Commissioner</b>	<b>Position</b>	<b>Salary</b>	<b>FICA Taxes</b>	<b>Other</b>	<b>Total</b>
<b>2016</b>	Doug Sexton	Chair	\$3,960.00	\$0	\$0	\$3,960.00
	Coy Taylor	Secretary	\$4,160.00	\$0	\$0	\$4,160.00
	Maynard New	Treasurer	\$3,960.00	\$0	\$0	\$3,960.00
	Raymond Taylor	Commissioner	\$3,960.00	\$0	\$0	\$3,960.00
	Randy Kidd	Commissioner	\$3,960.00	\$0	\$0	\$3,960.00
<b>2017</b>	Doug Sexton	Chair	\$3,960.00	\$0	\$0	\$3,960.00
	Coy Taylor	Secretary	\$4,160.00	\$0	\$0	\$4,160.00
	Maynard New	Treasurer	\$3,960.00	\$0	\$0	\$3,960.00
	Raymond Taylor	Commissioner	\$3,960.00	\$0	\$0	\$3,960.00
	Randy Kidd	Commissioner	\$3,960.00	\$0	\$0	\$3,960.00
<b>2018</b>	Doug Sexton	Chair	\$3,960.00	\$0	\$0	\$3,960.00
	Coy Taylor	Secretary	\$4,160.00	\$0	\$0	\$4,160.00
	Maynard New	Treasurer	\$3,960.00	\$0	\$0	\$3,960.00
	Raymond Taylor	Commissioner	\$3,960.00	\$0	\$0	\$3,960.00
	Randy Kidd	Commissioner	\$3,960.00	\$0	\$0	\$3,960.00
<b>2019</b>	Randy Kidd	Chair	\$6,000.00	\$0	\$0	\$6,000.00
	Maynard New	Secretary	\$6,000.00	\$0	\$0	\$6,000.00
	Raymond Taylor	Treasurer	\$6,000.00	\$0	\$0	\$6,000.00
	Doug Sexton	Commissioner	\$6,000.00	\$0	\$0	\$6,000.00
	Coy Taylor	Commissioner	\$6,000.00	\$0	\$0	\$6,000.00
<b>2020</b>	Randy Kidd*	Chair	\$3,600.00	\$0	\$0	\$3,600.00
	Maynard New	Secretary	\$6,000.00	\$0	\$0	\$6,000.00
	Raymond Taylor	Treasurer	\$6,000.00	\$0	\$0	\$6,000.00
	Doug Sexton	Commissioner	\$6,000.00	\$0	\$0	\$6,000.00
	Coy Taylor	Commissioner	\$6,000.00	\$0	\$0	\$6,000.00

**Note:** Each Commissioner receives an annual salary of \$6,000 if he attends six hours of certified water management training. McCreary County Water District previously did not consider a commissioner an employee, did not withhold or pay federal payroll tax on each commissioner’s salary. Based upon a recent review of federal tax laws and in consultation with its accountant, McCreary County Water District has determined that federal payroll taxes should be withheld from each commissioner’s salary and employer taxes should be paid. It expects to begin withholding taxes no later than October 2021. No other compensation or benefits are provided to commissioners.

\*In 2020 Commissioner Kidd failed to attend six hours of certified water management training and was required to refund \$2,400. The refund occurred in 2021 after the filing of McCreary County Water District’s annual report for Calendar Year 2020.

# EXHIBIT S-4

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of:**

<b>ELECTRONIC APPLICATION OF</b>	)	
<b>KENTUCKY RURAL WATER ASSOCIATION,</b>	)	
<b>STOLL KEENON OGDEN PLLC AND</b>	)	
<b>NORTHERN KENTUCKY WATER DISTRICT</b>	)	<b>CASE NO. 2020-00212</b>
<b>FOR ACCREDITATION AND APPROVAL OF</b>	)	
<b>A PROPOSED WATER DISTRICT</b>	)	
<b>MANAGEMENT TRAINING PROGRAM</b>	)	

**NOTICE OF FILING**

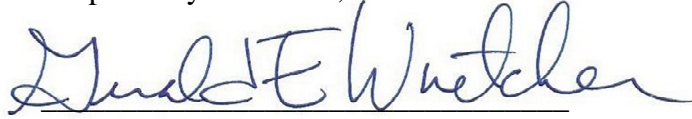
Kentucky Rural Water Association, Stoll Keenon Ogden PLLC and Northern Kentucky Water District give notice of the filing of the following documents in compliance with the Commission’s Order of July 22, 2020:

1. A sworn statement attesting that the proposed course of instruction entitled “2020 Water District Commissioner Training Webinar” was conducted on August 27, 2020 by videoconference and that the materials regarding each session were made available to all program attendees by electronic mail prior to the seminar (**Exhibit 1**);
2. A description of any changes in the presenters or the proposed curriculum that occurred after the submission of the application for accreditation (**Exhibit 2**);
3. The name of each attending water district commissioner, his or her water district, and the number of hours that he or she attended (**Exhibit 3**);
4. The affidavit of attendance of each water district commissioner who attended the program (**Exhibit 4**);
5. Approval of the program for continuing legal education accreditation by the Kentucky Bar Association (**Exhibit 5**); and

6. Approval of the program for accreditation by the Division of Compliance Assistance for Continuing Education for Drinking Water Treatment and Distribution System Operators (**Exhibit 6**).

Dated: September 21, 2020

Respectfully submitted,

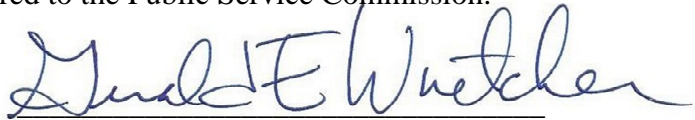


Gerald E. Wuetcher  
Stoll Keenon Ogden PLLC  
300 West Vine Street, Suite 2100  
Lexington, Kentucky 40507-1801  
gerald.wuetcher@skofirm.com  
Telephone: (859) 231-3017  
Fax: (859) 259-3517

*Counsel for Kentucky Rural Water Association,  
Stoll Keenon Ogden PLLC and Northern Kentucky  
Water District*

CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8, I certify that the Joint Applicants' September 21, 2020 electronic filing of this Application is a true and accurate copy of the document being filed in paper medium; that the electronic filing has been transmitted to the Commission on September 21, 2020; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and that within 30 days following the end of the state of emergency announced in Executive Order 2020-215 this Application in paper medium will be delivered to the Public Service Commission.



Gerald E. Wuetcher

# **EXHIBIT 1**



# **EXHIBIT 3**

**WATER COMMISSIONER ATTENDEES AND HOURS OF ATTENDANCE  
(BY LAST NAME)**

<b>Last Name</b>	<b>First Name</b>	<b>Water District</b>	<b>Hours Earned</b>	<b>Affidavit Page No.</b>
Adams	Ronald	Christian County Water District	6	8
Alexander	Tim	Boone County Water District	6	3
Anderson	Doug	Muhlenberg County Water District #3	6	35
Applegate	Robert	Western Lewis-Rectorville Water District	6	61
Barr	Tim	North Logan Water District	6	38
Bentley Jr	Luke	Garrison-Quincy-O-Ky-Heights Water District	6	19
Best	Tony	North Mercer Water District	6	45
Bowling	Darrell	Big Sandy Water District	6	2
Brunson	Ashbel	Christian County Water District	6	9
Cain	Charlie	Boone County Water District	6	4
Carpenter	Pam	Western Mason County Water District	6	65
Collier	Karin	Garrison-Quincy-O-Ky-Heights Water District	6	17
Cunningham	Clyde	Northern Kentucky Water District	6	48
Curry	Jody	Oldham County Water District	6	53
Daugherty	James	Boone County Water District	6	5
Detre	John	Larue County Water District #1	6	22
Draffen	Larry Joe	North Marshall Water District	6	41
Driskill	Billy	North Marshall Water District	6	42
Duncan	Deborah	South Hopkins Water District	6	56
Esham	Gary	Garrison-Quincy-O-Ky-Heights Water District	6	18
Fiefhaus	Harry	East Clark County Water District	6	13
Field	Dan	Corinth Water District	6	11
Finley	Kenneth	Laurel County Water District #2	6	23
Gantley	Joe Dan	Western Lewis-Rectorville Water District	6	62
Garrett	Donald	Muhlenberg County Water District #3	6	36
Giordano	Mike	Boone County Water District	6	6
Greer	Jason	Oldham County Water District	6	54
Harper	Wallace	North Logan Water District	6	39
Helton	Timothy	Hyden-Leslie Water District	6	21
Hockman	Ron	Hardin County Water District No. 1	6	20
Jenkins	Wayne	Laurel County Water District #2	6	24
Johnson	Gerald (Jerry)	Western Lewis-Rectorville Water District	6	63
Johnston	Harvey	Warren County Water District	6	58
Knock	Richard	Boone County Water District	6	7



<b>Last Name</b>	<b>First Name</b>	<b>Water District</b>	<b>Hours Earned</b>	<b>Affidavit Page No.</b>
Koester	Joe	Northern Kentucky Water District	6	49
Lange	Jody	Northern Kentucky Water District	6	50
Leonard	James	North Marshall Water District	6	43
Macke	Fred	Northern Kentucky Water District	6	51
May	Barbara	Marion County Water District	3	29
Moore	Dave	Laurel County Water District #2	6	25
Morris	Barbara	Christian County Water District	6	10
Murphy	Charles	Lyon County Water District	6	26
Neat	Ollie	South Anderson Water District	6	55
New	Maynard	McCreary Co. Water District	6	30
Powell	Jeff	Allen Co Water District	6	1
Quinn	Ben	West Shelby Water District	6	59
Redden	Larry	Western Mason County Water District	6	66
Riggs	Michael M.	West Shelby Water District	6	60
Robertson	Don	Lyon County Water District	6	27
Sexton	Doug	McCreary Co. Water District	6	31
Shadowen	Kenneth	North Marshall Water District	6	44
Sheperson	Gerald	North Mercer Water District	6	46
Short	Roy	North Mercer Water District	6	47
Smotherman	S.C.	North Logan Water District	6	40
Sutton	Chris	Lyon County Water District	6	28
Tanner	Richard	Farmdale Water District	6	14
Taylor	Coy	McCreary Co. Water District	6	33
Taylor	Joe Dan	Dexter-Almo Heights Water District	6	12
Taylor	Raymond	McCreary Co. Water District	6	32
Thomas	Terry	Western Lewis-Rectorville Water District	6	64
Toles	Clifford	Farmdale Water District	6	15
Tucker	Robert	South Hopkins Water District	6	57
Varney	Kevin	Mountain Water District	6	34
Wagner	Doug	Northern Kentucky Water District	6	52
Wilson	Jimmy	Gallatin County Water District	6	16
Woodburn	Robert	Muhlenberg County Water District #3	6	37

**WATER COMMISSIONER ATTENDEES AND HOURS OF ATTENDANCE  
(BY WATER DISTRICT)**

<b>Water District</b>	<b>Last Name</b>	<b>First Name</b>	<b>Hours Earned</b>	<b>Affidavit Page No.</b>
Allen Co Water District	Powell	Jeff	6	1
Big Sandy Water District	Bowling	Darrell	6	2
Boone County Water District	Alexander	Tim	6	3
Boone County Water District	Cain	Charlie	6	4
Boone County Water District	Daugherty	James	6	5
Boone County Water District	Giordano	Mike	6	6
Boone County Water District	Knock	Richard	6	7
Christian County Water District	Adams	Ronald	6	8
Christian County Water District	Brunson	Ashbel	6	9
Christian County Water District	Morris	Barbara	6	10
Corinth Water District	Field	Dan	6	11
Dexter-Almo Heights Water District	Taylor	Joe Dan	6	12
East Clark County Water District	Fiefhaus	Harry	6	13
Farmdale Water District	Tanner	Richard	6	14
Farmdale Water District	Toles	Clifford	6	15
Gallatin County Water District	Wilson	Jimmy	6	16
Garrison-Quincy-O-Ky-Heights Water District	Collier	Karin	6	17
Garrison-Quincy-O-Ky-Heights Water District	Esham	Gary	6	18
Garrison-Quincy-O-Ky-Heights Water District	Bentley Jr	Luke	6	19
Hardin County Water District No. 1	Hockman	Ron	6	20
Hyden-Leslie Water District	Helton	Timothy	6	21
Larue County Water District #1	Detre	John	6	22
Laurel County Water District #2	Finley	Kenneth	6	23
Laurel County Water District #2	Jenkins	Wayne	6	24
Laurel County Water District #2	Moore	Dave	6	25
Lyon County Water District	Murphy	Charles	6	26
Lyon County Water District	Robertson	Don	6	27
Lyon County Water District	Sutton	Chris	6	28
Marion County Water District	May	Barbara	3	29
McCreary Co. Water District	New	Maynard	6	30
McCreary Co. Water District	Sexton	Doug	6	31
McCreary Co. Water District	Taylor	Raymond	6	32
McCreary Co. Water District	Taylor	Coy	6	33
Mountain Water District	Varney	Kevin	6	34

<b>Water District</b>	<b>Last Name</b>	<b>First Name</b>	<b>Hours Earned</b>	<b>Affidavit Page No.</b>
Muhlenberg County Water District #3	Anderson	Doug	6	35
Muhlenberg County Water District #3	Garrett	Donald	6	36
Muhlenberg County Water District #3	Woodburn	Robert	6	37
North Logan Water District	Barr	Tim	6	38
North Logan Water District	Harper	Wallace	6	39
North Logan Water District	Smotherman	S.C.	6	40
North Marshall Water District	Draffen	Larry Joe	6	41
North Marshall Water District	Driskill	Billy	6	42
North Marshall Water District	Leonard	James	6	43
North Marshall Water District	Shadowen	Kenneth	6	44
North Mercer Water District	Best	Tony	6	45
North Mercer Water District	Sheperson	Gerald	6	46
North Mercer Water District	Short	Roy	6	47
Northern Kentucky Water District	Cunningham	Clyde	6	48
Northern Kentucky Water District	Koester	Joe	6	49
Northern Kentucky Water District	Lange	Jody	6	50
Northern Kentucky Water District	Macke	Fred	6	51
Northern Kentucky Water District	Wagner	Doug	6	52
Oldham County Water District	Curry	Jody	6	53
Oldham County Water District	Greer	Jason	6	54
South Anderson Water District	Neat	Ollie	6	55
South Hopkins Water District	Duncan	Deborah	6	56
South Hopkins Water District	Tucker	Robert	6	57
Warren County Water District	Johnston	Harvey	6	58
West Shelby Water District	Quinn	Ben	6	59
West Shelby Water District	Riggs	Michael M.	6	60
Western Lewis-Rectorville Water District	Applegate	Robert	6	61
Western Lewis-Rectorville Water District	Gantley	Joe Dan	6	62
Western Lewis-Rectorville Water District	Johnson	Gerald (Jerry)	6	63
Western Lewis-Rectorville Water District	Thomas	Terry	6	64
Western Mason County Water District	Carpenter	Pam	6	65
Western Mason County Water District	Redden	Larry	6	66

# **EXHIBIT 4**

COMMONWEALTH OF KENTUCKY )  
COUNTY OF McCrory ) SS:

AFFIDAVIT OF ATTENDANCE

I, Maynard New, being duly sworn, state that I  
(Print Name)  
attended by videoconference the 2020 Water District Commissioner Training Webinar on August  
27, 2020; that I am entitled to claim a total of 4 hours of water management training for my  
attendance; and that each hour of water management training claimed represents one hour of time  
I viewed the Webinar's proceedings.

Maynard New  
(Signature)

Organization: McCrory County Water District

Address: P.O. Box 488  
White Hall, KY 40265

Subscribed and sworn to before me, a Notary Public in and before said County and State,  
this 27 day of August 2020.

Kathy Duple  
Notary Public

My Commission Expires: 7/13/2022

Notary ID: 603026



COMMONWEALTH OF KENTUCKY )  
COUNTY OF McCreary ) SS:

AFFIDAVIT OF ATTENDANCE

I, Coy Taylor, being duly sworn, state that I  
(Print Name)  
attended by videoconference the 2020 Water District Commissioner Training Webinar on August  
27, 2020; that I am entitled to claim a total of 6 hours of water management training for my  
attendance; and that each hour of water management training claimed represents one hour of time  
I viewed the Webinar's proceedings.

Coy Taylor  
(Signature)  
Organization: McCreary County Water District  
Address: P.O. Box 488  
Whitley City, KY 40383

Subscribed and sworn to before me, a Notary Public in and before said County and State,  
this 27 day of August 2020.

Kathy Depell  
Notary Public  
My Commission Expires: 7/13/2022  
Notary ID: 603026

COMMONWEALTH OF KENTUCKY )  
COUNTY OF McCracken ) SS:

AFFIDAVIT OF ATTENDANCE

I, Raymond Taylor, being duly sworn, state that I  
(Print Name)  
attended by videoconference the 2020 Water District Commissioner Training Webinar on August  
27, 2020; that I am entitled to claim a total of 6 hours of water management training for my  
attendance; and that each hour of water management training claimed represents one hour of time  
I viewed the Webinar's proceedings.

Raymond Taylor  
(Signature)

Organization: McCracken County Water District

Address: P.O. Box 488

Whitley City Ky 42653

Subscribed and sworn to before me, a Notary Public in and before said County and State,  
this 27 day of August 2020.

Kathy Dye  
Notary Public

My Commission Expires: 7/13/2022

Notary ID: 603226



# EXHIBIT T

# EXHIBIT T-1

Insurance is provided by:  
**ZURICH AMERICAN INSURANCE COMPANY**  
 1299 Zurich Way  
 Schaumburg, IL 60196-1056

Policy Number **CPO-0632749-00**

**COMMON POLICY DECLARATIONS**

A Stock Insurer

<b>Item 1. Named Insured and Mailing Address</b>	<b>Agent Name and Address</b>
McCreary County Water & Sewer District P.O. Box 488 456 N. Hwy 27 Whitley City, KY 42653	Allied Public Risk, LLC 4507 North Front Street Suite 200 Harrisburg, PA 17110  Producer No. 56139000

**Item 2. Policy Period From:** 10/1/2019 **To:** 10/1/2020  
 at 12:01 A.M., Standard Time at your mailing address shown above.

**Item 3. Business Description:** Special District  
 Form of Business: N/A

**Item 4.** In return for the payment of the premium, and subject to all the terms of this policy, we agree with you to provide the insurance as stated in this policy.

This policy consists of the following coverage parts for which a premium is indicated. Where no premium is shown, there is no coverage. This premium may be subject to adjustment.

Coverage Part(s)	Premium
Commercial Property Coverage Part	\$ 17,750.00
Commercial General Liability Coverage Part	\$ 7,959.00
Commercial Crime Coverage Part	\$ 1,230.00
Commercial Inland Marine Coverage Part	\$ 1,718.00
Commercial Auto (Business or Truckers)	\$ 6,359.00
Commercial Garage Coverage Part	\$ Not Covered
Total Policy Premium	\$ 35,016.00
Terrorism	\$ 417.00
Total Policy Premium including Terrorism	\$ 35,433.00
Taxes & Surcharges	\$ 260.58
Electronic Data Management Fee	\$ 250.00
Total Premium including Terrorism Surcharges and Fees	\$ <b>35,943.58</b>

Form(s) and Endorsement(s) made a part of this Policy at time of issue:

**See Schedule of Forms and Endorsements**

COUNTERSIGNED: DATE: 11/6/2019

BY: (Authorized Representative)



THIS COMMON POLICY DECLARATION AND THE SUPPLEMENTAL DECLARATION(S), TOGETHER WITH THE COMMON POLICY CONDITIONS, COVERAGE PART(S), COVERAGE FORM(S) AND FORMS AND ENDORSEMENTS, IF ANY, COMPLETE THE ABOVE NUMBERED POLICY

Policy Number: CPO-0632749-00

Insurance is Provided by:

Zurich American Insurance Company  
1299 Zurich Way  
Schaumburg, IL 60196-1056  
A Stock Insurer

**COMMERCIAL GENERAL LIABILITY COVERAGE PART DECLARATIONS**

Named Insured: McCreary County Water & Sewer District  
P.O. Box 488, 456 N. Hwy 27  
Whitley City, KY 42653

Policy Period: Coverage begins 10/1/2019 at 12:01 A.M.; Coverage ends 10/1/2020 at 12:01 A.M.

Producer Name: Allied Public Risk, LLC 4507 N Front Street Suite 200 Harrisburg, PA 17110		Agent No. 56139000	
<b>Item 1. Business Description: Special District</b>			
<b>Item 2. Limits of Insurance</b>			
GENERAL AGGREGATE LIMIT	<u>\$3,000,000</u>		
PRODUCTS-COMPLETED OPERATIONS AGGREGATE LIMIT	<u>\$3,000,000</u>		
EACH OCCURRENCE LIMIT	<u>\$1,000,000</u>		
DAMAGE TO PREMISES RENTED TO YOU LIMIT	<u>\$1,000,000</u>	Any one premises	
MEDICAL EXPENSE LIMIT	<u>Not Covered</u>	Any one person	
PERSONAL AND ADVERTISING INJURY LIMIT	<u>\$1,000,000</u>	Any one person or organization	
<b>Item 3. Retroactive Date (CG 00 02 ONLY)</b>			
This insurance does not apply to "bodily injury", "property damage" or "personal and advertising injury" offense which occurs before the Retroactive Date, if any, shown here: <u>None</u> (Enter Date or "None" if no Retroactive Date applies)			
<b>Item 4. Form of Business and Location Premises</b>			
Form of Business: Special District			
Location of All Premises You Own, Rent or Occupy: <b>Schedule of Locations on File with Carrier</b>			
<b>Item 5. Schedule of Forms and Endorsements</b>			
Form(s) and Endorsement(s) made a part of this Policy at time of issue: <b>See Schedule of Forms and Endorsements</b>			
<b>Item 6. Premiums</b>			
Coverage Part Premium:	<b>\$ 7,959</b>		
Other Premium	<b>\$ Included</b>		
Total Premium	<b>\$ 7,959</b>		

Policy Number: CPO-0632749-00

**COMMERCIAL GENERAL LIABILITY COVERAGE SCHEDULE**

Named Insured: McCreary County Water & Sewer District

Effective Date: 10/1/2019  
12:01 A.M., Standard Time

Agent Name: Allied Public Risk LLC

Agent No.: 56139000

**Item 5. Location of Premises**

Location of All Premises You Own, Rent or Occupy: **See Schedule of Locations**

Code No.	Premium Basis	Premises/Operations	
99943	Payroll per 1000		
Location	Exposure 762,650	Rate	Premium \$5,205
Classification: Water Company		Products/Completed Operations	
		Rate	Premium Included
Code No.	Premium Basis	Premises/Operations	
41700	Each		
Location	Exposure 1	Rate	Premium \$275
Classification: Dams, Levees or Dikes		Products/Completed Operations	
		Rate	Premium Included

**KENTUCKY LEAGUE OF CITIES INSURANCE SERVICES  
(KLCIS)**

*LIABILITY COVERAGE DECLARATIONS*

Name of Insured: McCreary County Water District

Policy Number: L5762-2020-19942

Address: P. O. Box 488  
Whitley City, Kentucky 42653

Agent of Record: Upchurch Insurance & Financial Services Inc

Coverage Period: from 10/1/2020 at 12:01a.m. Standard (or Daylight) time to 10/1/2021 at 12:01 a.m. Standard (or Daylight) time at the mailing address shown above. For purposes of the prior acts coverage endorsement, this policy shall be deemed renewed annually one year from the initial coverage date.

Subject to all terms of this policy, KLCIS agrees to provide you with coverages shown below for which a premium is shown and you pay to us.

<b>COVERAGE</b>	<b>LIMIT Per Occurrence</b>	<b>DEDUCTIBLE Per Occurrence</b>	<b>PREMIUM 10/1/2020-10/1/2021 Installment</b>
Commercial General Liability	\$2,000,000	\$0	\$9,753.39
Garage Keepers Liability	No Coverage	No Coverage	No Coverage
Public Officials Liability	\$2,000,000	\$0	\$2,722.49
Law Enforcement Liability	No Coverage	No Coverage	No Coverage
Sewer Backup Liability	\$100,000	\$0	\$4,538.71
Business Auto Liability	\$2,000,000	\$0	\$9,661.25
Auto Physical Damage	Actual Cash Value	See Vehicle Schedule	\$1,525.79
<b>TOTAL PREMIUM</b>			<b>\$28,201.63</b>

\*In the event of an "Occurrence" or "Accident" which invokes more than one type of coverage under the same or different policies issued by KLCIS, then the liability of KLCIS shall not exceed the highest applicable limit under any one coverage.

**Your policy may contain premium adjustments for the following:**

Accredited Law Enforcement Agency	0%
Loss Control, GL, PO and Auto Liability Review	-6%
Loss Control, LE Liability Review	0%

**PRIOR ACTS COVERAGE**

If a date or dates appear below, you are being provided with coverage for accidents or occurrences or wrongful acts, which pre-date your current coverage period. Coverage provided by the Prior Acts endorsement may have been part of an earlier policy issued to you by KLCIS. If so, no dates will appear below and no additional Prior Acts coverage is afforded by this policy.

General Liability	
Public Officials Liability	10/1/2004
Employee Benefits Liability	10/1/2004
Law Enforcement Liability	

**Basic Coverage Forms:** KLCIS-GL'2020, KLCIS-PO'2020, KLCIS-BA'2020, KLCIS-Cyber'2018

**Endorsements:** KLCIS-DAM'20, KLCIS-LPE'20, KLCIS-SB'20, KLCIS-PA'20, KLCIS-Cyber'18

**COVERAGE SUBLIMITS**

For each of the coverages for which you paid a premium the following sublimits apply:

**GENERAL LIABILITY**

Fire Damage Limit	\$100,000	Per Fire
Medical Expense Limit	\$5,000	Per Person
Employee Benefits Liability	\$2,000,000	Per Occurrence
Hazardous Response Team	\$2,000,000	Per Occurrence

**AUTOMOBILE LIABILITY**

Personal Injury Protection	\$10,000	Per Person
Uninsured Motorists	\$100,000	Per Accident
Underinsured Motorists	\$100,000	Per Accident
"Comprehensive", Collision Damage	(see vehicle schedule)	

# EXHIBIT T-2



**KENTUCKY LEAGUE OF CITIES WORKERS' COMPENSATION TRUST**

100 East Vine Street, Suite 800, Lexington, KY 40507-3701

859-977-3700 or 800-876-4552

FEIN 61-1238903

**WORKERS' COMPENSATION AND EMPLOYERS' LIABILITY INSURANCE POLICY  
INFORMATION PAGE  
CARRIER CODE 36676**

**Item 1:** McCreary County Water District  
P. O. Box 488  
Whitley City, Kentucky 42653

**POLICY #** W5762-2021-20448

Federal ID#: 61-0654526

SIC Code: 49410000

Risk ID#:

Locations - All usual workplaces of the insured at or from which operations covered by this policy are conducted are located at the above address unless otherwise stated herein: See attached schedules for location(s).

**Item 2:** Policy Period: From 7/1/2021 to 7/1/2022 12:01 A.M. standard time at the Insured's mailing address.

**Item 3:**

A. Workers' Compensation Insurance: Part One of the policy applies to the Workers' Compensation Law of the states listed here: Kentucky

B. Employers' Liability Insurance: Part two of the policy applies to work in each state listed in Item 3.A. The limits of our liability under Part Two are:

Bodily Injury by Accident \$4,000,000 each employee

Bodily Injury by Disease \$4,000,000 each employee

Bodily Injury by Disease \$4,000,000 policy limit

C. Other States Insurance: Part Three of the policy applies to the states, if any, listed here: All states not provided. Coverage provided pursuant to Kentucky Law.

D. This policy includes these forms, endorsements and schedules: KLCIS-WC-EL'2006, WC 00 03 11, WC 00 04 06

**Item 4:** The premium for this policy will be determined by our Manuals and Rules, Classifications, Rates and Rating Plans. All information required below is subject to verification and change by audit:

**\*\*See Attached Schedule for Classifications\*\***

**INSTALLMENT YEAR: 7/1/2021 - 7/1/2022**

Premium Subject to Tax	\$ 12,134.78
Plus Kentucky Premium Tax (7.02)%	\$ 851.86
Estimated Annual Total	\$ 12,986.64

Dated Issued: 8/17/2021

From: KLC Workers' Compensation Trust  
Lexington, KY 40507-3701

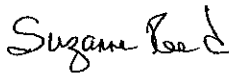
**NOTE:** Wherever the word "policy" appears in the attached forms or endorsements, it will be construed to mean the same as "declarations"; wherever the word "company" appears, it will be construed to mean the same as "KLCIS". Each of the coverages listed on page one of these declarations is separate and apply to these coverages only.

This coverage has been placed with a workers' compensation self-insurance group which is known as the Kentucky League of Cities Insurance Services ("KLCIS"). KLCIS has received a certificate of filing from the Commonwealth of Kentucky and has provided continuous coverage to its members since July 1, 1987.

Claims against group members are not covered by the Kentucky Insurance Guaranty Association.

**KENTUCKY LEAGUE OF CITIES INSURANCE SERVICES**

by



8/17/2021

(Authorized Agent)

Date

**KENTUCKY LEAGUE OF CITIES INSURANCE AGENCY, INC.**

by



8/17/2021

(Authorized Agent)

Date

**KENTUCKY LEAGUE OF CITIES WORKERS' COMPENSATION TRUST**

**WORKERS' COMPENSATION AND EMPLOYERS' LIABILITY INSURANCE POLICY**

Date Issued: 7/1/2021

WC 00 00 01 A  
Schedule Page 1

**SCHEDULE OF OPERATIONS  
Payroll Premium Summary**

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**NAME OF INSURED:** McCreary County Water District  
**POLICY NUMBER:** W5762-2021-20448  
**INSTALLMENT YEAR:** 7/1/2021 to 7/1/2022  
**MEMBER NUMBER:** 5762

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<b>Classification</b>	<b>Code No.</b>	<b>Payroll Exposure</b>	<b>Rate per \$100 of Payroll</b>	<b>Annualized Estimated Manual Premium</b>	<b>Estimated Final Premium</b>	<b>Pro-Rated Estimated Final Premium</b>
Waterworks (Meter Readers, Water Plant)	7520	562,000.00	4.48	25,177.60	8,773.61	8,773.61
Sewage Disposal Plant	7580	209,000.00	4.04	8,443.60	2,942.33	2,942.33
Office Employees	8810-01	299,000.00	0.33	986.70	343.84	343.84
Minimum Premium Adjustment-Workers Compensation	MINPWC	0.00	0	0.00	0.00	0.00
Total Premium Subject To Experience Rating (Subject To Tax)				\$34,607.90	\$12,059.78	\$12,059.78

**KENTUCKY LEAGUE OF CITIES WORKERS' COMPENSATION TRUST**  
**WORKERS' COMPENSATION AND EMPLOYERS' LIABILITY INSURANCE POLICY**

Date Issued: 7/1/2021

WC 00 00 01 A  
Schedule Page 2

**SCHEDULE OF OPERATIONS**  
**Premium Summary**

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<b>NAME OF INSURED:</b>	McCreary County Water District
<b>POLICY NUMBER</b>	W5762-2021-20448
<b>INSTALLMENT YEAR:</b>	7/1/2021 to 7/1/2022
<b>MEMBER NUMBER:</b>	5762

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Total Scheduled Premium Subject to Experience Rating	34,607.90
Experience Modification Factor (0.75)	-8,651.98
Modified Premium	25,955.93
Modified Premium Subject to Deductible Credit	25,955.93
Deductible Credit (0)	0.00
Subject to Premium Volume Discount	25,955.93
Premium Volume Discount (-0.115)	-2,984.93
Subject to Misc. Modifiers	22,971.00
Drug Free Workplace (0)	0.00
Loss Control Modifier (-0.12)	-2,756.52
Miscellaneous Modifier (0)	0.00
Risk Assessment Modifier (-0.355)	-8,154.70
Mono-Line WC Modifier (0)	0.00
Expense Constant	75.00
Total Policy Period Premium Subject to Tax	12,135
Kentucky Premium Tax (0.0702)	851.86
<b>POLICY TOTAL</b>	<b>12,986.64</b>

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<b>AGENT OF RECORD:</b>	Upchurch Insurance & Financial Services Inc
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## VOLUNTARY COMPENSATION AND EMPLOYERS' LIABILITY COVERAGE ENDORSEMENTS

This endorsement adds Voluntary Compensation Insurance to the policy.

**A. How This Insurance Applies**

This insurance applies to bodily injury by accident or bodily injury by disease. Bodily injury includes resulting death.

1. The bodily injury must be sustained by an employee included in the group of employees described in the Schedule.
2. The bodily injury must arise out of and in the course of employment necessary or incidental to work in a state listed in the Schedule.
3. The bodily injury must occur in the United States of America, its territories or possessions, or Canada, and may occur elsewhere if the employee is a United States or Canadian citizen temporarily away from those places.
4. Bodily injury by accident must occur during the policy period.
5. Bodily injury by disease must be caused or aggravated by the conditions of your employment. The employee's last day of last exposure to the conditions causing or aggravating such bodily injury by disease must occur during the policy period.

**B. We Will Pay**

We will pay an amount equal to the benefits that would be required of you if you and your employees described in the Schedule were subject to the workers' compensation law shown in the Schedule. We will pay those amounts to the persons who would be entitled to them under the law.

With respect to elected officials, we will pay for medical benefits only as a result of bodily injury. The bodily injury must arise from attendance or travel to and from an official municipal meeting as defined by the Sunshine Law of the State of Kentucky.

With respect to auxiliary and other volunteer personnel, we will pay for medical benefits only as a result of bodily injury. Such other personnel must be reported to us and requested to be covered by this insurance prior to claim.

**C. Exclusions**

This insurance does not cover:

1. Any obligation imposed by a workers' compensation or occupational disease law, or any similar law.
2. Bodily injury intentionally caused or aggravated by you.

**D. Before We Pay**

Before we pay benefits to the persons entitled to them, they must:

1. Release you and us, in writing, of all responsibility for the injury or death.
2. Transfer to us their right to recover from others who may be responsible for the injury or death.
3. Cooperate with us and do everything necessary to enable us to enforce the right to recover from others.

If the persons entitled to the benefits of this insurance fail to do those things, our duty to pay ends at once. If they claim damages from you or from us for the injury or death, our duty to pay ends at once.

**E. Recovery From Others**

If we make a recovery from others, we will keep an amount equal to our expenses of recovery and the benefits we paid. We will pay the balance to the persons entitled to it. If the persons entitled to the benefits of this insurance make a recovery from others, they must reimburse us for the benefits we paid them.

**F. Employers' Liability Insurance**

Part Two (Employers' Liability Insurance) applies to bodily injury covered by this endorsement as though the State of Employment shown in the Schedule were shown in Item 3.A. of the Information Page.

Schedule

Employees

As listed on Volunteer Employees  
Form

State of Employment

Kentucky

Designated Workers' Compensation Law





## COMMONWEALTH OF KENTUCKY WORKERS' COMPENSATION NOTICE

Employees of this business are covered by the Kentucky Workers' Compensation Act (KRS Chapter 342). Conspicuous posting of this notice is required by law.

Employer: **McCreary County Water District**

Address: **P. O. Box 488, Whitley City, KY, 42653**

Policy #: **W5762-2021-20448 effective 7/1/2021 to 7/1/2022**

Workers Compensation Carrier (or third party administrator): **Kentucky League of Cities Insurance Services.**

Address: **PO Box 1720, Lexington, KY 40588**

Telephone: **800-382-7729**

Contact Person: **Angie Gabbard**

**EMPLOYEES: IF INJURED - NOTIFY** your supervisor **IMMEDIATELY**. When possible, notice should be in writing. **FAILURE** to notify your supervisor could result in denial of benefits. **OBTAIN MEDICAL CARE**. Your employer must pay for **ALL NECESSARY MEDICAL CARE** to treat a workplace injury. The employee may select the physician or medical facility to render care. If the employer is enrolled in an approved Managed Care Plan, employee selection of physicians is **LIMITED** to the Approved Provider Network, except in certain emergencies. **FOR INJURIES REQUIRING CONTINUING CARE, the EMPLOYEE MUST DESIGNATE A TREATING PHYSICIAN**. A form to do so will be furnished by your employer or its insurance carrier.

This employer **IS** participating in a Managed Care Plan for medical care.

**DISABILITY BENEFITS** to replace wages lost due to a workplace injury are payable under the Workers' Compensation Act after seven (7) days of disability. A claim must be filed with Department of Workers Claims **WITHIN TWO YEARS** of the date of injury, or last payment of temporary total disability benefits.

**NEED ASSISTANCE?** Contact your employer's claim representative. If your questions about workers compensation rights are not promptly answered, call the Kentucky Department of Workers Claims at 1-800-554-8601 to speak to an Ombudsman or Workers Compensation Specialist.

**EMPLOYER SUPERVISORS - NOTIFY MANAGEMENT IMMEDIATELY OF ALL INJURIES SO THAT TIMELY REPORT CAN BE MADE AS REQUIRED BY LAW.**



# EXHIBIT U

# EXHIBIT U-1

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**JANUARY 29, 2019**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

MAYNARD NEW MADE THE MOTION TO APPROVE THE DECEMBER 27, 2018 MEETING MINUTES. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**BOARD POLLING.  
(RESERVES ACCOUNT).**

SUPT. WHITAKER OPENED THE MEETING SAYING THERE WAS A POLLING OF THE BOARD ON JANUARY 14, 2019 AND THE VOTE WAS TO USE THE RESERVES ACCOUNTS FOR THE REVENUES THAT THE USP COULD NOT PAY BECAUSE OF THE GOVERNMENT SHUT DOWN.

DOUG SEXTON MADE THE MOTION OF A RESOLUTION TO APPROVE THE JANUARY 14, 2019 POLLING TO USE THE RESERVES ACCOUNTS FOR THE REVENUES THAT THE USP COULD NOT PAY BECAUSE OF THE GOVERNMENT SHUTDOWN. SECONDED BY RAYMOND TAYLOR. (NUNC-PRO-TUNC).

MOTIONED CARRIED UNANIMOUSLY

**CURRENT OFFICE BUILDING.**

SUPT. WHITAKER SAID ACCESS CABLE HAS DECIDED NOT TO PURCHASE THE OLD OFFICE BUILDING AT 19 CRIT KING RD. HE SAID ONCE WE HAVE MOVED INTO THE NEW BUILDING WE WILL PUT A FOR SALE SIGN UP AT THE OLD OFFICE. GERALD WUETCHER HAS PREPARED A RESOLUTION FOR THE BOARD TO DECLARE THE OLD OFFICE BUILDING AS SURPLUS PROPERTY AND AUTHORIZING ITS SALE. THIS RESOLUTION ALLOWS THE DISTRICT TO PUT THE BUILDING UP FOR SALE AND KEEP IN REGULATION WITH PSC.

AFTER REVIEW BY TIM LAVENDER, RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION DECLARING THE OLD OFFICE BUILDING AS SURPLUS PROPERTY AND AUTHORIZING ITS SALE. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**WHITLEY COUNTY TTHM.**

SUPT. WHITAKER SAID HE RECEIVED A CALL YESTERDAY FROM DAVID MESSER, DOW, AND APPARENTLY WHITLEY COUNTY WATER DISTRICT IS HAVING SOME ISSUES WITH TTHM AND HAA5. WHITLEY COUNTY IS UNDER ENFORCEMENT ACTION. WHITAKER SAID WE WILL BE INSTALLING AN AUTOMATIC FLUSHING VALVE AT THE MASTER METER AND DOING SOME SAMPLING. WE WILL HAVE SOME WATER LOSS IN THAT AREA DEALING WITH THE FLUSHING.

**GARBAGE BILLS.**

SUPT. WHITAKER SAID JUDGE GREENE HAS ASKED THE DISTRICT TO LOOK AT COLLECTING GARBAGE BILLS. GERALD WUETCHER IS DOING AN OPINION FOR THE DISTRICT AND THE BOARD CAN DISCUSS IT AT THE NEXT BOARD MEETING.

**OPEN HOUSE FOR NEW BUILDING.**

SUPT. WHITAKER SAID HE WOULD LIKE TO DO AN OPEN HOUSE/CUSTOMER APPRECIATION FOR THE NEW BUILDING SOMETIME IN MARCH 2019. THE BOARD AGREED. HE SAID HE WILL BE REDOING THE SIGN OUT IN FRONT OF THE BUILDING. WHITAKER SAID WE ARE ALSO LOOKING AT A NEW HIGHLAND TELEPHONE SERVICE THAT WILL SAVE THE DISTRICT MONEY AND MAKE THE SYSTEM BETTER WITH MORE CAPABILITIES.

**LEGISLATIVE BREAKFAST.**

SUPT. WHITAKER SAID THE LEGISLATIVE BREAKFAST IS IN FRANKFORT ON FEBRUARY 27, 2019. HE WILL BE TAKING A DEPARTMENT HEAD WITH HIM.

**PROJECT DISCUSSION.**

**STEARNS TO SMITHTOWN WATERLINE UPGRADE.**

RYAN CARR, KY. ENGINEERING GROUP, NOW ADDRESSES THE BOARD SAYING THERE IS SOME CONFUSION BETWEEN USDA/RD AND ARC FOR FUNDING FOR THE STEARNS TO SMITHTOWN WATERLINE UPGRADE. HE SAID HE WILL STAY ON TOP OF IT AND IF NEEDED HE WILL HAVE A CONFERENCE CALL TO GET IT RESOLVED. CARR SAID HE WILL KEEP SUPT. WHITAKER UP TO DATE. SUPT. WHITAKER SAID HE HAS TALKED WITH KEN UPCHURCH AND MAX WISE CONCERNING THE PROJECT AS WELL.

**MARSH CREEK PROJECT.**

ALEX GODSEY, ECLIPSE ENGINEERING, NOW ADDRESSES THE BOARD SAYING THEY HAVE THE FIBROTEX PROJECT READY FOR DOW SUBMITTAL. THEY ARE WORKING ON THE TANKS REHABILITATION PROJECT. SUPT. WHITAKER SAID HE NEEDS A RATE ANALYSIS FOR WATER FOR THIS PROJECT TO INCLUDE THE UPCOMING KRS CHANGE IN JUNE 2019.

**EXECUTIVE SESSION.**

COY TAYLOR MADE A MOTION OF A RESOLUTION TO GO INTO EXECUTIVE SESSION. SECONDED BY DOUG SEXTON.

MOTIONED CARRIED UNANIMOUSLY

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO COME OUT OF EXECUTIVE SESSION. SECONDED BY DOUG SEXTON.

MOTIONED CARRIED UNANIMOUSLY

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO RAISE SUPT. WHITAKER'S SALARY TO \$90,000. SECONDED BY DOUG SEXTON.

MOTIONED CARRIED UNANIMOUSLY

WITH NO FURTHER DISCUSSION, MAYNARD NEW MADE THE MOTION OF A RESOLUTION TO ADJOURN. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

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RANDY KIDD, CHAIRMAN

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**FEBRUARY 26, 2019**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

MAYNARD NEW MADE THE MOTION TO APPROVE THE JANUARY 29, 2019 MEETING MINUTES. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**GRAND OPENING.**

SUPT. WHITAKER OPENED THE MEETING SAYING WE WILL BE DOING A GRAND OPENING CEREMONY HERE FOR THE NEW OFFICE ON MARCH 19, 2019 FROM 12:00 P.M. TO 2:00 P.M. WE WILL HAVE REFRESHMENTS AND GIVE AWAY A FEW DOOR PRIZES. HE SAID WE WILL SEND OUT SOME INVITATIONS AS WELL AS ADVERTISE ON FACEBOOK AND IN THE VOICE.

**SALE OF OFFICE SURPLUS  
& SAFETY DEPOSIT BOXES.**

SUPT. WHITAKER SAID THE OFFICE SURPLUS WE HAD LEFT IS BEING STORED AT THE OLD OFFICE. HE SAID THERE IS NOWHERE IN THE ORGANIZATION WE CAN USE IT. HE SAID HE WOULD LIKE A BOARD RESOLUTION TO SALE THE SURPLUS ALONG WITH THE SAFETY DEPOSIT BOXES. THE OLD OFFICE WILL NEED TO BE CLEANED AND ALL THAT SURPLUS GONE BEFORE IT IS PUT UP FOR SALE.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION DECLARING THE OLD OFFICE BUILDING AS SURPLUS PROPERTY AND AUTHORIZING ITS SALE. SECOND BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**FLOODING AT INTAKES.**

SUPT. WHITAKER SAID WITH ALL THE RAIN WE HAVE HAD THE RIVER INTAKE IS WAY UP. THERE ARE SOME SLIDE ISSUES GOING DOWN TO THE INTAKE SO HE HAS BEEN IN CONTACT WITH THE USFS. THEY HAVE INDICATED THAT THE COUNTY HAD ENTERED INTO AN AGREEMENT TO MAINTAIN THE ROAD. HE LET THEM KNOW THIS IS NOT A NORMAL MAINTENANCE ITEM. WHITAKER HAS BEEN IN TOUCH WITH JUDGE GREENE AND HE AGREES. THIS IS THE SAME SLIDE THE USFS PAID FOR MATERIALS AND THE DISTRICT DID THE LABOR PREVIOUSLY. THERE IS A NEW SLIDE ON DOWN THE ROAD THAT COULD TAKE OUT THE PLANTS ELECTRIC. HE HAS BEEN IN CONTACT WITH THE PARK SERVICE AND HAS TALKED TO RECC.

**RATE INCREASE.**

SUPT. WHITAKER SAID THE STEARNS TO SMITHTOWN WATER LINE UPGRADE INCREASE WILL BE WATER \$1.63 AND \$4.84 ON SEWER. THE STRUCTURE FOR THE USFS, WHITLEY COUNTY WATER DISTRICT AND CUMBERLAND FALLS ARE DIFFERENT. HE SAID IN HIS OPINION THESE CUSTOMERS' STRUCTURES NEED TO BE BACK IN LINE WITH EVERYONE ELSE WHEN WE DO THE MARSH CREEK WATER LINE IMPROVEMENTS PROJECT RATE INCREASE. ALLEN ROBINSON, ECLIPSE ENGINEERING, IS DOING A RATE ANALYSIS. TIM LAVENDER SAID HE WOULD LOOK OVER THE CONTRACT AGREEMENTS.

**WASCON INVOICE.**

SUPT. WHITAKER SAID THE DISTRICT HAS AN INVOICE FROM WASCON FOR \$27,000 FOR THE RAW PUMP. WASCON IS GOING TO LET US MAKE SIX (6) MONTHLY PAYMENTS.

**DELINQUENT ACCOUNTS.**

SUPT. WHITAKER SAID THE DISTRICT'S NUMBER OF DELINQUENT ACCOUNTS FOR LAST YEAR ARE \$28,476.29. THIS IS AFTER THE CUSTOMER DEPOSITS HAVE BEEN APPLIED. HE SAID WITH THE BOARD APPROVAL HE WOULD LIKE TO CONTACT HILLCREST CREDIT AGENCY AND PERSUE THE DISTRICT'S OPTIONS. THE BOARD AGREED.

**MARSH CREEK WATER LINE UPGRADE PROJECT.**

SUPT. WHITAKER SAID THE BOARD WILL NEED TO MAKE A RESOLUTION AUTHORIZING THE CHAIRMAN TO SIGN ANY AND ALL NECESSARY DOCUMENTS FOR THE MARSH CREEK WATER LINE UPGRADE PROJECT.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE THE CHAIRMAN TO SIGN ANY AND ALL NECESSARY DOCUMENTS PERTAINING TO THE MARSH CREEK WATER LINE UPGRADE PROJECT. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**PROJECT DISCUSSION.**

**ECLIPSE ENGINEERING.**

ALAN ROBINSON, ECLIPSE ENGINEERING, NOW ADDRESSES THE BOARD SAYING HE HAS SOME DOCUMENTS FOR USDA/RD FOR THE CHAIRMAN TO SIGN FOR THE MARSH CREEK WATER LINE UPGRADE PROJECT. THEY ARE WORKING ON THE RATE ANALYSIS AND LOOKING AT THE ENTIRE SYSTEM IN A RATE STUDY. HE SAID THEY HAVE BEEN TALKING WITH DOW CONCERNING THE FIBROTEX PROJECT AND ARE ALSO WORKING ON THE WATER TANK PROJECT APPLICATION.

SUPT. WHITAKER SAID WE HAVE INSTALLED 3872 NEW METERS. THE RAIN HAS SLOWED THEM DOWN BUT SHOULD BE COMPLETE WITHIN A COUPLE MONTHS.

**LEGAL.**

TIM LAVENDER SAID THERE IS NOTHING GOING ON AT THIS TIME.

WITH NO FURTHER DISCUSSION, COY TAYLOR MADE THE MOTION OF A RESOLUTION TO ADJOURN. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

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RANDY KIDD, CHAIRMAN



**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**MARCH 26, 2019**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

RAYMOND TAYLOR MADE THE MOTION TO APPROVE THE FEBRUARY 26, 2019 MEETING MINUTES. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**HILLCREST CREDIT AGENCY.**

SUPT. WHITAKER OPENED THE MEETING SAYING BRANDON JOHNSON, HILLCREST CREDIT AGENCY, IS HERE TODAY TO PRESENT THEIR COMPANY'S COLLECTION PROCEDURES. MR. JOHNSON SAID THEIR COMPANY IS IN BUSINESS TO HELP UTILITIES, MEDICAL FACILITES ETC. COLLECT ON THEIR PAST DUE ACCOUNTS. THEY HAVE BEEN IN BUSINESS FOR MORE THAN THIRTY YEARS. THERE IS NO UPFRONT FEE. THE COMPANY GIVES THEM THE PAST DUE BILL WITH ANY DEMOGRAPHIC INFORMATION AND THEY WILL SEND OUT A LETTER THAT GIVES THEM THIRTY DAYS TO RESPOND. HE SAID ON DAY THIRTY ONE THEY REACH OUT BY PHONE. IF THE CUSTOMER DOES NOT PAY ON THAT DAY IT IS REPORTED TO THE CREDIT BUREAU. AFTER THAT THEY SEND OUT TWO LETTERS AND PHONE CALLS A MONTH FOR 90-120 DAYS. AFTER THAT THEY START LEGAL ACTION AND LOOKING AT THEIR EMPLOYMENT. IF IT COMES DOWN TO A SUE SUMMONS IT IS COMPLETELY UP TO THE DISTRICT TO SIGN OFF ON IT. MR. JOHNSON SAID THE COURT COST AND ATTORNEY FEES ARE COVERED BY HIS COMPANY BUT THEIR PERCENTAGE GOES UP TO 50%. CLIENTS ARE PAID MONTHLY AND THEY SEE A PROGRESS REPORT.

AFTER BOARD DISCUSSION AND UPON THE RECOMMENDATION OF SUPT. WHITAKER, DOUG SEXTON MADE THE MOTION OF AN RESOLUTION THAT THE

DISTRICT MOVE FORWARD WITH ALLOWING HILLCREST CREDIT AGENCY TO COLLECT THE PAST DUE BILLS. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**FIBROTEX PRE-TREATMENT PLAN.**

SUPT. WHITAKER SAID CYNDY LEASOR, HALLEN ENVIRONMENTAL, HAS PREPARED AN INDUSTRIAL PRE-TREATMENT PROGRAM FOR THE DISTRICT THAT INCLUDES FIBROTEX AND ANY OTHER INDUSTRIES THAT MAY COME INTO THE COUNTY. THERE ARE STEPS TO FOLLOW TO GET IT APPROVED BY PSC AND DOW. HE SAID HE HAS WENT THROUGH THE PLAN. THE PROGRAM OUTLINES WHAT THE INDUSTRIES CAN AND CAN'T DO THAT PROTECTS OUR WASTE WATER FACILITY. BASICALLY DOW IS GIVING THE DISTRICT PERMISSION TO ISSUE THE INDUSTRY A PERMIT ALLOWING THEM TO DISCHARGE INTO OUR FACILITY. MS. LEASOR WILL BE THE ONE WHO ISSUES THE DISTRICT NOTICES CONCERNING THE INDUSTRIAL USERS. THE DISTRICT WILL THEN ISSUE THE USER A NOV WITH CONSEQUENCES. WHITAKER SAID THIS PROGRAM WILL BE INVOICED EVERY YEAR AND MS. LEASOR WILL COME HERE EVERY YEAR TO DO TWO INSPECTIONS. THERE ARE SIGNATURES AND LETTERS REQUIRED WITH BOARD APPROVAL TO ACCEPT THE PRE-TREATMENT PROGRAM AND INCLUDE IN THE PSC TARIFFS.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION THAT THE DISTRICT ACCEPT THE PRE-TREATMENT PROGRAM AND AUTHORIZE SUPT. WHITAKER TO PRESENT THE PROGRAM TO PSC TO BE MADE PART OF THE DISTRICT'S TARIFFS. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**OLD OFFICE DISCUSSION.**

SUPT. WHITAKER SAID WE HAVE SOMEONE WHO HAS ASKED ABOUT DOING A LEASE PURCHASE AGREEMENT FOR THE OLD OFFICE BUILDING. HE SAID HE WOULD LIKE THE BOARD TO GIVE HIM THE AUTHORITY TO MAKE A DECISION TO LEASE IF IT COMES DOWN TO THAT. WHITAKER SAID HE WOULD HAVE TIM LAVENDER HELP WITH THE AGREEMENT.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION THAT IF THE OFFER ARISES TO AUTHORIZE SUPT. WHITAKER TO ENTER INTO A LEASE PURCHASE AGREEMENT FOR THE OLD OFFICE BUILDING. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

## **SEWER PLANT UPGRADE.**

SUPT. WHITAKER SAID THE SEWER PLANT UPGRADE IS WHAT HE WAS TALKING ABOUT WITH THE PRE-TREATMENT PLAN. THE DISTRICT HAS NOT USED THE ORIGINAL WASTEWATER PLANT SINCE THE MID 90'S. IT HAS NOT BEEN USED SINCE WE BUILT THE NEW PLANT FACILITY. HE SAID THE PLANT STILL LOOKS GOOD BUT THERE ARE A FEW OPERATIONAL ISSUES WE MAY NEED TO LOOK AT. HE SAID THE DISTRICT NEEDS TO LOOK AT UTILIZING THAT PLANT AS AN EQUALIZATION BASIN TO HELP WITH THE ANTIMONY SITUATION. THIS WOULD KEEP FLOW GOING CONSTANTLY TO THE PLANT AND WILL HELP THE PLANT OVERALL. THE PURPOSE OF THE EQUALIZATION BASIN IS TO PRECIPITATE OUT THE METALS LIKE ANTIMONY, COPPER ETC. THIS WOULD HELP IF THE INDUSTRY HAD AN ISSUE STARTING OUT. HE SAID THIS IS SOMETHING PROACTIVE THAT WILL HELP US DOWN THE ROAD. WE CAN START PLANNING FOR THIS PROJECT NOW AND LOOKING FOR FUNDING LATER ON DOWN THE ROAD. WHITAKER SAID HE JUST WANTED BOARD APPROVAL TO START LOOKING AT GETTING A PLAN TOGETHER FOR THE PRE-TREATMENT PROCESS. (THE BOARD AGREED).

## **SEWER PROJECT.**

SUPT. WHITAKER SAID HE HAS BEEN LOOKING AT CONSOLIDATING AN AREA ALONG HWY 1651 INTO A SINGLE SEWER STATION AND ELIMINATING GRINDER STATIONS. THERE IS ALSO A SECTION IN THE AREA WE MAY BE ABLE TO SERVICE. THIS IS PROJECT 1 IN OUR CAPITAL IMPROVEMENTS PLAN FOR SEWER. HE SAID WITH BOARD APPROVAL HE WILL MOVE FORWARD WITH THE PROJECT. (THE BOARD AGREED).

## **SURPLUS OFFICE FURNITURE.**

SUPT. WHITAKER SAID HE IS LEANING TOWARDS PUTTING THE SURPLUS OFFICE FURNITURE THAT THE BOARD DISCUSSED LAST MONTH ONLINE OR PUBLISH ON FACEBOOK AND CRAIG'S LIST.

## **COMPANY PICNIC.**

SUPT. WHITAKER SAID THE COMPANY PICNIC WILL BE MAY 11, 2019 AT 12:00 P.M. AT THE PARK.

## **PROJECT DISCUSSION. KY ENGINEERING GROUP.**

RYAN CARR, KY ENGINEERING GROUP, NOW ADDRESSES THE BOARD SAYING THERE IS NO NEWS ON STEARNS TO SMITHTOWN WATER LINE IMPROVEMENTS PROJECT FUNDING. HE SAID HE BEEN IN TOUCH WITH

USDA/RD AND THEY HAVE INDICATED THEY WOULD FOLLOW UP AGAIN TODAY. CARR SAID HE WILL WORK ON SETTING UP A CONFERENCE CALL.

**ECLIPSE ENGINEERING.**

ALLAN ROBINSON, ECLIPSE ENGINEERING, NOW ADDRESSES THE BOARD SAYING THEY HAVE SUBMITTED SOME CHECKLIST ITEMS AND STILL WORKING ON SOME FOR MARSH CREEK WATER LINE UPGRADE PROJECT AND THE TANK REHABILITATION PROJECT. HE SAID THE MAPPING PROJECT IS ABOUT 75% COMPLETE. THEY ARE WORKING ON THE OVERALL RATE STUDY. ROBINSON SAID THEY HAVE THE FIBROTEX PROJECT READY TO GO WHEN THEIR CONTRACTOR IS READY TO START.

BEFORE ADJOURNING SUPT. WHITAKER SAID THE DISTRICT HAS RECEIVED A LETTER FROM SENATOR MCCONNELL CONGRATULATING US ON THE NEW BUILDING.

WITH NO FURTHER DISCUSSION, MAYNARD NEW MADE THE MOTION OF A RESOLUTION TO ADJOURN. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

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RANDY KIDD, CHAIRMAN

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**APRIL 30, 2019**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

MAYNARD NEW MADE THE MOTION TO APPROVE THE MARCH 26, 2019 MEETING MINUTES. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**ANTENNA FOR NEW LIBERTY.**

SUPT. WHITAKER OPENED THE MEETING SAYING CUMBERLAND VALLEY ELECTRIC HAS ASKED ABOUT PUTTING AN ANTENNA ON THE NEW LIBERTY TOWER. IT'S A SMALL ANTENNA TO HELP THEM PICK UP THEIR METER SERVICES IN THAT AREA. HE SAID THE AGREEMENT AMOUNT WILL BE \$1,500 A YEAR.

MAYNARD NEW MADE THE MOTION OF A RESOLUTION THAT THE DISTRICT ENTER INTO AN ANTENNA AGREEMENT WITH CUMBERLAND VALLEY ELECTRIC AND AUTHORIZE SUPT. WHITAKER TO SIGN ANY AND ALL DOCUMENTS PERTAINING TO THE AGREEMENT. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**PORT-A-POTS SALE.**

SUPT. WHITAKER SAID HE HAS BEEN APPROACHED BY SEVERAL PEOPLE WANTING TO BUY THE PORT-A-POTS. THEY ARE ONLY BEING RENTED TO THE

COUNTY A COUPLE TIMES A YEAR. THE PORT-A-POT SERVICE IS A DEAD EXPENSE TO THE DISTRICT. HE SAID HE HAS TALKED TO ERIC HAYNES AND THEY WILL BE FINE USING ANOTHER PORT-A-POT SERVICE. A COMPANY FROM TENNESSEE HAS CALLED AND OFFERED TO BUY THEM FOR \$4000.00. THE PORT-A-POTS ARE TEN (10) YEARS OLD.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO SALE THE PORT-A-POTS. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**FIBROTEX AGREEMENT.**

SUPT. WHITAKER SAID FIBROTEX IS STILL MOVING FORWARD. THEY HAVE REALIZED THEIR PRODUCTION TIME AT STARTUP WILL NOT BE WHAT THEY FIRST ANTICIPATED. IN THE BEGINNING THEY WILL ONLY BE DOING 1,000 UNITS PER MONTH. FIBROTEX DOES NOT CURRENTLY HAVE THE FUNDS TO PURCHASE A NEW PUMP STATION. HE SAID THE DISTRICT CAN PROVIDE FIBROTEX WITH SEWER SERVICE FOR 1,000 UNITS PER MONTH USING THE EXISTING PUMP STATION. ALLAN ROBINSON, ECLIPSE ENGINEERING, AND HIMSELF HAVE SPENT MANY HOURS CRUNCHING NUMBERS AND TALKING TO THESE PEOPLE. WITH THE HELP OF TIM LAVENDER THEY HAVE DEVELOPED AN AGREEMENT THAT WILL PROTECT THE UTILITY.

DOUG SEXTON MADE THE MOTION OF A RESOLUTION THAT THE DISTRICT ENTER INTO AN AGREEMENT WITH FIBROTEX AND AUTHORIZE SUPT. WHITAKER TO SIGN ANY AND ALL NECESSARY DOCUMENTS PERTAINING TO THE PROJECT. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**EMPLOYEE DISCUSSION.  
(JERRY KING).**

SUPT. WHITAKER SAID JERRY KING HAS FULFILLED HIS PROBATIONARY PERIOD. HE HAS BEEN A GOOD EMPLOYEE AND RECOMMENDS THE DISTRICT HIRE HIM AS A FULL TIME EMPLOYEE.

UPON THE RECOMMENDATION OF SUPT. WHITAKER MAYNARD NEW MADE THE MOTION OF A RESOLUTION THAT THE DISTRICT HIRE JERRY KING AS A FULL TIME EMPLOYEE. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**FINANCIAL STATEMENT.**

SUPT. WHITAKER SAID HE WOULD LIKE TO JUST GO OVER THE FINANCIAL STATEMENT. THE WATER O&M SHOWS \$21,139 AFTER ALL THE BILLS ARE PAID. THE CAPITAL IMPROVEMENTS ACCOUNT \$127,047. HE SAID THE SEWER COMPANY IS DOING WELL WITH \$30,516 AND \$29,825 IN REVENUE. ALL THE BILLS ARE PAID AND THE COMPANY IS PAYING THE WATER COMPANY BACK \$5,000 A MONTH. SUPT. WHITAKER SAID THE SEWER WILL ALSO BE PUTTING BACK INTO THE CAPITAL IMPROVEMENTS THE FUNDS THAT WERE BORROWED TO HELP THE COMPANY WITH EXPENSES.

**COMPANY PICNIC.**

SUPT. WHITAKER SAID THE COMPANY PICNIC IS MAY 11, 2019 AT 12:00 P.M. AT THE PARK.

**PROJECT DISCUSSION.**

**MARSH CREEK PROJECT RATES.**

SUPT. WHITAKER SAID HE HAS BEEN WORKING WITH ALLAN ROBINSON, ECLIPSE ENGINEERING, ON THE RATES FOR THE MARSH CREEK PROJECT. ALLAN ROBINSON SAID THEY HAVE DID SOME GPS MAPPING IN THE MARSH CREEK PROJECT. HE SAID THEY HAVE A RATE STUDY ASSOCIATED WITH THE WATER TANK PROJECT. THIS INCREASE IS IN ADDITION TO THE ALREADY PROPOSED RATE INCREASE IN THE STEARNS TO SMITHTOWN PROJECT. AFTER DISCUSSION THE BOARD AGREED TO MAKE A DECISION ON THE RATES IN NEXT MONTH'S MEETING.

WITH NO FURTHER DISCUSSION, MAYNARD NEW MADE THE MOTION TO ADJOURN. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

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RANDY KIDD, CHAIRMAN

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**MAY 28, 2019**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	ABSENT

MAYNARD NEW MADE THE MOTION TO APPROVE THE APRIL 30, 2019 MEETING MINUTES. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**ANTENNA FOR NEW LIBERTY.**

SUPT. WHITAKER OPENED THE MEETING SAYING THE CUMBERLAND VALLEY ELECTRIC HAS DECIDED NOT TO PUT THE ANTENNA ON THE NEW LIBERTY TANK THAT WE DISCUSSED IN LAST MONTH'S MEETING.

**PORT-A-POTS SALE.**

SUPT. WHITAKER SAID AS THE BOARD DISCUSSED LAST MEETING WE HAVE SOLD THE PORT-A-POTS FOR \$4000 TO BIG AL'S PORT-A-POT RENTAL.

**FIBROTEX PROJECT.**

SUPT. WHITAKER SAID ALAN ROBINSON, ECLIPSE ENG., AND HIMSELF HAVE MET WITH JC EGNEW, LCADD AND THE FIBROTEX PERSONNEL TO DISCUSS THE POSSIBILITY OF THE DISTRICT ENTERING INTO AN ECONOMIC DEVELOPMENT AUTHORITY (EDA) GRANT. HE SAID THE PROCESS IS ALMOST IDENTICAL TO THE CDBG PROCESS. THIS GRANT APPLICATION WOULD BE FOR FUNDING FOR THE FIBROTEX PUMP STATION. WHITAKER SAID HE INDICATED IN THE MEETING THAT ONCE FIBROTEX GETS TO FULL PRODUCTION THE DISTRICT WOULD BE IN NEED OF MODIFICATIONS AT THE WWTP SO IT WOULD BE OF INTEREST TO ALL TO DO IT IN ONE APPLICATION. WAYLON WRIGHT, LCADD, HAS INDICATED THAT THE DISTRICT COULD APPLY FOR A 100% GRANT OF \$2,000,000. WHITAKER SAID WE NEED TO KEEP IN MIND THAT FIBROTEX HAS TO BE IN FULL PRODUCTION IN 18 MONTHS AND THAT WILL PUT US IN A TIME RESTRAINT. HE SAID THE APPLICATION HAS TO BE SUBMITTED BY AUGUST 1, 2019. LCADD WILL BE PROCESSING THE APPLICATION. THERE ARE SOME ITEMS THAT THE DISTRICT WILL NEED TO DO SUCH AS A REQUEST FOR QUALIFICATIONS AND ENGINEERING PROCUREMENT. WHITAKER



SAID A SPECIAL MEETING WILL NEED TO BE CALLED ON FRIDAY JUNE 7, 2019 AT 4:00 P.M. TO SELECT THE ENGINEER.

RAYMOND TAYLOR MADE THE MOTION TO AUTHORIZE SUPT. WHITAKER TO PROCEED WITH REQUEST FOR QUALIFICATIONS AND ENGINEERING PROCUREMENT FOR THE MCCREARY CO. ECONOMIC DEVELOPMENT INFRASTRUCTURE PROJECT. SECOND BY MAYNARD NEW.

MOTIONED CARRIED UNANIMOUSLY

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO CALL A SPECIAL MEETING ON JUNE 7, 2019 AT 4:00 P.M. TO SELECT THE ENGINEER. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**DELINQUENT BILLING.**

SUPT. WHITAKER SAID THE DELINQUENT BILLING PROCESS HAS ALREADY STARTED. THE 2018 DELINQUENT NOTICES HAVE WENT OUT IN THE MAIL.

**NEW AT&T PHONES.**

SUPT. WHITAKER SAID HE HAS BEEN LOOKING INTO THE DISTRICT'S CELL PHONES AND HAS DECIDED TO SWITCH OVER TO THE AT&T FIRST RESPONDER BAND. THIS IS BETTER COVERAGE AND LESS DROP CALLS. HE SAID THIS WILL SAVE THE DISTRICT MONEY ON THE MONTHLY BILL.

**PROJECT DISCUSSION.**

ALEX GODSEY, ECLIPSE ENGINEERING, NOW ADDRESSES THE BOARD SAYING THAT THE MARSH CREEK PROJECT AND THE WATER TANK RENOVATIONS PROJECT ARE BEING REVIEWED BY USDA/RD.

SUPT. WHITAKER THE CHAIRMAN HAS SIGNED THE PAPERWORK FOR THE ARC GRANT FOR THE STEARNS TO SMITHTOWN WATER LINE UPGRADE PROJECT AND THE PROJECT HAS BEEN SUBMITTED TO PSC. RYAN CARR, KY ENGINEERING GROUP, IS WORKING ON THE ADVERTISEMENT FOR BIDS.

**LEGAL.**

TIM LAVENDER SAID THERE IS NOTHING GOING ON RIGHT NOW.

WITH NO FURTHER BUSINESS, MAYNARD NEW MADE THE MOTION OF A RESOLUTION TO ADJOURN. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

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RANDY KIDD, CHAIRMAN

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**JUNE 25, 2019**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

COY TAYLOR MADE THE MOTION TO APPROVE THE MAY 28, 2019 AND THE JUNE 7, 2019 SPECIAL MEETING MINUTES. SECONDED BY MAYNARD NEW.

MOTIONED CARRIED UNANIMOUSLY

**JULY 4<sup>TH</sup> HOLIDAY.**

SUPT. WHITAKER OPENED THE MEETING SAYING JUDGE GREENE AND HIMSELF HAD A MEETING LAST WEEK AT LCADD. THE JUDGE INDICATED HE WAS GIVING THE EMPLOYEES JULY 4, 2019 (THURSDAY) AND JULY 5, 2019 (FRIDAY) OFF FOR THE HOLIDAY. HE SAID THE EMPLOYEES ARE WORKING HARD AND HE THINKS IT WOULD BE A GOOD MORAL BOOST TO GIVE THEM BOTH DAYS AS WELL. THE EMPLOYEES WOULD REALLY APPRECIATE THIS.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO GIVE THE EMPLOYEES JULY 4, 2019 AND JULY 5, 2019 FOR THE JULY 4TH HOLIDAY. SECONDED BY DOUG SEXTON.

MOTIONED CARRIED UNANIMOUSLY

**PSC INSPECTION.**

SUPT. WHITAKER SAID WE HAVE HAD A PSC INSPECTION ON WATER MAY 3, 2019 AND THE REPORT WAS GOOD. WE DID GET A DEFICIENCY ON THE TESTING OF THE WATER METER TEST FACILITIES AND EQUIPMENT. PSC WENT THROUGH A TRANSFORMATION AND THEY DID NOT HAVE ANYONE TO TEST THE METER TEST FACILITIES AND EQUIPMENT. AMERICAN SCALE CORPORATION IS THE ONLY CERTIFIED TEST FACILITY. THEIR PROPOSAL IS \$2,275.

**LAB AUDIT.**

SUPT. WHITAKER SAID WE HAVE HAD THE YEARLY LAB AUDIT. DR. PASS CAME DOWN AND WENT THROUGH THE LAB AND PAPERWORK. HE SAID EVERYTHING LOOKS GOOD.

**KIA.**

SUPT. WHITAKER SAID KIA HAS SENT THE DISTRICT AN INVITATION TO APPLY FOR SRF FUNDS. THEY WANT TO FULLY FUND THE MARSH CREEK WATERLINE REPLACEMENT PROJECT AND STEARNS TO SMITHTOWN WATERLINE REPLACEMENT PROJECT. THE DISTRICT WOULD RECEIVE 50% FORGIVENESS ON THE PRINCIPLE AND ½ PERCENT ON INTEREST. THE DISTRICT WOULD QUALIFY FOR A FORTY (40) YEAR NOTE. HE SAID THE DILEMMA IS WE ARE SO FAR AHEAD ON THE STEARNS TO SMITHTOWN WATERLINE REPLACEMENT PROJECT AND OPENING BIDS TOMORROW. HE HAS TALKED TO CLAY MCKNIGHT, USDA/RD, AND HE HAS INDICATED THAT ANYTHING WE DO TO INTERRUPT THAT WILL PUSH US BACK SEVERAL MONTHS. ANY AMOUNT THE DISTRICT BORROWS FROM KIA TO OFFSET THE USDA/RD FUNDS WILL CAUSE THE RATES TO CHANGE. KIA ALSO CHANGES SOME OF THE FUNDING OPTIONS WHEN USDA/RD IS INVOLVED. WHITAKER SAID HE RECOMMENDS NOT TO PURSUE KIA FUNDING FOR THE STEARNS TO SMITHTOWN WATERLINE REPLACEMENT PROJECT. HE SAID HE WILL LOOK AT KIA FUNDING FOR OTHER PROJECTS.

**FIBROTEX.**

SUPT. WHITAKER SAID THE DISTRICT IS APPROXIMATELY 85% COMPLETE WITH THE FIBROTEX PROJECT. THE VAULTS WERE SET YESTERDAY. THERE IS SOME SEWER GRAVITY LINE AND WATER LINE STILL TO BE DONE.

**RETIREMENT MERIT BONUS DISCUSSION.**

SUPT. WHITAKER JOHNNY BARNETT RETIREMENT DATE IS AUGUST 1, 2019. WITH THE BOARD'S APPROVAL HE WOULD LIKE THE DISTRICT TO BE CONSISTENT AND DO THE SAME FOR HIM AS THEY HAVE IN THE PAST.

AFTER BOARD DISCUSSION, DOUG SEXTON MADE THE MOTION TO GIVE JOHNNY BARNETT A RETIREMENT MERIT BONUS BASED ON YEARS OF SERVICE ACCORDING TO PAST PRACTICE. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	NAY
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**PROJECT DISCUSSION.**

**ECLIPSE ENGINEERING.**

ALAN ROBINSON, ECLIPSE ENGINEERING, NOW ADDRESSES THE BOARD SAYING THE MARSH CREEK WATER LINE UPGRADE PROJECT THE CDBG PRE-APPLICATION CONFERENCE WAS AT LCADD LAST WEEK. THEY ARE WAITING ON CLEARINGHOUSE COMMENTS FOR THE WATER TANKS RENOVATION PROJECT.

**KY. ENGINEERING GROUP.**

SUPT. WHITAKER SAID RYAN CARR, KY ENGINEERING GROUP, COULD NOT ATTEND THE MEETING TODAY. BIDS FOR THE STEARNS TO SMITHTOWN WATER LINE REPLACEMENT PROJECT WILL BE OPENED HERE TOMORROW.

WITH NO FURTHER DISCUSSION, COY TAYLOR MADE THE MOTION TO ADJOURN. SECONDED BY DOUG SEXTON.

MOTIONED CARRIED UNANIMOUSLY

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RANDY KIDD, CHAIRMAN

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**JULY 30, 2019**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

MAYNARD NEW MADE THE MOTION TO APPROVE THE JUNE 25, 2019 MEETING MINUTES. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**BOARD POLLING.  
(WORKERS COMPENSATION INS).**

SUPT. WHITAKER OPENED THE MEETING SAYING THERE WAS A POLLING OF THE BOARD ON JUNE 26, 2019 AND THE VOTE WAS TO APPROVE THE WORKERS COMPENSATION INSURANCE RENEWAL PROPOSAL OF \$27,568 DUE JULY 1, 2019.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE JUNE 26, 2019 POLLING OF THE BOARD TO APPROVE THE WORKERS COMPENSATION INSURANCE RENEWAL PROPOSAL OF \$27,568 DUE JULY 1, 2019. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**BOARD POLLING.  
(EDA LETTER OF COMMITMENT).**

SUPT. WHITAKER SAID THERE WAS A POLLING OF THE BOARD ON JULY 23, 2019 AND THE VOTE WAS FOR THE DISTRICT TO DO A LETTER OF COMMITMENT FOR MATCHING FUNDS OF \$444,940 FOR EDA.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE POLLING ON JULY 23, 2019 FOR THE DISTRICT TO DO A LETTER OF COMMITMENT FOR MATCHING FUNDS OF \$444,940 FOR EDA. SECONDED BY MAYNARD NEW.

MOTIONED CARRIED UNANIMOUSLY

**KRWA CONFERENCE.**

SUPT. WHITAKER SAID THE KRWA IS AUGUST 26-28, 2019 IN LEXINGTON, KY AND WITH BOARD APPROVAL HE WILL BE THE VOTING DELEGATE.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION THAT THE DISTRICT APPOINT SUPT. WHITAKER AS THE VOTING DELEGATE AT THE KRWA CONFERENCE. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

SUPT. WHITAKER SAID DUE TO THE KRWA CONFERENCE THE AUGUST 2019 MEETING WILL NEED TO BE CHANGED.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO MOVE THE AUGUST 2019 BOARD MEETING TO AUGUST 30, 2019. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**PERSONNEL POLICY.  
(RETIREMENT MERIT BONUS).**

SUPT. WHITAKER SAID AS WAS DISCUSSED IN LAST MONTHS MEETING HE HAS A PERSONNEL POLICY RETIREMENT MERIT BONUS AMENDMENT. AFTER FURTHER DISCUSSION THE BOARD AGREED TO TABLE TILL NEXT MONTH'S MEETING.

**OLD OFFICE BUILDING.**

SUPT. WHITAKER SAID HE AND TIM LAVENDER HAVE A CONTRACT AGREEMENT FOR THE OLD OFFICE BUILDING AND THEY WERE GOING TO BE HERE TODAY TO SIGN THE DOCUMENTS. THE ESTABLISHMENT HAS SINCE SENT AN EMAIL SAYING THEY HAVE BEEN OFFERED TWO ESTABLISHED CLINICS AT A GOOD PRICE AND CAN'T PASS IT UP. THEY INDICATED IF THEY CAN GET ENOUGH STAFF THEY MAY STILL BE INTERESTED.

**WATER & SEWER TARIFF REVISIONS.**

SUPT. WHITAKER SAID HE IS WORKING WITH GERALD WUETCHER ON SOME NEW OR REVISED WATER AND SEWER TARIFF'S TO BE FILED WITH THE PSC. ONE IS THE CROSS CONNECTION POLICY THAT THE BOARD DISCUSSED A FEW YEARS BACK BUT NEVER WENT THROUGH THE PROCESS OF ADDING IT TO THE TARIFF. THE NEW OR REVISED TARIFF CHANGES ARE AS FOLLOWS:

\*A CUSTOMER'S WATER SERVICE MAY BE TERMINATED FOR NONPAYMENT OF BILLS FOR SEWER SERVICE THAT MCCREARY DISTRICT PROVIDES TO THE SAME ADDRESS OR FOR FAILURE TO COMPLY WITH MCCREARY DISTRICT'S RULES AND REGULATIONS REGARDING SEWER SERVICE IF MCCREARY DISTRICT PROVIDES THE CUSTOMER WITH WATER AND SEWER SERVICE;

\*A WATER SERVICE CONNECTION MUST BE PROTECTED BY A BACKFLOW PREVENTION ASSEMBLY;

\*THE ESTABLISHMENT OF A PERMITTING SYSTEM AND GENERAL RULES FOR THE DESIGN, INSTALLATION , CONNECTION AND INSPECTION OF BUILDING SEWERS THAT ARE TO BE CONNECT TO MCCREARY DISTRICT'S SEWER FACILITIES;

\*THE ESTABLISHMENT OF POLLUTANT DISCHARGE LIMITS FOR WASTEWATER DISCHARGED INTO MCCREARY DISTRICT'S SEWERS;

\*THE ESTABLISHMENT OF INDUSTRIAL PRE-TREATMENT REQUIREMENTS AND AN INDUSTRIAL USER PERMITTING SYSTEM; AND,

\* THE ESTABLISHMENT OF AN ANNUAL FEE OF \$4,000 FOR AN INDUSTRIAL USER PERMIT. (AN "INDUSTRIAL USER" IS AN INDUSTRY IDENTIFIED IN THE STANDARD INDUSTRIAL CLASSIFICATION MANUAL, BUREAU OF THE BUDGET, 1967, AS AMENDED AND SUPPLEMENTED, UNDER THE CATEGORY OF "DIVISION D - MANUFACTURING" AND SUCH OTHER CLASSES OF SIGNIFICANT WASTE PRODUCERS THAT HAVE BEEN DESIGNATED BY REGULATION BY THE ADMINISTRATOR OF THE ENVIRONMENTAL PROTECTION AGENCY.)

RAYMOND TAYLOR MADE A MOTION OF A RESOLUTION TO APPROVE THE CROSS CONNECTION POLICY AND FILE THE ABOVE REFERENCED WATER AND SEWER TARIFF SHEETS WITH PSC. SECOND BY DOUG SEXTON.

MOTIONED CARRIED UNANIMOUSLY

#### **INFRASTRUCTURE ASSESSMENT PLAN.**

SUPT. WHITAKER SAID HE IS WORKING ON AN INFRASTRUCTURE ASSESSMENT PLAN THAT GOES HAND IN HAND WITH THE CAPITAL IMPROVEMENT PLAN. THE PLAN GIVES A DETAIL OF EQUIPMENT THE DISTRICT OWNS TO PROPERLY MAINTAIN AN ORGANIZED SYSTEM. HE SAID IT WILL SHOW AGE, CONDITION AND THINGS THAT NEED TO BE REPLACED.

#### **PROJECT DISCUSSION.**

#### **MARSH CREEK WATERLINE REPLACEMENT PROJECT.**

SUPT. WHITAKER SAID THERE ARE A COUPLE OF RESOLUTIONS THAT NEEDS TO BE MADE BY THE DISTRICT FOR THE MARSH CREEK WATERLINE REPLACEMENT PROJECT.

COY TAYLOR MADE THE MOTION OF A RESOLUTION THAT COST OVERRUNS ASSOCIATED WITH THE MARSH CREEK TO HWY 92 WATER LINE REPLACEMENT PROJECT WILL BE BOURNE BY THE DISTRICT. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

COY TAYLOR MADE THE MOTION OF A RESOLUTION THAT THE DISTRICT ADOPT THE KENTUCKY UNIFORM SYSTEM OF ACCOUNTING (KUSOA) FOR CLASS A, B AND C WATER UTILITIES AND/OR SEWER UTILITIES OR AN ACCOUNTING SYSTEM DEEMED COMPARABLE TO THE KUSOA BY A CERTIFIED ACCOUNTANT. ALSO TO AUTHORIZE THE CHAIRMAN TO SIGN ANY AND ALL NECESSARY DOCUMENTS PERTAINING TO THE LETTER. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**STEARNS TO SMITHTOWN PROJECT.**

SUPT. WHITAKER SAID THERE ARE SOME RESOLUTIONS FOR THE STEARNS TO SMITHTOWN PROJECT THAT NEED TO BE MADE BY THE BOARD.

DOUG SEXTON MADE THE MOTION OF A RESOLUTIONS FOR THE STEARNS TO SMITHTOWN WATER LINE REPLACEMENT PROJECT, BOND RESOLUTION, AMENDED RATE RESOLUTION, FLOOD PLAIN RESOLUTION AND INTERIM FINANCING RESOLUTION. ALSO TO AUTHORIZE THE CHAIRMAN AND SECRETARY TO SIGN ANY AND ALL NECESSARY DOCUMENTS PERTAINING TO THE PROJECT. SECONDED BY MAYNARD NEW. (COPIES OF THE SIGNED RESOLUTIONS ARE MADE PART OF THESE MINUTES).

MOTIONED CARRIED UNANIMOUSLY

**KIA FUNDING.**

HEATHER STEVENSON, LCADD, NOW ADDRESSES THE BOARD TO TALK ABOUT KIA FUNDING FOR THE SEWER PROJECTS. SHE SAID MCWD HAD THREE (3) SEWER PROJECTS SUBMITTED AND WERE INVITED TO APPLY FOR FUNDING WITH KIA. SUPT. WHITAKER HAS INDICATED HE WOULD LIKE TO ACCEPT THE INVITATION. MS. STEVENSON SAID KIA HAS SUGGESTED MERGING THE THREE INTO ONE PROJECT.

SUPT. WHITAKER THIS NEW PROJECT HAS POTENTIALLY 140 NEW CUSTOMERS IN THE STEARNS TO SMITHTOWN AREA, 128 NEW CUSTOMERS ON HWY 1651 EAST APPLE TREE RD AND HWY 1651/US 92 PINE KNOT 103 USERS. KIA HAS OFFERED THE DISTRICT .5% INTEREST AND THIRTY (30) YEARS FINANCING WITH THE POTENTIAL TO GO UP TO FORTY (40) YEARS. WHITAKER SAID THIS PROJECT WILL NOT OVER EXTEND THE WASTEWATER FACILITY. AFTER BOARD DISCUSSION THE BOARD AGREED TO TALK ABOUT THE PROJECT AGAIN NEXT MEETING.

**PROJECT DISCUSSION.**

**KY ENGINEERING GROUP.**

RYAN CARR, KY ENGINEERING GROUP, NOW ADDRESSES THE BOARD SAYING THE STEARNS TO SMITHTOWN PROJECT BIDS WERE OPENED A WHILE BACK AND BIDS WERE UNDER BUDGET. HE SAID RANDY JONES, BOND ATTORNEY, HAS FILED WITH PSC. THE PSC CERTIFICATE SHOULD BE BACK BY AUGUST 9, 2019. RANDY JONES HAS INDICATED A PRECLOSING SOON.



**ECLIPSE ENGINEERING.**

ALLEN ROBINSON, ECLIPSE ENGINEERING, NOW ADDRESSES THE BOARD SAYING THE MARSH CREEK WATER LINE REPLACEMENT PROJECT THE ARCHEOLOGICAL CULTURAL ANALYSIS HAS BEEN THE HOLD UP. JUDY HACHEY, LCADD, HAS BEEN WORKING ON THIS PROCESS AND IT SHOULD BE READY THIS WEEK. HE SAID THEY ARE WAITING ON CLEARINGHOUSE COMMENTS ON THE WATER TANK PROJECT. FIBROTEX WATER SUPPLY IS READY AND ONCE THE PROCESS LINE IS COMPLETE IT WILL BE GOOD TO GO.

HEATHER STEVENSON, LCADD, COMMENDED THE DISTRICT ON BEING AHEAD OF THE GAME ON ASSESSMENTS AND PROJECTS.

WITH NO FURTHER DISCUSSION, COY TAYLOR MADE THE MOTION TO ADJOURN. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

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RANDY KIDD, CHAIRMAN

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**AUGUST 30, 2019**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	ABSENT

MAYNARD NEW MADE THE MOTION TO APPROVE THE JULY 30, 2019 MEETING MINUTES. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**BOND SALE & RESOLUTION.  
(STEARNS TO SMITHTOWN WATER LINE UPGRADE).**

SUPT. WHITAKER OPENED THE MEETING SAYING USDA/RD HAS SUBMITTED A BID FOR THE ENTIRE ISSUE OF BONDS AT THEIR PAR VALUE AND NOT TO EXCEED A TOTAL OF \$1,324,000.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION THAT THE DISTRICT ACCEPT THE SUCCESSFUL BID FOR THE PURCHASE OF \$1,324,000 PRINCIPAL AMOUNT OF MCWD WATER AND SEWER REVENUE BONDS, SERIES 2020. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**SANITARY SEWER COLLECTION  
SYSTEM EXPANSION PROJECT.**

SUPT. WHITAKER SAID THE BOARD WILL NEED TO DO A RESOLUTION FOR THE SANITARY SEWER COLLECTION SYSTEM EXPANSION PROJECT TO EXECUTE AND SUBMIT AN APPLICATION THROUGH THE KY ENERGY CABINET AND THE KIA.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE THE CHAIRMAN TO EXECUTE AND SUBMIT AN APPLICATION THROUGH THE

KENTUCKY ENERGY AND ENVIRONMENT CABINET AND THE KENTUCKY INFRASTRUCTURE AUTHORITY WITH SUCH ASSURANCES AND REQUIRED SUPPORTING DATA AS IS NECESSARY TO OBTAIN LOAN ASSISTANCE FROM THE FEDERALLY ASSISTED WASTEWATER REVOLVING FUND (STATE REVOLVING LOAN PROGRAM) FOR THE PROPOSED SEWER EXTENSIONS PROJECT, AND ARE HEREBY AUTHORIZED AS THE MCCREARY COUNTY WATER DISTRICT'S OFFICIAL PROJECT REPRESENTATIVE TO CARRY OUT NECESSARY NEGOTIATIONS FOR AND ADMINISTER THE LOAN ASSISTANCE THE APPLICANT MAY OBTAIN FROM THE FEDERALLY ASSISTED WASTEWATER REVOLVING FUND (STATE REVOLVING LOAN PROGRAM). SECONDED BY MAYNARD NEW.

MOTIONED CARRIED UNANIMOUSLY

**MARSH CREEK WATER LINE REPLACEMENT.  
(PASS-THROUGH AGREEMENT).**

SUPT. WHITAKER SAID JUDGE GREENE HAS SIGNED THE PASS-THROUGH AGREEMENT FOR THE MARSH CREEK WATER LINE REPLACEMENT PROJECT. MCCREARY COUNTY FISCAL COURT IS THE RECIPIENT OF THE COMMUNITY DEVELOPMENT BLOCK GRANT. MCWD IS THE SUBRECIPIENT. THE FUNDS ARE MADE AVAILABLE UNDER THE TERMS OF THE GRANT AGREEMENT WILL DIRECTLY BENEFIT THE SUBRECIPIENT.

COY TAYLOR MADE THE MOTION OF A RESOLUTION THAT MCWD ENTER INTO THE KCDBG AGREEMENT WITH THE COUNTY OF MCCREARY. SECONDED BY MAYNARD NEW.

MOTIONED CARRIED UNANIMOUSLY

**PERSONNEL POLICY.  
(RETIREMENT MERIT BONUS).**

SUPT. WHITAKER SAID THE BOARD CHOSE TO TABLE THE RETIREMENT MERIT BONUS DISCUSSION LAST MONTH. THE BOARD AGREED TO TABLE THE DISCUSSION TILL NEXT MONTH.

**STEARNS TO SMITHTOWN WATER LINE  
UPGRADE PROJECT.**

SUPT. WHITAKER SAID THE STEARNS TO SMITHTOWN WATER LINE UPGRADE PROJECT PRECLOSING IS SEPTEMBER 4, 2019 AT 10:30 A.M. AND THE PRECONSTRUCTION MEETING WILL BE AT 11:00 A.M.

## **BILLING OUTSOURCE DISCUSSION.**

SUPT. WHITAKER SAID HE HAS A COST ANALYSIS ON THE DISTRICT'S BILLING PROCEDURE. THE MATERIALS ALONE COST MORE THAN TO OUTSOURCE THE BILLING. HE SAID HE IS GOING TO OUTSOURCE THE MONTHLY BILLING EXCLUDING THE LATE NOTICES. IT WILL SAVE APPROXIMATELY \$100.00 ON MATERIAL NOT INCLUDING WHAT IT WILL SAVE IN LABOR.

## **CONSTRUCTION BORE'S DISCUSSION.**

SUPT. WHITAKER SAID THE DISTRICT HAS THREE PROBLEM BORES THAT WILL NEED TO BE DIRECTIONAL BORED. HE HAS A PROPOSAL FROM STOTTS CONSTRUCTION FOR THE HWY 92 6" HDPE PIPE BY DIRECTIONAL BORE \$10,000, JENNY BRANCH 4" HDPE PIPE BY DIRECTIONAL BORE \$7,000 AND THE PINE KNOT BANK 3" HDPE PIPE BY DIRECTIONAL BORE \$6,000.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKER TO ACCEPT THE STOTTS CONSTRUCTION PROPOSAL FOR THE HWY 92 6" HDPE PIPE BY DIRECTIONAL BORE \$10,000, JENNY BRANCH 4" HDPE PIPE BY DIRECTIONAL BORE \$7,000 AND THE PINE KNOT BANK 3" HDPE PIPE BY DIRECTIONAL BORE \$6,000. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

## **PROJECT DISCUSSION.**

### **KY ENGINEERING GROUP.**

RYAN CARR NOW ADDRESSES THE BOARD SAYING THE STEARNS TO SMITHTOWN WATER LINE UPGRADE PROJECT PRECONSTRUCTION IS NEXT WEEK AND THE CONTRACTOR'S WILL BE HERE. HE SAID THE CONTRACTOR SHOULD START SHORTLY AFTER THAT. THE CONTRACT IS APPROXIMATELY NINE MONTHS CONSTRUCTION TIME.

### **ECLIPSE ENGINEERING.**

ALAN ROBINSON NOW ADDRESSES THE BOARD SAYING THEY HAVE MET WITH THE TRANSPORTATION DEPT. ABOUT WHERE TO LAY THE LINE IN THE MARSH CREEK PROJECT. HE SAID THE CDBG FUNDING IS ON ITS WAY. HE SAID THE TANK PROJECT HE HAS BEEN TALKING WITH RD AND IT WILL BE AROUND MARCH 2020 BEFORE THE PROJECT GETS BID. THE FIBROTEX PROJECT EDA GRANT APPLICATION HAS BEEN SUBMITTED.

**DOW INSPECTION WASTEWATER.**

SUPT. WHITAKER SAID THE DISTRICT HAS HAD A DOW INSPECTION ON WASTEWATER. NO DEFICIENCIES WERE NOTED.

**SANITARY SEWER COLLECTION SYSTEM EXPANSION.**

SUPT. WHITAKER SAID THE BOARD WILL NEED TO MAKE A RESOLUTION TO ACCEPT REQUEST FOR ENGINEERING QUALIFICATIONS FOR THE SANITARY SEWER COLLECTION SYSTEM EXPANSION PROJECT.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKER TO ADVERTISE FOR REQUEST FOR ENGINEERING QUALIFICATIONS FOR THE SANITARY SEWER COLLECTION SYSTEM EXPANSION. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**LEGAL.**

TIM LAVENDER SAID THERE IS NOTHING GOING ON RIGHT NOW.

BEFORE ADJOURNING RANDY KIDD SAID HE WOULD LIKE TO COMMEND SUPT. WHITAKER FOR HIS WORK, DETAIL AND ITEMIZATION OF THE DISTRICT'S BUDGET.

WITH NO FURTHER BUSINESS, MAYNARD NEW MADE THE MOTION OF A RESOLUTION TO ADJOURN. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

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RANDY KIDD, CHAIRMAN

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**SEPTEMBER 24, 2019**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

COY TAYLOR MADE THE MOTION TO APPROVE THE AUGUST 30, 2019 MEETING MINUTES. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**COMMERCIAL INSURANCE.**

SUPT. WHITAKER SAID THE DISTRICT'S COMMERCIAL INSURANCE IS DUE FOR RENEWAL OCTOBER 1, 2019. WE HAVE RECEIVED QUOTES FROM CRABTREE WILSON INSURANCE AGENCY AND UPCHURCH INSURANCE AGENCY. AFTER REVIEW OF THE PROPOSALS THE PROPERTY VALUATIONS IS GOOD BUT LIABILITY COVERAGES ARE NOT APPLIES TO APPLIES. HE SAID AFTER DOING A SPREAD SHEET OF COVERAGES OF THE PROPOSALS THERE ARE BIG DEFICIENCIES IN EACH AREA AS TO WHAT IS COVERED AND DEDUCTIBLES. WHITAKER SAID HE NEEDS TO BE ABLE TO GIVE THE INSURANCE COMPANIES A LIABILITY LIST OF COVERAGES THE DISTRICT NEEDS.

AFTER FURTHER DISCUSSION, COY TAYLOR MADE THE MOTION OF A RESOLUTION TO GO INTO EXECUTIVE SESSION. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO COME OUT OF EXECUTIVE SESSION. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO TABLE THE COMMERCIAL PROPOSALS, ALLOW SUPT. WHITAKER TO GET TOGETHER WITH THE AGENTS THIS WEEK AND DISCUSS SOME CHANGES TO THE LIABILITIES TO BE SURE THE DISTRICT GETS THE COVERAGE NEEDED. ONCE A DECISION IS MADE THEN POLL THE BOARD ON THE RECOMMENDATION. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

BEFORE LEAVING THE MEETING MR. WILSON SAID HE WOULD LIKE TO RECOMMEND TO THE BOARD TO CONSIDER QUOTING THE COMMERCIAL INSURANCE ONCE EVERY THREE YEARS. THE COMPANIES HAVE INDICATED THEY WILL LOCK IN THE RATES FOR THREE YEARS. SUPT. WHITAKER SAID HE WILL CHECK ON THIS.

**STD/LTD.**

SUPT. WHITAKER SAID THE STD/LTD INSURANCE IS DUE FOR RENEWAL. THE METLIFE RATES HAVE NOT INCREASED. THEY ARE THE SAME AS LAST YEAR STD \$0.516/\$10 OF COVERED BENEFIT. LTD \$0.344/\$100 OF COVERED PAYROLL. HE SAID HE RECOMMENDS RENEWING WITH METLIFE.

UPON THE RECOMMENDATION OF SUPT. WHITAKER, DOUG SEXTON MADE THE MOTION OF A RESOLUTION TO ACCEPT THE RENEWAL FOR STD/LTD FROM METLIFE. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**COMMISSIONER TERM.  
(RANDY KIDD).**

SUPT. WHITAKER SAID IT IS TIME TO RENEW THE COMMISSIONERS TERM FOR RANDY KIDD. HE SAID WITH BOARD APPROVAL HE WILL SEND A LETTER TO JUDGE GREENE RECOMMENDING HIS REAPPOINTMENT.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO SEND A RECOMMENDATION LETTER TO JUDGE GREENE FOR THE REAPPOINTMENT OF RANDY KIDD. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**PERSONNEL POLICY DISCUSSION.  
(RETIREMENT MERIT BONUS.**

SUPT. WHITAKER SAID HE WANTED TO OPEN UP THE PERSONNEL POLICY RETIREMENT MERIT BONUS FOR DISCUSSION.

AFTER BOARD DISCUSSION, MAYNARD NEW MADE A MOTION OF A RESOLUTION THAT THE DISTRICT DO \$100.00 A YEAR FOR YEARS OF SERVICE FOR RETIRING EMPLOYEES. WITH NO SECOND THE MOTION DIES.

RAYMOND TAYLOR MADE A MOTION OF A RESOLUTION BASED UPON THE RECOMMENDATION OF SUPT. WHITAKER TO GRANT A RETIREMENT MERIT BONUS OF \$180.00 PER YEAR OF SERVICE TO A FULL TIME EMPLOYEE WITH TWENTY (20) OR MORE YEARS OF SERVICE AND RETIRES. ALSO AS OF THE COMPLETION OF THIS RESOLUTION, HERE IN DATED SEPTEMBER 24, 2019, FUTURE RETIREES AFTER THIS DATE SHALL BE ENTITLED TO COST OF LIVING CALCULATOR INCREASES ABOVE THE \$180.00 PER YEARS OF SERVICE FROM THE DATE OF THIS RESOLUTION. SECONDED BY DOUG SEXTON.

MOTIONED CARRIED UNANIMOUSLY

**STEARNS TO SMITHTOWN PROJECT  
GROUNDBREAKING CEREMONY.**

SUPT. WHITAKER SAID THE HE THINKS IT WOULD BE A GOOD IDEA TO HAVE A GROUNDBREAKING CEREMONY FOR THE STEARNS TO SMITHTOWN PROJECT. THE BOARD AGREED ON OCTOBER 24, 2019 AT 10:00 A.M. IN STEARNS.

**SANITARY SEWER COLLECTION  
EXPANSION PROJECT. (RFQ)**

SUPT. WHITAKER SAID WE WILL BE RECEIVING QUALIFICATIONS FOR THE SANITARY SEWER COLLECTION SYSTEM EXPANSION PROJECT THROUGH SEPTEMBER 30, 2019. WE WILL NEED TO CALL A SPECIAL MEETING. THE BOARD AGREED ON OCTOBER 1, 2019 AT 9:00 A.M.



**NEW BUILDING FINANCING.**

SUPT. WHITAKER SAID THE DISTRICT DID A TWO YEAR AGREEMENT WITH UNITED CUMBERLAND BANK FOR THE NEW BUILDING. HE SAID HE WOULD LIKE THE BOARD'S APPROVAL TO BEGIN LOOKING AT FINANCING OPTIONS.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKER TO BEGIN LOOKING AT THE FINANCING OPTIONS FOR THE NEW BUILDING. SECOND BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**ONEIDA WATER.**

SUPT. WHITAKER SAID ONEIDA WATER HAS ASKED TO PURCHASE WATER FROM THE DISTRICT. THE RATE FOR ONEIDA IS CURRENTLY \$3.48 PER 1,000 GALLONS. THE WATER TANK REHABILITATION PROJECT RATE INCREASE WILL NEED TO REFLECT NEW RATES TO BE THE SAME AS THE OTHER WHOLE SALE CUSTOMERS. HE SAID HE HAS BEEN LOOKING AT A PUMP TO INCREASE THE PUMP VOLUME. WE CAN STILL USE THE PUMP STATION WE HAVE NOW. WHITAKER SAID WITH FIBROTEX AND ONEIDA WATER WE WILL HAVE TO RUN THE OLD PLANT TWO OR MORE SHIFTS A DAY AND HIRE ANOTHER OPERATOR.

**PROJECT DISCUSSION.**

**ECLIPSE ENGINEERING.**

ALEX GODSEY, ECLIPSE ENGINEERING, NOW ADDRESSES THE BOARD SAYING THEY ARE WAITING ON EDA FUNDS FOR FIBROTEX AND THE WWTP IMPROVEMENTS. THEY ARE MAKING SOME FINAL EDITS ON THE MARSH CREEK WATER LINE UPGRADE PROJECT. THEY ARE TALKING WITH THE HWY DEPT. ABOUT REPLACING WATER LINE ON THE RIGHT OF WAY. HE SAID THEY HOPE TO BID THE WATER TANK REHABILITATION PROJECT IN EARLY SPRING.

WITH NO FURTHER BUSINESS, MAYNARD NEW MADE THE MOTION TO ADJOURN. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

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RANDY KIDD, CHAIRMAN



**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**OCTOBER 29, 2019**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

MAYNARD NEW MADE THE MOTION TO APPROVE THE SEPTEMBER 24, 2019 MINUTES AND OCTOBER 1, 2019 SPECIAL MEETING MINUTES. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**POLLING OF THE BOARD.  
(COMMERCIAL INSURANCE).**

SUPT. WHITAKER OPENED THE MEETING SAYING THERE WAS A POLLING OF THE BOARD ON SEPTEMBER 30, 2019 AND THE VOTE WAS TO APPROVE THE ZURICH COMMERCIAL QUOTE IN THE AMOUNT OF \$44,577.

DOUG SEXTON MADE THE MOTION OF A RESOLUTION TO APPROVE THE SEPTEMBER 30, 2019 POLLING OF THE BOARD TO APPROVE THE ZURICH COMMERCIAL QUOTE IN THE AMOUNT OF \$44,577. SECONDED BY COY TAYLOR. (NUNC-PRO-TUNC).

MOTIONED CARRIED UNANIMOUSLY

**GROUP HEALTH INSURANCE.**

SUPT. WHITAKER SAID THE GROUP HEALTH INSURANCE IS DUE FOR RENEWAL, WE HAVE PROPOSALS FROM THREE (3) DIFFERENT AGENCIES. CRABTREE WILSON INSURANCE, UPCHURCH INSURANCE AGENCY AND PHIL BROWN INSURANCE AGENCY. AFTER REVIEW HE SAID HE WOULD

RECOMMEND TO THE BOARD CHOOSING THE ANTHEM BLUE ACCESS PPO 2000/20/3500 PLAN THROUGH PHIL BROWN INSURANCE AGENCY. THIS PLAN WILL SAVE THE DISTRICT APPROXIMATELY \$48,000.

UPON THE RECOMMENDATION OF SUPT. WHITAKER, RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO GO WITH THE ANTHEM BLUE ACCESS PPO 2000/20/3500 PLAN THROUGH PHIL BROWN INSURANCE AGENCY. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**COMMISSIONER REAPPOINTMENT.  
(RANDY KIDD).**

SUPT. WHITAKER SAID THE FISCAL HAS REAPPOINTED RANDY KIDD ON THE BOARD OF COMMISSIONERS.

**BUILDING INSPECTOR.  
(FIBROTEX).**

SUPT. WHITAKER SAID JOSH WILSON, FIELD INSPECTOR, FOR THE DEPARTMENT OF HOUSING, BUILDINGS AND CONSTRUCTION, HAS WROTE FIBROTEX AN INSPECTION DEFICIENCY LETTER. IN THE LETTER HE DENIED THEM A CERTIFICATE OF OCCUPANCY BECAUSE THE DISTRICT LAID THE FIRE SUPPLY LINE TO THE BUILDING. THE DISTRICT HAS ALWAYS HAD THE POINT OF DELIVERY FIVE FEET FROM THE BUILDING FOR SPRINKLER SYSTEM, FIRE SUPPLY, ETC. THE DISTRICT'S TARIFF SAYS WE RESERVE THE RIGHT TO TELL THE CUSTOMER WHERE WE WILL MAKE THE DELIVERY. THE FIBROTEX PLANS WERE APPROVED BY DOW, THE CUSTOMER REVIEWED IT AND APPROVED IT. WHITAKER SAID THE DISTRICT CONSTRUCTED IT ALL UP TO FIVE FOOT OF THE BUILDING, CAPPED IT AND THE FIRE SPRINKLER WORKERS CAME OUT AND HOOKED INTO THE DISTRIBUTION MAIN. MR. WILSON SAID EVERYWHERE IN THE STATE, FIRE SPRINKLER CONTRACTORS LAY THE LINE FROM THE BUILDING TO THE VALVE BOX. WHITAKER SAID HE MAY BE RIGHT THERE BUT HE EXPLAINED TO HIM THAT THE DISTRICT OWNS AND OPERATES THE MAINS UP TO FIVE FEET OF THE BUILDING IN OUR DISTRICT. MR. WILSON WOULD NOT ACCEPT THIS AND WROTE FIBROTEX A DEFICIENCY LETTER ON THE TEMPORARY CERTIFICATE OF OCCUPANCY. HE IS TRYING TO FORCE FIBROTEX TO COMPLY WITH KRS 198B.560 STATUE THAT DOES NOT APPLY TO THE WATER UTILITY. WHITAKER SAID HE HAS BEEN TO THE GOVERNOR'S OFFICE TO GET A CERTIFICATE OF OCCUPANCY SO FIBROTEX CAN START PRODUCTION SEPTEMBER 1. HE SAID MR. WILSON HAS NOTED IN HIS COMPLETION INSPECTION FOUR ITEMS. THREE ITEMS WERE ABOUT THE WATER UTILITY LAYING THE LINE. WHITAKER SAID HE HAS TALKED WITH GERALD WUETCHER AND HE HAS BEEN IN CONTACT WITH PSC. WHITAKER SAID THIS WILL HAVE TO BE DONE ADMINISTRATIVELY.

## **2018 AUDIT.**

SUPT. WHITAKER SAID THE AUDITOR HAS ASKED HIM WHAT CHANGED IN 2018 FROM 2017 ACCOUNTS. HE SAID BASICALLY THE MATERIAL, SUPPLIES, REPAIRS, MAINTENANCE, LABOR EXPERIENCES AND MATERIAL EXPENSES DECREASED APPROXIMATELY \$158,000. HE SAID ALL THE HARD WORK HAS PAID OFF. WHITAKER SAID THE PAYROLL INCREASED BECAUSE OF THE KRS INCREASE AND THE UTILITIES DID HAVE AN INCREASE. THE BOARD COMMENDED SUPT. WHITAKER FOR ALL HIS HARD WORK.

## **DOW SANITARY SURVEY.**

SUPT. WHITAKER SAID RYAN WILSON, DOW, HAS BEEN HERE THE LAST FEW DAYS TO DO A SANITARY SURVEY. MR. WILSON HAS INDICATED EVERYTHING LOOKS GOOD. RYAN REED, DOW, IS HERE TODAY TO FINISH THE INSPECTION. THE INSPECTIONS ARE PERFORMED EVERY THREE (3) YEARS.

## **CUMBERLAND FALLS.**

SUPT. WHITAKER SAID TOM SULLIVAN, GRW, HAS BEEN PROCURED TO DO SOME WORK WITH THE STATE PARKS. CUMBERLAND FALLS IS WANTING TO GET OUT OF THE WASTEWATER BUSINESS. GRW HAS ASKED THE DISTRICT TO DO A FEASIBILITY STUDY TO SEE HOW MUCH IT WOULD COST TO GET SEWER SERVICE TO THEM. THIS MAY HELP US GET THE SEWER OUT INTO OTHER AREAS. WHITAKER SAID WITH ALL THE SEWER PROJECTS COMING IN WE WILL BE OUT OF CAPACITY AT THE WWTP SOON. HE SAID HE WANTS TO DO AN INFRASTRUCTURE PROJECT FOR THE WWTP IN 2020. ALLEN ROBINSON, ECLIPSE ENGINEERING, IS WORKING ON A MAP.

## **RATTLESNAKE RIDGE BOOSTER PUMP STATION.**

SUPT. WHITAKER SAID RATTLESNAKE RIDGE BOOSTER PUMP STATION HYDRAULICS ARE NOT CORRECT. THE LOCATION OF THE PUMP STATION IS NOT CORRECT. HE SAID THEY ARE WORKING TO FIGURE IT OUT.

## **TRAINING.**

SUPT. WHITAKER SAID KRWA WILL BE HERE ON DECEMBER 3, 2019 TO DO SIX HOURS TRAINING. HE SAID DERRICK TAYLOR AND HIMSELF WILL BE GOING TO HOUSTON, TEXAS FOR AN EXPENSE PAID UTILITY MANAGEMENT TRAINING ON NOVEMBER 18-20, 2019.

**PROJECT DISCUSSION.**

**ECLIPSE ENGINEERING.**

ALLEN ROBINSON, ECLIPSE ENGINEERING, NOW ADDRESSES THE BOARD SAYING THEY ARE STILL WAITING ON CDBG FOR THE MARSH CREEK WATERLINE IMPROVEMENTS PROJECT. THEY ARE TALKING WITH THE TRANSPORTATION DEPT. ABOUT ENCROACHMENTS. HE SAID THEY ARE WORKING TO SUBMIT THE FORCE MAIN FOR THE FIBROTEX PROJECT. ROBINSON THEY ARE WORKING ON THE COLLECTION SYSTEM DESIGN. SUPT. WHITAKER SAID HE WANTS THE RATE INCREASE IN THE MARSH CREEK PROJECT TO INCLUDE THE WASTEWATER PROJECT.

**STEARNS TO SMITHTOWN PROJECT.**

SUPT. WHITAKER SAID RYAN CARR COULD NOT ATTEND TODAY. THE CONTRACTOR FOR THE STEARNS TO SMITHTOWN PROJECT HAS LAID APPROXIMATELY 2000 FEET.

**LEGAL.**

TIM LAVENDER SAID THERE IS NOTHING GOING ON OTHER THAN THE JOSH WILSON (FIBROTEX) SITUATION.

WITH NO FURTHER BUSINESS COY TAYLOR MADE THE MOTION TO ADJOURN. SECONDED BY MAYNARD NEW.

MOTIONED CARRIED UNANIMOUSLY

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RANDY KIDD, CHAIRMAN

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**NOVEMBER 26, 2019**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

COY TAYLOR MADE THE MOTION TO APPROVE THE OCTOBER 29, 2019 MINUTES. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**EDA RESOLUTION.**

SUPT. WHITAKER OPENED THE MEETING SAYING EDA HAS SENT THE DISTRICT A LETTER SAYING THAT OUR APPLICATION HAS BEEN SELECTED FOR FURTHER CONSIDERATION. HE SAID THERE IS A RESOLUTION FOR THE BOARD TO FILE AN APPLICATION FOR FUNDING IN THE AMOUNT OF \$1,779,760 AND AUTHORIZE THE CHAIRMAN TO SIGN ANY AND ALL NECESSARY DOCUMENTS PERTAINING TO THE PROJECT.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION THAT THE DISTRICT FILE AN APPLICATION FOR FUNDING WITH EDA IN THE AMOUNT OF \$1,779,760 AND ALSO TO AUTHORIZE THE CHAIRMAN TO SIGN ANY AND ALL NECESSARY DOCUMENTS PERTAINING TO THE PROJECT. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**KRWFC-USDA INTERIM FINANCING ROLLOVER.**

SUPT. WHITAKER SAID RANDY JONES, RUBIN & HAYES, HAS SOME DOCUMENTS IN CONNECTION WITH THE ROLLOVER OF THE EXISTING KRWFC INTERIM FINANCING PROGRAM INTO THE NEW ONE. THE INTEREST RATE WENT FROM 3.40% TO 3.10% AND THE NEW MATURITY DATE IS MAY 1, 2021.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION FOR THE DISTRICT TO ROLLOVER THE EXISTING KRWFC INTERIM FINANCING PROGRAM INTO THE NEW ONE AND TO AUTHORIZE THE CHAIRMAN TO SIGN ANY AND ALL DOCUMENTS THAT PERTAIN TO THE INTERIM FINANCING PROGRAM. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**2018 AUDIT.**

SUPT. WHITAKER SAID THERE IS A COPY OF THE AUDIT IN EVERYONE'S MINUTE PACKET. WE GOT A CLEAN AUDIT. ONCE EVERYONE HAS LOOKED IT OVER LET HIM KNOW IF THERE ARE ANY QUESTIONS.

**WTP INSPECTIONS.**

SUPT. WHITAKER SAID DOW DID AN INSPECTION AT BOTH WTP'S ON OCTOBER 23, 2019. THERE WERE NO ISSUES. THEY SAID WE ARE DOING A GOOD JOB.

**THERMODYNE ENGINEERING.**

SUPT. WHITAKER SAID WE ARE DOING SOME THINGS AT THE WWTP IN AN EFFORT TO SAVE MORE MONEY. WE ARE DOING A 60 DAY TRIAL WITH A NEW PRODUCT FROM THERMODYNE ENGINEERING. IT'S A LITTLE MORE EXPENSIVE IN THE FRONT END BUT REDUCES OUR COST OVER TIME. THE NET SAVINGS IS APPROXIMATELY \$44,900 PER YEAR.

**WWTP EXPANSION PROJECT.**

SUPT. WHITAKER SAID HAS A PROJECT PROFILE FOR THE WWTP EXPANSION. THERE ARE SEVERAL THINGS GOING ON AT THE PLANT THAT IS FORCING US TO MAKE SOME MODIFICATIONS. LCADD ONLY DO PROJECT RANKINGS ONCE A YEAR AND THE DUE DATE IS DECEMBER 5, 2019.

**TRAINING CURRICULUM.**

SUPT. WHITAKER SAID HE IS WORKING ON A TRAINING CURRICULUM AND WILL BE ASKING THE BOARD FOR SOME DIRECTION FOR INCENTIVES FOR THE EMPLOYEES. WE HAVE BEEN DOING SOME CROSS TRAINING AND CHANGES. THE CURRICULUM WILL LOOK AT EVERY ASPECT THAT THIS COMPANY IS. HE SAID THIS WILL GIVE EMPLOYEES A TOOL TO BETTER THEMSELVES IN THE COMPANY.



**CHRISTMAS HOLIDAY.**

SUPT. WHITAKER SAID HE WOULD LIKE TO DO THE SAME AS LAST YEAR FOR THE MERIT BONUS (500.00) FOR ALL EMPLOYEES.

DOUG SEXTON MADE THE MOTION OF A RESOLUTION TO GIVE ALL THE EMPLOYEES A MERIT BONUS SAME AS LAST YEAR (\$500.00). SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

SUPT. WHITAKER SAID CHRISTMAS DAY IS ON WEDNESDAY THIS YEAR. HE SAID HE WOULD LIKE THE BOARD TO ENTERTAIN THE IDEA OF GIVING THE EMPLOYEES THREE DAYS FOR CHRISTMAS. (MONDAY, TUESDAY, WEDNESDAY).

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO GIVE EMPLOYEES THREE DAYS THIS YEAR FOR CHRISTMAS. SECONDED BY DOUG SEXTON.

MOTIONED CARRIED UNANIMOUSLY

**COMMISSIONERS TRAINING.**

SUPT. WHITAKER SAID WE WILL BE HAVING COMMISSIONERS TRAINING ON DECEMBER 3, 2019 HERE AT THE OFFICE. HE SAID HE WOULD LIKE TO CALL A SPECIAL MEETING FOR THAT DAY TO REVIEW THE BUDGET AS WELL.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO CALL A SPECIAL MEETING ON DECEMBER 3, 2019. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**INSURANCE DISCUSSION.**

SUPT. WHITAKER SAID A FEW YEARS AGO WE HAD SEVERAL EMPLOYEES THAT SPOUSE HAD AVAILABLE HEALTH CARE THROUGH THEIR EMPLOYER. THE BOARD MADE A DECISION THAT IF THE EMPLOYEE SPOUSE HAD AVAILABLE HEALTH CARE COVERAGE THEY HAD TO TAKE IT, THE INTENT WAS FOR THE ONES THAT WERE PIGGY BACKING THE DISTRICT TO GET ON THEIR EMPLOYERS INSURANCE. HE SAID KATHY TROXELL CAME TALKED TO HIM ABOUT JERRY'S HEALTH INSURANCE. HIS INSURANCE IS NOW COSTING HIM OVER A \$100.00 A WEEK. THE INTENT WAS NOT FOR A FAMILY TO HAVE TO PAY THAT KIND OF MONEY. WHITAKER SAID HE WOULD LIKE TO MODIFY THAT POLICY.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO CHANGE THE GROUP HEALTH INSURANCE POLICY TO SAY AT SUPT. WHITAKERS DISCRETION, ALL EMPLOYEES WHO HAVE SPOUSES WHO HAVE A REASONABLE PLAN AT A REASONABLE COST THROUGH OTHER MEANS PROVIDED TO AND FOR THEM ARE REQUIRED TO DO SO. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**PROJECT DISCUSSION.**

**KY ENGINEERING GROUP.**

RYAN CARR, KY ENGINEERING GROUP, NOW ADDRESSES THE BOARD SAYING THE STEARNS TO SMITHTOWN PROJECT IS GOING WELL. THE CONTRACTOR HAS LAID APPROXIMATELY 5,000 FT. OF 8" PIPE. THE CONTRACTOR FOR THE WWTP IS WAITING ON MATERIALS.

**ECLIPSE ENGINEERING.**

ALEX GODSEY, ECLIPSE ENGINEERING, NOW ADDRESSES THE BOARD SAYING THEY ARE WORKING WITH THE HWY DEPT. ON THE KY HWY 92 RELOCATION PROJECT TO FIX A SERVICE LINE THAT WAS NOT RELOCATED IN THE PROJECT. THEY ARE WORKING ON THE WWTP MODIFICATIONS PLANS FOR FIBROTEX.

SUPT. WHITAKER SAID HE HAS TALKED TO CLAY MCKNIGHT, USDA/RD, AND HE HAS INDICATED THAT THEY DO NOT KNOW WHEN THE FUNDING WILL BE AVAILABLE FOR THE MARSH CREEK WATER LINE UPGRADE PROJECT. JUDY HACHEY, LCADD, HAS SENT A LETTER TO JUDGE GREENE TO BE SUBMITTED TO CDBG ASKING FOR AN EXTENSION OF THE TIME FRAME FOR THE FUNDING.

**LEGAL.**

TIM LAVENDER SAID EVERYTHING IS GOOD AT THIS TIME.

WITH NO FURTHER BUSINESS, COY TAYLOR MADE THE MOTION OF A RESOLUTION TO ADJOURN. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

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RANDY KIDD, CHAIRMAN



**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**DECEMBER 31, 2019**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

MAYNARD NEW MADE THE MOTION TO APPROVE THE NOVEMBER 26, 2019 MINUTES. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**2020 WATER & SEWER BUDGET.**

SUPT. WHITAKER OPENED THE MEETING SAYING HE HAS A COPY OF THE 2020 WATER AND SEWER BUDGETS IN EVERYONE'S MINUTE PACKET. THE FIRST SIX LINE ITEMS IS BASED UPON REVENUE AND INCOME. THE RATE INCREASE INCREASED THE RATES BY 8%. HE SAID HE TOOK OCTOBER 2018 TO OCTOBER 2019 PROFIT/LOSS ACTUAL NUMBERS AND INCLUDED 8%. TOTAL OPERATING INCOME INCLUDES TAP FEE'S ETC IS \$3,605,000. EMPLOYEE EXPENSES INCLUDES SALARY, INSURANCE, ETC IS UP SOME. PURCHASE POWER AND CHEMICALS IS CLOSE TO THE SAME AS LAST YEAR. MATERIALS WERE A LITTLE HIGHER BECAUSE OF A COUPLE OF BIG ITEMS. HE SAID HE INCLUDED AN ADDITIONAL \$20,000 IN TRANSPORTATION FOR TRUCKS. INTEREST COMES DIRECTLY OFF THE AUDIT. DEPRECIATION COMES FROM OUR ASSETS SHEET. NET OPERATING SHOWS WE ARE CASH FLOWING BETTER THAN LAST YEAR. WHITAKER SAID HE IS WORKING WITH THE DEPARTMENT HEADS ON THE PROFIT AND LOSS EACH MONTH TO HOLD TO THE BUDGET BUT BE PREPARED FOR THE 2019 AUDIT TO SAY THE DISTRICT NEEDS A RATE INCREASE.

AFTER SUPT. WHITAKER'S REVIEW, COY TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE 2020 WATER BUDGET. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

SUPT. WHITAKER SAID HE APPLIED THE SAME METHOD TO THE SEWER BUDGET. HE TOOK THE OCTOBER 2018 TO OCTOBER 2019 PROFIT/LOSS ACTUAL NUMBERS AND INCREASED IT BY THE RATE INCREASE OF 25% FOR EACH OF THE REVENUE LINE ITEMS. HE INCLUDED \$50,000 FOR FIBROTEX IN THE INDUSTRIAL USER COLUMN. HE SAID THE DISTRICT WILL BE SAVING ON THE CHEMICALS THIS YEAR WITH THE NEW PRODUCT TRIAL. WE ARE UNDER BUDGET THIS YEAR ON THE MATERIALS/SUPPLY'S AND CONTRACTUAL SERVICES. WHITAKER SAID IN TRANSPORTATION IF WE CAN FINANCIALLY THE SEWER COMPANY NEEDS A CRANE TRUCK. INSURANCE IS PAID BY THE WATER COMPANY AND THEN REIMBURSED BACK INTO MISC. INTEREST AND DEPRECIATION IS OUT OF THE AUDIT. HE SAID NET OPERATING EXPENSE SHOWS CASH FLOW BETTER THAN THE LAST YEAR.

AFTER SUPT. WHITAKER'S REVIEW, COY TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE 2020 SEWER BUDGET. SECONDED BY DOUG SEXTON.

MOTIONED CARRIED UNANIMOUSLY

**KRWA FINANCE CORPORATION.  
(NEW BUILDING).**

SUPT. WHITAKER SAID THE DISTRICT PURCHASED THE NEW BUILDING WITH A TWO YEAR NOTE FROM UNITED CUMBERLAND BANK BECAUSE IN ORDER TO SPEND THIS KIND OF MONEY A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY CERTIFICATE IS REQUIRED FROM PSC. THIS GAVE US TIME TO WORK OUT INTERIM FINANCING. HE SAID KRWA APPROACHED HIM ABOUT DOING THE INTERIM FINANCING. THEY HAVE GOOD RATES AND THEY ASKED THE DISTRICT TO GO AHEAD WITH AN APPLICATION. HE SAID HE THINKS IT IS IN THE DISTRICT BEST INTEREST TO SUBMIT THE APPLICATION SO WE CAN BE REVIEWING THE NUMBERS.

UPON THE RECOMMENDATION OF SUPT. WHITAKER, MAYNARD NEW MADE THE MOTION OF A RESOLUTION THAT THE DISTRICT MOVE FORWARD WITH FINANCING NEGOTIATIONS FOR LONG TERM FINANCING FOR THE NEW BUILDING. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**PHI MEMBERSHIP.**

SUPT. WHITAKER SAID THE PHI MEDICAL HELICOPTER MEMBERSHIPS ARE UP THIS MONTH. THE RENEWAL IS THE SAME AS LAST YEAR \$30.00 PER HOUSEHOLD.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO RENEW THE PHI MEMBERSHIPS \$30.00 PER HOUSEHOLD FOR THE EMPLOYEES. SECONDED BY MAYNARD NEW.

MOTIONED CARRIED UNANIMOUSLY

**HILLCREST CREDIT AGENCY.**

SUPT. WHITAKER SAID HILLCREST CREDIT AGENCY, THE COMPANY THAT IS HANDLING THE DISTRICTS DELINQUENT ACCOUNTS, HAS SENT THE DISTRICT A LETTER FOR AUTHORIZATION TO TAKE LEGAL ACTION FOR A DELINQUENT ACCOUNT SELINA CRABTREE \$708.88. IT DOES NOT COST THE DISTRICT OTHER THAN THE 30% THE CREDIT AGENCY RECEIVES IF COLLECTED.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE HILLCREST CREDIT AGENCY TO TAKE LEGAL ACTION FOR A DELINQUENT ACCOUNT SELINA CRABTREE \$708.88. SECONDED BY DOUG SEXTON.

MOTIONED CARRIED UNANIMOUSLY

**OLD WATER OFFICE BUILDING.**

SUPT. WHITAKER SAID WE HAVE LEASED WITH THE OPTION TO PURCHASE THE OLD WATER OFFICE BUILDING TO ACCESS CABLE. THE CONTRACT STARTS JANUARY 1, 2020 AT \$1,800 A MONTH. THERE ARE SOME REPAIRS THAT ACCESS WILL BE DOING AND IN THE SECOND CONTRACT YEAR THEY WILL DEDUCT \$500.00 A MONTH TILL THEY ARE REPAID.

**EMPLOYEE DISCUSSION.  
(ADAM HOWARD).**

SUPT. WHITAKER SAID ADAM HOWARD HAS BEEN WITH THE DISTRICT OVER A YEAR NOW AND HAS BEEN AN EXCEPTIONAL EMPLOYEE. HE SAID WITH BOARD APPROVAL HE WOULD LIKE TO HIRE HIM AS A FULL TIME EMPLOYEE.

UPON RECOMMENDATION OF SUPT. WHITAKER, COY TAYLOR MADE THE MOTION TO HIRE ADAM HOWARD AS A FULL TIME EMPLOYEE. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**WORK FORCE PROGRAM.**

SUPT. WHITAKER SAID HE HAS MENTIONED IN PREVIOUS MEETING THE NEW WORK ORDER PROGRAM. HE SAID HE HAS A PRESENTATION TO SHOW THE BOARD ON HOW THE PROGRAM WORKS. THE OFFICE SENDS OUT A WORK ORDER TO THE DISTRIBUTION AND SEWER FOREMAN AND THEY DISPATCH IT OUT. HE SAID ONCE THE EMPLOYEE IS OUT ON THE WORK ORDER THEY WILL SEND BACK WHAT THEY FIND AND WHAT THEY DO. YOU CAN SEE WHERE THE EMPLOYEES ARE LOCATED AT AND DISPATCH OUT THE CLOSEST ONE.

**EMPLOYEE DISCUSSION.  
(EMPLOYEE RAISES).**

SUPT. WHITAKER SAID KRWA HAS A NEW WAGE SURVEY THIS YEAR. HE SAID HE DID THE SAME AS LAST YEAR TAKING THE COMPANY AS A WHOLE AND ADDED THE COST OF LIVING RAISE. HE SAID HE WANTS TO DO A COST OF LIVING RAISE AT THE END OF THE YEAR BUT GET AWAY FROM DOING A PERFORMANCE BASED RAISE. HE HAS BEEN DISCUSSING WITH THE DEPARTMENT HEADS ABOUT WAYS TO INCENTIFY THE EMPLOYEES WHO GO ABOVE AND BEYOND AND HOW TO MOTIVATE THOSE EMPLOYEES WHO NEED TO BE LIFTED UP TO BE A BETTER EMPLOYEE. THEY CAME UP WITH A TRAINING PROGRAM AND DERRICK TAYLOR HAS A PRESENTATION TO HELP EXPLAIN. WHITAKER SAID HE RECOMMENDS TO THE BOARD GIVING THE EMPLOYEES A .30 CENT RAISE ACROSS THE BOARD.

UPON THE RECOMMENDATION OF SUPT. WHITAKER, COY TAYLOR MADE THE MOTION OF A RESOLUTION TO GIVE THE EMPLOYEES A .30 CENT AN HOUR RAISE ACROSS THE BOARD. SECONDED BY MAYNARD NEW.

MOTIONED CARRIED UNANIMOUSLY

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO GO INTO EXECUTIVE SESSION. SECONDED BY DOUG SEXTON.

MOTIONED CARRIED UNANIMOUSLY

COY TAYLOR MADE THE MOTION TO COME OUT OF EXECUTIVE SESSION. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

COY TAYLOR MADE THE MOTION OF A RESOLUTION THAT THE ROTATION OF BOARD POSITIONS BE CHAIRMAN RANDY KIDD, SECRETARY MAYNARD NEW AND TREASURER RAYMOND TAYLOR. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO RAISE TIM LAVENDER'S LEGAL FEE TO \$1,300 A MONTH. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO RAISE SUPT. WHITAKER'S SALARY 1.7% AND ADD A \$500 QUARTERLY MERIT BONUS THAT WILL BE BASED ON EMPLOYER EVALUATION. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

DERRICK TAYLOR HAS THE PRESENTATION FOR THE BOARD ON THE MERIT BONUSES INCENTIVE SYSTEM. HE SAID A .30 CENT COST/YR/EMPLOYEE IS \$624 AND THE COST/YR/TOTAL IS \$17,472. THE .50 CENT RAISE WOULD BE COST/YR/EMPLOYEE \$1,040 AND COST/YR/TOTAL \$29,120. THEY HAVE PROPOSED A \$10,000 MERIT FUND DEDICATED TO BONUS INCENTIVES. THE EMPLOYEES MUST MEET CERTAIN GOALS TO RECEIVE A BONUS INCLUDING ATTENDANCE, EVALUATIONS, TRAINING, ETC. NOT ALL EMPLOYEES WILL MEET GOALS TO RECEIVE THE BONUS. TAYLOR WENT OVER SOME OF THE POTENTIAL MERIT BONUSES GOALS.

DOUG SEXTON MADE THE MOTION OF A RESOLUTION TO APPROVE AN EMPLOYEE \$10,000 MERIT FUND DEDICATED TO COMPANY BONUS'S AT THE DISCRETION OF THE SUPERINTENDENT. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO GIVE SUPT. WHITAKER \$2.00 FOR DISCRETIONARY RAISES. SECONDED BY DOUG SEXTON.

MOTIONED CARRIED UNANIMOUSLY



**PROJECT DISCUSSION.**

**ECLIPSE ENGINEERING.**

ALLAN ROBINSON, ECLIPSE ENGINEERING, SAID THEY ARE WORKING ON THE SUMMARY ADDENDUM FOR THE WATER TANK RENOVATION PROJECT. THERE IS STILL A FEW ITEMS FOR USDA/RD ON THE MARSH CREEK WATERLINE UPGRADE PROJECT. HE SAID THEY WILL BE TYING THESE PROJECTS INTO A RATE INCREASE. MAY SEE SOME MOVEMENT OF THESE PROJECTS THIS SPRING. THE FIBROTEX PROJECT THEY ARE WAITING ON THE EDA FUNDS TO FINALIZE. ROBINSON SAID THEY ARE WORKING ON THE PLANS FOR THE STEARNS TO SMITHTOWN SEWER PROJECT.

WITH NO FURTHER BUSINESS, COY TAYLOR MADE THE MOTION OF A RESOLUTION TO ADJOURN. SECONDED BY MAYNARD NEW.

MOTIONED CARRIED UNANIMOUSLY

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RANDY KIDD, CHAIRMAN

# EXHIBIT U-2

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**JANUARY 28, 2020**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

MAYNARD NEW MADE THE MOTION TO APPROVE THE DECEMBER 31, 2019 MINUTES. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

SUPT. WHITAKER SAID HE HAS RELIED ON TIM LAVENDER AND HE WAS INSTRUMENTAL IN ALMOST ALL HIS DECISIONS HE HAS MADE. TIM HAS TAUGHT HIM A LOT AND HE WILL BE MISSED. HE SAID MOVING FORWARD THE DISTRICT WILL NEED TO SELECT A LOCAL LEGAL COUNSEL. THE DISTRICT HAS USED GERALD WUETCHER FOR YEARS AND HE HAS DID A GREAT JOB. WHITAKER SAID HE WOULD RECOMMEND MR. WUETCHER AS THE DISTRICT'S LOCAL LEGAL COUNSEL FROM THIS POINT FORWARD.

UPON THE UNTIMELY PASSING OF TIM LAVENDER AND RECOMMENDATION OF SUPT. WHITAKER, RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO APPOINT GERALD WUETCHER AS THE DISTRICT'S LOCAL LEGAL COUNSEL FROM THIS POINT FORWARD. SECONDED BY DOUG SEXTON.

MOTIONED CARRIED UNANIMOUSLY

GERALD WUETCHER SAID HE APPRECIATES THE APPOINTMENT AND WILL DO HIS BEST FOR THE DISTRICT.

**HILLCREST CREDIT AGENCY.**

SUPT. WHITAKER SAID THERE ARE ANOTHER THREE (3) DELINQUENT ACCOUNTS THAT HILLCREST CREDIT AGENCY IS ASKING TO SEND TO COURT FOR COLLECTION. HE SAID HE WOULD LIKE THE BOARD TO AUTHORIZE HILLCREST CREDIT AGENCY TO SEEK THE DELINQUENT ACCOUNTS FOR COLLECTION ONCE HE HAS REVIEWED THEM RATHER THAN BRINGING THEM UP EACH MONTH.

DOUG SEXTON MADE THE MOTION OF A RESOLUTION THAT AFTER THE REVIEW OF SUPT. WHITAKER, AUTHORIZE HILLCREST CREDIT AGENCY TO SEEK THE DELINQUENT ACCOUNTS FOR COLLECTION. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**SMART DOLLAR TRAINING.**

SUPT. WHITAKER SAID SMART DOLLAR IS A PROGRAM THAT WILL BENEFIT THE EMPLOYEES IN THE WORK PLACE AND IN THEIR HOME LIFE. THIS PROGRAM IS BY DAVE RAMSEY. HE SAID THIS IS PART OF THE TRAINING CURRICULUM AND HAS A FEE OF \$3,500 FOR THE FIRST YEAR FOR THE WHOLE DISTRICT.

**PROJECT PAY REQUEST.**

SUPT. WHITAKER SAID THERE IS A STEARNS TO SMITHTOWN WATER LINE UPGRADE PROJECT PROGRESS MEETING ON JANUARY 31, 2020. IT IS HARD FOR THE CHAIRMAN TO ATTEND. HE SAID HE WOULD LIKE THE BOARD TO AUTHORIZE HIM TO SIGN THE PAY REQUESTS.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKER TO SIGN ANY AND ALL NECESSARY DOCUMENTS FOR THE PAY REQUEST FOR THE STEARNS TO SMITHTOWN WATER LINE UPGRADE PROJECT. SECONDED BY DOUG SEXTON.

MOTIONED CARRIED UNANIMOUSLY

**PUBLIC MEETINGS.**

SUPT. WHITAKER SAID THERE WILL BE TWO PUBLIC MEETINGS TODAY. MARSH CREEK WATER LINE UPGRADE PROJECT AT 1:00 P.M. AND THE WATER TANK RENOVATION PROJECT AT 1:30 P.M.

## **NEW BUILDING FINANCING.**

SUPT. WHITAKER SAID HE IS WORKING ON THE FINANCING FOR THE NEW OFFICE BUILDING. HE SAID IN THE INITIAL MEETINGS THE BOARD DISCUSSED DOING A TWO YEAR NOTE AND THEN TO SEEK USDA/RD OR KIA FINANCING. THE BOND ATTORNEY HAS ASKED IF THAT HAD BEEN BROUGHT UP IN A MEETING AND IF IT IS IN THE MINUTES. WHITAKER SAID IT WAS INADVERTENTLY LEFT OUT OF THE MINUTES AND HE WOULD LIKE THE AUTHORIZATION TO GO BACK AND REVIEW THE RECORDINGS TO AMEND THE MINUTES.

MAYNARD NEW MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKER AND GERALD WUETCHER TO REVIEW THE MINUTES AND MAKE ANY AMENDMENTS TO THE MINUTES REFLECTING THE FINANCING OF THE NEW WATER OFFICE BUILDING. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

## **PROJECT DISCUSSION.**

### **ECLIPSE ENGINEERING.**

ALLAN ROBINSON, ECLIPSE ENGINEERING, NOW ADDRESSES THE BOARD SAYING THE PUBLIC MEETINGS FOR THE MARSH CREEK PROJECT AND THE TANK RENOVATION PROJECT IS TODAY. THIS IS A USDA/RD ITEM. THESE TWO PROJECT ARE ON THE SAME TRACK. HE SAID THE SUMMARY ADDENDUM IS COMPLETE AND HE WILL BE REVIEWING IT WITH SUPT. WHITAKER. HE SAID HE THINKS BOTH PROJECTS WILL BE BID THIS SPRING. ROBINSON SAID THE FIBROTEX WASTEWATER PROJECT THEY ARE STILL WAITING ON EDA. PHASE 1 OF THE PROJECT IS DESIGNED AND THEY WILL BE SENDING IT TO DOW. THE PLANT PORTION OF THE PROJECT IS APPROXIMATELY 75% DESIGNED AND THEY ARE WAITING TO HEAR ABOUT THE FUNDS.

SUPT. WHITAKER SAID WE NEED TO PUSH FOR THOSE FUNDS BECAUSE HE HAS ISSUED FIBROTEX THE FIRST NOTICE OF VIOLATION FOR EXCEEDING THE LIMITS FOR ANTIMONY. HE HAS BEEN OVER THERE AND MADE SOME CORRECTIVE CHANGES AS LONG AS THE PLANT MANAGER FOLLOWS THROUGH.

ALLEN ROBINSON SAID THEY ARE WORKING ON THE STEARNS TO SMITHTOWN SEWER PROJECT PLANS AND KIA FUNDING. HE SAID THEY HAVE COMPLETED A SEWER RATE STUDY AND WILL BE GOING OVER IT WITH SUPT. WHITAKER.

BEFORE ADJOURNING SUPT. WHITAKER SAID HE HAS CONTACTED USDA/RD OF THE LEGAL ATTORNEY CHANGE. THEY HAVE SENT FORM 1780-11A (FOR STEARNS TO SMITHTOWN WATER LINE UPGRADE PROJECT, MARSH CREEK WATER LINE UPGRADE PROJECT AND THE TANK RENOVATION PROJECT) FOR GERALD WUETCHER TO SIGN AND FILL IN THE NEW AGREEMENT MINUS WHAT HAS ALREADY BEEN PAID TO TIM LAVENDER. THE DISTRICT WILL NEED TO DO A LETTER FOR THE STEARNS TO SMITHTOWN WATER LINE UPGRADE PROJECT EXPLAINING THAT THE ATTORNEY HAS PASSED AWAY AND THE NEW AGREEMENT WILL COVER THE REMAINING LEGAL SERVICES TO BE PROVIDED FOR THE PROJECT. SUPT. WHITAKER ASKED MR. WUETCHER FOR HIS ASSISTANCE IN PREPARING THE LETTER. GERALD WUETCHER INFORMED THE BOARD HE WOULD GET AN ENGAGEMENT LETTER TOGETHER FOR THE NEXT MONTH'S BOARD MEETING SO THE BOARD CAN VOTE ON HIS MONTHLY FEE.

WITH NO FURTHER DISCUSSION, COY TAYLOR MADE THE MOTION TO ADJOURN. SECONDED BY MAYNARD NEW.

MOTIONED CARRIED UNANIMOUSLY

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RANDY KIDD, CHAIRMAN

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**FEBRUARY 25, 2020**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

MAYNARD NEW MADE THE MOTION TO APPROVE THE JANUARY 28, 2020 MEETING MINUTES. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**CRANE.**

SUPT. WHITAKER OPENED THE MEETING SAYING HE HAS SOME GOOD NEWS. THE DISTRICT WAS THE ONLY UTILITY IN THE NATION THAT WAS SELECTED BY CRANE TO PERFORM THEIR PROTO TYPE TESTING. THEY ARE HERE TODAY AND TOMORROW. THEY APPROACHED ME A FEW MONTHS AGO AND ASKED IF WE WOULD BE WILLING TO PILOT SOME OF THEIR NEW PRODUCTS AT NO CHARGE TO US. THEY ARE BRINGING IN NEW STYLE PUMPS THAT CRANE WILL BE RELEASING IN ABOUT TWO YEARS. THEY WILL BE PUTTING IN FIVE OF THEIR PROTO TYPE PUMPS IN DIFFERENT LOCATIONS.

**KRWF ASSISTANCE AGREEMENT.**

SUPT. WHITAKER SAID KENTUCKY RURAL WATER FINANCE CORPORATION HAS ASKED FOR A RESOLUTION FOR THE PURPOSE OF REFINANCING THIS NEW BUILDING AND REFUNDING CERTAIN OBLIGATIONS.

DOUG SEXTON MADE THE MOTION OF A RESOLUTION AUTHORIZING AN ASSISTANCE AGREEMENT WITH THE KENTUCKY RURAL WATER FINANCE CORPORATION FOR THE PURPOSE OF REFINANCING AND CURRENTLY REFUNDING CERTAIN OBLIGATIONS OF THE DISTRICT. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

## **PERSONNEL POLICY REVIEW.**

SUPT. WHITAKER SAID THE BOARD MADE A PERSONNEL POLICY UPDATE IN A PREVIOUS BOARD MEETING PERTAINING TO THE MEDICAL INSURANCE FOR OUR EMPLOYEES. THE BOARD GIVE THE SUPT THE DISCRETION TO REVIEW EMPLOYEE SPOUSES WHO HAVE UNREASONABLE MEDICAL PLAN BENEFITS OR COST TO DETERMINE IF THE SPOUSE CAN BE ADDED TO THE EMPLOYEE'S PLAN THAT IS PAID BY THE DISTRICT. THIS IS IN THE PERSONAL POLICY NOW FOR THE CHAIRMAN TO SIGN.

## **SANITARY SURVEY.**

SUPT. WHITAKER SAID WE HAD A SANITARY SURVEY AT THE END OF OCTOBER 2019. WE FINALLY HAVE THE REPORT BACK FROM DIVISION OF WATER. THERE WERE NO DEFICIENCIES. HE SAID THEY DID HAVE SOME MINOR HOUSEKEEPING RECOMMENDATIONS.

## **TANK INSPECTIONS.**

SUPT. WHITAKER SAID PITTSBURGH TANKS HAS COMPLETED THE TANK INSPECTIONS. HE HAD THEM INSPECTED ALL TOGETHER RATHER THAN FLIP FLOPPING THE YEARS TO SEE WHAT IS GOING ON SO HE CAN USE IT IN THE CAPITAL IMPROVEMENTS PLAN. THE TANKS HAVE BEEN A BIG TOPIC FOR A COUPLE YEARS. WE HAVE THOSE THREE THAT ARE CRITICAL. WHITAKER SAID HE HAS THE REPORT AND HAS REVIEWED IT. IF THE BOARD WANTS THEY CAN LOOK AT IT. THERE ARE SEVERAL TANKS THAT WILL NEED PAINT AND OVERCOAT IN THE NEXT YEAR OR TWO. HE DID NOT HAVE THEM LOOK AT THE SAWYER TANK. WE HAVE HAD IT OUT OF SERVICE FOR TWO YEARS. AT SOME POINT WE WILL NEED TO DISMANTLE THAT TANK. EVERY TIME IT IS FIXED ANOTHER LEAK COMES UP. HE SAID STRUNK TANK AND WOLF RIDGE TANK NEEDS AN OVERCOAT IN THE NEXT COUPLE YEARS. WHITAKER SAID WE NEED TO BE SURE AND HAVE ENOUGH FUNDS IN THE CAPITAL IMPROVEMENTS AND NOT HAVE TO BORROW IT.

## **WOLF RIDGE PUMP STATION LAND PURCHASE.**

SUPT. WHITAKER SAID HE WOULD LIKE TO USE THE FUNDS LEFT OVER IN THE STEARNS TO SMITHTOWN WATER LINE UPGRADE PROJECT TO UPGRADE THE RATTLESNAKE RIDGE PUMP STATION AND WOLF RIDGE PUMP STATION. WE HAVE LOOKED AT SOME LAND FOR THE NEW WOLF RIDGE PUMP STATION. WHERE IT IS NOW IT IS HARD TO GET TO DO THE MAINTENANCE. WE WANT TO MOVE IT FROM WHERE IT IS NOW TO THE ROAD AT WOLF CREEK. THE PUMP STATION WE ARE GOING TO BUILD WILL PROVIDE BETTER WATER SERVICE FOR THAT AREA AND WILL BE EASIER FOR US TO MAINTAIN. THE LAND IS ACROSS FROM RICK WATERS HOME PLACE. WHITAKER SAID HE NEEDS AUTHORIZATION FROM THE BOARD TO PURSUE THE PURCHASING OF THE LAND.



RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION THAT THE DISTRICT AUTHORIZE SUPT. WHITAKER TO PURSUE THE LAND FOR THE NEW WOLF RIDGE PUMP STATION. SECONDED BY COY TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

**NEW TRUCKS.**

SUPT. WHITAKER SAID THE DISTRICTS TRUCK SITUATION IS IN DIRE STRAITS. WE HAVE JUST NOT HAD THE FINANCES TO DO ANYTHING WITH. CODY RIDENER'S TRUCK LAID DOWN A COUPLE MONTHS AGO AND WE HAD TO PURCHASE A TRUCK. HE SAID HE DOES NOT HAVE A PLAN OF ACTION YET BUT HE WANTS TO LET THE BOARD KNOW HE IS GOING TO START LOOKING AT WHAT WE CAN DO. WHETHER IT BE LEASING OR SOMETHING OF THAT NATURE. GERALD WUETCHER SAID IF IT'S A LEASE FOR TWO YEARS OR LESS IT WILL BE OK WITH PSC. SUPT. WHITAKER SAID HE WANTS TO LOOK AT LEASING VERSUS PURCHASING. THE SEWER COMPANY IS IN DIRE NEED OF A CRANE. WE HAVE HAD THE SAME CRANE SINCE 2001. IT'S TIME TO GET THEM A GOOD TRUCK WITH A GOOD CRANE. WUETCHER SAID WHAT SOME UTILITY'S DO IS A TWO YEAR TERM AND TURN IT OVER SEVERAL TIMES. WHITAKER SAID IF THE BOARD IS OK WITH THIS HE WILL START LOOKING AND BRING IT BACK TO THEM FOR REVIEW. ALL AGREED.

**REFINANCING OF THE RD LOANS.**

SUPT. WHITAKER SAID HE WOULD LIKE TO LOOK AT REFINANCING THE RD LOANS THAT ARE 4.125%. WE HAVE DID THIS IN THE PAST AND SAVED MONEY. THE LOANS ARE 2005A, 2005B, 2008A AND 2008B.

GERALD WUETCHER SAID A LOT OF UTILITIES HAVE REFINANCED THEIR OLD DEBT WHICH IS FINE AS LONG AS YOU CAN SHOW THAT YOU CAN SAVE MONEY PSC IS GOING TO APPROVE IT. IN THE LAST FEW MONTHS PSC HAS TAKEN THE POSITION THAT THE DISTRICT'S THAT HAVE USED THE RD STATUTES FOR RATE INCREASES, FILE FOR A RATE INCREASE WITHIN A YEAR. SO THERE MAY BE A POSSIBILITY THAT THE DISTRICT MIGHT GET AN ORDER THAT YOU MAY HAVE TO COME BACK FOR A RATE APPLICATION. HE SAID NOT TO LET THAT DETOUR THE DISTRICT FROM SAVING MONEY. THE THINGS YOU CAN DO IF YOUR FINANCES ARE GOOD AND YOU DON'T NEED A RATE INCREASE, IS YOU CAN MAKE A FILING THAT YOU DON'T NEED A RATE INCREASE. WUETCHER SAID THE DISTRICT WOULD HAVE TO SHOW WHAT IT IS BECAUSE PSC HAS THE OPINION THAT MOST DISTRICTS RATES ARE NOT HIGH ENOUGH.

DOUG SEXTON MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKER TO MOVE FORWARD WITH THE REFINANCING OF THE RD LOANS 2005A, 2005B, 2008A AND 2008B. SECONDED BY RAYMOND TAYLOR.

MOTIONED CARRIED UNANIMOUSLY

## **FINANCIAL DISCUSSION.**

SUPT. WHITAKER SAID WE HAVE DID A REALLY GOOD JOB CUTTING EXPENSES. THE CHEMICAL EXPENSES WE ARE TRACK TO SAVE APPROXIMATELY \$50,000 THIS YEAR. HE SAID NOW HE IS LOOKING AT DOING ENERGY CONSERVATION. WE HAVE AERATORS AT THE WWTP THAT RUN CONTINUOUSLY. WE HAVE STARTED TURNING OFF ONE OF THE AERATORS AT THE WWTP FOR EIGHT HOURS A DAY. THIS COULD SAVE A CONSIDERABLE AMOUNT OF MONEY. HE SAID HE IS TALKING TO A COUPLE COMPANIES ABOUT COMING IN AND LOOKING AT OUR POWER CONSUMPTIONS. WE CAN DO THINGS LIKE PUT ON VFD'S LIKE WE DID AT THE OLD WTP. HE WANTS TO LOOK AT PUTTING VFD'S AT EVERY LARGE STATION. ALL IN AN ATTEMPT TO SAVE PURCHASED POWER COST. WHITAKER SAID IT WILL PAY FOR ITSELF IN THE LONG RUN.

## **LEGAL.**

GERALD WUETCHER SAID HE WANTS TO GIVE THE BOARD AN UPDATE ON WHAT IS GOING ON WITH PSC. ONE ISSUE IS COMMISSIONER COMPENSATION. KNOTT COUNTY WAS PAYING THEIR COMMISSIONERS THE MAXIMUM AMOUNT \$500.00 A MONTH AND ALSO PROVIDING THEM SOME FRIDGE BENEFITS. APPARENTLY IT WAS COSTLY AND PSC DID NOT LIKE IT. IN THEIR ORDER THEY ARE CHANGING THE STATUTES TO SAY THE COMMISSIONERS ARE LIMITED TO THE \$6,000 A YEAR. PSC ALSO HAS SAID IF YOU CAN'T GET YOUR ANNUAL REPORT IN ON TIME YOU WILL NEED TO ASK FOR AN EXTENSION IN A TIMELY MANNER. THEY ARE LOOKING CLOSELY AT EXTENSIONS.

## **PROJECT DISCUSSION.**

### **ECLIPSE ENGEERING.**

ALLAN ROBINSON NOW ADDRESSES THE BOARD SAYING THEY ARE WRAPPING UP THE SUMMARY ADDENDUM, (INCLUDING THE NEW RATE INCREASE), FOR THE MARSH CREEK WATER LINE UPGRADE PROJECT. THEY HOPE TO HAVE IT BY THE NEXT BOARD MEETING. THERE IS AN EASEMENT WE WILL NEED. THE TANK RENOVATION PROJECT IS FOLLOWING A SIMILAR PATH. ON THE FIBROTEX PROJECT THEY ARE STILL WAITING ON THE EDA FUNDS. THE COLLECTION PROJECT THEY ARE WORKING ON DESIGN AND SHOULD HAVE IT READY TO SUBMIT IN A MONTH OR SO.

### **KY. ENGINEERING GROUP.**

RYAN CARR NOW ADDRESSES THE BOARD SAYING THE CONTRACT 1 STEARNS TO SMITHTOWN WATER LINE REPLACEMENT PROJECT THE CONTRACTOR HAS INSTALLED APPROXIMATELY 7,500 FT. OF 8" LINE, 8,000 FT. OF 6" LINE AND 6,900 FT. OF 4" LINE. THEY HAVE STRESSED TO THE CONTRACTOR AT THE LAST PROGRESS MEETING WE WOULD LIKE TO SEE SOME CLEAN UP. HE SAID THERE IS A PROGRESS MEETING AFTER THIS MEETING AND HE WILL STRESS THE CLEANUP AGAIN. HOPEFULLY THE WEATHER WILL GET BETTER. CONTRACT 2 AT THE WWTP THEY

HAVE HAD SOME MATERIALS DELIVERED. THE CONTRACTOR HAS INDICATED BEGINNING THE END OF MARCH. THEY DON'T WANT TO SHOW UP TILL MATERIALS ARE THERE.

WITH NO FURTHER BUSINESS, COY TAYLOR MADE THE MOTION OF A RESOLUTION TO ADJOURN. SECONDED BY MAYNARD NEW.

MOTIONED CARRIED UNANIMOUSLY

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RANDY KIDD, CHAIRMAN

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**MARCH 31, 2020**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

RAYMOND TAYLOR MADE THE MOTION TO APPROVE THE FEBRUARY 25, 2020 MEETING AND SPECIAL MEETING MARCH 6, 2020 MINUTES. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**POLLING OF BOARD.  
(TRUCK PURCHASE).**

SUPT. WHITAKER OPENED THE MEETING SAYING THERE WAS A POLLING OF THE BOARD ON FEBRUARY 28, 2020 AND THE VOTE WAS TO PURCHASE A 2014 CHEV 4X4 TRUCK IN THE AMOUNT OF \$12,500. THIS TRUCK WAS TO REPLACE THE SEWER TRUCK THAT HAD A BLOWN UP MOTOR.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE POLLING OF THE BOARD ON FEBRUARY 28, 2020 TO PURCHASE A 2014 CHEV 4X4 TRUCK IN THE AMOUNT OF \$12,500. SECONDED BY RAYMOND TAYLOR. (NUNC-PRO-TUNC).

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**POLLING OF BOARD.  
(SPECIAL MEETING).**

SUPT. WHITAKER SAID THERE WAS A POLLING OF THE BOARD ON MARCH 4, 2020 AND THE VOTE WAS TO HOLD A SPECIAL MEETING ON MARCH 6, 2020.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE POLLING ON MARCH 4, 2020 TO HOLD A SPECIAL MEETING ON MARCH 6, 2020. SECONDED BY DOUG SEXTON. (NUNC-PRO-TUNC).

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**POLLING OF BOARD.  
(EMPLOYEE TIME OFF COVID-19).**

SUPT. WHITAKER SAID THERE WAS A POLLING OF THE BOARD ON MARCH 20, 2020 AND THE VOTE WAS TO PAY THE OFFICE STAFF TIME OF DUE TO COVID-19 SOCIAL DISTANCING.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE MARCH 20, 2020 POLLING OF THE BOARD TO PAY THE OFFICE STAFF TIME OFF DUE TO COVID-19 SOCIAL DISTANCING. SECONDED BY DOUG SEXTON. (NUNC-PRO-TUNC).

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**NOTICE OF VIOLATION.  
(WWTP).**

SUPT. WHITAKER SAID THE DISTRICT RECEIVED A NOV LAST WEEK FOR THE WWTP FOR OPEN DUMPING. HE SAID HIS ENTIRE CAREER THERE HAS BEEN A PILE OF SCRAP METAL SITTING AT THE WWTP. IT'S NEVER BEEN AN ISSUE UNTIL NOW. DOW HAS A NEW INSPECTOR. WHITAKER SAID SOME THINGS ARE STILL USABLE. HE HAS HAD THE MEN TO SEPARATE WHAT IS STILL GOOD AND HAUL THE OTHER OFF FOR SCRAP.

**MARSH CREEK SUMMARY ADDENDUM.**

ALLAN ROBINSON, ECLIPSE ENGINEERING, NOW ADDRESSES THE BOARD SAYING THAT WITH ANY NEW PROJECT WITH RD THAT INCLUDES A RATE INCREASE THERE HAS TO BE A SUMMARY ADDENDUM. HE SAID THE TOTAL PROJECT COST IS \$1,444,710. PROPOSED RD LOAN FUNDS \$722,710, CDBG GRANT FUNDS \$722,000 AND PROPOSED BOND AMOUNT \$722,710. PROPOSED NEW PROJECT DEBT SERVICE IS \$31,669. ROBINSON SAID TOTAL ADDITIONAL EXPENSES AND ANTICIPATED DEBT

SERVICE IS \$187,690 AND TOTAL ADDITIONAL ANNUAL REVENUE REQUIRED IS \$595,978. THAT IS THE HEALTHY NUMBER THAT THE DISTRICT NEEDS TO OPERATE. THAT CALCULATES TO AN 18.28% RATE INCREASE. THAT IS HOW MUCH REVENUE THE DISTRICT IS SHORT.

SUPT. WHITAKER SAID THE DISTRICT'S CURRENT RATE IS \$21.98 AND THE PROPOSED RATE IS \$22.50 ON THE MINIMUM (2.4%). OVER 2,000 CURRENT RATE IS \$7.29 AND THE PROSED RATE IS \$9.25. HE SAID FOR THE CUSTOMERS THAT ONLY USE UP TO 2,000 GALLONS THAT IS AN INCREASE OF .52 CENTS. FOR 4,000 GALLON WATER BILL WILL BE \$41.00. THAT'S AN INCREASE OF \$4.44. WHITAKER SAID THE 2019 RATE INCREASE NUMBERS WERE ALL BASED ON 2015 AND 2016 NUMBERS. THE RATE INCREASE TOOK FOUR YEARS. THIS PUT US BEHIND THE CURB. HE SAID IN THE BEGINNING (2017) THAT RATE INCREASE WAS MORE BUT THE BOARD ELECTED TO BRING IT DOWN BECAUSE WE WERE GOING TO GET ANOTHER RATE INCREASE. THE NUMBERS WE SEE TODAY ARE BASED ON 2019. THIS IS THE BEST WE CAN DO FOR OUR CUSTOMERS. WE ARE PROTECTING THE LOW INCOME FAMILIES AND WE ARE GETTING ENOUGH TO DO WHAT WE NEED TO DO. HE SAID WE WILL BE COVERING OUR EXPENSES LIKE WE SHOULD BE.

DOUG SEXTON MADE THE MOTION OF A RESOLUTION TO APPROVE THE MARSH CREEK WATER LINE REPLACEMENT PROJECT SUMMARY ADDENDUM WITH THE FOLLOWING RATE STRUCTURE. ALSO TO ALLOW ECLIPSE ENGINEERING AND GERALD WUETCHER TO MOVE FORWARD WITH THE REVIEW AND SUBMITTAL. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

<i>In Gallons</i>	2019 Existing Rates	Proposed Rates
First 2,000	\$ 21.98	\$ 22.50
Over 2,000	\$ 7.29	\$ 9.25
Federal Correctional Facility		
First 1,950,000	\$ 14,215.50	\$ 14,215.50
All Over 1,950,000	\$ 7.29	\$ 7.29
Cumberland Falls State Park		
First 600,000	\$ 2,808.00	\$ 4,374.00
All Over 600,000	\$ 4.59	\$ 7.29
Whitley County Water District		
Per 1,000 gallons	\$ 3.76	\$ 7.29
Fibrotex USA		
Per 1,000 gallons	\$ 7.29	\$ 7.29
Pine Knot Job Corp Center		
Per 1,000 gallons	7.29	7.29
McCreary County Housing Auhtority		
Per 1,000 gallons	7.29	7.29
City of Oneida, TN		
Per 1,000 gallons	3.76	7.29

## **LEGAL.**

GERALD WUETCHER (BY VIDEO CONFERENCE) SAID PSC HAS ISSUED AN EMERGENCY DECLARATION PROHIBITING ANY DISCONNECTION OF SERVICE OR TERMINATION OF SERVICE WHILE THE STATE OF EMERGENCY IS IN EFFECT. PSC HAS ALSO SAID THEY EXPECT REASONABLE PAYMENT PLANS ONCE THE UTILITY'S ONCE AGAIN HAVE THE AUTHORITY TO DISCONNECT FOR NONPAYMENT. HE SAID PSC HAS WAIVED A LOT OF REGULATIONS TO ALLOW UTILITY'S TO DEAL WITH THE STATE OF EMERGENCY INCLUDING CLOSING THE OFFICES AND HAVING AS LITTLE CONTACT BETWEEN EMPLOYEES AND PUBLIC AS POSSIBLE. WUETCHER SAID HIS FIRM HAS SENT OUT SOME INFORMATION ABOUT SOME OF THE LEGISLATION CHANGES BECAUSE OF THE STATE OF EMERGENCY. THEY CHANGED THE RULES ON OPEN MEETING, YOU ARE REQUIRED TO HAVE MEETINGS AND CLOSE TO THE PUBLIC BUT HAVE AN ALTERNATIVE WAY THEY CAN AT LEAST SEE OR LISTEN TO THE MEETING IF THEY WANT TO. REAL TIME AUDIO OR VISUAL.

SUPT. WHITAKER SAID REVENUE HAS DECREASED THIS MONTH. HE SAID HE IS VERY MUCH AWARE OF THE FINANCES AND IS KEEPING A CLOSE EYE ON THINGS. HE WILL KEEP THE BOARD INFORMED.

SUPT. WHITAKER SAID HE WANTS TO GO OVER GERALD WUETCHER'S TERMS OF REPRESENTATION. HIS MONTHLY RETAINER IS \$1,300 (SAME AS TIM LAVENDER). THAT INCLUDES FIVE HOURS OF WORK, ANY ADDITIONAL WORK IS PERFORMED ON AN HOURLY BASIS. SUBJECT MATTER COVERAGE IS ATTENDANCE/PARTICIPATION AT REGULAR/SPECIAL MEETINGS; REVIEW OF THE AGENDA AND MINUTES, GENERAL LEGAL ADVICE, RESPONSE TO INQUIRIES FROM THE DISTRICT STAFF REGARDING LEGAL AND REGULATORY MATTERS; DRAFTING CORRESPONDENCE UNRELATED TO ADMINISTRATIVE OR LEGAL PROCEEDINGS. EXCLUDED FROM COVERAGE IS PREPARATION OF LEGAL DOCUMENTS, INCLUDING TARIFFS, CONTRACTS, AND SIMILAR DOCUMENTS; REPRESENTATION BEFORE PSC, DOW AND OTHER ADMINISTRATIVE PROCEEDINGS; REPRESENTATION IN ANY COURT PROCEEDING. INCLUDES TRAVEL TIME TO ATTEND BOARD PROCEEDINGS AND IF PARTICIPATION IN BOARD PROCEEDINGS IS BY VIDEO OR TELEPHONE CONFERENCE (LIKE TODAY) THEN THE RETAINER IS REDUCED TO \$800 AND THE NUMBER OF GUARANTEED AVAILABLE HOURS IS REDUCED TO THREE. HE SAID THE NORMAL HOURLY RATE IS \$350 BUT HE IS GIVING THE DISTRICT A 25% DISCOUNT (\$263). WHITAKER SAID THIS IS NOTHING DIFFERENT THAN WE DID BEFORE BECAUSE WUETCHER HAS ALWAYS PREPARED THE DISTRICT'S PSC FILINGS AND BILLED ACCORDINGLY. TIM LAVENDER DID NOT DO THE FILINGS. HE SAID THIS IS NO DIFFERENT THAN WE HAVE NORMALLY BEEN DOING.

## **TOWNHOUSE APTS. (SEWER)**

ALAN ROBINSON, ECLIPSE ENGINEERING, SAID THE TOWN HOUSE APTS ON PIGSKIN RD HAS ASKED FOR A COST TO PUT IN THE SEWER SYSTEM. HE SAID THERE ARE FOUR COMPLEX BUILDING S WITH A TOTAL OF SIXTEEN APTS. TO GET THEM ON SEWER THEY WILL HAVE TO BE PUMPED APPROXIMATELY ONE MILE TO HWY 27. THERE IS A 2" LINE ON THE WEST SIDE OF HWY 27. TO HAVE ANY KIND OF FUTURE DEVELOPMENT ON PIGSKIN RD WE WOULD NEED TO TAKE A 3" LINE ALL THE WAY TO THE 10" FORCE MAIN APPROXIMATELY 2,000 FT. ROBINSON SAID THAT IS WHAT THEY PLAN ON SENDING TO THE DOW. THERE WILL BE FOUR PUMP STATIONS.

**STEARNS TO SMITHTOWN  
WATER LINE UPGRADE.**

SUPT. WHITAKER SAID RYAN CARR'S FIRM WILL NOT ALLOW HIM TO TRAVEL DUE TO COVID-19. HE HAS SENT AN UPDATE. THERE HAS BEEN NO CONSTRUCTION AT THE WWTP FOR THE CHEMICAL ROOM IMPROVEMENTS PROJECT. THE CONTRACTOR FOR THE WATER LINE UPGRADE HAS LAID APPROXIMATELY 9,800 OF 8" LINE, 8,000 FT OF 6" LINE AND 6,900 FT OF 4" LINE. VALVES AND HYDRANTS ARE IN AS WELL. WHITAKER SAID HE HAS TALKED TO THE CONTRACTOR THE LAST TWO PROGRESS MEETINGS ABOUT CLEANUP BUT THEY STILL HAVE NOT STARTED. IT IS THE CONTRACT THEY HAVE TO START CLEAN UP WITHIN SEVEN DAYS OF INSTALLATION.

WITH NO FURTHER BUSINESS, RAYMOND TAYLOR MADE THE MOTION TO ADJOURN. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

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RANDY KIDD, CHAIRMAN



**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**APRIL 28, 2020**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

COY TAYLOR MADE THE MOTION TO APPROVE THE MARCH 31, 2020 MEETING MINUTES. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**2019 CCR.**

SUPT. WHITAKER OPENED THE MEETING BY SAYING THE 2019 CCR IS COMPLETE AND THE WEB SITE TO VIEW IT IS INCLUDED ON THIS MONTH'S BILLS. DOW CERTIFICATION WILL BE MAILED THIS WEEK.

**METER DISCUSSION.**

SUPT. WHITAKER SAID KAMSTRUP METERS HAS INFORMED THE DISTRICT OF A METER DEFECT. THE RANGE OF METERS IS 3771 AND WILL BE REPLACED FREE OF CHARGE. THEY CALIBRATED THE ULTRASONIC TO KEEN. THE PROBLEM IS WITH A SHUT OFF METER. WHEN THE YOKE VALVE IS SHUT OFF IT SEND AN ULTRASONIC PULSE THAT MEASURES FLOW. HE SAID OVER A COURSE OF A YEAR IT'S LESS THAN 30 GALLONS. THEY ADDRESSED THE ISSUE AND THEY ARE SENDING THE NEW METERS.

**FINANCES.**

SUPT. WHITAKER SAID HE WANTS TO GO OVER THE FINANCES. HE HAS PUT TOGETHER A FINANCIAL RUNDOWN 2018-2020 AND DERRICK TAYLOR HAS PUT IT INTO A CHART. IT SHOWS WATER O&M FUND, REVENUE AND CAPITAL IMPROVEMENT. SEWER O&M FUND, REVENUE AND CAPITAL IMPROVEMENT (SINKING FUND 2018). HE SAID THE WATER O&M FROM JANUARY 2018 TO JULY 2019

SHOWS THE FINANCES DROPPING. JULY 2019 SHOWS THE FIBROTEX PROJECT SPIKE THEN IT CONTINUED TO DROP. IN OCTOBER 2019 WE RECEIVED THE RATE INCREASE BUT THERE WERE SOME FINANCIAL PROBLEMS THAT WE HAD TO DEAL WITH. WE TALKED ABOUT THE RATE INCREASE LAST MONTH. THIS WILL PUT US WHERE WE NEED TO BE. WHITAKER SAID THE CAPITAL IMPROVEMENT SHOWS A DECLINE UNTIL ABOUT DECEMBER WHEN WE STARTED BUILDING BACK AFTER THE RATE INCREASE. THIS MONTH SHOWS AN IMPROVEMENT DUE TO THE ANTENNA AGREEMENTS AND THE SEWER COMPANY PAID BACK A LOT OF MONEY LAST MONTH. WE WILL CONTINUE TO BUILD THE CAPITAL IMPROVEMENTS. HE SAID SEWER O&M IS DOING VERY WELL. WE ARE MAKING MONEY ON SEWER SERVICES.

### **FIBROTEX STUDY.**

SUPT. WHITAKER SAID FIBROTEX HAS EXCEEDED THE ANTIMONY MAXIMUM CONTAMINATION LEVEL (MCL) OF .09 THAT IS OUTLINED IN THE PRETREATMENT PROGRAM THAT WAS APPROVED BY THE STATE. THE MCL IS 1000 TIMES HIGHER THAN THEY INITIALLY TOLD US. WE HAVE ISSUED THEM THREE NOV'S. HE SAID WE DID GET SOME RESPONSE FROM THE FIRST NOV BUT NO RESPONSE AFTER THAT. WE STARTED HAVING MEETINGS WITH THEM AND STILL NOTHING WAS DONE. TO MAKE A LONG STORY SHORT THE ONE MANAGER DID NOTHING TO HELP THE ANTIMONY SITUATION. WE HAVE TOLD THEM THEY HAVE TO DILUTE THE CONCENTRATION BECAUSE WE CANNOT DEAL WITH IT IN OUR SYSTEM. THEY HAVE TURNED THE PLANT COLORS WITH WHATEVER COLOR THEY RUN. WHITAKER SAID HE HAS ISSUED THEM AN ADMINISTRATIVE ORDER. THIS IS THE FIRST STEP TO FIBROTEX BEING FINED \$5,000 A DAY. HE HAS MET WITH JC EGNEW AND RAY MONCRIEF TO LET THEM KNOW WHAT WAS HAPPENING. THEY ARE INSTRUMENTAL IN HELPING US GET THE PROBLEM RESOLVED. HE SAID HE IS TELLING THE BOARD ABOUT THE FIBROTEX STUDY SO THE DISTRICT CAN PROCEED ON HOW TO DEAL WITH FIBROTEX. MIKE MUDD, THERMODYNE ENGINEERING, CAME DOWN AND SPENT FOUR DAYS GOING THROUGH TRIALS ON HOW TO DEAL WITH THE WASTE STREAM. FIBROTEX DOESN'T WANT TO DEAL WITH THE WASTE PART. THEY HAVE INDICATED THEY WILL PROVIDE THE INFRASTRUCTURE TO DEAL WITH THE WASTE STREAM. WHITAKER SAID THE PROBLEM IS THE COST ASSOCIATED WITH THE TREATMENT OF THIS STUFF. THE STUDY INDICATES WE CAN TREAT IT WITH ADDITIONAL CHEMICAL COST. WE WILL HAVE TO GO TO THEM AND TELL THEM THEY WILL HAVE TO PAY FOR THESE CHEMICAL PRODUCTS BECAUSE IT'S ONLY FOR THEIR PROCESSED WATER. AFTER FURTHER DISCUSSION SUPT WHITAKER SAID THE DISTRICT HAS SOME BIG MOVES TO MAKE WITH FIBROTEX. HE SAID THEY WILL BE PUTTING TOGETHER A PRESENTATION TO PRESENT TO FIBROTEX AND WILL KEEP THE BOARD INFORMED.

### **SEWER PROJECT.**

SUPT. WHITAKER SAID HE HAS ASKED ALLAN ROBINSON, ECLIPSE ENGINEERING, TO TRY TO LIMIT THE AMOUNT OF SEWER RATE INCREASE IN THE NEW SEWER PROJECT. HE SAID HE WOULD LIKE TO LOOK AT CHANGING THE SEWER RATE TIERS.

ALLAN ROBINSON, ECLIPSE ENGINEERING, SAID IN DEALING WITH KIA THEY ARE DIFFERENT THAN RD. KIA CALCULATES IT THEMSELVES AND SAYS THIS IS HOW MUCH YOU NEED TO RAISE. KIA CALCULATED \$360,000 A YEAR. THEIR LOAN IS A 20

YEAR LOAN AND COULD GO TO 30 YEARS, WITH A 1/2 % INTEREST. HE SAID HE IS WORKING ON THE DESIGN AND WILL PRESENT IT TO THE BOARD NEXT MONTH.

**ECLIPSE ENGINEERING.**

ALLAN ROBINSON, ECLIPSE ENGINEERING, SAID THE MARSH CREEK PROJECT IS WITH RD. CDBG IS READY. RD HAS A FEW QUESTIONS. HE SAID HE LOOKS TO BID THIS SUMMER. SAME WITH THE TANK PROJECT.

**LEGAL.**

GERALD WUETCHER SAID PSC IS STILL PRETTY MUCH CLOSED.

WITH NO FURTHER BUSINESS, RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO ADJOURN. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

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RANDY KIDD, CHAIRMAN

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**MAY 26, 2020**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

COY TAYLOR MADE THE MOTION TO APPROVE THE APRIL 28, 2020 MEETING MINUTES. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**DELTA DENTAL.**

SUPT. WHITAKER OPENED THE MEETING SAYING THE GROUP DELTA DENTAL PLAN IS DUE FOR RENEWAL JUNE 1, 2020. THE RATES ARE GOING TO BE THE SAME AS THE LAST THREE YEARS. HE SAID HE RECOMMENDS THAT THE DISTRICT RENEW THE SAME PLAN.

UPON RECOMMENDATION OF SUPT. WHITAKER, MAYNARD NEW MADE THE MOTION OF A RESOLUTION TO RENEW THE GROUP DELTA DENTAL INSURANCE (DELTA DENTAL PPO PLUS PREMIER). SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**BOND REFINANCING.**

SUPT. WHITAKER SAID IN A PREVIOUS MEETING HE TALKED ABOUT REFINANCING SOME BONDS. THERE IS A RESOLUTION FOR THE BOARD APPROVING AND AUTHORIZING AN ASSISTANCE AGREEMENT WITH KENTUCKY RURAL WATER FINANCE CORPORATION. THE BONDS ARE AS FOLLOWS:

- A. MCCREARY COUNTY WATER DISTRICT WATER SYSTEM REVENUE BONDS, SERIES 2005, DATED AUGUST 31, 2005, IN THE ORIGINAL AUTHORIZED PRINCIPAL AMOUNT OF \$750,000;
- B. MCCREARY COUNTY WATER DISTRICT SEWER SYSTEM REVENUE BONDS, SERIES 2005, DATED AUGUST 31, 2005, IN THE ORIGINAL AUTHORIZED PRINCIPAL AMOUNT OF \$290,000;
- C. MCCREARY COUNTY WATER DISTRICT WATER SYSTEM REVENUE BONDS, SERIES 2008 (NEW LIBERTY PROJECT), DATED OCTOBER 29, 2008, IN THE ORIGINAL AUTHORIZED PRINCIPAL AMOUNT OF \$325,000; AND
- D. MCCREARY COUNTY WATER DISTRICT WATER SYSTEM REVENUE BONDS, SERIES 2008 (CUMBERLAND FALLS PROJECT), DATED OCTOBER 29, 2008, IN THE ORIGINAL AUTHORIZED PRINCIPAL AMOUNT OF \$150,000.

DOUG SEXTON MADE THE MOTION OF A RESOLUTION APPROVING AND AUTHORIZING AN ASSISTANCE AGREEMENT WITH THE KENTUCKY RURAL WATER FINANCE CORPORATION FOR THE PURPOSE OF REFINANCING AND CURRENTLY REFUNDING CERTAIN OBLIGATIONS OF THE DISTRICT. ALSO TO AUTHORIZE THE CHAIRMAN TO SIGN ANY AND ALL NECESSARY DOCUMENTS PERTAINING TO THE REFINANCING OF THE BONDS. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**BOND CLOSING.**

(STEARNS TO SMITHTOWN WATER LINE UPGRADE PROJECT).

SUPT. WHITAKER SAID THERE WILL BE A BOND CLOSING TODAY AT 11:00 A.M. FOR THE STEARNS TO SMITHTOWN WATER LINE UPGRADE PROJECT.

**MARSH CREEK WATER LINE UPGRADE.**

SUPT. WHITAKER SAID KIA HAS ASKED THE BOARD FOR A RESOLUTION REGARDING THE ADOPTION OF RATES SUFFICIENT TO MEET DEBT SERVICE COVERAGE REQUIREMENTS OF EXISTING AND PROPOSED DEBT INSTRUMENTS.

COY TAYLOR MADE THE MOTION OF A RESOLUTION ACCEPTING THE CONDITIONS FOR OBTAINING THE PROPOSED LOAN FROM KIA AND WILL APPLY AT THE EARLIEST DATE POSSIBLE TO THE KENTUCKY PUBLIC SERVICE COMMISSION, PURSUANT TO KRS 278.023, FOR WATER SERVICE RATES THAT WILL PRODUCE REVENUES SUFFICIENT TO MEET THE DEBT SERVICE COVERAGE REQUIREMENTS CONTAINED IN ITS EXISTING AND PROPOSED DEBT OBLIGATIONS WITH RURAL DEVELOPMENT AND IN THE PROPOSED ASSISTANCE AGREEMENT WITH KIA AND WILL APPLY FOR FUTURE RATE ADJUSTMENTS IF NECESSARY TO MAINTAIN THE LEVEL OF REVENUE REQUIRED BY THE PROPOSED ASSISTANCE AGREEMENT WITH KIA AND THE DISTRICT'S DEBT OBLIGATIONS WITH RURAL DEVELOPMENT. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**WOLF RIDGE LAND PURCHASE.**

SUPT. WHITAKER SAID THERE WILL BE ENOUGH FUNDS LEFT IN THE STEARNS TO SMITHTOWN WATER LINE UPGRADE PROJECT TO DO SOME THINGS THAT THE DISTRICT NEEDS TO COMPLETE. INCLUDING THE WOLF RIDGE PUMP STATION, RATTLESNAKE RIDGE PUMP STATION AND SOME TIE OVERS THAT DIDN'T GET DONE FROM MARSHES SIDING TO STEARNS. THE WOLF RIDGE PUMP STATION HAS BEEN A MAINTENANCE PROBLEM OVER THE YEARS. WHITAKER SAID THERE IS A PIECE OF PROPERTY WHERE THE OLD VOTING HOUSE WAS THAT WILL BE A BETTER LOCATION AND THE WATER LINE RUNS UP THAT ROAD. THE PROPERTY OWNER (TAMMY PARRIGEN) PRICED THE 30X30 PIECE OF PROPERTY FOR \$2,500. THERE WILL BE ENOUGH ROOM TO PUT A FENCE AROUND THE BUILDING.

COY TAYLOR MADE THE MOTION OF A RESOLUTION THAT THE DISTRICT PURCHASE THE 30X30 PIECE OF PROPERTY IN THE AMOUNT OF \$2,500 FROM TAMMY PARRIGEN FOR THE WOLF RIDGE PUMP STATION BUILDING. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**FENCE AT RESERVOIR.**

SUPT. WHITAKER SAID THE DISTRICT IS HAVING A PROBLEM AT THE RESERVOIR WITH PEOPLE ON 4WHEELERS AND SIDE BY SIDES TEARING UP AT THE DAM. DOW INSPECTED THE DAM AND NOTED THE PROBLEM ON THE INSPECTION LETTER. HE SAID HE HAS CONTACTED L&J FENCING ABOUT PUTTING A FENCE AROUND THE DAM

AFTER WE CUT SOME TREES. HE SAID HE HAS TALKED TO TIM REED, USFS, ABOUT THIS AND HE SAID TO DO WHAT WE NEED TO DO TO STOP THE PROBLEM.

#### **SEWER PLANT CLEANUP.**

SUPT. WHITAKER SAID HE HAS TALKED TO DAVID ROSE ABOUT DOING SOME WORK AT THE SEWER PLANT. HE IS WORKING ON CLEANING UP AN AREA FOR MORE LAND FARMING. THE APPLICATION HAS BEEN SUBMITTED TO DOW FOR THE ADDITIONAL AREA.

#### **OFFICE PERSONNEL.**

SUPT. WHITAKER SAID BEFORE WE OPEN THE OFFICE BACK UP THERE ARE SOME THINGS WE WILL BE REQUIRED TO DO SUCH AS PLEXY GLASS, ETC. HE SAID HE WOULD PREFER KEEPING THE LOBBY CLOSED FOR AN ADDITIONAL AMOUNT OF TIME DUE TO STAFFING REASONS. WE WOULD NEED TO BRING BACK OFFICE EMPLOYEES AND WE CAN'T DO THAT TILL PEOPLE START PAYING THEIR BILLS. WHITAKER SAID THE DRIVE THRU HAS BEEN WORKING OUT VERY WELL TAKING CARE OF THE CUSTOMERS. THE BOARD AGREED.

#### **PROJECT DISCUSSION.**

#### **KY. ENGINEERING GROUP.**

RYAN CARR NOW ADDRESSES THE BOARD SAYING THE STEARNS TO SMITHTOWN WATER REPLACEMENT PROJECT PROGRESS MEETING IS TODAY. THEY HAVE INSTALLED APPROXIMATELY 10,000 FT OF 8" PIPE, 10,000 FT OF 6" PIPE, AND 7,000 FT OF 4" PIPE. THE CONTRACTOR HAS THE TEMPORARY CHEMICALS SET UP AT THE WASTE WATER PLANT AND HAVE STARTED THE DEMOLITION WORK. HE SAID THE CONTRACTOR IS BEHIND ON THE CLEANUP SO HE WILL BE TALKING TO THEM ABOUT THAT PROBLEM TODAY.

#### **ECLIPSE ENGINEERING.**

ALLAN ROBINSON NOW ADDRESSES THE BOARD SAYING THEY ARE STILL WAITING ON EDA. USDA SAID THEY ARE FINISHING UP THE UNDERWRITING REVIEW ON THE MARSH CREEK WATER LINE UPGRADE PROJECT AND THE TANK RENOVATION PROJECT. WE SHOULD GET A LETTER OF CONDITIONS SOON. HE SAID THEY ARE DESIGNING THE SEWER PROJECT AND SHOULD BE READY TO SEND TO DOW SOMETIME IN JULY 2020. WE HOPE TO HAVE APPROXIMATELY 300 NEW CUSTOMERS.

**LEGAL.**

GERALD WUETCHER NOW ADDRESSES THE BOARD SAYING THE REFINANCING OF THE BONDS APPLICATION IS AT PSC. THERE HAS BEEN A TREND IN THE PAST WEEKS WITH WATER DISTRICT'S GOING TO PSC FOR REFINANCE OR ADJUSTMENTS AND IF THE DISTRICT HAS NOT HAD A TRADITIONAL RATE INCREASE FOR SEVERAL YEARS PSC IS REQUIRING THE UTILITY TO COME BACK WITH A RATE INCREASE WITHIN A YEAR. WUETCHER SAID THE DISTRICT MAY GET ONE OF THESE ORDERS.

**CAPITAL IMPROVEMENT ACCOUNT  
(SEWER COMPANY).**

SUPT. WHITAKER SAID THE DISTRICT NEEDS TO OPEN A CAPITAL IMPROVEMENT ACCOUNT FOR THE SEWER COMPANY.

DOUG SEXTON MADE THE MOTION OF A RESOLUTION THAT THE DISTRICT OPEN A CAPITAL IMPROVEMENT ACCOUNT FOR THE SEWER COMPANY. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

WITH NO FURTHER BUSINESS, COY TAYLOR MADE THE MOTION OF A RESOLUTION TO ADJOURN. SECONDED BY MAYNARD NEW.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

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RANDY KIDD, CHAIRMAN



**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**JUNE 23, 2020**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

MAYNARD NEW MADE THE MOTION TO APPROVE THE MAY 26, 2020 MEETING MINUTES. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**WORKERS COMPENSATION.**

SUPT. WHITAKER SAID THE DISTRICT'S WORKERS COMPENSATION INSURANCE IS DUE FOR RENEWAL JULY 1, 2020. TWO AGENCIES HAVE QUOTED THE POLICY. CRABTREE & WILSON INSURANCE AGENCY AND UPCHURCH INSURANCE AGENCY. AFTER LOOKING AT THE QUOTES THE AGENCIES HAVE QUOTED TWO DIFFERENT LIMITS. HE SAID HE WOULD RECOMMEND THAT THE AGENCY'S REQUOTE THEIR QUOTES TO REFLECT THE HIGHER LIMITS \$4,000,000. ONCE THE QUOTES COME IN HE WILL POLL THE BOARD.

**BOARD POLLING.  
(BOARD MEETING CHANGE).**

SUPT. WHITAKER SAID THERE WAS A POLLING OF THE BOARD ON JUNE 10, 2020 AND THE VOTE WAS TO CHANGE THE JUNE 2020 BOARD MEETING TO JUNE 23, 2020. THE BOARD WILL NEED TO APPROVE THE POLLING.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE JUNE 10, 2020 POLLING TO CHANGE THE JUNE 2020 BOARD MEETING TO JUNE 23, 2020. SECONDED BY MAYNARD NEW. (PRO-TUNC-NUC).

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**PUBLIC MEETING.  
(SANITARY SEWER PROJECT).**

SUPT. WHITAKER SAID THERE WILL BE A PUBLIC MEETING HERE ON JUNE 29, 2020 AT 10:00 A.M. FOR THE SANITARY SEWER PROJECT.

**RESOLUTION FOR SUPT. TO SIGN  
DOCUMENTS. (MARSH CREEK WATER LINE  
UPGRADE WATER TANKS RENOVATION PROJECT).**

SUPT. WHITAKER SAID THE CHAIRMAN SIGNED USDA/RD INTENT TO MEET CONDITIONS AND THE DISTRICT RECEIVED THE LETTER OF CONDITIONS FOR THE MARSH CREEK WATER LINE UPGRADE PROJECT AND THE WATER TANKS RENOVATION PROJECT LAST WEEK. HE SAID HE RECOMMENDS THAT THE DISTRICT MAKE A RESOLUTION FOR HIM TO SIGN ANY AND ALL NECESSARY DOCUMENTS PERTAINING TO THE PROJECT.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKER TO SIGN ANY AND ALL NECESSARY DOCUMENTS PERTAINING TO THE MARSH CREEK WATER LINE UPGRADE PROJECT AND THE WATER TANKS RENOVATION PROJECT. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**MARKETING STRATEGY.**

SUPT. WHITAKER SAID HE HAS BEEN LOOKING INTO A MARKETING STRATEGY ON HOW THE DISTRICT CAN BETTER PROMOTES OURSELVES. DEALING WITH SOCIAL MEDIA, CONCERNS, AND TELL OUR STORY ON THINGS LIKE PROJECTS, RATE INCREASES AND BETTER PUBLIC RELATIONS. HE SAID IN THIS DAY IN TIME WE NEED TO ANSWER THE HARD QUESTIONS BEFORE THEY ARE ASKED. WE NEED THE PUBLIC TO KNOW AND UNDERSTAND WHAT WE ARE DOING, WHY WE ARE DOING IT AND WHY IT IS NEEDED. WHITAKER SAID IT WILL COST THE DISTRICT A LITTLE MONEY. HE SAID HE WOULD LIKE TO DO A CUSTOMER APPRECIATION DAY AND GIVE AWAY A FEW ITEMS WITH THE COMPANY LOGO. HE HAS BEEN IN CONTACT WITH ERIN JONES WITH IN.MODE MARKETING LLC, WHO HAS DID MARKETING FOR LOUISVILLE WATER AND OTHER COMPANIES. HE SAID HE WOULD LIKE HER TO DEVELOP THE DISTRICT A MARKETING STRATEGY FOR PROMOTING THE PROJECTS

AND UPDATE OUR LOGO. THE GOAL IS TO HELP THE DISTRICT LOOK MORE PROFESSIONAL. THEY ALSO PROVIDE SOCIAL MEDIA MONITORING AND RESPONSE SERVICE. THE COST OF THE SERVICE IS APPROXIMATELY \$2,000 A MONTH FOR THE FIRST 90 DAYS. HE SAID HE DON'T HAVE A QUOTE FOR THE MONITORING FEE YET.

DOUG SEXTON MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKER TO PURSUE THE MARKETING STRATEGY. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

### **TRUCK DISCUSSION.**

SUPT. WHITAKER SAID THE DISTRICT IS IN DIRE NEED OF A CRANE TRUCK. THE STATE PRICING FOR A NEW TRUCK IS \$62,000. HE SAID WITH BOARD APPROVAL HE WOULD LIKE TO DO A DOWN PAYMENT AND THEN DO A TWO YEAR NOTE SO THE DISTRICT DOESN'T HAVE TO COME UP WITH ALL OF IT AT ONCE. GERALD WUETCHER SAID THERE IS AN EXCEPTION STATUE WITH PSC THAT THERE IS NO NOTICE REQUIRED FOR TWO YEAR NOTES.

MAYNARD NEW MADE THE MOTION OF A RESOLUTION THAT THE DISTRICT PURCHASE A NEW CRANE TRUCK ON A TWO YEAR NOTE. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

### **PROJECT DISCUSSION.**

#### **KY ENGINEERING GROUP.**

RYAN CARR NOW ADDRESSES THE BOARD SAYING THE STEARNS TO SMITHTOWN WATER LINE UPGRADE PROJECT THE MAJORITY OF THE WATER MAIN HAS BEEN INSTALLED. THE SERVICES STILL NEED TO BE CONNECTED. CLEAN UP HAS BEEN THE BIGGEST FOCUS AND IT IS BETTER. THE CONTRACTOR HAS THE CHEMICAL STORAGE TANKS SET AT THE WWTP. THE CONCRETE CONTAINMENT WALLS HAVE BEEN POURED. THEY ARE WORKING ON THE PLUMBING AND SETTING PUMPS.

#### **ECLIPSE ENGINEERING.**

ALLAN ROBINSON NOW ADDRESSES THE BOARD SAYING LETTER OF CONDITIONS ARE IN FOR THE MARSH CREEK PROJECT AND THE WATER TANK RENOVATION PROJECT. THE SANITARY SEWER PROJECT IS APPROXIMATELY 80% DESIGNED AND

WILL BE SUBMITTED TO DOW SOON. THIS PROJECT WILL HAVE OVER 300 HOMES ON IT HOPING TO GET THAT MANY TO SIGN UP. HE SAID THE EDA GRANT PROJECT PAPER WORK HAS COME IN. ARC FUNDS ARE STILL IN THE WORKS.

**LEGAL.**

GERALD WUETCHER SAID THE PSC IS IN RECEIPT OF THE DISTRICT'S APPLICATION TO ENTER INTO A LOAN WITH KENTUCKY RURAL WATER FINANCE CORPORATION. HE SAID HE MENTIONED IN A PREVIOUS MEETING THAT PSC IS ASKING WATER DISTRICT'S GOING TO PSC FOR REFINANCE OR ADJUSTMENTS AND IF THE DISTRICT HAS NOT HAD A TRADITIONAL RATE INCREASE FOR SEVERAL YEARS PSC, TO COME BACK WITH A RATE INCREASE WITHIN A YEAR.

WITH NO FURTHER DISCUSSION, MAYNARD NEW MADE THE MOTION TO ADJOURN. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

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RANDY KIDD, CHAIRMAN

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**JULY 28, 2020**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

MAYNARD NEW MADE THE MOTION TO APPROVE THE JUNE 23, 2020 MINUTES AND THE JULY 7, 2020 SPECIAL MEETING MINUTES. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**APPROVAL OF BOARD POLLING  
JUNE 26, 2020. (WORKERS COMPENSATION).**

SUPT. WHITAKER OPENED THE MEETING SAYING THERE WAS A POLLING OF THE BOARD ON JUNE 26, 2020 AND THE VOTE WAS TO APPROVE THE LOWEST QUOTE FOR WORKERS COMPENSATION FROM KY LEAGUE OF CITIES IN THE AMOUNT OF \$13,479.98.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE JUNE 26, 2020 POLLING OF THE BOARD TO APPROVE THE LOWEST QUOTE FOR WORKERS COMPENSATION FROM KY LEAGUE OF CITIES IN THE AMOUNT OF \$13,479.98. SECONDED BY RAYMOND TAYLOR. (PRO-TUNC-NUC).

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**APPROVAL OF BOARD POLLING  
JULY 1, 2020. (SPECIAL MEETING).**

SUPT. WHITAKER SAID THERE WAS A POLLING OF THE BOARD ON JULY 1, 2020 AND THE VOTE TO HAVE A SPECIAL MEETING ON JULY 7, 2020 TO DISCUSS THE CATRON NEEDLE ROAD WATER LINE PROJECT.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE BOARD POLLING ON JULY 1, 2020 TO HAVE A SPECIAL CALLED MEETING ON JULY 7, 2020 TO DISCUSS THE CATRON NEEDLE ROAD WATER LINE PROJECT. SECONDED BY MAYNARD NEW. (NUNC-PRO-TUNC).

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**KY LEAGUE OF CITIES RESOLUTION.**

SUPT. WHITAKER SAID THERE IS A RESOLUTION THAT IS REQUIRED BY KY LEAGUE OF CITIES TO ESTABLISH THE KY LEAGUE OF CITIES INSURANCE SERVICES FOR THE WORKERS COMPENSATION.

MAYNARD NEW MADE THE MOTION OF A RESOLUTION THAT THE CHAIRMAN SIGN ANY AND ALL NECESSARY DOCUMENTS FOR THE DISTRICT AND ALSO BECOME A PARTY TO THE INTERLOCAL COOPERATION AGREEMENT TO ESTABLISH THE KY LEAGUE OF CITIES INSURANCE SERVICES. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**MARSH CREEK WATER LINE REPLACEMENT.  
CHECKLIST ITEMS.**

SUPT. WHITAKER SAID THERE ARE SOME USDA/RD CHECKLIST ITEMS FOR THE MARSH CREEK WATER LINE REPLACEMENT PROJECT THAT THE BOARD WILL NEED TO DO TODAY.

DOUG SEXTON MADE THE MOTION OF A RESOLUTION TO AUTHORIZE THE CHAIRMAN, SECRETARY AND TREASURER TO SIGN ANY AND ALL DOCUMENTS THAT PERTAIN TO THE MARSH CREEK WATER LINE PROJECT. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION ADOPTING ENVIRONMENTAL MITIGATION MEASURES. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE LEGAL SERVICE AGREEMENT BOND COUNCIL. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**WATER TANKS REHABILITATION PROJECT.  
CHECKLIST ITEMS.**

SUPT. WHITAKERS SAID THERE ARE A FEW USDA/RD ITEMS FOR THE WATER TANKS REHABILITATION PROJECT THAT THE BOARD WILL NEED TO DO TODAY.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE THE CHAIRMAN, SECRETARY AND TREASURER TO SIGN ANY AND ALL DOCUMENTS THAT PERTAIN TO THE WATER TANKS REHABILITATION PROJECT. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION ADOPTING ENVIRONMENTAL MITIGATION MEASURES. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE LEGAL SERVICE AGREEMENT BOND COUNCIL. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**EMPLOYEE DISCUSSION.  
(JEREMIAH JONES).**

SUPT. WHITAKER SAID JEREMIAH JONES HAS BEEN WORKING WITH US ABOUT A YEAR NOW. HE WORKS IN THE WTP NIGHTS AND WEEKEND. HE SAID JEREMIAH IS DOING A GOOD JOB AND WOULD LIKE TO HIRE HIM AS A FULL TIME EMPLOYEE.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION AUTHORIZING SUPT. WHITAKER TO HIRE JEREMIAH JONES AS A FULL TIME EMPLOYEE EFFECTIVE DATE AUGUST 1, 2020. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**CATRON NEEDLE WATER LINE EXTENSION.  
(REQUEST FOR QUALIFICATIONS).**

SUPT. WHITAKER SAID THE DISTRICT HAS RECEIVED TWO (2) STATEMENTS OF QUALIFICATIONS FOR THE CATRON NEEDLE WATER LINE EXTENSION PROJECT.

ECLIPSE ENGINEERING, PLLC  
KENTUCKY ENGINEERING GROUP, PLLC.

THE FIRM THAT RECEIVED THE HIGHEST RANK FROM THE BOARD OF COMMISSIONERS WAS ECLIPSE ENGINEERING, PLLC.



MAYNARD NEW MADE THE MOTION OF A RESOLUTION TO ACCEPT THE HIGHEST RANKING FIRM ECLIPSE ENGINEERING, PLLC AS THE ENGINEERING FIRM FOR THE CATRON NEEDLE WATER LINE EXTENSION PROJECT. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

(MINUTES AND SCORE SHEETS OF THE REVIEW COMMITTEE IS MADE PART OF THESE MINUTES.)

MAYNARD NEW MADE THE MOTION OF A RESOLUTION THAT THE DISTRICT AUTHORIZE AND SUBMIT AN APPLICATION FOR FUNDING WITH KIA FOR THE CATRON NEEDLE WATER LINE EXTENSION PROJECT. ALSO TO AUTHORIZE THE CHAIRMAN TO SIGN ANY AND ALL DOCUMENTS PERTAINING TO THE PROJECT. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

#### **PROJECT DISCUSSION.**

#### **KY ENGINEERING GROUP.**

RYAN CARR NOW ADDRESSES THE BOARD SAYING THE STEARNS TO SMITHTOWN WATER LINE UPGRADE THE CONTRACTOR HAS TESTED ALL BUT ONE SECTION. THEY ARE GOING TO BE FLUSHING AND TESTING NEXT WEEK. IF THAT GOES WELL THEN THE METERS WILL BE TIED INTO THE NEW LINES. HE SAID THE WWTP IS COMPLETE.

#### **ECLIPSE ENGINEERING.**

ALLAN ROBINSON NOW ADDRESSES THE BOARD SAYING THEY ARE WORKING ON THE USDA/RD CHECKLIST ITEMS FOR THE MARSH CREEK WATER LINE REPLACEMENT PROJECT AND THE WATER TANKS REHABILITATION PROJECT. THE PLANS ARE COMPLETE AND WILL BE SUBMITTING TO THE STATE. THE MARSH CREEK PROJECT CDBG FUNDS ARE READY TO SPEND. HE SAID THEY HOPE TO BID EARLY SEPTEMBER 2020. THE SEWER EXPANSION PROJECT PLANS WILL BE SUBMITTED TO DOW BY EARLY NEXT WEEK.

**LEGAL.**

GERALD WUETCHER SAID KRWA AND HIS LAW FIRM IS DOING A WATER COMMISSIONER WEBINAR TRAINING ON AUGUST 27, 2020. IT WILL BE FOR THE SIX HOURS REQUIRED. PSC HAS A NEW COMMISSIONER TALINA MATHEWS, CHAIRMAN MICHAEL SCHMITT AND VICE CHAIRMAN KENT CHANDLAR. HE SAID PSC HAS APPROVED THE REFINANCING OF THE BONDS BUT THEY HAVE REQUESTED THE DISTRICT FILE FOR A RATE INCREASE WITHIN A YEAR.

WITH NO FURTHER BUSINESS, MAYARD NEW MADE THE MOTION TO ADJOURN. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

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RANDY KIDD, CHAIRMAN

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**AUGUST 25, 2020**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

MAYNARD NEW MADE THE MOTION TO APPROVE THE JULY 28, 2020 MINUTES. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**NEW LOGO.**

SUPT. WHITAKER OPENED THE MEETING SAYING WE HAVE A NEW LOGO FOR THE BOARD'S REVIEW. THIS IS PART OF OUR NEW MARKETING STRATEGY. HE SAID THE NEW LOGO WILL BE TRADEMARKED. WE WILL STILL BE USING OUR OLD LOGO FOR SOME THINGS. DERRICK TAYLOR DESIGNED THE NEW LOGO AND HE DID A GREAT JOB.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE DISTRICT'S NEW LOGO. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**2019 AUDIT REPORT.**

SUPT. WHITAKER SAID HE HAS RECEIVED THE 2019 DRAFT AUDIT REPORT. EVERYTHING IN THE AUDIT IS GOOD. WE GOT A GOOD CLEAN AUDIT. THE AUDITOR DID HAVE SOME ACCOUNT VARIOUS QUESTIONS AND THOSE HAVE BEEN ANSWERED. HE SAID THE AUDITS WILL BE HERE BY NEXT MONTH'S MEETING.

**SEWER USER AGREEMENT.**

SUPT. WHITAKER SAID HE WOULD LIKE TO MAKE SOME CHANGES TO SEWER USER AGREEMENT. WE ARE HAVING SOME ISSUES WITH OIL, GREASE AND FLUSHABLE WIPES BEING PUT THROUGH THE SYSTEM. HE SAID HE WOULD LIKE GERALD WUETCHER TO HELP MODERNIZE THE USER AGREEMENT. GERALD WUETCHER SAID FOR THE DISTRICT TO LIST THE PROBLEMS AND HE WOULD HELP TO UPDATE THE USER AGREEMENT.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO PROCEED TO MODERNIZE THE SEWER USER AGREEMENT. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**MOBILE GENERATOR.**

SUPT. WHITAKER SAID DOUG HERRICK (HERRICK COMPANY, INC.) HAS A 100 KW KOHLER POWER SYSTEMS MOBILE GENERATOR THAT ONLY HAS NINE (9) HOURS ON IT FOR SALE FOR \$24,000.00. THIS MOBILE GENERATOR WILL DO ANY POWER SOURCE WE MADE NEED IT FOR OUT IN THE SYSTEM. HE SAID HE WOULD LIKE THE DISTRICT AUTHORIZE HIM TO PURCHASE THIS MOBILE GENERATOR FROM CAPITAL IMPROVEMENTS FUNDS. GERALD WUETCHER SAID THE AMOUNT THAT REQUIRES A BID WAS RAISED LAST YEAR TO \$30,000.00.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKER TO PURCHASE THE 100 KW KOHLER POWER SYSTEMS MOBILE GENERATOR FOR \$24,000.00 FROM HERRICK COMPANY, INC. CONTINGENT UPON THIS AMOUNT BEING THE LOWER QUOTE RECEIVED FROM EVAPAR. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**EMPLOYEE DISCUSSION.  
(WILLIAM "BJ" KING).**

SUPT. WHITAKER SAID WILLIAM KING HAS WORKED FOR THE DISTRICT NOW FOR A FEW YEARS. HE WORKED AS A METER READER FULL TIME AND ASKED TO BE MOVED INTO THE WATER PLANT AT PART TIME. HE HAS BEEN WITH THE NATIONAL GUARD FOR A NUMBER OF YEARS WHERE HE HAD HEALTH INSURANCE PAID FOR HIM. HE SAID MR. KING HAS SINCE RETIRED FROM NATIONAL GUARD AND HAS ASKED TO COME BACK FULL TIME. HE WORKS THE THIRD SHIFT AND IS A GOOD WORKER. SUPT. WHITAKER SAID HE RECOMMENDS THAT THE BOARD AUTHORIZE HIM TO HIRE MR. KING BACK AS A FULL TIME EMPLOYEE.

DOUG SEXTON MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKER TO HIRE WILLIAM KING BACK AS A FULL TIME EMPLOYEE. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**COMMISSIONER TRAINING.**

SUPT. WHITAKER SAID THERE WILL BE COMMISSIONER TRAINING HERE AT THE OFFICE ON THURSDAY AUGUST 27, 2020.

**SUPT. WHITAKER  
CONTRACT RENEWAL.**

SUPT. WHITAKER SAID IT IS TIME TO RENEWAL HIS CONTRACT.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO GO INTO EXECUTIVE SESSION. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO COME OUT OF EXECUTIVE SESSION. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

MAYNARD NEW MADE THE MOTION OF A RESOLUTION THAT THE DISTRICT RENEW SUPT. WHITAKERS CONTRACT FOR FOUR (4) YEARS WITH A \$110,000.00 A YEAR SALARY. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

THE BOARD EXPRESSED THEIR APPRECIATION FOR SUPT. WHITAKER AND EVERYTHING HE DOES FOR THE DISTRICT.

SUPT. WHITAKER EXPRESSED HIS APPRECIATION FOR ALL THE BOARD'S SUPPORT.

**PROJECT DISCUSSION.**

**KY ENGINEERING GROUP.**

RYAN CARR NOW ADDRESSES THE BOARD SAYING THE STEARNS TO SMITHTOWN WATER LINE IMPROVEMENTS PROJECT THE CONTRACTOR IS BACK WORKING. THEY WILL BE MAKING THE TIE IN, FLUSHING AND TESTING SO THEY CAN GET THE METERS CONNECTED. HE SAID THE WORK AT THE WWTP IS COMPLETE OTHER THAN A COUPLE PUNCH LIST ITEMS. THERE ARE SOME CONTINGENCY FUNDS LEFT FROM THE PROJECT TO DO A COUPLE PUMP STATIONS. CARR SAID SUMNER CONSTRUCTION HAS QUOTED THOSE AND THE PAPER WORK WILL BE SENT TO USDA/RD FOR APPROVAL.

**ECLIPSE ENGINEERING.**

ALAN ROBINSON NOW ADDRESSES THE BOARD SAYING HE HOPES TO OPEN BIDS SOON ON THE TANK REHABILITATION PROJECT AND MARSH CREEK WATER LINE UPGRADE PROJECT. THEY ARE WAITING ON USDA/RD. THE SANITARY SEWER PROJECT PROJECTED TO BID THIS FALL. KIA HAS APPROVED FUNDING. DOW HAS HAD SOME QUESTIONS AND THEY ARE READY TO APPROVE THE PROJECT. HE SAID WE STILL NEED THE TRANSPORTATION DEPT APPROVAL. THE FIBROTEX EDA PROJECT IS STILL IN THE WORKS. THE PUMP STATION HAS BEEN DESIGNED AND SENT TO DOW FOR APPROVAL. DOW IS READY TO APPROVE IT BUT THEY WANT TO SEE THE PLANT PORTION TOGETHER BEFORE THEY SIGN OFF. ROBINSON SAID THEY WILL SUBMIT THOSE PLANS BY SEPTEMBER 2020.

**LEGAL.**

GERALD WUETCHER SAID PSC STILL HAS NOT ISSUED ANYTHING REGARDING SUSPENSION OF COLLECTING LATE PAYMENTS AND DISCONTINUING SERVICES. HE SAID HE HAS TALKED TO PSC ABOUT THE REQUIREMENT THAT THE DISTRICT WILL HAVE TO FILE A RATE CASE NEXT YEAR. THE PSC GENERAL COUNSEL HAS NOT GOTTEN BACK TO HIM YET.

BEFORE ADJOURNING SUPT. WHITAKER SAID THE EMPLOYEES THAT WERE LAID OFF APRIL 2020 HAVE BEEN BROUGHT BACK TO WORK AUGUST 1, 2020.

WITH NO FURTHER DISCUSSION, MAYNARD NEW MADE THE MOTION TO ADJOURN. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

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RANDY KIDD, CHAIRMAN



**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**SEPTEMBER 29, 2020**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

COY TAYLOR MADE THE MOTION TO APPROVE THE AUGUST 25, 2020 MINUTES. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**COMMERCIAL INSURANCE.**

SUPT. WHITAKER OPENED THE MEETING SAYING THE DISTRICT'S COMMERCIAL INSURANCE IS DUE FOR RENEWAL OCTOBER 1, 2020. WE RECEIVED QUOTES FROM UPCHURCH INSURANCE AGENCY AND CRABTREE WILSON INSURANCE AGENCY. THE LOW QUOTE WAS FROM UPCHURCH INSURANCE AGENCY (KY LEAGUE OF CITIES) IN THE AMOUNT OF \$50,156.06 WITH THE \$1,500 SAFETY GRANT PROGRAM. CRABTREE WILSON INSURANCE AGENCY (ZURICK \$51,750.12). THERE ARE SOME ANNUITIES THAT KY LEAGUE OF CITIES OFFER THAT ZURICK DOES NOT. AFTER FURTHER DISCUSSION, HE SAID HE RECOMMENDS TO THE BOARD TO GO WITH THE LOW QUOTE FROM KY LEAGUE OF CITIES.

UPON THE RECOMMENDATION OF SUPT. WHITAKER, COY TAYLOR MADE THE MOTION OF A RESOLUTION TO GO WITH THE LOW QUOTE FROM KY LEAGUE OF CITIES IN THE AMOUNT OF \$50,156.06. SECONDED BY MAYNARD NEW.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH



**2019 AUDIT.**

SUPT. WHITAKER SAID THE 2019 AUDIT HAS ARRIVED AND THERE IS ONE IN EVERYONE'S MINUTE PACKET. WE HAVE A CLEAN AUDIT. THE CASH FLOW NUMBERS WERE DOWN BUT WE ALREADY KNEW THAT. WE DIDN'T GET OUR RATE INCREASE TILL OCTOBER 2019. ONCE EVERYONE HAS HAD A CHANCE TO LOOK IT OVER LET HIM KNOW IF THERE ARE ANY QUESTIONS.

**HUMANA LIFE RENEWAL.**

SUPT. WHITAKER SAID THE HUMANA GROUP LIFE INSURANCE IS DUE FOR RENEWAL. THEY HAD A 10% INCREASE BUT THERE HAD NOT BEEN AN INCREASE IN THE LAST FIVE (5) YEARS. HE SAID HE RECOMMENDS STAYING WITH HUMANA.

UPON THE RECOMMENDATION OF SUPT. WHITAKER RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO STAY WITH THE HUMANA GROUP LIFE INSURANCE. SECONDED BY MAYNARD NEW.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**METLIFE STD/LTD RENEWAL.**

SUPT. WHITAKER SAID THE METLIFE STD/LTD IS ALSO DUE FOR RENEWAL. THERE IS NO RATE INCREASE THIS YEAR. HE SAID HE RECOMMENDS STAYING WITH METLIFE.

UPON THE RECOMMENDATION OF SUPT. WHITAKER, MAYNARD NEW MADE THE MOTION TO STAY WITH METLIFE FOR THE GROUP'S STD/LTD INSURANCE. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**RESERVOIR DISCUSSION.**

SUPT. WHITAKER SAID HE HAS A LETTER FROM JUDGE GREENE SAYING THEY ARE SEEING A STEADY INCREASE IN KAYAKING AT THE RESERVOIR AND THEY ARE HOPING TO FINISH THE WALKING TRAIL THIS FALL. JUDGE GREENE STATES HE WOULD LIKE TO SEE IF SWIMMING COULD BE PERMITTED TO DESIGNATED AREAS. HE ASK THE BOARD TO CONSIDER THIS REQUEST. AFTER BOARD DISCUSSION IT WAS TABLED FOR NEXT MEETING.

**EMPLOYEE DISCUSSION.**

**(DEVON "TREY" PHILLIPS).**

SUPT. WHITAKER SAID TREY PHILLIPS HAS WORK FOR THE DISTRICT OVER A YEAR NOW. HE HAS WORKED IN SEVERAL AREAS AND HE IS DOING A GOOD JOB METER READING. HE SAID WITH BOARD APPROVAL HE WANTS TO HIRE HIM AS A FULL TIME EMPLOYEE.

COY TAYLOR MADE A MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKER TO HIRE DEVON "TREY" PHILLIPS AS A FULL TIME EMPLOYEE. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

JASON BELL HAS A KNEE INJURY (NOT WORK RELATED) AND WILL BE OUT OF WORK TILL APPROXIMATELY NOVEMBER 2, 2020.

**TRACK HOE DISCUSSION.**

SUPT. WHITAKER SAID HE WOULD LIKE TO GO AHEAD AND PURCHASE A TRACK HOE. WE HAVE THE MONEY IN THE CAPITAL IMPROVEMENT ACCOUNT. FINANCIALLY WE ARE DOING WELL. HE SAID HE HAS QUOTES. A TAKEUCHI \$57,975, JOHN DEERE \$60,900 AND A CATERPILLAR \$54,703.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE THE GENERAL MANAGER TO PURCHASE A TRACK HOE FROM CATERPILLAR IN THE AMOUNT OF \$54,703 PROVIDED THAT NO QUALIFIED BID IN RESPONSE TO THE PUBLIC NOTICE OF REQUEST FOR BIDS IS RECEIVED IN A TIMELY MATTER THAT IS LESS THAN THE \$54,703. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**MOBILE GENERATOR.**

SUPT. WHITAKER SAID WE DISCUSSED BUYING THE MOBILE GENERATOR FROM HERRICK COMPANY FOR \$24,000 CONTINGENT UPON A LOWER QUOTE FROM EVAPAR. WE HAVE GOT A QUOTE FROM EVAPAR FOR \$59,000. WE GOT A GOOD DEAL.

**PROJECT DISCUSSION.**

**KY ENGINEERING GROUP.**

RYAN CARR NOW ADDRESSES THE BOARD SAYING THE STEARNS TO SMITHTOWN PROJECT WE HAVE A PROGRESS MEETING AT 10:00 A.M. THE CONTRACTOR HAS THE MAIN LINE INSTALLED, FLUSHED AND TESTED. THEY WILL BE RECONNECTING ALL THE SERVICES STARTING TODAY. CARR SAID THERE ARE CONTINGENCY FUNDS THAT CAN BE USED TO DO SOME OTHER WORK SUCH AS THE NEW PUMP STATION BUILDING AT WOLFE CREEK.

**ECLIPSE ENGINEERING.**

ALLAN ROBINSON NOW ADDRESSES THE BOARD SAYING THEY ARE WRAPPING UP ALL THE PAPER WORK FOR THE MARSH CREEK WATER LINE PROJECT AND HOPE TO BID IN NOVEMBER 2020. THE TANK REHAB PROJECT THEY ANTICIPATE A JANUARY OR FEBRUARY 2021 BID. HE SAID THE SANITARY SEWER PROJECT EXTENSION PROJECT DOW IS WAITING ON THE ENVIRONMENTAL STUDY. THIS PROJECT WILL BRING MORE CUSTOMERS. ROBINSON SAID THE EDA PROJECT LCADD IS PUSHING FOR THE KIA FUNDS. THE CATRON NEEDLE WATER PROJECT EXTENSION IS READY FOR DOW SUBMITTAL.

SUPT. WHITAKER SAID THE DISTRICT STILL NEEDS THE NEW TANKS, (PINE KNOT & MARSHES SIDING) BUT HE WOULD LIKE TO WAIT A WHILE DUE TO KIA MAY REQUIRE THE DISTRICT TO HAVE ANOTHER RATE INCREASE. THE BOARD AGREED.

**LEGAL.**

GERALD WUETCHER SAID PSC HAS MADE CHANGES TO THE DISCONNECT MORATORIUM FOR NON-PAYMENT. UTILITIES CAN NOW START DISCONNECTING FOR NON-PAYMENT OCTOBER 20, 2020 BUT FOR THE RESIDENTIAL CUSTOMERS THEY REQUIRE THAT THE UTILITIES COME UP WITH A PAYMENT PLAN THAT WILL ALLOW ANY CUSTOMER THAT HAS ARREARS FROM MARCH 16, 2020 TO SEPTEMBER 30, 2020 TO HAVE AT LEAST SIX (6) MONTHS TO PAY THE ARREARAGE OFF. HE SAID THE DISTRICT IS ALSO UNDER AN ORDER TO FILE A RATE CASE BY PSC BY NEXT SUMMER. HE SAID HE HAS ASKED THE GENERAL COUNSEL IF THE DISTRICT CAN FILE A RATE STUDY JUST SO THEY CAN LOOK AT THE FINANCES. SUPT. WHITAKER SAID HE RECOMMENDS DOING A FULL RATE ANALYSIS BASED ON 2020. THIS WILL HELP IN FUTURE PROJECTS. MR. WUETCHER AGREED.

WITH NO FURTHER DISCUSSION, MAYNARD NEW MADE THE MOTION TO ADJOURN. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

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RANDY KIDD, CHAIRMAN



**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**OCTOBER 27, 2020**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

COY TAYLOR MADE THE MOTION TO APPROVE THE SEPTEMBER 29, 2020 MINUTES. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**FIBROTEX EDA PROJECT.**

SUPT. WHITAKER OPENED THE MEETING SAYING THE DISTRICT HAS RECEIVED A 2.2 MILLION DOLLAR GRANT FROM EDA AND A PORTION FROM ARC FOR THE FIBROTEX PROJECT. THE GOVERNOR'S OFFICE HAS REQUESTED A SHORT VIDEO.

**RESERVOIR DISCUSSION.**

SUPT. WHITAKER SAID JUDGE GREENE HAS ASKED THE DISTRICT TO CONSIDER USING PARTS OF THE RESERVOIR FOR RECREATIONAL USE INCLUDING SWIMMING IN THE RESERVOIR. THE DISCUSSION WAS TABLED LAST MONTH. HE SAID HE HAS TALKED WITH THE JUDGE AND THEY HAVE INDICATED THAT THEY WILL INCLUDE THE LIABILITY IN THEIR INSURANCE PLAN AS WELL AS THE DISTRICT. WHITAKER SAID THE DISTRICT WILL NEED TO BOWIE OFF A PORTION FOR NO ACCESS. GERALD WUETCHER SAID HE IS OK WITH THIS.

DOUG SEXTON MADE THE MOTION OF A RESOLUTION TO ALLOW THE COUNTY TO USE THE RESERVOIR FOR A RECREATIONAL AREA FOR CAMP SITES, WALKING TRAIL AND SWIMMING IN DESIGNATED AREAS. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**TRACK HOE DISCUSSION.**

SUPT. WHITAKER SAID IN LAST MONTH'S MEETING WE DISCUSSED A NEW TRACK HOE PURCHASE FROM CATERPILLAR. HE WENT AND LOOKED AT ALL THREE (3) MACHINES THAT WAS DISCUSSED AND TRIED THE MACHINES. HE SAID HE JUST WANTED THE BOARD TO KNOW HE CHOSE THE TAKEUCHI FOR \$59,960.00 BECAUSE IT IS A LITTLE BIGGER AND A BETTER MACHINE.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO RATIFY THE RESOLUTION THAT WAS MADE ON SEPTEMBER 29, 2020 TO AUTHORIZE THE GENERAL MANAGER TO PURCHASE A TRACK HOE FROM TAKEUCHI TB250-2 FOR \$59,960.00. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**TRUCK DISCUSSION.**

SUPT. WHITAKER THE FORD 450 THAT HAS THE PUMPER ON IT IS NOT RUNNING AGAIN. HE SAID WITH THE BOARD'S AUTHORIZATION HE WOULD LIKE TO START LOOKING FOR ANOTHER TRUCK THAT WE CAN PUT THE FLAT BED ON FOR THE PUMPER. THE BOARD AGREED.

**COMMISSIONER'S REAPPOINTMENT.  
(RAYMOND TAYLOR & DOUG SEXTON).**

SUPT. WHITAKER SAID THE FISCAL COURT HAS REAPPOINTED RAYMOND TAYLOR AND DOUG SEXTON FOR ANOTHER FOUR (4) YEAR TERM.

**EPA AWOP PROGRAM.**

SUPT. WHITAKER SAID THE DISTRICT HAS RECEIVED A LETTER FROM EPA CONGRATULATING THE DISTRICT ON ACHIEVEMENT OF AREA-WIDE OPTIMIZATION PROGRAM MICROBIAL PERFORMANCE (AWOP) GOALS DURING 2019 SET OUT BY THE KENTUCKY DIVISION OF WATER.

**BREAK IN AT SHOP.**

SUPT. WHITAKER SAID THERE WAS A BREAK IN AT THE SHOP AND THE MAN DID TAKE SOME THINGS AND AN EMPLOYEE'S PERSONAL VEHICLE. THE STATE POLICE WAS CONTACTED AND THEY DID CATCH THE MAN. HE SAID WE DID NOT GET IT ALL BACK BUT THE VEHICLE WAS FOUND. THERE ARE SOME AREAS THAT ARE VERY DARK AT THE SHOP AREA SO HE IS HAVING RECC TO INSTALL MORE LIGHTING AND HE IS ADDING MORE CAMERAS. WHITAKER SAID HE HAS GOT A PRICE ON FENCING IS \$21.00 A FOOT.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO FENCE IN THE SHOP AREA. SECONDED BY MAYNARD NEW.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**EMPLOYEE DISCUSSION.**

SUPT. WHITAKER SAID THERE ARE A LOT OF EMPLOYEES WHO DO NOT HAVE THEIR CDL'S. THE ONLY EMPLOYEES WITH CDL IS RICK WATERS, BILLY TRAMMELL AND DAVID KILBY. HE HAS PUSHED THE OTHERS TO GET THE LICENSE. CDL LICENSE IS A REQUIREMENT IN THE PERSONNEL POLICY. HE GAVE THEM THIRTY DAY TO GET THEM AND THAT IS LONG GONE. HE SAID HE MAY NEED TO LAY PEOPLE OFF AND ONCE THEY GET THEIR LICENSE THEY CAN COME BACK AND TALK ABOUT THE POSSIBILITY OF BEING REHIRED.

**NEW TANKS PROJECT.  
(PINE KNOT & MARSHES SIDING).**

SUPT. WHITAKER SAID AS WAS DISCUSSED IN LAST MONTH'S MEETING KIA HAS OFFERED FUNDING FOR THE NEW TANKS PROJECT. HE HAS A RATE ANALYSIS THAT INDICATES THE DISTRICT WOULD NEED A 6% RATE INCREASE. AFTER FURTHER DISCUSSION WITH MEILI SUN (FINANCIAL ANALYST WITH KIA) AND JUDY HACHEY (LCADD) HE SAID HE CAME TO THE CONCLUSION THAT THE DISTRICT DON'T NEED TO IMPOSE ANY ADDITIONAL RATES AT THIS TIME. WHITAKER SAID HE PULLED THAT PROJECT OUT FROM

KIA FOR THE TIME BEING. WE NEED TO WAIT ON DOWN THE ROAD FOR ANOTHER RATE INCREASE. HE SAID ANOTHER REASON WHY IS THAT THEY BASED THAT RATE INCREASE ON THE 2018-2019 NUMBERS. THAT WAS A BAD YEAR AND THE NEXT YEARS FORTH COMING WILL BE BETTER. WHITAKER SAID HE WOULD LIKE TO GET PERMISSION FROM THE BOARD TODAY TO PURSUE THE NEW TANKS PROJECT IN THE NEXT KIA FUNDING CYCLE THIS DECEMBER 2020.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT WHITAKER TO PURSUE THE NEW TANK PROJECT IN THE NEXT KIA FUNDING CYCLE THIS DECEMBER 2020. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

**CHECKLIST ITEMS.  
(MARSH CREEK PROJECT).**

SUPT. WHITAKER SAID THERE ARE SOME CHECKLIST ITEMS FOR THE MARSH CREEK WATERLINE REPLACEMENT PROJECT THAT WILL NEED TO BE SIGNED BY THE CHAIRMAN AND SECRETARY. (OPINION OF COUNSEL RELATIVE TO RIGHTS OF WAY, RIGHT OF WAY CERTIFICATE AND LEGAL SERVICE AGREEMENT).

**PROJECT DISCUSSION.**

**KY. ENGINEERING GROUP.**

RYAN CARR NOW ADDRESSES THE BOARD SAYING THE STEARNS TO SMITHTOWN PROJECT CONTRACTORS ARE STILL MAKING THE METER CONNECTIONS. THEY ARE ABOUT A 1/3 DONE. HE SAID THEY ARE WORKING TWO CREWS. THE WWTP THE SITES ARE READY AND JUNIOR SUMNER WILL GET STARTED SOON BUILDING. HE SAID THERE ARE CONTINGENCY FUNDS AVAILABLE AND HE IS WORKING WITH SUPT. WHITAKER ON ALLOCATING THOSE FUNDS.

**ECLIPSE ENGINEERING.**

ALAN ROBINSON NOW ADDRESSES THE BOARD SAYING ON THE MARSH CREEK WATER LINE REPLACEMENT PROJECT WE SHOULD HAVE PERMISSION TO ADVERTISE FOR BID BY NEXT BOARD MEETING. THE WATER TANK RENOVATION PROJECT WE SHOULD BE RECEIVING BIDS BY FEBRUARY 2021. THE SANITARY SEWER PROJECT HAS BEEN APPROVED BY THE DOW



AND WE SHOULD RECEIVE PERMISSION TO ADVERTISE FOR BIDS ANY DAY NOW. HE SAID THE EDA PROJECT BID EARLY 2021 AND CONSTRUCTION SUMMER 2021. THE CATRON NEEDLE WATER LINE PROJECT IS READY FOR SPRING 2021.

WITH NO FURTHER DISCUSSION, COY TAYLOR MADE THE MOTION OF A RESOLUTION TO ADJOURN. SECONDED BY MAYNARD NEW.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	MAYNARD NEW	YEAH
COMMISSIONER	RANDY KIDD	YEAH
COMMISSIONER	DOUG SEXTON	YEAH

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RANDY KIDD, CHAIRMAN

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**NOVEMBER 24, 2020**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	ABSENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	ABSENT

RAYMOND TAYLOR MADE THE MOTION TO APPROVE THE OCTOBER 27, 2020 MINUTES. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	RANDY KIDD	YEAH

**POLLING OF THE BOARD.  
(CHRISTMAS BONUS).**

SUPT. WHITAKER OPENED THE MEETING SAYING THERE WAS A POLLING OF THE BOARD ON OCT 30, 2020 AND THE VOTE WAS TO GIVE ALL THE EMPLOYEES A \$500.00 CHRISTMAS BONUS.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE OCTOBER 30, 2020 POLLING OF THE BOARD TO GIVE ALL EMPLOYEES A \$500.00 CHRISTMAS BONUS. SECONDED BY TAYMOND TAYLOR. (PRO-TUNC-NUC).

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	RANDY KIDD	YEAH

**MARSH CREEK WATERLINE REPLACEMENT.  
(INTERIM FINANCING RESOLUTION).**

SUPT. WHITAKER SAID THE BOARD WILL NEED TO DO AN INTERIM FINANCING RESOLUTION APPROVING AND AUTHORIZING A LOAN AGREEMENT WITH THE KENTUCKY RURAL WATER FINANCE CORPORATION IN THE AMOUNT OF \$542,000 FOR THE MARSH CREEK WATERLINE REPLACEMENT PROJECT.

COY TAYLOR MADE THE MOTION OF A RESOLUTION APPROVING AND AUTHORIZING A LOAN AGREEMENT WITH THE KENTUCKY RURAL WATER FINANCE CORPORATION IN THE AMOUNT OF \$542,000 FOR THE MARSH CREEK WATERLINE REPLACEMENT PROJECT. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	RANDY KIDD	YEAH

**SANITARY SEWER  
COLLECTION SYSTEM.**

SUPT. WHITAKER SAID THE DISTRICT WILL BE RECEIVING BIDS FOR THE SANITARY SEWER COLLECTION SYSTEM PROJECT ON DECEMBER 9, 2020.

**MARSH CREEK WATERLINE REPLACEMENT.**

SUPT. WHITAKER SAID USDA/RD HAS INDICATED THAT ALL THE CHECKLIST ITEMS HAVE BEEN RECEIVED AND THE DISTRICT CAN REQUEST TO ADVERTISE FOR BIDS.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKER TO SIGN THE REQUEST TO ADVERTISE FOR BIDS FOR THE MARSH CREEK WATERLINE REPLACEMENT PROJECT. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	RANDY KIDD	YEAH

**EMPLOYEE DISCUSSION.  
(JASON BELL).**

SUPT. WHITAKER SAID JASON BELL WAS SCHEDULED TO COME BACK THIS PAST MONDAY AT 100%. HE HAD AN ACCIDENT ON THE FRIDAY BEFORE AND HAS TORN HIS KNEE UP AGAIN AND IS SCHEDULED FOR AN MRI IN A COUPLE WEEKS.

**FENCE AT SHOP.**

SUPT. WHITAKER SAID HE HAS QUOTES FOR THE FENCE AT THE SHOP. SKRECC HAS REPLACED SOME LIGHTING SO THE WHOLE PLACE IS LITE UP REALLY GOOD. HE SAID THE QUOTE ON THE FENCE IS \$21,000 SO HE IS GOING TO HOLD OFF ON THE FENCE AT THIS TIME TILL FINANCES PROGRESS.

**CDL'S.**

SUPT. WHITAKER SAID WE DISCUSSED IN LAST MONTH'S MEETING THE EMPLOYEES GETTING THEIR CDL'S OR BEING LAID OFF. THOSE EMPLOYEES HAVE PAST THEIR WRITTEN TEST.

**PROJECT DISCUSSION.**

**KY ENGINEERING GROUP.**

RYAN CARR NOW ADDRESSES THE BOARD SAYING THE STEARNS TO SMITHTOWN PROJECT THE CONTRACTOR HAS INSTALLED ABOUT 2/3 OF THE SERVICE RECONNECTIONS. IT MAY TAKE APPROXIMATELY ONE (1) MORE MONTH TO COMPLETE. HE SAID THEY HAD A CONFERENCE CALL WITH THE CONTRACTOR AND PIPE MANUFACTURER. THE CONTRACTOR HAS BEEN EXPERIENCING PIPE FAILURES AND WE ARE CONCERNED ABOUT THE INTEGRITY OF THE PIPE. THE PIPE MANUFACTURE HAS TOOK SAMPLES OF THE PIPE FOR TESTING. CARR SAID HE EXPECTS TO GET SOMETHING BACK FROM THEM THAT SAYS THE PIPE IS WITHIN THE TOLERATES OF ASTM STANDARDS. HE AND SUPT. WHITAKER ALONG WITH MIKE MUDD ARE GOING TO DO THEIR OWN INDEPENDENT TESTING. HE SAID HE WILL REPORT BACK.

SUPT. WHITAKER SAID THE MADISON GROUP IS DOING THE INDEPENDENT TESTING AND HE HAS ASKED MIKE MUDD FOR TECHNICAL ASSISTANCE. ONCE THE TEST RESULTS COME BACK IT WILL BE UP TO THE BOARD WHAT DIRECTION TO GO.

**ECLIPSE ENGINEERING.**

ALEX GODBEY NOW ADDRESSES THE BOARD SAYING THEY ARE WAITING ON USDA TO TURN LOOSE OF THE MARSH CREEK WATERLINE UPGRADE PROJECT ANYTIME. THE SANITARY SEWER COLLECTION PROJECT WILL BID ON DECEMBER 9, 2020. THEY ARE WORKING ON HYDRAULICS FOR THE WATER TANKS FOR THE WATER TANK RENOVATION PROJECT.

**LEGAL.**

GERALD WUETCHER NOW ADDRESSES THE BOARD SAYING PSC NOW HAS A NEW EXECUTIVE DIRECTOR LINDA BRIDWELL.

WITH NO FURTHER BUSINESS, COY TAYLOR MADE THE MOTION OF A RESOLUTION TO ADJOURN. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEAH
COMMISSIONER	RAYMOND TAYLOR	YEAH
COMMISSIONER	RANDY KIDD	YEAH

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RANDY KIDD, CHAIRMAN

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**DECEMBER 29, 2020**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

RAYMOND TAYLOR MADE THE MOTION TO APPROVE THE NOVEMBER 24, 2020 MINUTES. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**2021 WATER & BUDGET.**

SUPT WHITAKER OPENED THE MEETING SAYING HE HAS THE 2021 WATER AND SEWER BUDGETS. HE SAID WE HAVE FOLLOWED THE 2020 BUDGET. THE EXPENSE'S DROPPED IN SOME AREAS AND SOME AREAS WE WERE A LITTLE HIGHER, OFFSETTING THE BUDGET. WHITAKER SAID HE IS A LITTLE RELUCTANT TO INCLUDE THE RATE INCREASE IN THE 2021 BUDGET BUT AFTER TALKING TO THE CPA HE HAS INCLUDED NINE MONTHS OF RATE INCREASE IN INCOME. WE INCREASED THE REVENUE APPROXIMATELY \$300,000 AND HAVE BUDGETED FOR A NEW TRUCK IN 2021. HE SAID AS FAR AS CASH FLOW THE DISTRICT IS APPROXIMATELY \$700,000 TO THE GOOD AND THAT IS WHERE WE NEEDED TO BE.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE 2021 WATER BUDGET. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

SUPT. WHITAKER SAID IN 2019 THE DISTRICT DID A GOOD JOB WITH THE SEWER BUDGET. IN 2020 THE GASB 68 (RETIREMENT) EXPENSE WAS \$353,298. THAT GETS THROWN IN ON THE EMPLOYEE EXPENSES. HE SAID WITH THAT AND \$567,751 IN

DEPRECIATION THE NET OPERATING INCOME LOSS WAS -\$800,319. HE INCLUDED THE GASB 68 AND DEPRECIATION IN THE 2021 BUT WE RECOVERED WITH REVENUE INCREASES AND A DROP IN THE EXPENSES SO THE NET OPERATING INCOME LOSS IS -\$700,660 THIS YEAR.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE 2021 SEWER BUDGET. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

### **EMPLOYEE DISCUSSION.**

SUPT. WHITAKER SAID THE DISTRICT HAS LOST JUSTIN DOBBS. HE HAS STARTED HIS OWN BUSINESS. JASON BELL WILL BE OUT INDIFINITELY HE SAID HE HAS DISCUSSED WITH THE BOARD BEFORE CONCERNING THE FUTURE OF THIS COMPANY. WE NEED TO GET OUR PRIORITY'S RIGHT IN HOW WE CAN DO SUCCESSION OF LEADERSHIP. WE DON'T HAVE A LOT OF EXPERIENCED STAFF RIGHT NOW. WHITAKER SAID THIS IS WHY HE STARTED DOING THE INFRASTRUCTURAL CHANGES. HIS POINT IN BRINGING THIS UP IS THE DISTRICT HAS ONLY HAD A FEW PEOPLE (5) RETIRE FROM THIS COMPANY. APPROXIMATELY THREE QUARTERS OF THE STAFF HAS FIFTEEN YEARS OR LESS. (SUPT. WHITAKER GIVE THE BOARD A CHART OF YEARS OF SERVICE AND WAGES). HE SAID HE IS LOOKING AT THE YEARS DOWN THE ROAD AND THE COMPANY WILL NOT HAVE MANY EXPERIENCED EMPLOYEES. WHITAKER SAID THIS COMPANY HAS GOT TO START RETAINING GOOD QUALITY HELP. WE NEED TO INCREASE THE AMOUNT OF PAY AT SOME POINT. HE SAID THIS IS SOMETHING THAT WILL TAKE SOME TIME.

SUPT. WHITAKER SAID IT IS TIME TO DO THE EMPLOYEES RAISES. HE SAID IN THE PAST THE DISTRICT PAID A PORTION OF THE EMPLOYEES' HEALTH CARE DEDUCTIBLES UP UNTIL LAST YEAR. THE HEALTH CARE DEDUCTIBLES WILL START OVER JANUARY 1, 2021. HE SAID HE IS NOT ELECTING TO DO ANYTHING ON THE DEDUCTIBLES. THE DISTRICT HAS SAVED APPROXIMATELY \$63,000 ON EMPLOYEE EXPENSES THIS YEAR. THE GROUP HEALTH INSURANCE WENT DOWN LAST YEAR BECAUSE OF THE PLAN DESIGN SAVING \$48,000. WHITAKER SAID HE SUGGEST FOR THIS UPCOMING YEAR TO DO THE SAME MERIT BONUS OF \$10,000 BASED ON THE TRAINING CURRICULUM AS WE DISCUSSED IN A PREVIOUS MEETINGS AND A HOURLY RAISE OF \$1.00 ACROSS THE BOARD. HE SAID BECAUSE OF COVID 19 RESTRICTIONS THIS WITH THE MERIT BONUS'S HE TOOK THE TOP SIX EMPLOYEES AND GIVE THEM A SPECIFIC DOLLAR AMOUNT. HE SAID HE TOOK THE REMAINING AND DIVIDED IT BETWEEN THE OTHER EMPLOYEES (EXCLUDING HIMSELF). WHITAKER SAID IT HAS BEEN SINCE 2011 THAT THE EMPLOYEES HAD A \$1.00 RAISE ACROSS THE BOARD.

UPON THE RECOMMENDATION OF SUPT. WHITAKER, DOUG SEXTON MADE THE MOTION OF A RESOLUTION TO DO A \$10,000 MERIT BONUS AT THE DISCRETION OF THE SUPT. WHITAKER, RAISE THE EMPLOYEES' WAGES \$1.00 HOURLY ACROSS THE

BOARD AND GIVE SUPT. WHITAKER \$2.00 IN DISCRETIONARY MONEY. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**DEPARTMENT OF  
TRANSPORTATION.**

SUPT. WHITAKER SAID THE DISTRICT HAS RECEIVED A LETTER FROM THE DEPARTMENT OF TRANSPORTATION CONCERNING AN INCIDENT ON THE PIGSKIN RD.

GERALD WUETCHER ADDRESSES THE BOARD SAYING THERE WAS A TRAFFIC SIGNAL DAMAGED WHEN THE DISTRICT DID A ROAD BORE. THE HWY DEPT. DISTRICT OFFICE HAS REQUESTED THE DISTRICT REPLACE THE DAMAGED GREEN SIGNAL EXTENSION LOOP WIRES FROM THE SIGNAL CONTROLLER CABINET, UP TO THE POLE ACROSS PIGSKIN RD. ON THE MESSENGER, DOWN THE POLE, THROUGH THE JUNCTION BOX TO THE ATTACH POINTS AT THE GES LOOPS. THEY ARE ASKING THAT THE DISTRICT PICK A CONTRACTOR FROM A LIST THEY SENT. WUETCHER SAID IN MOST CASES THE GOVERNMENT WOULD DO THE REPAIRS AND BILL FOR THE WORK. HE HAS INQUIRED ABOUT IT WITH THE TRANSPORTATION CABINET OFFICE OF LEGAL SERVICES AND THE ASSISTANT GENERAL COUNSEL SAID HE HAD NOT SEEN THAT DONE BEFORE. HE SPECULATED IT WAS BECAUSE THE TRANSPORTATION CABINET DIDN'T WANT TO DO THE REPAIR WORK AND NOT GET THE FUNDS TO COMPENSATE FOR THE WORK. WUETCHER SAID HE HAS ADVISED SUPT. WHITAKER TO TURN THE LETTER OVER TO THE DISTRICT'S INSURANCE COMPANY AND HE HAS GIVEN THAT INSURANCE INFORMATION TO THE TRANSPORTATION CABINET AS WELL.

SUPT. WHITAKER SAID THE DISTRICT HAS ALWAYS HAD A GOOD RELATIONSHIP WITH THE HWY DEPT. WE HAVE NEVER HAD AN ISSUE WITH THE LOCAL DEPT. HE SAID HE WAS THE ONE DIGGING THAT DAY SEPTEMBER 6, 2020. HE SAID WE HAD SUBMITTED FOR THE HWY PERMIT APRIL 10, 2020 AND 150 DAYS LATER WE STILL DIDN'T HAVE A PERMIT. WE GET PERMITS IN ALL THE TIME WITH COORDINATES OR MILE POINTS. THEY DON'T HAVE MAPS OF THE LOCATIONS. HIM AND ALLAN ROBINSON THOUGHT THE PERMIT HAD COME. WHITAKER SAID HE CALLED 811 "BEFORE YOU DIG" AND ALL UTILITIES WERE CLEARED. AFTER HITTING THE HEAT SIGNAL LINE (THE SIGNAL LIGHT NEVER STOPPED), HE CALLED MIKE KING, STATE RD. SUPERVISOR, AND SAID HE HIT CONDUIT WITH SOME WIRE IN IT AND ASKED HIM TO COME LOOK AT IT. MR. KING WAS NOT IN TOWN SO HE CONTACTED COURTNEY IN SOMERSET WHO TELLS HIS BOSS CONLEY MOREN THAT HE HAS TO COME DOWN HERE TO DO THIS. MR. MOREN SEND HIS INSPECTOR DOWN HERE WANTING TO SEE THE PERMIT. WHITAKER SAID WHEN HE GOT TO LOOKING FOR IT THEN HE REALIZES WHAT WE HAD WAS NOT THE CORRECT PERMIT. HE SHOWED THE INSPECTOR THE PERMIT APPLICATION. WE RECEIVED THE PERMIT THE NEXT DAY. WHITAKER SAID THE WATER DISTRICT DON'T ASK THE HWY DEPT. TO FIND A CONTRACTOR TO FIX WATER DAMAGE THAT THEY HAVE CAUSED, SO WHY ARE THEY DOING THE



DISTRICT THIS WAY. HE SAID THEY NEED TO SEND A BILL AND WE WILL LOOK AT IT AS LONG AS IT IS A REASONABLE BILL. HE SAID HE WOULD KEEP THE BOARD UPDATED.

**MARSH CREEK WATER LINE UPGRADE.**

SUPT. WHITAKER SAID THE MARSH CREEK WATER LINE UPGRADE PROJECT WILL BE RECEIVING BIDS JANUARY 6, 2021 AT 1:30 P.M.

**SANITARY SEWER COLLECTION PROJECT.**

ALLAN ROBINSON, ECLIPSE ENGINEERING, NOW ADDRESSES THE BOARD SAYING BIDS WERE RECEIVED DECEMBER 9, 2020 FOR THE SANITARY SEWER COLLECTION PROJECT. THE LOW BIDDER WAS FREDERICK AND MAY CONSTRUCTION COMPANY, INC. HE SAID HE HAS RECEIVED MIXED REVIEWS FROM REFERENCED UTILITIES AND ENGINEERS FOR FREDERICK AND MAY MOSTLY NEGATIVE. ROBINSON SAID HE RECOMMENDS TO THE BOARD TO AWARD THE CONTRACT TO THE SECOND LOW BIDDER FLO-LINE CONTRACTING, LLC FOR THE BASE AMOUNT OF \$2,299,999.00 PLUS THE ADDITIVE ALTERNATE NO. 1 AMOUNT OF \$323,072.00 FOR AN AWARD OF \$2,623,071.00. HE SAID FLO-LINE REFERENCE CHECKS HAVE BEEN SUPERB AND THEY HAVE MORE DIRECT EXPERIENCE WITH LOW PRESSURE GRINDER PUMP STATION PROJECTS SUCH AS THIS ONE. HE SAID THE DIFFERENCE IN THE TWO BIDDERS IS \$13,755.00.

GERALD WUETCHER SAID THE BOARD CAN AWARD THE BID. THEN THE QUESTION IS IF THE LOW BIDDER IS GOING TO DO SOME TYPE OF BID PROTEST. HE SAID POTENTIALLY THEY COULD BRING SOME KIND OF SUITE BUT NOT SURE WHERE THEY COULD BRING IT TO BECAUSE THIS FALLS UNDER THE MODEL PROCUREMENT CODE. WUETCHER SAID HE DOESN'T SEE ANYTHING PREVENTING THE DISTRICT FROM AWARDING THE BID.

SUPT. WHITAKER SAID AT THIS TIME HE THINKS IT'S IN THE DISTRICT BEST INTEREST TO AWARD THE CONTRACT TO FLO-LINE CONTINGENT UPON PSC CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY.

UPON THE RECOMMENDATION OF SUPT. WHITAKER, COY TAYLOR MADE THE MOTION OF A RESOLUTION AWARDING THE SANITARY SEWER COLLECTION SYSTEM EXPANSION PHASE 1 – CONTRACT NO. 39 TO FLO-LINE CONTRACTING LLC IN THE AMOUNT OF \$2,623,071. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

COY TAYLOR MADE THE MOTION OF A RESOLUTION AUTHORIZING AN APPLICATION TO THE KY PSC FOR AUTHORIZATION TO ISSUE AN EVIDENCE OF INDEBTEDNESS, FOR A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY AND OTHER RELIEF AS NECESSARY. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

#### **PURCHASING & CONTRACTS REVISION.**

GERALD WUETCHER SAID WHEN HE WAS LOOKING OVER SOME DOCUMENTS FOR THE SANITARY SEWER COLLECTION PROJECT. THE DISTRICT'S PURCHASING AND CONTRACTS POLICY WAS EXECUTED AROUND 2012 AND THERE HAVE BEEN SOME CHANGES IN THE LAWS SINCE THEN SO HE HAS PREPARED A REVISION. HE SAID IT INCREASES THE AMOUNT OF PURCHASES TO \$30,000.00 WITHOUT BIDDING. THERE IS A PROVISION THAT GIVES KENTUCKY RESIDENT BIDDERS A PREFERENCE AGAINST A NONRESIDENT BIDDER REGISTERED IN ANY STATE GIVES OR REQUIRES A PREFERENCE TO BIDDERS FROM THAT STATE AS REQUIRED BY KRS 45A.494. HE SAID THE LAST CHANGE WAS THE PROCEDURES FOR DISPOSITION OF SURPLUS PROPERTY.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO MOVE THAT THE PROPOSED REVISIONS TO MCCREARY COUNTY WATER DISTRICT'S EXISTING PROCUREMENT POLICIES, WHICH ARE SET FORTH IN THE DOCUMENT ENTITLED "PURCHASING AND CONTRACTS" AND DATED DECEMBER 29, 2020 BE APPROVED. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

#### **KAMSTRUP PROPOSAL.**

SUPT. WHITAKER SAID WE HAVE AN ISSUE WHERE WE ARE GOING TO HAVE TO CHANGE OUT SOME OF THE NEW METERS. KAMSTRUP IS TAKING THE OPPORTUNITY TO PROVIDE ADDITIONAL SERVICES FOR THE DISTRICT FOR THE COST OF THE SERVICE SOFTWARE. THEY WANT US TO PAY FOR THE FCC LICENSE SOFTWARE AND THEY WILL GIVE US 1600 AOB METERS. WE WILL PAY THE AMOUNT OF \$5,000 EACH (AT COST) FOR THE COLLATORS. THE DISTRICT WILL NEED TO INSTALL THEM. HE SAID IT IS MORE THAN AN AUTOMATIC READ METER, IT IS A COLLATORS. THEY LISTEN TO THE DISTRIBUTION SYSTEM. KAMPSTRUP DID A STUDY TO SEE EXACTLY HOW MANY OUR SYSTEM WOULD NEED. THEY CAN BE READ FROM THE OFFICE. THE METERS COMMUNICATE WITH EACH OTHER AS WELL. WHITAKER SAID THE FCC LICENSE FEE WILL GO FROM \$6,000 TO \$12,000.

DOUG SEXTON MADE THE MOTION OF A RESOLUTION THAT SUPT. WHITAKER PROCEED WITH THE KAMPSTRUP OFFER AND THE ADDITIONAL FCC LICENSE FEE. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**PROJECT DISCUSSION.**

**ECLIPSE ENGINEERING.**

ALLAN ROBINSON ADDRESSES THE BOARD SAYING THE MARSH CREEK WATER LINE UPGRADE BIDS WILL BE OPENED JANUARY 6, 2021. THE TANK PROJECT WILL BE UP NEXT. THEY ARE MOVING FORWARD ON THE EDA PROJECT. ONE PHASE HAS BEEN SUBMITTED TO THE DOW. THE SECOND PHASE WILL BE SOON. HE SAID THE CUMBERLAND FALLS SEWER THE PARK IS WORKING ON AN AGREEMENT. THEY ARE WANTING A STUDY TO NAIL DOWN COST AND PUMP STATIONS.

**KY ENGINEERING GROUP.**

RYAN CARR NOW ADDRESS THE BOARD BY ZOOM SAYING THE STEARNS TO SMITHTOWN WATER LINE PROJECT THE CONTRACTOR HAS ABOUT 90% OF THE METERS RECONNECTED. THEY SHOULD BE ABLE TO WRAP UP THE BASE BID NEXT MONTH IF THE WEATHER HOLDS UP. JR SUMNER IS READY TO DO THE NEW PUMP STATION ONCE THE DISTRICT IS READY. HE SAID THEY HAVE PRICING TO DO THE METER RECONNECTING IN THE BETHEL ROAD AND MARSHES SIDING AREA.

**CHECK SIGNING.**

MAYNARD NEW SAID HE WOULD LIKE FOR ANOTHER BOARD MEMBER TO TAKE OVER SIGNING THE CHECKS. GERALD WUETCHER SAID THERE IS NOT A REQUIREMENT THAT SAYS TWO COMMISSIONER HAVE TO SIGN A CHECK.

AFTER FURTHER DISCUSSION, RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE ONE (1) BOARD COMMISSIONER AND STEPHEN WHITAKER, SUPERINTENDENT OR SAMMY STRUNK, OFFICE MANAGER TO SIGN ANY AND ALL CHECKS. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

WITH NO FURTHER BUSINESS, COY TAYLOR MADE THE MOTION TO ADJOURN.  
SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

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RANDY KIDD, CHAIRMAN

# EXHIBIT U-3

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**JANUARY 26, 2021**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

COY TAYLOR MADE THE MOTION TO APPROVE THE DECEMBER 29, 2020 MINUTES. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**PHI AIR MEDICAL MEMBERSHIP.**

SUPT. WHITAKER OPENED THE MEETING SAYING THE PHI AIR MEDICAL MEMBERSHIP IS DUE FOR RENEWAL. THE MEMBERSHIP IS \$50.00 PER EMPLOYEE FOR THE YEAR. HE SAID HE WOULD LIKE THE DISTRICT TO RENEW THE MEMBERSHIP.

UPON THE RECOMMENDATION OF SUPT. WHITAKER, COY TAYLOR MADE THE MOTION OF A RESOLUTION THAT THE DISTRICT RENEW THE PHI MEMBERSHIP AT \$50.00 PER EMPLOYEE. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**TRUCK DISCUSSION.**

SUPT. WHITAKERS SAID HE MENTIONED IN A PREVIOUS MEETING ABOUT GETTING SOME PRICES ON TRUCKS. HE FOUND THREE (3) USED TRUCKS THAT THE DISTRICT COULD CONSIDER BUT AFTER GETTING THE PRICES HE HAS DECIDED TO GET STATE BID PRICING. HE SAID HE WILL HAVE THE PRICING POSSIBLY BY FRIDAY.

**MARSH CREEK WATERLINE REPLACEMENT PROJECT.**

SUPT. WHITAKER SAID THERE ARE THREE (3) RESOLUTIONS FOR THE MARSH CREEK WATERLINE REPLACEMENT PROJECT THAT WILL NEED TO BE SIGNED BY THE CHAIRMAN AND SECRETARY.

DOUG SEXTON MADE THE MOTION OF A RESOLUTION AMENDING THE EXISTING WATER RATES. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION APPROVING AND AUTHORIZING A LOAN AGREEMENT WITH THE KENTUCKY RURAL WATER FINANCE CORPORATION. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE AND PROVIDE FOR THE ISSUANCE AND SALE OF \$542,000 PRINCIPAL AMOUNT OF MCWD SYSTEM REVENUE BONDS, SERIES 2021 FOR THE PURPOSE OF FINANCING THE COST (NOT OTHERWISE PROVIDED) OF THE CONSTRUCTION OF EXTENSIONS, ADDITIONS AND IMPROVEMENTS TO THE EXISTING WATER SYSTEM OF MCWD: SETTING FORTH TERMS AND CONDITIONS UPON WHICH SAID BONDS MAY BE ISSUED AND OUTSTANDING; PROVIDING FOR THE COLLECTION, SEGREGATION AND DISTRIBUTION OF THE REVENUES OF SAID WATER AND SEWER SYSTEM; AND PROVIDING FOR AN ADVERTISED, PUBLIC, COMPETITIVE SALE OF SAID BONDS. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

### **RATE INCREASE.**

SUPT. WHITAKER SAID THE RATE INCREASE PUBLIC NOTICE WILL BE IN THE NEWSPAPER JANUARY 28, 2021 AND IT IS POSTED ON OUR WEBSITE. HE SAID WE WILL STILL BE USING IN.MODE MARKETING LLC FOR SOCIAL MONITORING FOR A FEW MORE MONTHS.

### **2021 BUDGET AMENDMENT.**

SUPT. WHITAKER SAID AFTER CONSULTING WITH VERONICA GILBERT, GILBERT & GILBERT CPA'S, CONCERNING THE GASB 68 RETIREMENT WE MADE AN ADJUSTMENT TO THE 2021 BUDGET. IT ACTUALLY MADE THE BUDGET BETTER. HE SAID HE JUST WANTED TO LET THE BOARD KNOW.

### **LEGAL.**

GERALD WUETCHER ADDRESSES THE BOARD SAYING HE HAS FILED WITH PSC FOR A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY TO CONSTRUCT THE SANITARY SEWER COLLECTION SYSTEM EXPANSION PHASE I PROJECT.

### **PROJECT DISCUSSION.**

#### **KY ENGINEERING GROUP.**

RYAN CARR NOW ADDRESSES THE BOARD SAYING THE STEARNS TO SMITHTOWN WATERLINE REPLACEMENT PROJECT CONTRACTOR SHOULD FINISH THE BASE CONTRACT SOON ONCE THEY GET THE RIGHT EQUIPMENT TO BORE. THEY SHOULD BE ABLE TO START THE METER CONNECTIONS IN MARSHES SIDING AREA SOON. HE SAID THE RESULTS OF THE PIPE BURST FROM THE MADISON GROUP CAME LATE LAST WEEK AND HE IS REVIEWING IT WITH SUPT. WHITAKER.



**ECLIPSE ENGINEERING.**

ALLAN ROBINSON NOW ADDRESSES THE BOARD SAYING THE SANITARY SEWER COLLECTION SYSTEM PHASE I PROJECT CONTRACTOR HAS INDICATED A MARCH 2021 START. THE EDA PROJECT WILL SOON BE GOING TO THE DOW. THE WATER TANKS PROJECT AND CATRON NEEDLE RD WATER LINE PROJECTS ARE SCHEDULED FOR LATE SPRING/SUMMER CONSTRUCTION. CATRON NEEDLE WATER LINE PROJECT HAS BEEN SUBMITTED TO DOW. THE MARSH CREEK WATERLINE REPLACEMENT PROJECT WAS BID ON JANUARY 6, 2021 AND THE LOW BIDDER WAS A LOCAL COMPANY ROSE'S EXCAVATING \$997,955.50 AND ALTERNATIVE NO. 1 IN THE AMOUNT OF \$35,700.00 FOR A TOTAL OF \$1,033,655.50. ROBINSON SAID IN HIS RECOMMENDATION FOR AWARD LETTER HE NOTES THAT ROSE'S HAS VERY LITTLE RELEVANT EXPERIENCE BUT HAS PERFORMED NUMEROUS SMALL PROJECTS FOR THE DISTRICT AND HAS ALWAYS PERFORMED WELL WITH THOSE PROJECTS. THEY RECOMMEND USING ROSE'S EXCAVATING WITH THE UNDERSTANDING THAT HE WILL NOT BE FAMILIAR WITH THE PAPERWORK SO HE WILL NEED HELP WITH THE PAY REQUEST.

UPON THE RECOMMENDATION OF SUPT. WHITAKER, RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO AWARD THE MARSH CREEK ROAD WATERLINE REPLACEMENT PROJECT CONTRACT TO ROSE'S EXCAVATING IN THE AMOUNT OF BASE BID OF \$997,955.50 AND ALTERNATIVE NO. 1 IN THE AMOUNT OF \$35,700.00 FOR A TOTAL OF \$1,033,655.50. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

WITH NO FURTHER BUSINESS, COY TAYLOR MADE THE MOTION OF A RESOLUTION TO ADJOURN. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

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RANDY KIDD, CHAIRMAN

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**FEBRUARY 23, 2021**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

COY TAYLOR MADE THE MOTION TO APPROVE THE JANUARY 26, 2021 MINUTES. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**TRUCK QUOTES.**

SUPT. WHITAKER OPENED THE MEETING SAYING HE HAS A TRUCK QUOTE FROM DON FRANKLIN IN SOMERSET ON A 2021 3500 REG CAB CHASSIS 4X4 FOR \$29,963. THIS TRUCK WOULD REPLACE THE SERVICE TRUCK AT THE WATER CREW SITE. HE SAID WE STILL WOULD NEED TO PUT A BED ON IT SO THE INTENSIONS IS TO UTILIZE A SERVICE BED WE ALREADY HAVE. WE WILL TAKE THE FLAT BED TO PUT ON THE FORD TO HAUL THE SEWER PUMP. HE HAS A QUOTE FOR OTHER PULL TRUCK THAT WAS TALKED ABOUT REPLACING FOR A 2021 3500 REG CAB CHASSIS 4X4 FLAT BED IN THE AMOUNT OF \$45,585. WHITAKER SAID HE WOULD LIKE TO PROCEED WITH THE SERVICE TRUCK AND HOLD OFF ON THE PULL TRUCK FOR NOW.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE THE PURCHASE OF THE 2021 3500 REG CAB CHASSIS 4X4 TRUCK FOR \$29,963. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

SUPT. WHITAKER SAID HE WOULD LIKE TO GET AUTHORITY FROM THE BOARD TO LOOK AT A NEW PUMPER TRUCK. WE HAVE PURCHASED A TANK AND A PUMP FOR \$1,200. THE BOARD AGREED.

### **PIPE DISCUSSION.**

SUPT. WHITAKER SAID HE AND RYAN CARR HAVE HAD A MEETING WITH THE CONTRACTOR, NAPCO AND FERGUSON PIPE TO DISCUSS THE RESULTS OF THE PIPE TEST BY MADISON GROUP. MADISON GROUP HAS FOUND THAT THE PIPE DOES NOT MEET THE ASTM STANDARDS. HE SAID THE BOARD WILL NEED TO DECIDE WHAT NEEDS TO BE DONE ABOUT THE PROBLEM. WE DON'T KNOW HOW THE PIPE IS GOING TO REACT IN 10 TO 15 YEARS. WHITAKER SAID HIS RECOMMENDATION IS FOR THE DISTRICT NOT TO SEEK REPLACING THE ENTIRE PIPE BUT THE DISTRICT NEEDS TO RECOVER A PERCENTAGE OF PROJECT COST OF ANYTHING THAT IS ASSOCIATED WITH THAT PIPE. HE SAID IF THE BOARD IS OK WITH THAT HE RECOMMENDS THEY GET SOME NUMBERS TOGETHER AND RUN IT BY GERALD WUETCHER BEFORE PRESENTING IT TO NAPCO ON FEBRUARY 26, 2021. THE BOARD AGREED.

### **WINTER STORM UPDATE.**

SUPT. WHITAKER SAID HE IS PLEASED TO ANNOUNCE THAT THE DISTRICT DID NOT HAVE A SINGLE CUSTOMER OUT OF SERVICE DURING THE ICE STORM. WE DID HAVE A WATER LEAK THAT WAS CAUSED BY A FALLING TREE.

### **GENERATOR FOR RATTLESNAKE RIDGE, WILSON RIDGE & WOLFE RIDGE.**

SUPT. WHITAKER SAID HE RECOMMENDS THE DISTRICT PURCHASING GENERATORS FOR THE RATTLESNAKE RIDGE, WILSON RIDGE AND WOLFE RIDGE PUMP STATIONS. WE WILL PUT AN ENCLOSURE TO PROTECT THEM. HE SAID THAT WAY WE CAN UTILIZE THE MOBILE GENERATORS WHERE EVER

WE NEED THEM. WITH BOARD APPROVAL HE SAID HE WILL MOVE FORWARD WITH PRICING THE GENERATORS. THE BOARD AGREED.

**MCCREARY COUNTY MUSEUM.**

SUPT. WHITAKER SAID THE MCCREARY COUNTY MUSEUM HAS ASKED THE DISTRICT TO SPONSOR THEM WITH THEIR EFFORTS TO REVITALIZE THE MUSEUM. HE SAID HE THINKS THIS WOULD BE A GOOD COMMUNITY PUBLIC RELATIONS OPPORTUNITY. THE STEARNS DOWN TOWN AREA WAS THE ORIGINAL SYSTEM FOR THE COUNTY AND IT IS STILL IN SERVICE TODAY. WHITAKER SAID HE RECOMMENDS THAT THE DISTRICT SPONSOR THE MCCREARY COUNTY MUSEUM \$2,500 THE SAME AS THE ROGERS SCHOLARSHIP FOR EDUCATION IN YEARS PAST.

DOUG SEXTON MADE THE MOTION OF A RESOLUTION THAT THE DISTRICT SPONSOR THE MCCREARY COUNTY MUSEUM IN THE AMOUNT OF \$2,500. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**LEGAL.**

GERALD WUETCHER ADDRESSES THE BOARD SAYING THE PSC HAS ASKED FOR MORE INFORMATION ON THE APPLICATION FOR THE SANITARY SEWER PROJECT. WE HAVE ASKED PSC FOR A CERTIFICATE OF CONVENIENCE AND NECESSITY.

**PROJECT DISCUSSION.**

**KY ENGINEERING GROUP.**

RYAN CARR NOW ADDRESSES THE BOARD SAYING STEARNS TO SMITHTOWN WATER LINE PROJECT CONTRACTORS HAVE NOT WORKED IN A COUPLE WEEKS BECAUSE OF THE WEATHER. THEY HAVE MADE APPROXIMATELY NINE METER CONNECTIONS AND STILL HAVE ABOUT FIVE TO CONNECT.

**ECLIPSE ENGINEERING.**

ALEX GODBY NOW ADDRESSES THE BOARD SAYING THERE IS A PRECONSTRUCTION MEETING TODAY FOR THE SANITARY SEWER EXPANSION PROJECT. THE MARSH CREEK WATER LINE REPLACEMENT THE PRECONSTRUCTION MEETING SHOULD BE IN MARCH. HE SAID THEY ARE WORKING ON THE PLANS FOR THE EDA PROJECT. THE TANK REHABILITATION PROJECT THEY ARE WAITING ON SOME THINGS FROM USDA/RD. GODBY SAID THEY ARE WORKING ON A MEMORANDUM OF AGREEMENT FROM THE CUMBERLAND FALLS PROJECT.

SUPT. WHITAKER SAID FIBROTEX USED APPROXIMATELY A MILLION GALLONS THIS MONTH WHERE THEY NORMALLY USE AROUND 500,000. THE DISTRICT LOST A PUMP AND WE ARE IN THE PROCESS OF ORDERING ANOTHER PUMP.

WITH NO FURTHER BUSINESS, COY TAYLOR MADE THE MOTION OF A RESOLUTION TO ADJOURN. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

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RANDY KIDD, CHAIRMAN

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**MARCH 30, 2021**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

COY TAYLOR MADE THE MOTION TO APPROVE THE FEBRUARY 23, 2021 MINUTES. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

COY TAYLOR MADE THE MOTION TO APPROVE THE SPECIAL MEETING MARCH 17, 2021 MINUTES. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**POLLING OF BOARD APPROVAL.  
(PURCHASE OF DODGE TRUCK).**

SUPT. WHITAKER OPENED THE MEETING SAYING THERE WAS A POLLING OF THE BOARD ON FEBRUARY 26, 2021 AND THE VOTE WAS TO PURCHASE A 2007 DODGE TRUCK IN THE AMOUNT OF \$18,000.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE FEBRUARY 26, 2021 POLLING TO PURCHASE A 2007 DODGE TRUCK IN THE AMOUNT OF \$18,000. SECONDED BY DOUG SEXTON. (PRO-TUNC-NUC).

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**SEWER PUMP STATIONS.**

SUPT. WHITAKER SAID THE DISTRICT HAS HAD THREE MAIN SEWER PUMP STATIONS TO GO DOWN THIS PAST MONTH. HE SAID HE NEEDS BOARD APPROVAL TO RENOVATE AND PURCHASE THESE LIFT STATIONS.THERE WERE SMELL COMPLAINTS YEARS AGO AT THE COUNTRY STORE PUMP STATION SO THE DISTRICT INSTALLED CARBON FILTERS IN THE VENTS WHICH AFTER MANY YEARS OF GAS BUILD UP CAUSED THE STATION TO ROT COMPLETELY OUT. WHITAKER SAID EVERYTHING WILL HAVE TO BE COMPLETELY TAKEN OUT AND EVERYTHING PUT BACK IN IT. THE QUOTE FOR THE BARNES 40 HP, 6" MEGA LUG FLANGE, 6"X10 DUCTILE IRON PIPE, 6" 90'S, 6"X4 SPOOL PIECES AND 6" FULL FACE FLANGE PACK IS \$19,950. HE SAID THIS IS A BIG JOB AND INTENDS TO REQUEST FOR REIMBURSEMENT FOR MATERIALS THROUGH THE SANITARY SEWER EXPANSION PROJECT.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKER TO PROCEED WITH THE PURCHASE OF THE BARNES SEWER PUMP STATION FOR \$19,950. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

SUPT. WHITAKER SAID THE SECOND ONE IS THE STEARNS CAR WASH PUMP STATION. THIS STATION NEEDS A NEW PUMP AND A CONTROL PANEL BECAUSE IT WAS VANDALIZED. HE SAID HE IS ALSO GOING TO INCLUDE THIS PUMP STATION FOR REIMBURSEMENT THROUGH THE SANITARY SEWER IMPROVEMENTS PROJECT.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKER TO MOVE FORWARD WITH THE PURCHASE OF A NEW PUMP STATION AND A CONTROL PANEL FOR THE STEARNS CAR WASH SEWER PUMP STATION. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

SUPT. WHITAKER SAID THE THIRD IS THE BILL DAVIS SEWER PUMP STATION ON LICK CREEK RD. THE QUOTE FOR IT IS APPROXIMATELY \$10,000. A TREE FELL DURING THE ICE STORM DAMAGING THE STATION PANEL. HE SAID THIS STATION HAS BEEN IN NEED OF RENOVATION FOR A WHILE.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKERS TO MOVE FORWARD WITH THE PURCHASE OF A PANEL AND RENOVATIONS FOR THE BILL DAVIS SEWER PUMP STATION. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

### **SANITARY SEWER COLLECTION SYSTEM PROJECT.**

SUPT. WHITAKER SAID THE BOARD WILL NEED TO DO A RESOLUTION TODAY APPROVING AND AUTHORIZING AN ASSISTANCE AGREEMENT WITH KIA FOR THE SANITARY SEWER COLLECTION SYSTEM PROJECT.

COY TAYLOR MADE THE MOTION OF A RESOLUTION APPROVING AND AUTHORIZING AN ASSISTANCE AGREEMENT WITH KIA TO PROVIDE UP TO \$3,244,500 OF LOAN FUNDS FOR PROJECT NUMBER A20-047. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

### **PSC ORDER NO. 2021-00021.**

SUPT. WHITAKER SAID WE ARE IN RECEIPT OF PSC'S CASE NO. 2021-00021 CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY TO CONSTRUCT A SYSTEM IMPROVEMENTS PROJECT AND AN ORDER APPROVING A CHANGE IN RATES AND AUTHORIZING THE ISSUANCE OF SECURITIES PURSUIT TO KRS 278.023 FOR THE MARSH CREEK WATERLINE UPGRADE PROJECT. HE SAID IN THERE PSC STATES THAT MCWD HAS ENGAGED IN POLICY BY WHICH "MCCREARY COUNTY HAS MANAGED TO AVOID COMMISSION REVIEW OF ITS FINANCIAL RECORDS AND OPERATIONAL STRUCTURE FOR MORE THAN 40 YEARS". HE SAID THERE HAS BEEN NO EFFORT TO AVOID THE COMMISSION'S REVIEW OF THE DISTRICTS OPERATIONS OR FINANCES. SINCE 1988 WHEN THE GENERAL ASSEMBLY ENACTMENT OF KRS 278.023 THE DISTRICT HAS USED THE PROCEDURES IN THAT STATUTE TO ADJUST ITS GENERAL RATES. THIS PROCEDURE IS THE QUICKEST AND LEAST COSTLY MEANS TO GET THE APPROVAL FOR PROJECTS, FINANCING AND RATES TO FUND THOSE PROJECTS. AFTER FURTHER DISCUSSION AND IN AGREEMENT WITH



GERALD WUETCHER, SUPT. WHITAKER SAID HE WILL PREPARE A RESPONSE ADDRESSED TO THE BOARD FOR NEXT MONTH MEETING.

**PIPE DISCUSSION.**

SUPT. WHITAKER SAID THERE WILL BE A MEETING TODAY TO DISCUSS THE FAULTY PIPE IN THE STEARNS TO SMITHTOWN WATERLINE REPLACEMENT PROJECT.

COY TAYLOR MADE THE MOTION TO GO INTO EXECUTIVE SESSION. SECONDED BY MAYNARD NEW.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO COME OUT OF EXECUTIVE SESSION. SECONDED BY MAYNARD NEW.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

DOUG SEXTON MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKER TO CONDUCT NEGOTIATIONS IN ACCORDANCE WITH THE PLAN HE PROPOSED TO THE BOARD. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**PROJECT DISCUSSION.**

**KY ENGINEERING GROUP.**

RYAN CARR NOW ADDRESSES THE BOARD SAYING THE STEARNS TO SMITHTOWN WATERLINE REPLACEMENT PROJECT BASE CONTRACT IS PRETTY MUCH COMPLETE. THE WASTEWATER PLANT IS COMPLETE. SUPT. WHITAKER SAID THE PUMP STATION MATERIALS HAVE BEEN ORDERED, THE FOOTERS HAVE BEEN DUG AND POURED. THE BLOCK LAYERS ARE WAITING ON GOOD WEATHER. CARR SAID WITH CONTINGENCY FUNDS THE CONTRACTOR WILL BE MAKING METER CONNECTIONS IN THE MARSHES SIDING AND PINE KNOT AREA.

**ECLIPSE ENGINEERING.**

ALLAN ROBINSON NOW ADDRESS'S THE BOARD SAYING MARSH CREEK WATERLINE UPGRADE PROJECT HAS BEEN AWARDED TO ROSES EXCAVATING. THE PROJECT HAS STARTED. THE SANITARY SEWER COLLECTION PROJECT WAS AWARDED TO FLOWLINE. THE EDA PROJECT PHASE I IS AT THE DOW. PHASE II SHOULD BE WITHIN A COUPLE WEEKS. THEY ARE WORKING ON THE PLANS FOR THE WATER TANK RENOVATION PROJECT. ROBINSON SAID THERE IS A PUBLIC MEETING SCHEDULED TODAY AT 1:00 P.M. FOR THE CATRON NEEDLE WATER LINE EXTENSION PROJECT.

**LEGAL.**

GERALD WUETCHER SAID THE LEGISLATORS HAVE OVERRULED THE GOVERNOR'S VETO CONCERNING WATER DISTRICT AND WATER ASSOCIATIONS DOING CUTOFFS. THEY NOW CAN DO CUTOFFS AND CHARGE LATE PAYMENTS IF THEY ALREADY DO SO.

WITH NO FURTHER BUSINESS, COY TAYLOR MADE THE MOTION OF A RESOLUTION TO ADJOURN. SECONDED BY MAYNARD NEW.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

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RANDY KIDD, CHAIRMAN

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**APRIL 27, 2021**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

RAYMOND TAYLOR MADE THE MOTION TO APPROVE THE MARCH 30, 2021 MINUTES. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**PSC LETTER.**

SUPT. WHITAKER OPENED THE MEETING SAYING GERALD WUETCHER HAS HELPED HIM PRODUCE A LETTER FOR THE BOARD IN RESPONSE TO THE PSC CASE NO. 2021-00021 THAT WAS DISCUSSED LAST MONTH. THIS LETTER SETS THE RECORD STRAIGHT PERTAINING TO THE PSC STATEMENTS. HE SAID IF ANYONE HAS ANY QUESTIONS LET HIM KNOW.

**EMPLOYEE DISCUSSION.**

SUPT. WHITAKER SAID DONNA KING HAS BEEN WORKING WITH US SOME TIME NOW. SHE IS DOING A GOOD JOB. SHE HAS ASKED IF THE DISTRICT COULD ENTERTAIN THE IDEA OF HER GETTING PTO/SICK LEAVE AND VACATION TIME BUT SHE DOESN'T WANT TO BE CONSIDERED FULL TIME. HE SAID SHE IS NOT ASKING FOR HEALTH COVERAGE.

SUPT. WHITAKER SAID MATTHEW CRABTREE HAS QUIT TO GO TO WORK WITH ROSES EXCAVATING. HE SAID HE JUST WANTED THE BOARD TO KNOW.

CONTINGENT UPON THE RECOMMENDATION OF GERALD WUETCHER'S FINDINGS, DOUG SEXTON MADE THE MOTION OF A RESOLUTION THAT THE DISTRICT ADMINISTER BENEFITS AS DESCRIBED IN MCWD PERSONNEL POLICIES SEC. 7.3, SEC 9.0 AND SEC 14.2 FOR DONNA KING. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

#### **GROUP HEALTH INSURANCE.**

SUPT. WHITAKER SAID THE GROUP HEALTH INSURANCE IS DUE JUNE 1, 2021. THE RENEWAL HAS WENT UP 13.4%. THE OTHER BENEFITS HAVE ALL STAYED THE SAME. HE SAID HE WILL HAVE THE QUOTES FOR NEXT MONTH'S MEETING.

#### **TRUCK DISCUSSION.**

SUPT. WHITAKER SAID THE DISTRICT IS IN BAD SHAPE FOR TRUCKS. WE HAVE LOST TWO TRUCKS, THE PULL TRUCK AND THE WHITE SEWER TRUCK. HE SAID HE WOULD LIKE TO BE LOOKING FOR A GOOD USED TRUCK. THERE ARE A FEW TRUCKS THAT THE DISTRICT NEEDS TO PUT UP FOR SALE. HE SAID THE DISTRICT IS ALSO IN NEED OF A TRACTOR TO SPREAD SLUDGE AT THE WASTEWATER PLANT. WITH BOARD APPROVAL HE AND RAYMOND TAYLOR ARE GOING TO BE LOOKING FOR A TRACTOR. THE BOARD AGREED.

#### **OFFICE OPENING.**

SUPT. WHITAKER SAID WE WILL BE OPENING THE OFFICE LOBBY BACK UP ON MONDAY MAY 3, 2021.

#### **RATE INCREASE.**

SUPT. WHITAKER SAID THE RATE INCREASE IS ON THE NEW BILLS THAT JUST WERE MAILED OUT. IF ANYONE HAS ANY QUESTIONS FEEL FREE TO HAVE THEM CALL.

**EXECUTIVE SESSION.  
(NAPCO PIPE)**

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO GO INTO EXECUTIVE SESSION. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO COME OUT OF EXECUTIVE SESSION. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

(NO VOTING TRANSPIRED DURING EXECUTIVE SESSION IN TERMS OF LITIGATION).

COY TAYLOR MADE THE MOTION OF A RESOLUTION FOR GERALD WUETCHER TO MOVE FORWARD WITH A LETTER TO THE CONTRACTOR AND BONDING COMPANY FOR LIQUIDATED DAMAGES FOR THE STEARNS TO SMITHTOWN WATER LINE REPLACEMENT PROJECT IN DEALING WITH THE SITUATION WITH NAPCO PIPE. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**PROJECT DISCUSSION.**

**KY ENGINEERING GROUP.**

RYAN CARR NOW ADDRESSES THE BOARD BY VIDEO CALL SAYING THE STEARNS TO SMITHTOWN WATER LINE REPLACEMENT PROJECT ORIGINAL CONTRACT ALL THE METERS HAVE BEEN RECONNECTED. THEY ARE WAITING TO ABANDON THE ORIGINAL PIPE LINE TILL THE ISSUES WITH NAPCO PIPE HAS BEEN RESOLVED. THE CONTRACTOR HAS MOVED OVER

TO THE MARSHES SIDING AREA AND HAVE RECONNECTED 36 METERS. HE SAID THEY HAD A MEETING WITH NAPCO LAST MONTH AND ARE STILL WAITING ON A RESPONSE.

**ECLIPSE ENGINEERING.**

ALLAN ROBINSON NOW ADDRESSES THE BOARD SAYING THE CONTRACTOR FOR MARSH CREEK WATER LINE HAS LAID APPROXIMATELY 4,600 FT. OF PIPE. EVERYTHING IS GOING FAST AND SMOOTH ON THAT JOB. THE SANITARY SEWER PROJECT THE CONTRACTOR HAS BEEN GIVEN NOTICE TO PROCEED. THEY HAVE BEEN ON SITE AND THEY ARE LOOKING TO START IN THE GOLF COURSE AREA SOON. THE CATRON NEEDLE RD ENVIRONMENTAL STUDY HAS BEEN SUBMITTED TO DOW. HE SAID THE FIBROTEX EDA PROJECT SHOULD BE SUBMITTED TO DOW IN APPROXIMATELY A WEEK.

**LEGAL.**

GERALD WUETCHER SAID HE DON'T HAVE ANYTHING TO REPORT.

WITH NO FURTHER BUSINESS, COY TAYLOR MADE THE MOTION TO ADJOURN. SECONDED BY MAYNARD NEW.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

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RANDY KIDD, CHAIRMAN

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**MAY 25, 2021**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

MAYNARD NEW MADE THE MOTION TO APPROVE THE APRIL 27, 2021 MINUTES. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

SUPT. WHITAKER OPENED THE MEETING SAYING THAT HE WOULD LIKE TO INVITE EVERYONE TO A CELEBRATION TODAY IN HONOR OF RAYMOND TAYLOR'S 40 YEARS OF DEDICATED SERVICE.

**GROUP HEALTH INSURANCE.**

SUPT. WHITAKER SAID THE GROUP HEALTH INSURANCE IS DUE FOR RENEWAL JUNE 1, 2021. WE HAD A 13% INCREASE ON OUR CURRENT PLAN BUT IT IS STILL LOWER THAN PAST YEARS. LAST YEAR THE DISTRICT SAVED MONEY AND WE ARE STILL BELOW WHAT WE WERE A FEW YEARS AGO. WE HAVE TWO QUOTES. HE SAID HIS RECOMMENDATION IS TO STAY WITH THE CURRENT PLAN DUE TO DIFFERENCES IN PLAN COVERAGES.

UPON THE RECOMMENDATION OF SUPT. WHITAKER, COY TAYLOR MADE THE MOTION OF A RESOLUTION TO RENEW THE CURRENT GROUP HEALTH PLAN ANTHEM CHAMBER ADVANTAGE BLUE ACCESS PPO 2000/20/3500. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

SUPT. WHITAKER SAID WITH BOARD APPROVAL THE DISTRICT HAS SAVED ENOUGH MONEY WITH THE CURRENT PLAN TO PAY A PORTION OF THE EMPLOYEE DEDUCTIBLE (HRA). THE DISTRICT DID THIS IN YEARS PAST.

DOUG SEXTON MADE THE MOTION OF A RESOLUTION THAT THE DISTRICT CONTRIBUTE TO THE EMPLOYEE'S DEDUCTIBLE (HRA) OF \$1,000.00 TO BEGIN JANUARY 1, 2022. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

### **YAMACRAW BRIDGE.**

SUPT. WHITAKER SAID THE DISTRICT DOES INSPECTIONS OF THE LINES ON THE BRIDGES EACH YEAR. THE SECTIONS OF THE PIPE WE CAN SEE, EVERYTHING LOOKS GREAT. UNDERNEATH THE BRIDGE AT YAMACRAW THE DRAINAGE PIPES HAVE COME DOWN AND THE WATER IS FALLING ON OUR WATER LINE. THE HANGERS HAVE COMPLETELY RUSTED AWAY AND THE PIPE IS HEAVILY DAMAGED. HE SAID THE SADDLES ARE RUSTED AND THE HANGERS ARE RUBBING ON THE PIPE. SOME SECTIONS ARE SWAGING. THE STATE CALLED US WHEN THEY CAME IN AND PAINTED THE BRIDGE AND SAID THERE IS AN ISSUE. THE DAMAGE IS IN THE AREAS WE CAN'T SEE. WHITAKER SAID THE LINE IS IN SUCH BAD SHAPE THE DISTRICT NEEDS TO DECLARE AN EMERGENCY. IF WE LOSE THIS LINE THERE WILL BE A LOT OF CUSTOMERS OUT OF WATER. HE SAID BY DECLARING AN EMERGENCY WE CAN MOVE FORWARD WITH IMMEDIATE PROCUREMENT OF CONTRACTUAL SERVICES TO REPAIR THE WATER MAIN AND STRUCTURES THAT SUPPORT THE MAIN.

UPON THE RECOMMENDATION OF SUPT. WHITAKER, COY TAYLOR MADE THE MOTION OF A RESOLUTION TO DECLARE THAT AN EMERGENCY EXIST THAT REQUIRES THE IMMEDIATE PROCUREMENT OF CONTRACTUAL SERVICES FOR THE REPAIR OF THE WATER MAIN IN QUESTION AND THOSE STRUCTURES THAT SUPPORT THE WATER MAIN. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

(GERALD WUETCHER SAID HE WILL CREATE A FORMAL DECLARATION OF EMERGENCY).

### **KPPA RETIREMENT. (HOUSE BILL 8).**

SUPT. WHITAKER SAID KY GENERAL ASSEMBLY HAS PASSED HOUSE BILL 8 THAT CHANGES THE CURRENT METHOD FOR EMPLOYER CONTRIBUTIONS FROM A PERCENT OF PAYROLL MODEL TO A FIXED ALLOCATION FUNDING METHOD.



BEGINNING JULY 1, 2021 EMPLOYERS WILL PAY THE NORMAL COST FOR ALL EMPLOYEES PLUS THEIR ACTUARIALLY-CALCULATED PORTION OF THE FUNDED LIABILITY. HE SAID HE WILL KEEP THE BOARD UPDATED.

**TRUCK DISCUSSION.**

SUPT. WHITAKER SAID THE DISTRICT PURCHASED A NEW TRUCK IN FEBRUARY 6, 2021 AND WE STILL DO NOT HAVE IT. WE ARE IN A BAD WAY FOR TRUCKS. HE SAID WE STILL INTEND TO BUY A TRUCK AND ARE STILL LOOKING.

**PROJECT DISCUSSION.**

**KY ENGINEERING GROUP.**

RYANN CARR NOW ADDRESSES THE BOARD SAYING ON THE STEARNS TO SMITHTOWN WATER LINE UPGRADE PROJECT THEY ARE STILL WAITING TO SEE WHAT HAPPENS WITH THE PIPE BURST PROBLEM BEFORE THEY TAKE THE OLD LINE OUT OF SERVICE. THE CONTRACTOR HAS DID APPROXIMATELY 53 OF THE METER CONNECTIONS IN MARSHES SIDING AREA. HE SAID THE RATTLESNAKE RIDGE AND WOLF RIDGE PUMP STATIONS BUILDINGS ARE ALMOST COMPLETE. CARR SAID HE WILL BE FOLLOWING UP WITH USDA ON USING THE LEFT OVER FUNDS FOR THE YAMACRAW BRIDGE WORK.

**ECLIPSE ENGINEERING.**

ALLAN ROBINSON NOW ADDRESSES THE BOARD SAYING MARSH CREEK WATER LINE PROJECT CONTRACTOR IS DOING WELL. THEY ARE COVERING A LOT OF GROUND. THEY HAVE APPROXIMATELY 40% OF THE PIPE LAID. THEY MAY BE AHEAD OF SCHEDULE. THE SANITARY SEWER PROJECT IS JUST GETTING STARTED. THEY ARE WAITING ON PIPE. THE EDA PROJECT IS GOING TO DOW TODAY. HE SAID THE TANK REHABILITATION PROJECT THEY ARE STILL WORKING ON SOME ITEMS WITH USDA. ROBINSON SAID THEY HAVE DRAFT RATE STUDIES COMPLETED.

**LEGAL.**

GERALD WUETCHER SAID THE PSC RATE STUDY IS DUE JUNE 25, 2021.

**EXECUTIVE SESSION.**

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO GO INTO EXECUTIVE SESSION. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO COME OUT OF EXECUTIVE SESSION. SECONDED BY MAYNARD NEW.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

WITH NO FURTHER BUSINESS, MAYNARD NEW MADE THE MOTION OF A RESOLUTION TO ADJOURN. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

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RANDY KIDD, CHAIRMAN

**MCCREARY COUNTY WATER DISTRICT  
P.O. BOX 488  
WHITLEY CITY, KY. 42653  
(606) 376-2540**

**JUNE 24, 2021**

RANDY KIDD CALLED THE MEETING TO ORDER WITH THE FOLLOWING BOARD MEMBERS PRESENT:

COMMISSIONER	COY TAYLOR	PRESENT
COMMISSIONER	RAYMOND TAYLOR	PRESENT
COMMISSIONER	MAYNARD NEW	PRESENT
COMMISSIONER	RANDY KIDD	PRESENT
COMMISSIONER	DOUG SEXTON	PRESENT

MAYNARD NEW MADE THE MOTION TO APPROVE MAY 25, 2021 MINUTES. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**POLLING OF THE BOARD.  
(NEW SERVER FOR OFFICE).**

SUPT. WHITAKER OPENED THE MEETING SAYING THERE WAS A POLLING OF THE BOARD ON JUNE 1, 2021 AND THE VOTE WAS TO APPROVE THE PURCHASE OF A NEW SERVER FOR THE OFFICE (APPROXIMATELY \$17,422.00).

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE POLLING ON JUNE 1, 2021 TO APPROVE THE PURCHASE (APPROXIMATELY \$17,422.00) OF A NEW SERVER FOR THE OFFICE. SECONDED BY COY TAYLOR. (PRO-TUNC-NUC).

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**POLLING OF THE BOARD.  
(CHANGE JUNE BOARD MEETING).**

SUPT. WHITAKER SAID THERE WAS A POLLING OF THE BOARD ON JUNE 14, 2021 AND THE VOTE WAS TO CHANGE THE JUNE BOARD MEETING TO JUNE 24, 2021 DUE TO THE KWWA CONFERENCE.

MAYNARD NEW MADE THE MOTION OF A RESOLUTION TO APPROVE THE JUNE 14, 2021 POLLING OF THE BOARD TO CHANGE THE JUNE BOARD MEETING TO JUNE 24, 2021. SECONDED BY RAYMOND TAYLOR. (PRO-TUNC-NUC).

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**WORKERS COMPENSATION.**

SUPT. WHITAKER SAID THE DISTRICT'S WORKERS COMPENSATION IS DUE FOR RENEWAL JULY 1, 2021. THE RENEWAL THROUGH KENTUCKY LEAGUE OF CITIES IS \$12,986.64. THAT IS \$493.34 LESS THAN LAST YEAR.

COY TAYLOR MADE THE MOTION OF A RESOLUTION TO APPROVE THE WORKERS COMPENSATION RENEWAL OF \$12,986.64 THROUGH THE KENTUCKY LEAGUE OF CITIES. SECONDED BY RAYMOND TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**NAPCO SETTLEMENT.**

SUPT. WHITAKER SAID AFTER TALKING WITH TOMMY TODD, ATTORNEY AND HAVING MANY CONVERSATIONS AND MEETINGS TO DISCUSS THE NAPCO PIPE BURSTING SITUATION THEY HAVE COME UP WITH AN ARRANGEMENT THAT WORKS FOR BOTH PARTIES. NAPCO HAS AGREED TO PAY FOR MATERIALS FOR THE NEXT TEN (10) YEARS AND ANY PROBLEMS WE MAY HAVE WITH THE PIPE. THEY ALSO AGREED TO PAY THE DISTRICT THE AMOUNT OF \$119,077.54. WHICH WILL GO INTO THE CAPITAL IMPROVEMENT PLAN AS A BACKUP DEALING WITH ANY ISSUES. THE ATTORNEY SAID IT IS IN THE DISTRICT'S BEST INTEREST TO SETTLE THE ISSUE WITH NAPCO FOR THE

AMOUNT. WHITAKER SAID HE DOES AGREE WITH THE ATTORNEY AND RECOMMENDS TO THE BOARD TO ACCEPT THE OFFER.

UPON THE RECOMMENDATION OF SUPT. WHITAKER, COY TAYLOR MADE THE MOTION OF A RESOLUTION THAT THE DISTRICT ACCEPT THE SETTLEMENT OFFERED BY NAPCO. ALSO AUTHORIZE THE SUPERINTENDENT TO SIGN ANY AND ALL NECESSARY DOCUMENTS PERTAINING TO THE AGREEMENT. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

#### **TARIFF CHANGE.**

SUPT. WHITAKER SAID HE NEEDS AUTHORIZATION FROM THE BOARD TO DO A TARIFF CHANGE. THIS IS TO REVISE THE RULES AND REGULATIONS TO INCREASE THE EXISTING LIMIT ON THE MAXIMUM DAILY CONCENTRATION OF ANTIMONY IN THE WASTEWATER DISCHARGE OF A SIGNIFICANT INDUSTRIAL USER TO 9.61 MILLIGRAMS PER LITER. HE SAID THIS IS GOOD FOR FIBROTEX BUT IT HAS TO BE INCLUDED IN OUR TARIFF.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION AUTHORIZING A REVISION TO THE WATER DISTRICT RULES AND REGULATIONS PERTAINING TO THE MAXIMUM DAILY CONCENTRATION OF ANTIMONY IN THE WASTEWATER DISCHARGE OF A SIGNIFICANT INDUSTRIAL USER. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

#### **EMERGENCY DECLARATION FOR YAMACRAW BRIDGE.**

SUPT. WHIATKER SAID THE BOARD DID AN EMERGENCY DECLARATION LAST MONTH FOR THE YAMACRAW BRIDGE. HE HAS HAD A CONTRACTOR LOOK AT IT AND THEY HAVE GIVEN THE DISTRICT A QUOTE OF \$267,000. THERE ARE NOT ENOUGH FUNDS LEFT IN THE STEARNS TO SMITHTOWN WATER LINE REPLACEMENT PROJECT TO TAKE CARE OF THE TOTAL COST. WE ARE

APPROXIMATELY \$150,000 SHORT OF WHAT WE NEED. HE SAID THERE IS SOME GRANT FUNDS AVAILABLE THAT WE ARE GOING TO APPLY FOR BUT THIS IS CRITICAL AND WE NEED FUNDS SOON AS POSSIBLE. WHITAKER SAID HE HAS A COUPLE PLANS IF NEEDED IN AN EMERGENCY. WITH BOARD APPROVAL HE SAID HE WOULD LIKE TO MOVE FORWARD WITH SEARCHING FOR FUNDING AND GETTING APPROVAL TO PURCHASE MATERIALS WITH THE CERTIFICATION FROM AMERICA'S IRON AND STEEL.

RAYMOND TAYLOR MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKER TO MOVE FORWARD WITH SEARCHING FOR FUNDING AND GETTING APPROVAL TO PURCHASE MATERIALS WITH THE CERTIFICATION FROM AMERICA'S IRON AND STEEL FOR THE YAMACRAW BRIDGE. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

#### **2021 RATE STUDY.**

SUPT. WHITAKER SAID PSC HAS SAID THE DISTRICT HAS TO HAVE A RATE APPLICATION FILED BY JUNE 26, 2021. ALAN ROBINSON HAS DID A RATE STUDY AND GERALD WUETCHER WILL PUT IT IN THE PSC FORMAT.

ALLAN ROBINSON NOW ADDRESSES THE BOARD SAYING THEY LOOKED AT YEAR 2020. HE SAID THE NEW RATE INCREASE WENT INTO EFFECT IN APRIL 2021. AFTER DOING SOME ROUGH MATH HE SAID THEY DO NOT RECOMMEND A CHANGE IN RATES AT THIS TIME. ROBINSON SAID WITH THE REVENUE DATA FROM THIS STUDY BEING GENERATED FROM PREVIOUS RATES THEY RECOMMEND A FULL CALENDAR YEAR PASS AND THEN RE-EVALUATE EXPENSES AND REVENUES.

#### **FENCE AT SHOP AREA.**

SUPT. WHITAKER SAID WE HAVE HAD A THEFT OF A WEED EATER AND A BLOWER AT THE SHOP AREA. THEY WERE TAKEN FROM THE TRUCKS. THE THIEF PUSHED THE CAMERAS UP SO THEY COULD NOT BE SEEN. WHITAKER SAID HE IS GOING TO REKEY THE FACILITIES AND HE HAS ASKED FOR A NEW QUOTE ON A FENCE. HE NEEDS AUTHORIZATION FROM THE BOARD TO PROCEED.

MAYNARD NEW MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKER TO PROCEED WITH A FENCE FOR THE SHOP AREA. SECONDED BY DOUG SEXTON.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

#### **VACATION DISCUSSION.**

SUPT. WHITAKER SAID HE IS ASKING FOR AUTHORIZATION FROM THE BOARD FOR RICK WATTERS AND HIMSELF TO TAKE AN EXTENDED VACATION THE END OF JULY. HE SAID THEY WILL LEAVE JULY 31 AND WILL RETURN AUGUST 15. THE BOARD AGREED.

#### **PROJECT DISCUSSION.**

##### **KY ENGINEERING GROUP.**

RYAN CARR NOW ADDRESSES THE BOARD SAYING STEARNS TO SMITHTOWN WATER LINE REPLACEMENT CONTRACTOR IS STILL RECONNECTING METERS IN THE MARSHES SIDING AREA. THEY HAVE COMPLETED APPROXIMATELY 80 RECONNECTIONS. CLOSE TO 40 REMAINING. THE CONTRACTOR WILL BE PROCEEDING WITH CUT AND CAPS WITHIN A COUPLE WEEKS. HE SAID THE PUMP STATION BUILDINGS ARE COMPLETE. THE DISTRICT WILL MAKE THE PIPING CONNECTIONS.

##### **ECLIPSE ENGINEERING.**

ALAN ROBINSON NOW ADDRESSES THE BOARD SAYING MARSH CREEK WATER LINE UPGRADE THE CONTRACTOR IS APPROXIMATELY 50% COMPLETE. THE SEWER EXTENSION PROJECT IS APPROXIMATELY 13% COMPLETE. THEY ARE MOVING ALONG. THE EDA PROJECT HAS DOW APPROVAL ON THE STATION FORCE MAIN. DOW IS STILL PENDING APPROVAL ON THE WWTP. THE TANK REHAB PROJECT USDA SHOULD ALLOW THE DISTRICT TO ADVERTISE THAT IN JULY. CATRON NEEDLE ROAD WATER LINE EXTENSION IS APPROVED AND READY BUT IS HELD UP IN ENVIRONMENTAL.

SUPT. WHITAKER SAID THE SANITARY SEWER PROJECT WILL NEED A PUMP STATION IN THE VICINITY OF THE LOUISE KIDD PROPERTY HWY 92 SMITHTOWN. THIS WILL KEEP THE DISTRICT FROM HAVING TO INSTALL A HIGH HEAD PUMP. HE SAID THE DISTRICT WILL NEED TO PURCHASE A 20 X 20 SPOT FROM MS. KIDD.

DOUG SEXTON MADE THE MOTION OF A RESOLUTION TO AUTHORIZE SUPT. WHITAKER TO PROCEED IN PURCHASING THE PROPERTY FOR THE PUMP STATION. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

**LEGAL.**

GERALD WUETCHER SAID HE HAS FILED FOR AN EXTENSION WITH PSC FOR THE RATE APPLICATION.

WITH NO FURTHER DISCUSSION, MAYNARD NEW MADE THE MOTION TO ADJOURN. SECONDED BY COY TAYLOR.

COMMISSIONER	COY TAYLOR	YEA
COMMISSIONER	RAYMOND TAYLOR	YEA
COMMISSIONER	MAYNARD NEW	YEA
COMMISSIONER	RANDY KIDD	YEA
COMMISSIONER	DOUG SEXTON	YEA

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RANDY KIDD, CHAIRMAN



# EXHIBIT V

**DOCUMENTS EMBEDDED IN  
ELECTRONIC VERSION OF APPLICATION**

<b>Number</b>	<b>Description</b>
001	Rate Calculations Spreadsheet
002	Exhibit G - Depreciation Schedule
003	Exhibit M-1 - 2019 General Ledger
004	Exhibit M-2 - 2020 General Ledger
005	Exhibit N-1 - 2019 Trial Balances
006	Exhibit N-2 - 2020 Trial Balances