

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

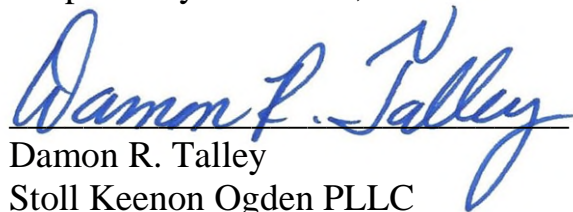
**ELECTRONIC ALLEGED FAILURE OF)
GREEN RIVER VALLEY WATER)
DISTRICT AND ITS OFFICERS, JOHN)
BUNNELL, PAT TUCKER, PHILLIP) CASE NO. 2022-00215
DOYLE, ADRIAN GOSSETT, DEBBIE)
FOWLER, LELAND GLASS, KERRY)
MCDANIEL AND ITS MANAGER,)
DAVID PAIGE, TO COMPLY WITH A)
COMMISSION ORDER, KRS 278.990)**

**RESPONSE OF GREEN RIVER VALLEY WATER DISTRICT
TO COMMISSION STAFF'S POST-HEARING REQUEST FOR
INFORMATION**

Green River Valley Water District submits its Response to Commission Staff's Post-Hearing Request for Information.

Dated: January 17, 2023

Respectfully submitted,



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*Counsel for Green River Valley Water
District and Respondent Commissioners*

CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8, and the Commission's Order of July 22, 2021 in Case No. 2020-00085, I certify that this document was submitted electronically to the Public Service Commission on January 17, 2023 and that there are currently no parties that the Public Service Commission has excused from participation by electronic means in this proceeding.



*Counsel for Green River Valley Water
District and Respondent Commissioners*

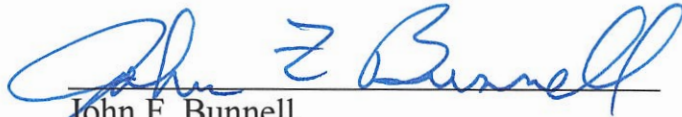
VERIFICATION

COMMONWEALTH OF KENTUCKY)

) SS:

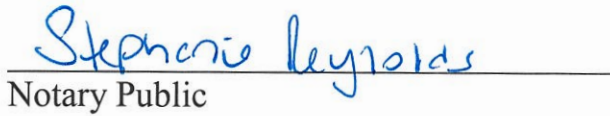
COUNTY OF HART)

The undersigned, John F. Bunnell, being duly sworn, deposes and states that he is the Chairman of Green River Valley Water District's Board of Commissioners and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.



John F. Bunnell
Chairman, Board of Commissioners
Green River Valley Water District

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 17th day of January, 2023.



Notary Public

My Commission Expires: 1-28-2026

Notary ID: KYNP42569



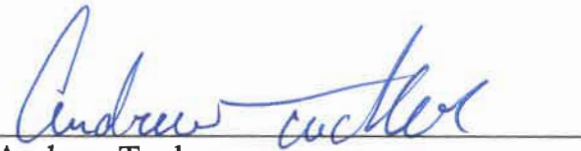
VERIFICATION

COMMONWEALTH OF KENTUCKY)

) SS:

COUNTY OF HART)

The undersigned, Andrew Tucker, being duly sworn, deposes and states that he is the General Manager of Green River Valley Water District and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.



Andrew Tucker
General Manager
Green River Valley Water District

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 17 day of January, 2023.



Notary Public

My Commission Expires: 12-9-2023

Notary ID: 636733

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC ALLEGED FAILURE OF)	
GREEN RIVER VALLEY WATER)	
DISTRICT AND ITS OFFICERS, JOHN)	
BUNNELL, PAT TUCKER, PHILLIP)	
DOYLE, ADRIAN GOSSETT, DEBBIE)	CASE NO. 2022-00215
FOWLER, LELAND GLASS, KERRY)	
MCDANIEL AND ITS MANAGER,)	
DAVID PAIGE, TO COMPLY WITH A)	
COMMISSION ORDER, KRS 278.990)	

RESPONSE OF
GREEN RIVER VALLEY WATER DISTRICT
TO
COMMISSION STAFF'S POST-HEARING REQUEST FOR
INFORMATION

FILED: January 17, 2023

GREEN RIVER VALLEY WATER DISTRICT

**Response to Commission Staff's Post-Hearing Request for Information
Case No. 2022-00215**

Question No. 1

Responding Witness: John F. Bunnell

Q-1. Provide the minutes for the Board of Commissioners' meetings and the Board of Commissioners' packet for the following dates: June 2018, August 2019, September 2019, November 2021, and February 2020.

A-1. See Attachment 1. The check registers and vendor payment reports included in each minutes have been omitted but will be provided upon request.

JUNE 21, 2018

The Board of the Commissioners of the Green River Valley Water District met on June 21, 2018 at 2:00 p.m. at the office of the District. Those present were Chairman Phillip Doyle, Commissioners Pat Tucker, Leland Glass, Kerry McDaniel, and John Bunnell. Manager David Paige, Ray Branstetter, Jackie Lindsey, and Attorney Pat Ross were also present.

Manager Paige presented Ray Branstetter with a clock and plaque in recognition of his more than 40 years service as a member of the Board of Commissioners. Manager Paige present Jackie Lindsey with a plaque recognizing his 40 years of employment with the District.

Motion was made by Commissioner Tucker, seconded by Commissioner Glass, to approve the minutes of the regular meeting of May 27, 2018. The motion carried.

The monthly bills were reviewed and discussed. Commissioner Bunnell made a motion, seconded by Commissioner McDaniel, to approve the payment of the May bills in the amount of \$212,275.70. The motion carried and a computer printout of the bills available as of the date of this meeting is attached hereto.

Manager Paige reported that Engineer Vaughn Williams planned to submit the plans for the Water Treatment Plant Expansion and River Intake Project to the Division of Water in the next two weeks.

Alan Vilines is expected to have a recommendation for a simplified rate structure within the near future.

A discussion took place concerning the easement needed from Roger Smith for the Yogi Hill water line replacement. Commissioner Bunnell made a motion, seconded by Commissioner Tucker, to agree to pay Roger Smith the sum of \$15,000 for an easement across his property. The motion carried.

Commissioner Bunnell made a motion, seconded by Commissioner Glass to employ Jeff Roten to trim trees on the property of Roger Smith to accommodate the right of way for the sum of \$1,100. The motion carried.

A portion of Quarry Hill Road in Hart County does not have available water service for the individuals residing there. Hart County is applying for a grant which would pay 70% of the expense of adding these customers to the District. After a discussion, Commissioner Bunnell made a motion, seconded by Commissioner Glass, to cooperate with Hart County in obtaining the grant, upon the condition that no less than ten customers sign up for service and pay the tap fee in the amount of \$750, and on the condition that the District's labor and equipment in installing the service would qualify as an in-kind payment for the 30% match. The motion carried.

A motion was made by Commissioner Glass, seconded by Commissioner McDaniel, to recognize the District's bad debt in the amount of \$8,627.93. The motion carried.

An extended discussion took place as to setting compensation for all of the employees of the District.

Manager Paige gave his Manager's report.

With there being no further business to come before the Board, a motion was made by Commissioner McDaniel, seconded by Commissioner Bunnell, to adjourn the meeting. The motion carried.

GREEN RIVER VALLEY WATER DISTRICT

BY: 
PHILLIP DOYLE, Chairman

BY: 
Secretary

Meeting Of June 21st 2018
2:00 p.m. c.s.t.

- I. Call to order
- II. Reading of Minutes from previous meeting
- III. Review of monthly bills
- IV. Old Business
 - (a) WTP Expansion & River Intake Project WX21099029
 - (b) New Water Rate Structure
 - (c) Revise Pay Schedule Classifications & Benefits
 - (d) Yogi Hill Waterline Replacement Update
 - a. Need Authorization For Jeff Roten To Trim Trees For Construction @ Yogi Hill Job \$1,100
- V. New Business
 - (a) Recognize
 - i. Ray Branstetter: 40 Years Of Service
 - ii. Adrian Gossett: Retired After 25 Years Of Service
 - iii. Jackie Lindsey: 40 Years Of Service Until Present
 - (b) Updated Strategic Planning Attached
- VI. Manager's Report
 - (a) Line Loss
 - (b) Bonnieville Owes: \$6,116.73
 - (c) P.S.C. Inspection

Accounts That Are Reconciled

- **126-1100: Cash In Bank/ KRWF Debt Service**
- **126-2000: Cash In Bank Rural Development**
- **126-6000: Cash In Bank Citizens Rural Development CD**
- **126-8700: Cash In Regions 2013 D**
- **127-1000: GRVWD Depreciation P.B.I.**
- **127-2000: Cash In Bank P.B.I. Health Reimbursement**
- **131-3100: Cash In Bank Customer Deposit (Meter Fund)**
- **131-4100: Cash In Bank Revenue Fund**
- **131-5100: Cash In Bank Operation & Maintenance**
- **131-6000: Cash In Bank South Central O/M**
- **131-6500: Cash In Bank South Central/Tank Maintenance**
- **131-7000: Cash In Bank South Central/Building Fund**
- **141-000: Customer Accounts Receivable/ Aging**
- **461-1000: Metered Water Sales-Residential**
- **461-2000: Metered Water Sales-Commercial**

Revised As Of June 12, 2018

**Green River Valley Water District
May Trial Balance Report
Meeting For June 21, 2018**

Account: 127-1000

Description

Cash In Bank Pioneer Bank Depreciation (Limestone Bank)

Period Activity

Backhoe Purchase From Wilson Equipment: \$81,832.00

-The other account that was involved with this was 345-5000 (Power Oper Equipment). If we look at the Power Oper Equipment account, the difference was \$17.06. (This is a bill for Pauls Lawn & Turf). I have a paper attached.

Deposit: \$2,000.00

Bank Interest: \$4.30

Net Total (After Subtractions): \$79,827.70

Account: 131-5100

Description

Cash In Bank O/M Account

Period Activity

We had more expenses that went out than what we took in. That's why there is a minus beside it. This won't happen every month. Some months we have less expenses and take in more.

Account: 127-2000

Description

Cash In Bank Health Reimbursement

Period Activity

Checks Written: \$4,230.02

Bank Interest: \$0.38

Net Total (After Subtractions): \$4,229.64

Account: 131-6000

Description

Cash In Bank South Central O/M Construction

Period Activity

Easement For Project (Customer Mary Carey): \$5,000

-The other account that was involved with this was 303-2000 (Land & Land Rights).

Yogi Hill Job: \$12,500

-The other account that was involved with this was 331-4000 (T & D Mains). If we look at the T & D Mains account, the difference was \$3,187.29. (This is payroll.) I have a paper attached to break down the difference.

Bank Interest: \$18.79

Net Total (After Subtractions) :\$17,481.21

**Green River Valley Water Dist.
Ledger Analysis**

Fiscal Year 2017 Open
 Breakdown The Report By Funds
 Page Break Between Funds
 Transaction Date Range 05/01/18 To 05/31/18
 Account Range 00331-4000 To 00331-4000
 Include All Transaction Sources

Sort Order 1: Base Account
 Sort Order 2: Department
 Sort Order 3:
 Sort Order 4:

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
00331-4000	T & D Mains								
	Beginning Balance						\$19,387,238.95		
05/17/18	Department MNS Payroll Expense	PR 05/17/18	PR	05/17/18	Allison	G	\$1,463.71		<input type="checkbox"/>
05/24/18	Department MNS Payroll Expense	PR 05/24/18	PR	05/24/18	Allison	G	\$275.52		<input type="checkbox"/>
05/31/18	TO CLEAR TRANSPORTATION CLEAF 14		GJETC	06/06/18	Allison	G	\$34.38		<input type="checkbox"/>
05/31/18	GRVWD O/M	20	GJEOM	06/06/18	Allison	G	\$12,500.00		<input type="checkbox"/>
05/31/18	Department MNS Payroll Expense	PR 05/31/18	PR	05/31/18	Allison	G	\$1,413.68		<input type="checkbox"/>
							<u>\$19,402,926.24</u>	<u>\$0.00</u>	
	Ending Balance						\$19,402,926.24		
		Transactions: 5							
		Total Transactions: 5							
						Report Totals	<u>\$19,402,926.24</u>	<u>\$0.00</u>	

Green River Valley Water Dist. Ledger Analysis

Fiscal Year 2017 Open
Breakdown The Report By Funds
Age Break Between Funds
Transaction Date Range 05/01/18 To 05/31/18
Account Range 00345-5000 To 00345-5000
Include All Transaction Sources

Sort Order 1: Base Account
Sort Order 2: Department
Sort Order 3:
Sort Order 4:

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
00345-5000 Power Oper Equip									
	Beginning Balance						\$431,587.46		
05/31/18	GRVWD LIMESTONE INT/BACKHOE	16	GJEII	06/08/18	Allison	G	\$81,832.00		<input type="checkbox"/>
05/31/18	PAULS 32316 Paul's Lawn & Turf, Inc.	APVCH 060518	AP	06/05/18	Allison	G	\$17.06		<input type="checkbox"/>
							\$513,436.52	\$0.00	
	Ending Balance		Transactions: 2				\$513,436.52		
			Total Transactions: 2						
Report Totals							\$513,436.52	\$0.00	

Green River Valley Water District

Meeting For May 21, 2018

Operations & Maintenance

Ending Balance As Of May 31: \$124,958.62

Transfer Total: \$283,081.57

Net Total: \$408,040.19

Select Transactions By Period
 Fiscal Year: 2017 Open
 Period: May
 Beginning Date: N/A
 Ending Date: N/A

**Green River Valley Water Dist.
 May Trial Balance Report**

Account	Beginning Balance	Period Activity	Ending Balance
00126-1100 Cash in Bank Citizens/ KRWF Debt Service	\$319,611.01	\$22,684.64	\$342,295.65
00126-2000 Cash In Bank Citizens First-Rural Dev	\$84,071.38	\$23,507.80	\$107,579.18
00126-6000 Cash - Cd - Citizens First Bank	\$517,200.00	\$0.00	\$517,200.00
00126-8700 Cash Regions 2013 D	\$99,752.08	\$23,489.79	\$123,241.87
00126-9999 Cash in Bank KIA 2009 Main	\$6,985.00	\$0.00	\$6,985.00
00127-1000 Cash In Bank Pioneer Bank Depr	\$138,632.63	-\$79,827.70	\$58,804.93
00127-2000 Cash In Bank Pioneer Bank Health Reimbu	\$9,941.23	-\$4,229.64	\$5,711.59
00127-3000 Savings Cd Depr	\$10,000.00	\$0.00	\$10,000.00
00131-1000 Cash On Hand	\$200.00	\$0.00	\$200.00
00131-3100 Cash In Bank/ Cust Deposit/District	\$121,106.21	\$1,622.58	\$122,728.79
00131-4100 Cash In Bank Revenue/District	\$361,312.01	\$1,291.19	\$362,603.20
00131-5100 Cash In Bank O & M Acct/ District	\$136,003.51	-\$11,044.89	\$124,958.62
00131-6000 Cash In Bank So Central O&m/construction	\$282,750.35	-\$17,481.21	\$265,269.14
00131-6500 Cash In Bank So Central Tank Maint	\$87,141.92	\$2.22	\$87,144.14
00131-7000 Cash in Bank So Central - Building Fund	\$108,341.80	\$2.76	\$108,344.56
00141-0000 Customer Accounts Receivable	\$207,917.73	\$5,938.35	\$213,856.08
00141-1000 Customer A/r - Wholesale	\$115,755.82	\$0.00	\$115,755.82
00151-0000 Plant Materials & Operating Supp Inv	\$296,145.98	-\$17,537.22	\$278,608.76
00162-0000 Prepaid Insurance	\$72,664.83	-\$10,926.33	\$61,738.50
00171-0000 Accrued Interest Receivable	\$2,966.50	\$0.00	\$2,966.50
00181-0000 Unamortized Debt Discount	\$17,533.82	\$0.00	\$17,533.82
00181-1000 Unamortized Bond Discount 2004	\$31,844.97	\$0.00	\$31,844.97
00181-2000 Unamortized Debt Discount 2013 B	\$40,401.16	\$0.00	\$40,401.16
00303-2000 Land & Land Rights	\$152,171.57	\$5,000.00	\$157,171.57
00303-3000 L & L Rights Structures & Improv	\$86,496.30	\$0.00	\$86,496.30
00303-4000 L & L Rights Water Treatment	\$188,386.28	\$0.00	\$188,386.28
00303-5000 L & L Rights- Hydrants	\$6,900.00	\$0.00	\$6,900.00
00304-3000 Structures & Improv	\$3,557,345.86	\$0.00	\$3,557,345.86
00304-3100 Depr Res S & I	-\$1,353,267.88	-\$5,929.00	-\$1,359,196.88
00304-5000 Structure & Improvements Office Building	\$610,370.83	\$0.00	\$610,370.83
00304-5100 Depr Res Stru & Improv Office Bldg	-\$36,053.74	-\$411.00	-\$36,464.74
00305-0000 Depr Reserve Collecting	-\$343,649.00	-\$4,260.00	-\$347,909.00
00305-5100 Collecting & Impounding Res	\$2,556,205.25	\$0.00	\$2,556,205.25
00306-0000 Depr Reserve River Intakes	-\$124,004.00	-\$826.00	-\$124,830.00
00306-5100 River Intakes	\$495,652.31	\$0.00	\$495,652.31
00309-0000 Depr Reserve Suplly Mains	-\$80,245.00	-\$521.00	-\$80,766.00
00309-5100 Supply Mains	\$312,627.37	\$0.00	\$312,627.37
00311-2000 Electric Pumping Equip	\$3,989,731.64	\$0.00	\$3,989,731.64
00311-2100 Depr Res Electr Pumping Equip	-\$2,921,907.74	-\$13,253.00	-\$2,935,160.74
00320-3000 Water Treatment Equip	\$1,362,392.36	\$0.00	\$1,362,392.36
00320-3100 Depr Res Water Treat Equip	-\$963,847.27	-\$4,541.00	-\$968,388.27
00330-4000 Distr Reser & Stand Pipes	\$3,108,627.81	\$0.00	\$3,108,627.81
00330-4100 Depr Res Distr Resv & Stand Pipes	-\$1,241,970.87	-\$5,181.00	-\$1,247,151.87
00331-4000 T & D Mains	\$19,387,238.95	\$15,687.29	\$19,402,926.24
00331-4100 Depr Res T & D Mains	-\$8,481,860.97	-\$32,240.00	-\$8,514,100.97
00333-4000 Services	\$931,607.19	\$889.18	\$932,496.37
00333-4100 Depr Res Services	-\$586,564.09	-\$1,526.00	-\$588,090.09
00334-4000 Meters	\$1,689,989.67	\$4,944.58	\$1,694,934.25
00334-4100 Depr Res Meters	-\$659,902.45	-\$2,763.00	-\$662,665.45
00334-4200 Meter Installation	\$157,158.64	\$0.00	\$157,158.64
00334-4300 Depr Res Meter Instal	-\$157,159.90	\$0.00	-\$157,159.90
00335-4000 Hydrants	\$128,068.79	\$55.13	\$128,123.92

Dep. 283,081.57

\$ 408,040.19

Account	Beginning Balance	Period Activity	Ending Balance
00461-2000 Metered Water Sales - Comm	-\$199,377.07	-\$17,850.42	-\$217,227.49
00465-0000 Sales For Irrigation Purposes	-\$59.25	-\$181.40	-\$240.65
00466-1000 Sales Water Cave City	-\$201,547.34	-\$25,636.13	-\$227,183.47
00466-2000 Sales Water Horse Cave	-\$485,118.28	-\$49,317.28	-\$534,435.56
00466-3000 Sales Water Munfordville	-\$179,701.58	-\$20,075.98	-\$199,777.56
00466-4000 Sales Water Larue Co	-\$163,615.21	-\$15,310.84	-\$178,926.05
00466-5000 Sales Water Bonnieville	-\$29,773.82	-\$2,895.85	-\$32,669.67
00466-6000 Sales Water Green-Taylor	-\$111,930.33	-\$8,992.28	-\$120,922.61
00466-7000 Sales Water CEA-MCNP	-\$21,185.35	-\$1,630.25	-\$22,815.60
TOTAL REVENUE	-\$3,598,651.79	-\$347,614.01	-\$3,946,265.80
00416-0000 Cost Of Expenses Of Merch. Job. & Con	\$12,820.00	\$0.00	\$12,820.00
00417-0000 Cost Of Expense Job & Contr Hc & Cc	\$12,490.82	\$1,201.92	\$13,692.74
TOTAL DED FROM REVENUE	\$25,310.82	\$1,201.92	\$26,512.74
00403-0000 Depr Expense	\$749,529.00	\$75,309.00	\$824,838.00
00408-1000 Reg. Comm Exp	\$8,171.28	\$0.00	\$8,171.28
00408-1200 Payroll Taxes	\$75,833.59	\$9,273.00	\$85,106.59
00427-3000 Interest Of Long Term Debt	\$330,296.14	\$34,149.00	\$364,445.14
00601-1000 Salary Pumping Plant	\$163,386.63	\$20,131.12	\$183,517.75
00601-3000 Salary Oper. Water Treatment	\$121,876.22	\$16,556.44	\$138,432.66
00601-6000 Salary Maintenance T & D	\$295,428.96	\$36,075.37	\$331,504.33
00601-7000 Salary Customer Accts	\$128,508.94	\$14,348.71	\$142,857.65
00601-8000 Salary Administrative	\$262,347.24	\$31,342.07	\$293,689.31
00603-8000 Salary Directors	\$10,850.00	\$500.00	\$11,350.00
00604-0000 Flex Administrator - Reimbursement	\$41,997.25	\$4,230.02	\$46,227.27
00604-1000 Employee P&b Oper. Pumping	\$7,188.47	\$682.35	\$7,870.82
00604-3000 Employee P&b Oper. Water Treatment	\$4,142.38	\$682.34	\$4,824.72
00604-6000 Employee P&b Maint. T&d	\$10,884.39	\$1,000.31	\$11,884.70
00604-7000 Employee P&b Customer Accts.	\$4,490.08	\$438.15	\$4,928.23
00604-8000 Employee P&b General & Adminst.	\$7,100.68	\$761.91	\$7,862.59
00604-9000 Unemployment Ins.	\$887.03	\$0.00	\$887.03
00610-1000 Purchased Water	\$14,073.22	\$101.42	\$14,174.64
00615-1000 Purchased Power Oper. Pumping	\$241,294.29	\$23,566.12	\$264,860.41
00615-5000 Purchased Power Oper. T&d	\$69,960.52	\$6,220.84	\$76,181.36
00615-8000 Purchased Power Admin & General	\$14,401.26	\$1,584.91	\$15,986.17
00618-3000 Chemicals Oper. Water Treatment	\$135,421.58	\$10,319.34	\$145,740.92
00620-1000 Mat. & Supplies Oper. Pumping	\$20,687.14	\$2,099.81	\$22,786.95
00620-3000 Mat. & Supplies Oper. Water Treatment	\$5,080.01	\$0.00	\$5,080.01
00620-6000 Mat. & Supplies Maint. T&d	\$159,367.41	\$18,246.75	\$177,614.16
00620-7000 Mat. & Supplies Customer Accts.	\$51,212.87	\$3,660.05	\$54,872.92
00620-8000 Mat. & Supplies Admins & General	\$18,245.99	\$2,977.88	\$21,223.87
00632-8000 Cont. Ser. A&g Accounting	\$25,350.00	\$0.00	\$25,350.00
00633-8000 Cont. Ser. A&g Legal	\$3,836.50	\$0.00	\$3,836.50
00635-1000 Cont. Ser. Plant Admin & General	\$18,152.25	\$526.50	\$18,678.75
00635-2000 Cont. Ser. Other P&m	\$123,908.54	\$8,845.00	\$132,753.54
00635-3000 Cont. Ser. Water Treatment	\$32,928.00	\$2,122.50	\$35,050.50
00635-6000 Cont. Ser. T&d Maint	\$199,179.33	\$9,000.00	\$208,179.33
00635-7000 Cont. Ser. Customer Accts	\$1,995.00	\$0.00	\$1,995.00
00635-8000 Cont. Ser. Admin. & General	\$37,168.20	\$2,612.65	\$39,780.85
00641-6000 Equip Repair T&D	-\$2,456.53	\$0.00	-\$2,456.53
00642-6000 Equip Rental T&d	\$38,389.03	\$19,433.93	\$57,822.96
00650-6000 Trans. Exp. T&d	\$77,542.52	\$7,243.75	\$84,786.27
00650-7000 Trans. Exp. Customer Accts	\$31,000.00	\$3,100.00	\$34,100.00
00650-8000 Trans. Exp. Admin. & General	\$3,000.00	\$300.00	\$3,300.00
00656-0000 Vehicle Insur.	\$17,397.30	\$1,739.73	\$19,137.03
00657-0000 Liab. Ins.	\$8,769.23	\$380.75	\$9,149.98

Green River Valley Water District

May Balance Sheet

Meeting For June 21, 2018

Construction Fund Accounts

All of these are zero because we have not had any activity in them.

Current Liabilities

The \$56,347.86 is the beginning balance for the fiscal year. (July: I have a copy attached showing this). The second total \$139,577.06 was April & \$99,051.00 was May. With is being the end of the fiscal year its comparing from the beginning of the fiscal year.

Green River Valley Water Dist. Ledger Analysis

Fiscal Year 2017 Open
 Breakdown The Report By Funds
 Page Break Between Funds
 Transaction Date Range 07/01/17 To 07/31/17
 Account Range 00231-1000 To 00231-1000
 Include All Transaction Sources

Sort Order 1: Base Account
 Sort Order 2: Department
 Sort Order 3:
 Sort Order 4:

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
00231-1000		Accounts Payable							
	Beginning Balance							\$56,347.86	
07/01/17	FOUSER 31302 Fouser Environmental	APVCH 070717	AP	07/10/17	Allison	G	\$30.00		<input type="checkbox"/>
07/01/17	SCRTC 31318 South Central Rtc	APVCH 070717	AP	07/10/17	Allison	G	\$609.50		<input type="checkbox"/>
07/01/17	GREEN 31472 Green River Hill Grocery	APVCH 090817	AP	09/08/17	Allison	G	\$40.59		<input type="checkbox"/>
07/02/17	ACE HARDW 31335 Ace Hardware	APVCH 071417	AP	07/14/17	Allison	G	\$272.31		<input type="checkbox"/>
07/02/17	ACEHARDWA 31336 Ace Hardware #:	APVCH 071417	AP	07/14/17	Allison	G	\$136.51		<input type="checkbox"/>
07/02/17	CINTAS 31339 Cintas #K62	APVCH 071417	AP	07/14/17	Allison	G	\$856.79		<input type="checkbox"/>
07/06/17	BWILKINS 31369 Brent Wilkins	APVCH 073117	AP	07/31/17	Allison	G	\$123.76		<input type="checkbox"/>
07/06/17	DCSE 31370 Division Of Child Support	APVCH 073117	AP	07/31/17	Allison	G	\$73.85		<input type="checkbox"/>
07/06/17	CITYHC 31371 City of Horse Cave/Tax	APVCH 073117	AP	07/31/17	Allison	G	\$23.53		<input type="checkbox"/>
07/06/17	HC TAX 31372 Hart Co Tax Administrat	APVCH 073117	AP	07/31/17	Allison	G	\$1,138.24		<input type="checkbox"/>
07/06/17	MCTAX 31373 Metcalfe County Treasur	APVCH 073117	AP	07/31/17	Allison	G	\$32.75		<input type="checkbox"/>
07/06/17	BWILKINS Voucher 31369 Paid Chk 37	APMAN 073117	AP	07/31/17	Allison	G	\$123.76		<input type="checkbox"/>
07/06/17	DCSE Voucher 31370 Paid Chk 37991	APMAN 073117	AP	07/31/17	Allison	G	\$73.85		<input type="checkbox"/>
07/06/17	CITYHC Voucher 31371 Paid Chk 3799	APMAN 073117	AP	07/31/17	Allison	G	\$23.53		<input type="checkbox"/>
07/06/17	HC TAX Voucher 31372 Paid Chk 3799	APMAN 073117	AP	07/31/17	Allison	G	\$1,138.24		<input type="checkbox"/>
07/06/17	MCTAX Voucher 31373 Paid Chk 37994	APMAN 073117	AP	07/31/17	Allison	G	\$32.75		<input type="checkbox"/>
07/10/17	KY PSC 31314 Kentucky Department O	APVCH 070717	AP	07/10/17	Allison	G		\$8,171.28	<input type="checkbox"/>
07/10/17	CEA Voucher 31299 Paid Chk 37915	APREG 070717	AP	07/10/17	Allison	G	\$148.21		<input type="checkbox"/>
07/10/17	DAVIS Voucher 31300 Paid Chk 37916	APREG 070717	AP	07/10/17	Allison	G	\$144.59		<input type="checkbox"/>
07/10/17	FISHER Voucher 31301 Paid Chk 3791	APREG 070717	AP	07/10/17	Allison	G	\$410.29		<input type="checkbox"/>
07/10/17	FOUSER Voucher 31302 Paid Chk 379	APREG 070717	AP	07/10/17	Allison	G	\$30.00		<input type="checkbox"/>
07/10/17	G/H2O Voucher 31304 Paid Chk 37919	APREG 070717	AP	07/10/17	Allison	G	\$107.64		<input type="checkbox"/>
07/10/17	HART S Voucher 31303 Paid Chk 3792	APREG 070717	AP	07/10/17	Allison	G	\$913.45		<input type="checkbox"/>
07/10/17	GRAPHIC Voucher 31305 Paid Chk 37	APREG 070717	AP	07/10/17	Allison	G	\$286.12		<input type="checkbox"/>
07/10/17	HACH Voucher 31307 Paid Chk 37922	APREG 070717	AP	07/10/17	Allison	G	\$1,509.00		<input type="checkbox"/>
07/10/17	HARP Voucher 31309 Paid Chk 37923	APREG 070717	AP	07/10/17	Allison	G	\$170.15		<input type="checkbox"/>
07/10/17	HCAUTO Voucher 31308 Paid Chk 379	APREG 070717	AP	07/10/17	Allison	G	\$4.99		<input type="checkbox"/>
07/10/17	HCSWAS Voucher 31310 Paid Chk 379	APREG 070717	AP	07/10/17	Allison	G	\$427.36		<input type="checkbox"/>
07/10/17	HD Voucher 31322 Paid Chk 37926	APREG 070717	AP	07/10/17	Allison	G	\$12,626.48		<input type="checkbox"/>
07/10/17	IGA Voucher 31313 Paid Chk 37927	APREG 070717	AP	07/10/17	Allison	G	\$135.62		<input type="checkbox"/>
07/10/17	JPI Voucher 31311 Paid Chk 37928	APREG 070717	AP	07/10/17	Allison	G	\$93.00		<input type="checkbox"/>
07/10/17	JOHN DEER Voucher 31312 Paid Chk	APREG 070717	AP	07/10/17	Allison	G	\$324.42		<input type="checkbox"/>
07/10/17	KY PSC Voucher 31314 Paid Chk 3793	APREG 070717	AP	07/10/17	Allison	G	\$8,171.28		<input type="checkbox"/>
07/10/17	LESSENER Voucher 31315 Paid Chk	APREG 070717	AP	07/10/17	Allison	G	\$139.90		<input type="checkbox"/>
07/10/17	MCCOY Voucher 31316 Paid Chk 3793	APREG 070717	AP	07/10/17	Allison	G	\$1,632.50		<input type="checkbox"/>
07/10/17	M AUTO Voucher 31317 Paid Chk 3793	APREG 070717	AP	07/10/17	Allison	G	\$80.41		<input type="checkbox"/>
07/10/17	SCRTC Voucher 31318 Paid Chk 37934	APREG 070717	AP	07/10/17	Allison	G	\$609.50		<input type="checkbox"/>
07/10/17	CITHORN Voucher 31319 Paid Chk 37	APREG 070717	AP	07/10/17	Allison	G	\$365.00		<input type="checkbox"/>
07/10/17	TRI CO Voucher 31320 Paid Chk 37936	APREG 070717	AP	07/10/17	Allison	G	\$4,814.49		<input type="checkbox"/>
07/10/17	WIGWAM Voucher 31321 Paid Chk 379	APREG 070717	AP	07/10/17	Allison	G	\$131.33		<input type="checkbox"/>
07/10/17	BAILEY 31337 Bailey Crane & Hoist Co	APVCH 071417	AP	07/14/17	Allison	G		\$333.36	<input type="checkbox"/>
07/10/17	WKU LAB 31351 Western Kentucky Uni	APVCH 071917	AP	07/20/17	Emilyh	G		\$154.00	<input type="checkbox"/>
07/11/17	DUNN 31340 Hensley & Ross Attorneys	APVCH 071417	AP	07/14/17	Allison	G		\$216.50	<input type="checkbox"/>
07/11/17	US&SW 31334 United Systems & Softw	APVCH 071117	AP	07/11/17	Allison	G		\$1,290.00	<input type="checkbox"/>
07/11/17	AFS Voucher 31323 Paid Chk 37939	APREG 071117	AP	07/11/17	Allison	G	\$30.78		<input type="checkbox"/>

**Green River Valley Water Dist.
Balance Sheet**

Fiscal Year: 2017
 Comparative Year: 2016
 Include Thru: May

Account	2017 Beginning Balance	Previous Period Balance	2017 YTD 05/31/18	2016 YTD 05/31	Difference
Assets					
Utility Plant					
Utility Plant In Service	36,891,447.32	37,176,321.07	37,284,746.31	37,013,308.46	271,437.85
Construction In Progress	0.00	0.00	0.00	0.00	0.00
Capitalized Interest	0.00	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	(17,565,509.00)	(18,258,968.00)	(18,328,670.00)	(17,543,730.00)	(784,940.00)
Utility Plant, net	19,325,938.32	18,917,353.07	18,956,076.31	19,469,578.46	(513,502.15)
<hr/>					
Special Funds:					
Revenue Fund:					
00131-4000	0.00	0.00	0.00	0.00	0.00
Cash In Bank Revenue Fund	704,429.79	684,985.56	692,215.10	718,358.01	(26,142.91)
Accounts Receivable					
	704,429.79	684,985.56	692,215.10	718,358.01	(26,142.91)
<hr/>					
Depreciation Funds:					
Cash	587,095.73	559,241.25	521,376.35	536,581.04	(15,204.69)
Cash In Bank Citizens Rural Devel - CD	0.00	0.00	0.00	0.00	0.00
Cash - Cd - Citizens First Bank	517,200.00	517,200.00	517,200.00	517,200.00	0.00
Cash - Cd - B&t	0.00	0.00	0.00	0.00	0.00
Cash In Bank Regions B&I 2001E	0.00	0.00	0.00	0.00	0.00
Cash In Bank Regions B&I 2003C	0.00	0.00	0.00	0.00	0.00
Cash In Bank -Const 2009A	0.00	0.00	0.00	0.00	0.00
Cash In Bank-Citizens First- B&I - 2003C	0.00	0.00	0.00	0.00	0.00
Cash - Citizens First - Bonds 2004- B	0.00	0.00	0.00	0.00	0.00
Cash - Citizens First - Bonds 2004 D	0.00	0.00	0.00	0.00	0.00

Account

2017 Beginning Balance

Previous Period Balance

2017 YTD 05/31/18

2016 YTD 05/31

Difference

Account	Liabilities					Difference
	2017 Beginning Balance	Previous Period Balance	2017 YTD 05/31/18	2016 YTD 05/31		
00215-0000	Unappropriated Retained Earnings	(7,095,857.09)	(7,095,857.09)	(7,095,857.09)	(7,177,014.14)	81,157.05
	Current Year Net Income	0.00	95,551.76	115,017.11	130,793.54	(15,776.43)
<hr/>						
Long-term Debt:						
00221-9960	Bonds Payable - KRWF - 2004B	0.00	0.00	0.00	0.00	0.00
00224-0000	Bonds Payable-KRWF-2008A	0.00	0.00	0.00	0.00	0.00
00223-0000	Bonds Payable KRWF 2004 RD	0.00	0.00	0.00	0.00	0.00
	Serial Water Revenue Bonds	(8,444,717.00)	(8,255,217.00)	(8,255,217.00)	(8,465,500.00)	210,283.00
00232-3000	Note Payable-nfb	0.00	0.00	0.00	0.00	0.00
00232-2000	Equip Oblig-case Power	(0.40)	(0.40)	(0.40)	(0.40)	0.00
00232-3500	Tempory Financing-PBI Bank	3.00	3.00	3.00	3.00	0.00
00232-4000	Note Payable-KBC	0.00	0.00	0.00	0.00	0.00
00232-5000	Note Payable Interim Fin.-KRWF	0.00	0.00	0.00	0.00	0.00
	Sub Total	(15,540,571.49)	(15,255,519.73)	(15,236,054.38)	(15,511,718.00)	275,663.62
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Current Liabilities:						
00221-1100	Serial Water Revenue Current Portion	0.00	0.00	0.00	0.00	0.00
00232-3100	Note Payable Current Portion	0.00	0.00	0.00	0.00	0.00
00232-2100	Equipment Oblig. Current Portion	0.00	0.00	0.00	0.00	0.00
00231-1000	Accounts Payable	(56,347.86)	(139,577.06)	(99,051.00)	(70,268.17)	(28,782.83)
00231-2000	Accounts Payable Constr	0.00	0.00	0.00	0.00	0.00
00231-3000	Note Payalbe Land	0.00	0.00	0.00	0.00	0.00
	Accrued Expenses	(183,586.64)	(123,338.80)	(158,195.77)	(208,307.10)	50,111.33
00235-0000	Customer Deposits Payable	(38,474.97)	(40,864.47)	(41,879.39)	(37,330.09)	(4,549.30)
	Total Current Liabilities	(278,409.47)	(303,780.33)	(299,126.16)	(315,905.36)	16,779.20

Commitments And Contingencies:

00215-1000	Reserve For Bond & Interest Retire.	0.00	0.00	0.00	0.00	0.00
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**Green River Valley Water District
Schedules Of Operating Expenses
Meeting For June 21, 2018**

Equipment Rental T & D

The \$19,433.93 is for the rental from Diamond Equipment.

Health Insurance

Looking at the comparative period you will notice a () around the total \$2,668.04. The reason for this is because in April the year to date balance was more compared to May. Now I realize this does not happen every month. In April it was \$135,929.49 & May \$133,261.45. This is the only reasonable answer I can think of why this happened. The difference of these two are \$2,668.04. I looked back in February and this did the same thing. This does not happen every month. I looked back from January until now and it has only done this twice. I did call United Systems and they looked at this and explained to me the same thing I have.

Current Year: 2017
 Comparative Year: 2016
 Period: May
 Period Begin: 05/01/18
 Period End: 05/31/18

Green River Valley Water Dist.
Schedules Of Operating Expenses

Account	Title	Source Of Supply And Pumping Expenses	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Operations								
00106-1000	Capitalized Interest		\$0.00	\$0.00	N/A	0.00	0.00	N/A
00126-8400	Cash In Bank Regions B&I 2004D		\$0.00	\$0.00	N/A	0.00	0.00	N/A
00133-0000	Cash In Bank-CFB-KIA B13-006		\$0.00	\$0.00	N/A	0.00	0.00	N/A
00601-1000	Salary Pumping Plant		\$20,131.12	\$14,065.95	43	183,517.75	150,072.49	22
00604-1000	Employee P&b Oper. Pumping		\$682.35	\$635.60	7	7,870.82	7,119.52	11
00610-1000	Purchased Water		\$101.42	\$284.53	-64	14,174.64	3,714.23	282
00615-1000	Purchased Power Oper. Pumping		\$23,566.12	\$19,397.05	21	264,860.41	226,790.49	17
00620-1000	Mat. & Supplies Oper. Pumping		\$2,099.81	\$3,035.53	-31	22,786.95	19,905.01	14
	Total Operations		\$46,580.82	\$37,418.66	24	493,210.57	407,601.74	21
Source Of Supply And Pumping Expenses								
Maintenance								
00635-2000	Cont. Ser. Other P&m		\$8,845.00	\$9,215.50	-4	132,753.54	36,077.58	268
	Total Maintenance		\$8,845.00	\$9,215.50	-4	132,753.54	36,077.58	268
Water Treatment Expenses								
Operating								
00601-3000	Salary Oper. Water Treatment		\$16,556.44	\$12,358.37	34	138,432.66	123,989.14	12
00604-3000	Employee P&b Oper. Water Treatment		\$682.34	\$635.61	7	4,824.72	4,654.48	4
00618-3000	Chemicals Oper. Water Treatment		\$10,319.34	\$11,668.70	-12	145,740.92	165,880.55	-12
00620-3000	Mat. & Supplies Oper. Water Treatment		\$0.00	\$0.00	N/A	5,080.01	14,118.50	-64

Account	Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Transmission And Distribution							
Operating							
00615-5000	Purchased Power Oper. T&d	\$6,220.84	\$4,092.01	52	76,181.36	76,213.53	0
	Total Operating	\$6,220.84	\$4,092.01	52	76,181.36	76,213.53	0
Transmission And Distribution							
Maintenance							
00601-6000	Salary Maintenance T & D	\$36,075.37	\$27,827.38	30	331,504.33	335,853.26	-1
00604-6000	Employee P&b Maint. T&d	\$1,000.31	\$1,393.95	-28	11,884.70	10,560.56	13
00620-6000	Mat. & Supplies Maint. T&d	\$18,246.75	\$18,770.95	-3	177,614.16	173,937.45	2
00635-6000	Cont. Ser. T&d Maint	\$9,000.00	\$14,253.19	-37	208,179.33	220,024.41	-5
00642-6000	Equip Rental T&d	\$19,433.93	\$0.00	N/A	57,822.96	357.23	> 999
00650-6000	Trans. Exp. T&d	\$7,243.75	\$2,096.01	246	84,786.27	58,945.38	44
	Total Maintenance	\$91,000.11	\$64,341.48	41	871,791.75	799,678.29	9
Customer Accounts							
Expenses							
00601-7000	Salary Customer Accts	\$14,348.71	\$11,514.48	25	142,857.65	138,123.18	3
00604-7000	Employee P&b Customer Accts.	\$438.15	\$544.56	-20	4,928.23	4,329.95	14
00620-7000	Mat. & Supplies Customer Accts.	\$3,660.05	\$6,181.19	-41	54,872.92	51,208.98	7
00634-7000	Cont. Ser. Management Fee-customer Acct	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00635-7000	Cont. Ser. Customer Accts	\$0.00	\$934.92	-100	1,995.00	3,947.52	-49
00650-7000	Trans. Exp. Customer Accts	\$3,100.00	\$3,100.00	0	34,100.00	34,100.00	0
00670-7000	Bad Debt Expense	(\$45.09)	(\$492.56)	-91	12,186.16	8,709.49	40
00675-7000	Misc. Customer Accts	(\$137.71)	\$2,066.02	-107	4,230.48	6,776.06	-38

Account	Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Administrative And General							
Expenses							
00601-8000	Salary Administrative	\$31,342.07	\$23,258.90	35	293,689.31	274,987.95	7
00603-8000	Salary Directors	\$500.00	\$0.00	N/A	11,350.00	10,350.00	10
00604-8000	Employee P&b General & Adminst.	\$761.91	\$790.62	-4	7,862.59	7,100.28	11
00615-8000	Purchased Power Admin & General	\$1,584.91	\$698.16	127	15,986.17	11,224.18	42
00620-8000	Mat. & Supplies Admins & General	\$2,977.88	\$1,512.50	97	21,223.87	14,368.31	48
00632-8000	Cont. Ser. A&g Accounting	\$0.00	\$0.00	N/A	25,350.00	21,455.00	18
00633-8000	Cont. Ser. A&g Legal	\$0.00	\$0.00	N/A	3,836.50	2,116.50	81
00635-8000	Cont. Ser. Admin. & General	\$2,612.65	\$1,574.00	66	39,780.85	24,009.99	66
00650-8000	Trans. Exp. Admin. & General	\$300.00	\$300.00	0	3,300.00	3,300.00	0
00675-8000	Misc. Adminst. & General	\$1,524.79	\$2,016.31	-24	35,665.31	31,481.61	13
00408-8000	Regulatory Comm. Expense	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00414-1000	Gains & Losses	\$0.00	\$0.00	N/A	0.00	0.00	N/A
/ Total Admin. And Gen. Expenses		\$41,604.21	\$30,150.49	38	458,044.60	400,393.82	14
Insurance							
00656-0000	Vehicle Insur.	\$1,739.73	\$1,739.73	0	19,137.03	19,137.03	0
00657-0000	Liab. Ins.	\$380.75	\$380.75	0	9,149.98	4,188.25	118
00658-0000	Workers Comp.	\$2,873.72	\$2,873.72	0	31,610.92	31,610.92	0
00658-5000	Dental Insurance	\$469.02	\$522.34	-10	5,516.76	6,129.42	-10
00659-0000	Health Insurance	\$13,365.33	(\$2,668.04)	-601	128,485.57	133,261.45	-4
00659-1000	Life Insurance	\$321.62	\$461.05	-30	4,100.68	5,037.71	-19
00659-1500	Health Insurance Reimburs Fund	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00659-2000	Property Ins.	\$5,762.47	\$5,762.47	0	63,387.17	63,387.17	0
00604-0000	Flex Administrator - Reimbursement	\$4,230.02	\$6,683.86	-37	46,227.27	55,900.34	-17
00635-9000	Cont. Ser. Other P&m	\$0.00	\$0.00	N/A	0.00	9,525.00	-100
00641-6000	Equip Repair T&D	\$0.00	\$0.00	N/A	(2,456.53)	275.00	-993
00659-3000	Commissioners Ins.	\$169.66	\$169.66	0	1,866.26	1,866.26	0
00659-4000	Bond Ins.	\$0.00	\$0.00	N/A	0.00	0.00	N/A

Current Year: 2017
 Comparative Year: 2016
 Period: May
 Period Begin: 05/01/18
 Period End: 05/31/18

**Green River Valley Water Dist.
 Statement Of Revenue And Expenses**

Account	Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Operating Revenue							
Metered Water:							
Residential		(\$198,522.75)	(\$219,809.58)	-10	(2,324,260.18)	(2,288,771.10)	2
Commercial		(\$17,850.42)	(\$17,849.82)	0	(217,227.49)	(226,762.73)	-4
		(\$216,373.17)	(\$237,659.40)	-9	(2,541,487.67)	(2,515,533.83)	1
Wholesale:							
Horse Cave		(\$49,317.28)	(\$45,702.40)	8	(534,435.56)	(508,677.55)	5
Cave City		(\$25,636.13)	(\$12,375.83)	107	(227,183.47)	(127,945.20)	78
Murfordville		(\$20,075.98)	(\$15,924.38)	26	(199,777.56)	(177,323.61)	13
Larue County		(\$15,310.84)	(\$15,324.11)	0	(178,926.05)	(173,902.60)	3
Bonnieville		(\$2,895.85)	(\$3,148.80)	-8	(32,669.67)	(30,038.78)	9
Green-Taylor		(\$8,992.28)	(\$13,046.72)	-31	(120,922.61)	(62,318.11)	94
CEA-MCNP		(\$1,630.25)	(\$1,990.41)	-18	(22,815.60)	(18,246.09)	25
	Total Wholesale	(\$123,858.61)	(\$107,512.65)	15	(1,316,730.52)	(1,098,451.94)	20
Cash Water Sales		(\$181.40)	(\$84.00)	116	(240.65)	(178.80)	35
	Total Operating Revenues	(\$340,413.18)	(\$345,256.05)	-1	(3,858,458.84)	(3,614,164.57)	7
Operating Expenses:							
Source Of Supply And Pumping Expenses:							
Operations		\$46,580.82	\$37,418.66	24	493,210.57	407,601.74	21
Maintenance		\$8,845.00	\$9,215.50	-4	132,753.54	36,077.58	268
Water Treatment Expenses:							
Operations		\$29,680.62	\$27,272.18	9	329,128.81	337,964.55	-3

Account	Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Other Income And Deductions:							
Revenue From Maint.		(\$7,200.83)	(\$8,774.78)	-18	(87,806.96)	(95,972.20)	-9
Cost Of Maint. & Cont		\$0.00	\$0.00	N/A	12,820.00	0.00	N/A
Cost Of Maint. & Cont		\$1,201.92	\$508.36	136	13,692.74	9,111.98	50
Contract Labor Billings		(\$395.00)	(\$397.50)	-1	(4,376.00)	(4,364.00)	0
Interest Income		(\$83.74)	(\$291.96)	-71	(5,583.00)	(7,577.48)	-26
Forfeited Discounts		(\$6,088.38)	(\$6,983.27)	-13	(83,421.28)	(74,285.07)	12
Miscellaneous		(\$491.02)	(\$4,590.20)	-89	(22,641.27)	(16,106.28)	41
EPA Grant Proceeds		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Tap Fee Income		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Total Other Income & Deductions		(\$13,057.05)	(\$20,529.35)	-36	(177,315.77)	(189,193.05)	-6
Income Before Interest Charges		\$5,719.80	(\$72,817.56)	-108	(204,093.34)	(269,822.05)	-24
Interest Charges:							
Interest On Long-term		\$34,149.00	\$34,832.00	-2	364,445.14	431,652.87	-16
Other Interest		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Total Interest Charges		\$34,149.00	\$34,832.00	-2	364,445.14	431,652.87	-16
Gain (loss) On Sale O		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Net Income (loss)		\$39,868.80	(\$37,985.56)	-205	160,351.80	161,830.82	-1
Capitalized Interest							
00106-1000	Cash In Bank Regions B&I 2004D	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00126-8400	Cash In Bank So Central - Building Fund	\$2.76	(\$85,998.31)	-100	108,344.56	50,691.41	114
00131-7000	Cash In Bank-CFB-KIA B13-006	\$0.00	\$0.00	N/A	0.00	0.00	N/A

Year: 2017
 Period: May
 Period Begin: 05/01/18
 Period End: 05/31/18
 Budget Amounts: Original

Green River Valley Water Dist.

Detail Style 3

Account		Current YTD Balance	YTD Budgeted Balance	% Var.	Total Budget	Remaining
Revenue						
00126-9995	Cash In Bank Cit First-FKCON	0.00	0.00	N/A	\$0.00	\$0.00
00131-7000	Cash in Bank So Central - Building Fun	108,344.56	0.00	N/A	\$0.00	(\$108,344.56)
00133-0000	Cash In Bank-CFB-KIA B13-006	0.00	0.00	N/A	\$0.00	\$0.00
00305-0000	Depr Reserve Collecting	(347,909.00)	0.00	N/A	\$0.00	\$347,909.00
00306-0000	Depr Reserve River Intakes	(124,830.00)	0.00	N/A	\$0.00	\$124,830.00
00309-0000	Depr Reserve Suply Mains	(80,766.00)	0.00	N/A	\$0.00	\$80,766.00
00461-1000	Metered Water Sales - Res	(2,324,260.18)	(2,253,625.00)	3	(\$2,458,500.00)	(\$134,239.82)
00461-2000	Metered Water Sales - Comm	(217,227.49)	(261,250.00)	-17	(\$285,000.00)	(\$67,772.51)
00465-0000	Sales For Irrigation Purposes	(240.65)	(458.37)	-47	(\$500.00)	(\$259.35)
00466-1000	Sales Water Cave City	(227,183.47)	(261,250.00)	-13	(\$285,000.00)	(\$57,816.53)
00466-2000	Sales Water Horse Cave	(534,435.56)	(495,458.37)	8	(\$540,500.00)	(\$6,064.44)
00466-3000	Sales Water Munfordville	(199,777.56)	(180,583.37)	11	(\$197,000.00)	\$2,777.56
00466-4000	Sales Water Larue Co	(178,926.05)	(176,000.00)	2	(\$192,000.00)	(\$13,073.95)
00466-5000	Sales Water Bonnieville	(32,669.67)	(40,333.37)	-19	(\$44,000.00)	(\$11,330.33)
00466-6000	Sales Water Green-Taylor	(120,922.61)	(97,166.63)	24	(\$106,000.00)	\$14,922.61
00466-7000	Sales Water CEA-MCNP	(22,815.60)	(32,083.37)	-29	(\$35,000.00)	(\$12,184.40)
00470-0000	Forfeited Discounts	(60,605.68)	(59,583.37)	2	(\$65,000.00)	(\$4,394.32)
00471-0000	Misc. Service Revenue	(22,641.27)	(45,833.37)	-51	(\$50,000.00)	(\$27,358.73)
00472-1500	Grant Revenue	0.00	(211,750.00)	-100	(\$231,000.00)	(\$231,000.00)
00472-2000	Tap Fee Income	0.00	(50,416.63)	-100	(\$55,000.00)	(\$55,000.00)
00419-0000	Interest Income	(5,583.00)	(9,166.63)	-39	(\$10,000.00)	(\$4,417.00)
00421-0000	Contract Labor (garb.& Sewer)	(4,376.00)	(6,416.63)	-32	(\$7,000.00)	(\$2,624.00)
00415-0000	Revenue Of Merc. Jobbing & Cont.(ma	(87,806.96)	(91,666.63)	-4	(\$100,000.00)	(\$12,193.04)
Total Revenue		(4,484,632.19)	(4,273,041.74)	5	(\$4,661,500.00)	(\$176,867.81)
Expense						
00416-0000	Cost Of Expenses Of Merch. Job. & Co	12,820.00	916.63	999	\$1,000.00	(\$11,820.00)
00417-0000	Cost Of Expense Job & Contr Hc & Cc	13,692.74	9,166.63	49	\$10,000.00	(\$3,692.74)
00601-1000	Salary Pumping Plant	183,517.75	146,666.63	25	\$160,000.00	(\$23,517.75)
00601-3000	Salary Oper. Water Treatment	138,432.66	119,166.63	16	\$130,000.00	(\$8,432.66)
00601-6000	Salary Maintenance T & D	331,504.33	307,083.37	8	\$335,000.00	\$3,495.67
00601-7000	Salary Customer Accts	142,857.65	130,166.63	10	\$142,000.00	(\$857.65)
00601-8000	Salary Administrative	293,689.31	267,666.63	10	\$292,000.00	(\$1,689.31)
00603-8000	Salary Directors	11,350.00	13,750.00	-17	\$15,000.00	\$3,650.00
00408-1200	Payroll Taxes	85,106.59	73,333.37	16	\$80,000.00	(\$5,106.59)
00604-1000	Employee P&b Oper. Pumping	7,870.82	13,750.00	-43	\$15,000.00	\$7,129.18
00604-3000	Employee P&b Oper. Water Treatment	4,824.72	9,166.63	-47	\$10,000.00	\$5,175.28
00604-6000	Employee P&b Maint. T&d	11,884.70	16,500.00	-28	\$18,000.00	\$6,115.30
00604-7000	Employee P&b Customer Accts.	4,928.23	9,166.63	-46	\$10,000.00	\$5,071.77
00604-8000	Employee P&b General & Adminst.	7,862.59	12,833.37	-39	\$14,000.00	\$6,137.41
00604-9000	Unemployment Ins.	887.03	2,750.00	-68	\$3,000.00	\$2,112.97
00610-1000	Purchased Water	14,174.64	5,500.00	158	\$6,000.00	(\$8,174.64)
00615-1000	Purchased Power Oper. Pumping	264,860.41	191,583.37	38	\$209,000.00	(\$55,860.41)

Year: 2017
 Period: May
 Period Begin: 05/01/18
 Period End: 05/31/18
 Budget Amounts: Original

Green River Valley Water Dist.
 sample 1

Account	May Balance	May Budget	Variance %	Current YTD Balance	YTD Budgeted Balance	Variance %
Revenue						
00126-9995	Cash In Bank CIt First-FKCON	\$0.00	N/A	0.00	0.00	N/A
00131-7000	Cash in Bank So Central - Building Fund	\$2.76	N/A	108,344.56	0.00	N/A
00133-0000	Cash In Bank-CFB-KIA B13-006	\$0.00	N/A	0.00	0.00	N/A
00305-0000	Depr Reserve Collecting	(\$4,260.00)	N/A	(\$347,909.00)	0.00	N/A
00306-0000	Depr Reserve River Intakes	(\$826.00)	N/A	(\$124,830.00)	0.00	N/A
00309-0000	Depr Reserve Supply Mains	(\$521.00)	N/A	(\$80,766.00)	0.00	N/A
00461-1000	Metered Water Sales - Res	(\$198,522.75)	-3	(\$2,324,260.18)	(\$2,253,625.00)	3
00461-2000	Metered Water Sales - Comm	(\$17,850.42)	-25	(\$217,227.49)	(\$261,250.00)	-17
00465-0000	Sales For Irrigation Purposes	(\$181.40)	335	(\$240.65)	(\$458.37)	-47
00466-1000	Sales Water Cave City	(\$25,636.13)	8	(\$227,183.47)	(\$261,250.00)	-13
00466-2000	Sales Water Horse Cave	(\$49,317.28)	9	(\$534,435.56)	(\$495,458.37)	8
00466-3000	Sales Water Munfordville	(\$20,075.98)	22	(\$199,777.56)	(\$180,583.37)	11
00466-4000	Sales Water Larue Co	(\$15,310.84)	-4	(\$178,926.05)	(\$176,000.00)	2
00466-5000	Sales Water Bonineville	(\$2,895.85)	-21	(\$32,669.67)	(\$40,333.37)	-19
00466-6000	Sales Water Green-Taylor	(\$8,992.28)	2	(\$120,922.61)	(\$97,166.63)	24
00466-7000	Sales Water CEA-MCNP	(\$1,630.25)	-44	(\$22,815.60)	(\$32,083.37)	-29
00470-0000	Forfeited Discounts	(\$4,458.13)	-18	(\$60,605.68)	(\$59,583.37)	2
00471-0000	Misc. Service Revenue	(\$491.02)	-88	(\$22,641.27)	(\$45,833.37)	-51
00472-1500	Grant Revenue	\$0.00	-100	0.00	(\$211,750.00)	-100
00472-2000	Tap Fee Income	\$0.00	-100	0.00	(\$50,416.63)	-100
00419-0000	Interest Income	(\$83.74)	-90	(\$5,583.00)	(\$9,166.63)	-39
00421-0000	Contract Labor (garb. & Sewer)	(\$395.00)	-32	(\$4,376.00)	(\$6,416.63)	-32
00415-0000	Revenue Of Merc. Jobbing & Cont.(mains)	(\$7,200.83)	-14	(\$8,333.33)	(\$91,666.63)	-4
Total Revenue		(\$358,646.14)	-8	(\$4,484,632.19)	(\$4,273,041.74)	5

Expense	May Balance	May Budget	Variance %	Current YTD Balance	YTD Budgeted Balance	Variance %
00416-0000	Cost Of Expenses Of Merch. Job. & Con	\$0.00	-100	12,820.00	916.63	> 999
00417-0000	Cost Of Expense Job & Contr Hc & Cc	\$1,201.92	44	13,692.74	9,166.63	49
00601-1000	Salary Pumping Plant	\$20,131.12	51	183,517.75	146,666.63	25
00601-3000	Salary Oper. Water Treatment	\$16,556.44	53	138,432.66	119,166.63	16

Account	May Balance	May Budget	% Variance	Current YTD Balance	YTD Budgeted Balance	% Variance
00659-2000	Property Ins.	\$5,762.47	17	63,387.17	54,083.37	17
00659-3000	Commissioners Ins.	\$169.66	-66	1,866.26	5,500.00	-66
00659-4000	Bond Ins.	\$0.00	-100	0.00	7,333.37	-100
00670-7000	Bad Debt Expense	(\$45.09)	-104	12,186.16	12,833.37	-5
00675-7000	Misc. Customer Accts	(\$137.71)	-128	4,230.48	5,500.00	-23
00403-0000	Depr Expense	\$75,309.00	0	824,838.00	825,000.00	0
00403-1000	Amortization Expense	\$0.00	-100	0.00	3,666.63	-100
00675-8000	Misc. Adminst. & General	\$1,524.79	-41	35,665.31	28,416.63	26
00675-9000	Bond Issuance Cost	\$0.00	N/A	0.00	0.00	N/A
00427-3000	Interest Of Long Term Debt	\$34,149.00	0	364,445.14	375,833.37	-3
00604-0000	Flex Administrator - Reimbursement	\$4,230.02	0	46,227.27	46,750.00	-1
00635-9000	Cont. Ser. Other P&M	\$0.00	-100	0.00	16,500.00	-100
00641-6000	Equip Repair T&D	\$0.00	N/A	(2,456.53)	0.00	N/A
00659-1500	Health Insurance Reimburs Fund	\$0.00	N/A	0.00	0.00	N/A
Total Expense		\$375,107.02	7	4,165,277.72	3,838,999.89	8
Total Income (loss)		\$16,460.88	-142	(319,354.47)	(434,041.85)	-26

**GREEN RIVER VALLEY WATER DISTRICT
STRATEGIC PLANNING**

FIXED INFRASTRUCTURE

(A)WTP Expansion & River Intake Project #WX21099029

1-3 Years

(B)Lagoons @ Water Treatment Plant

2-5 Years

(C)Property Purchase To Expand WTP Project #WX21099030

5-10 Years

1. Office Building

2. Equipment

Fiscal Year 2017-2018

(A)One New Backhoe: Purchased

(B)Two New Trucks: Ordered @ \$25,112 Each

Fiscal Year 2018-2019

(A)One New Crane Hoist For New Truck

3. Disaster Recovery

New Portable Diesel Pump (2018)

20 KW Generator (2018)

4. Personnel Recruitments

GPS Computer Mapping

Two Maintenance Employees

New Wages & Benefits Package (For 2018-2019)

5. Rio Dam Structure/Inspect 2017-2018

Updated & Revised As Of June 12, 2018

Green River Valley Water
District
Line Loss Report

Month/Year
May-18

Customers

District I	14,178,800	3008	"
District II	<u>20,568,800</u>	<u>4006</u>	"
	34,747,600	7014	

Horse cave	27,409,200	
District Coin	35,400	
Munfordville Meter	11,052,234	
CEA	14,281,200	Glasgow 4,262,410
Bonnieville	2,250,860	
Green-Taylor Meter	4,395,050	
Larue Co. #1	3,442,100	
Larue Co. #2	2,793,930	
Larue Co. Hwy. 357	2,275,000	
County Manor	324,500	
Meter at Plant	<u>412,830</u>	
Total	103,419,904	

Total Water Pumped	125,954,000
Glasgow Meter	<u>0</u>
Total	125,954,000

Green River Line Loss

Total Water Pumped & Purchased	125,954,000
Total Water Accounted for	<u>103,419,904</u>
	22,534,096

82.11% Acc't for
17.89% Loss

HORSE CAVE LINE LOSS REPORT

18-May

Master Meters In Horse Cave

HWY 218	0	Customers 904
HWY 335 Hatcher Valley	911,000	
HWY 335 to Horse Cave	3,530,000	
31-W North	9,970,000	
Lafferty Rd. 6"	12,660,000	
Hospital to Horse Cave	338,200	
	<u>27,409,200</u>	
Less 218 By-Pass	0	
	<u>27,409,200</u>	
Less Hospital Meter	0	
	<u>27,409,200</u>	
Less Country Manor	324,500	
	<u>27,084,200</u>	
Less Old G&M Rd.	0	
	<u>27,084,200</u>	
Less 335 By-Pass	0	
	<u>27,084,200</u>	
Lafferty Rd. Out	0	
	<u>27,084,200</u>	
Less 10% Discount	2,740,920	
	<u>24,343,280</u>	

Total Water Acc't for	24,343,280
Less Individual Meters & coin	<u>19,275,400</u>
	5,067,880

@ 2.14	\$10,845.26
79.18% Acc't for	
20.82% Loss	

GRVWD BUDGET WORKSHEET
FOR THE YEAR ENDING JUNE 30, 2018

Account	Description	Actual	Budget	Fiscal Year
		2017	2017-2018	2018-2019
415	Revenue Of Merc. Jobbing & Cont. (Mains)	96,000	100,000	100,000
461.1	Metered Water Sales-Residential	2,455,000	2,458,500	2,460,000
461.2	Metered Water Sales-Commercial	280,000	285,000	280,000
465	Sales For Irrigation Purposes	500	500	500
466.1	Sales Water Cave City	280,000	285,000	285,000
466.2	Sales Water Horse Cave	535,000	540,500	550,000
466.3	Sales Water Munfordville	196,000	197,000	210,000
466.4	Sales Water Larue	192,000	192,000	190,000
466.5	Sales Bonnieville	40,000	44,000	40,000
466.6	Sales Water Green-Taylor	102,000	106,000	130,000
466.7	Sales Water CEA-MCNP	30,000	35,000	33,000
472.15	Grant Revenue	N/A	N/A	N/A
	Total Revenue	4,206,500	4,243,500	4,278,500
416	Cost Of Expenses Of Merch. Job & Con	1,000	1,000	13,000
417	Cost Of Expenses Job & Cont HC & CC	7,500	10,000	14,000
403	Depr. Expense	835,000	900,000	900,000
408.12	Payroll Tax	75,000	80,000	90,000
427.3	Interest Of Long Term Debt	440,000	410,000	400,000
601.1	Salary Pumping Plant	158,000	160,000	190,000
601.3	Salary Oper. Water Treatment	127,000	130,000	140,000
601.6	Salary Maintenance T & D	325,000	335,000	336,000
601.7	Salary Customer Accounts	139,000	142,000	145,000
601.8	Salary Administrative	292,000	292,000	300,000
603.8	Salary Directors	15,000	15,000	12,000
604	Flex Administrator-Reimbursement	45,000	51,000	48,000
604.1	Employee P & B Oper. Pumping	22,000	15,000	9,000
604.3	Employee P & B Oper. Water Treatment	8,000	10,000	6,000

604.6	Employee P & B Main T & D	24,000	18,000	13,000
604.7	Employee P & B Customer Accounts	12,000	10,000	6,000
604.8	Employee P & B General & Admin.	18,000	14,000	9,000
604.9	Unemployment Ins.	3,500	3,000	2,000
610.1	Purchased Water	5,000	6,000	7,000
615.1	Purchased Power Oper. & Pumping	200,000	209,000	215,000
615.5	Purchased Power Oper. T & D	75,000	80,000	75,000
615.8	Purchased Power Admin. & General	20,000	20,000	16,000
618.3	Chemicals Oper. Water Treatment	165,000	168,000	150,000
620.1	Mat. & Supplies Oper. Pumping	18,000	18,000	22,000
620.3	Mat. & Supplies Oper. Water Treatment	20,000	20,000	6,000
620.6	Mat. & Supplies Main T & D	127,000	130,000	170,000
620.7	Mat. & Supplies Customer Accounts	55,000	50,000	45,000
620.8	Mat. & Supplies Admin. & General	20,000	18,000	17,000
632.8	Cont. Ser A & G Accounting	27,000	25,000	24,000
633.8	Cont. Ser A & G Legal	5,000	4,000	4,000
635.2	Cont. Ser Other P & M	80,000	60,000	80,000
635.3	Cont. Ser Water Treatment	33,000	30,000	28,000
635.6	Cont. Ser T & D Main	205,000	215,000	205,000
635.7	Cont. Ser Customer Accounts	3,000	4,000	3,000
635.8	Cont. Ser Admin & General	25,000	25,000	33,000
650.6	Trans. Exp T & D	120,000	100,000	80,000
650.7	Trans. Exp Customer Accounts	28,000	33,000	30,000
650.8	Trans. Exp Admin & General	4,000	4,000	4,000
656	Vehicle Insurance	11,000	20,000	19,000
658	Workers Comp	40,000	40,000	35,000
658.5	Dental Insurance	5,000	7,000	6,000
659	Health Insurance	148,000	150,000	140,000
659.1	Life Insurance	6,000	6,000	5,000
659.2	Property Insurance	40,000	59,000	59,000
657	Liability Insurance	8,000	8,000	9,000
659.3	Commissioners Insurance	6,000	6,000	3,000
659.4	Bond Insurance	8,000	8,000	7,000

	670.7	Bad Debts		16,000	14,000	14,000
	675.7	Misc. Customer Accounts		5,000	6,000	6,000
	675.8	Misc. Admin & General		26,000	31,000	31,000
		Total Expenses		<u>4,101,000</u>	<u>4,170,000</u>	<u>4,181,000</u>
Other Income						
419		Interest Income		5,000	10,000	10,000
421		Contract Labor (Sewer)		5,000	7,000	8,000
470		Forfeited Discounts		60,000	65,000	65,000
471		Misc. Service Revenue		45,000	50,000	35,000
429		Amortization Interest On Bond Premium		56,000	60,000	60,000
472.2		Tap Fee Income		50,000	55,000	55,000
		Total Other Income		<u>221,000</u>	<u>247,000</u>	<u>233,000</u>
		Net Income		326,500	320,500	330,500

AUGUST 15, 2019

The Board of the Commissioners of the Green River Valley Water District met on August 15, 2019 at 2:00 p.m. at the office of the District. Those present were Chairman Phillip Doyle, Commissioners John Bunnell, Leland Glass, Pat Tucker, and Kerry McDaniel. Manager David Paige, Engineer Vaughn Williams, James Nunn, and Attorney Pat Ross were also present.

Motion was made by Commissioner Tucker, seconded by Commissioner Glass, to approve the minutes of the regular meeting of July 18, 2019. The motion carried.

Commissioner Glass made a motion, seconded by Commissioner Tucker, to pay the July bills in the amount of \$152,160.27. The motion carried and a computer printout of the bills is attached.

Engineer Williams presented the Board with his final engineer report as to the Water Treatment Plant Expansion Project and announced that Rural Development had approved the additional funding request based upon the bids. The interest rate will be 2.75% per annum and the grant loan ratio be preserved.

After a discussion, the necessary loan documents for the funding were reviewed. Commissioner Glass made a motion, seconded by Commissioner Tucker, to enter into the letter to meet conditions. The motion carried and a copy is attached.

Commissioner Glass made a motion, seconded by Commissioner Tucker, to enter into the assurance agreement. The motion carried and a copy is attached.

Commissioner Glass made a motion, seconded by Commissioner Tucker, to enter into the equal opportunity agreement. The motion carried and a copy is attached.

Commissioner Tucker made a motion, seconded by Commissioner Glass, to enter into the certificate of drug free work place. The motion carried and a copy is attached.

Commissioner Glass made a motion, seconded by Commissioner Tucker, to enter into the certificate for disbarment and suspension. The motion carried and a copy is attached.

Commissioner Tucker made a motion, seconded by Commissioner Glass, to enter into the water and waste eligibility certification. The motion carried and a copy is attached.

Commissioner Glass made a motion, seconded by Commissioner Tucker, to enter into the certification for contracts, grants, and loans. The motion carried and a copy is attached.

Commissioner Tucker made a motion, seconded by Commissioner Glass, to enter into the operating budget. The motion carried and a copy is attached.

Manager Paige and the Board engaged in a general discussion about the most effective and efficient way to explain the rate increase to the District's customers.

James Nunn informed the Board that on Wednesday, August 7, 2019, he had received a call from the EPA notifying him that this federal agency would be inspecting the water plant. An inspection took place on August 13, 2019. One of the anticipated violations will be documentation concerning the handling of chlorine. Manager Paige informed the Board that he got in touch with Sarah Jarboe, an attorney with English, Lucas, Priest & Owsley in Bowling Green, who has expertise in making the appropriate responses to EPA. Corrective action will be undertaken prior to receiving the notice of violations.

Manager Paige gave an update on the proposed acquisition of the Munfordville Water System and told the Board that the acquisition of the

Bonnieville Water System was completed but for adjusting the outstanding obligation of Bonnieville. After a discussion, Commissioner Bunnell made a motion, seconded by Commissioner McDaniel, to approve settling the outstanding obligation with Bonnieville for the sum of \$10,000. The motion carried.

Manager Paige reported on the Quarry Road Water Line Project. The certificate of insurance required by CSX for the bore under the tracks will be approximately \$14,000. The District will also have to maintain a generator on site to maintain water pressure. With the unanticipated expenses, the project will probably cost the amount of the budget.

Manager Paige reported on the North Nelson Road Project under consideration. It appears that the expense of this project, when coupled with the financial commitment willing to be undertaken by the potential customers, make it unfeasible at the present time.

Manager Paige informed the Board that he would be developing a policy for dealing with low pressure areas and will present that to the Board at a later time.

Manager Paige and the Board had a general discussion about Board training and the upcoming Kentucky Rural Water Association conference in Lexington.

Commissioner Bunnell made a motion, seconded by Commissioner McDaniel, to go into closed session to discuss the potential acquisition of real property in which publicity would likely affect the value of the specific piece of property. The motion carried.


Commissioner Bunnell made a motion, seconded by Commissioner Tucker, to return to open session. The motion carried.

Manager Paige gave his Manager's report.

With there being no further business to come before the Board, a motion was made by Commissioner Bunnell, seconded by Commissioner Glass, to adjourn the meeting. The motion carried.

GREEN RIVER VALLEY WATER DISTRICT

BY: _____
PHILLIP DOYLE, Chairman

BY:  _____
Secretary

AUGUST 20, 2019

The Board of the Commissioners of the Green River Valley Water District met on August 20, 2019 at 4:34 p.m. in a special called meeting at the Water Treatment Plant. Those present were Chairman Phillip Doyle, Commissioners Pat Tucker, Leland Glass, Kerry McDaniel and John Bunnell. Manager David Paige, County Judge-Executive Joe Choate, and Attorney Pat Ross were also present.

A motion was made by Commissioner Bunnell, seconded by Commissioner Tucker, to adopt the Resolution of Convenience and Necessity, a copy of which is attached and incorporated herein by reference. The motion carried.

After a discussion, Commissioner Bunnell made a motion, seconded by Commissioner Tucker, to acquire postcards for including with the monthly bills explaining the need by the District for the increased water rates; to publish notification as required by law; to post the explanation for the need of increased water rates on the website; and to post this explanation on Facebook. The motion carried.

The Board and County Judge-Executive left the Water Treatment Plant to view real property which the District and the County may purchase.

Back at the Water Treatment Plant, Commissioner Bunnell made a motion, seconded by Commissioner Tucker, to purchase the river lots of Barry Locke for the sum of \$40,000, one-half of which will be paid for and owned by the District, and the other one-half of which will be paid for and owned by Hart County. The property will be surveyed, with the District and the County sharing the expense of the survey, title examination, and routine closing costs. The motion carried.

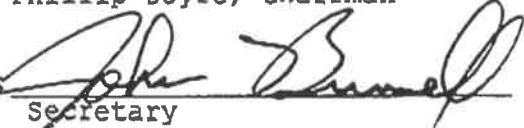
A motion was made by Commissioner Bunnell, seconded by Commissioner Glass, to approve Manager Paige signing the necessary documents to complete the purchase. The motion carried.

The Board had intended to evaluate the Manager's job performance, but due to the lateness of the hour, this matter will have to be considered at a later time.

With no further business to come before the Board, a motion was made by Commissioner Tucker and seconded by Commissioner Glass to adjourn the meeting. The motion carried.

GREEN RIVER VALLEY WATER DISTRICT

BY: Phillip Doyle, Chairman

BY: 
Secretary

Meeting Of August 15th, 2019
2:00 p.m. c.s.t.

- I. Call to order
- II. Reading of Minutes from previous meeting
- III. Review of monthly bills
- IV. Old Business
 - (a) WTP Expansion & River Intake Project WX21099029
 - a. Sign Documents
 - (b) Munfordville & Bonnieville Water Co. Purchase Update
 - (c) Quarry Road Water Line Project Update
 - (d) North Nelson Road Options Update
- V. New Business
 - (a) EPA Inspection @ WTP (Risk Management Plan)
 - (b) Strategic Planning
- VI. Manager's Report
 - (a) KRWA Board Training
 - (b) KRWA Conference August 26-28, 2019 (Lexington)
 - (c) Line Loss: Report Attached

Accounts That Are Reconciled

- **126-1200: Cash In Bank Limestone/KRWF Debt Service**
- **126-2000: Cash In Bank Rural Development**
- **126-6000: Cash In Bank Citizens Rural Development CD**
- **126-8700: Cash In Regions 2013 D**
- **126-9999: Cash In Bank Kia**
- **127-1000: GRVWD Depreciation P.B.I.**
- **127-2000: Cash In Bank P.B.I. Health Reimbursement**
- **131-3100: Cash In Bank Customer Deposit (Meter Fund)**
- **131-4100: Cash In Bank Revenue Fund**
- **131-4500: Cash In Bank Rev.Limestone**
- **131-5100: Cash In Bank Operation & Maintenance**
- **131-6000: Cash In Bank South Central O/M**
- **131-6500: Cash In Bank South Central/Tank Maintenance**
- **131-7000: Cash In Bank South Central/Building Fund**
- **141-000: Customer Accounts Receivable/ Aging**
- **461-1000: Metered Water Sales-Residential**
- **461-2000: Metered Water Sales-Commercial**

Revised As Of August 9, 2019

O/M Transfer Total

O/M Balance: \$-775.37

Transfer Total: \$299,752.00

Net Total: \$298,976.63

**Green River Valley Water Dist.
Recurring Transaction Audit**

Frequency	All Frequencies								
Transaction Date	Description	Frequency	Reference Number	Permanent	Entered By	Debit Amount	Credit Amount	Date Error	
Account 07/31/19	00162-0000 Prepaid Insurance To Record Prepaid Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$10,926.33	<input type="checkbox"/>	
Account 07/31/19	00237-1000 Accrued Int Payable To Record Accrued Interest For The Month Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$31,141.00	<input type="checkbox"/>	
Account 07/31/19	00243-0000 Accrued Tank Maintenance To Record Accrued Tank Maintenance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$9,000.00	<input type="checkbox"/>	
Account 07/31/19	00304-3100 Depr Res S & I To Record Depreciation Res S & I Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$5,929.00	<input type="checkbox"/>	
Account 07/31/19	00304-5100 Depr Res Stru & Improv Office Bldg To Record Depreciation Res. Stru./Office Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$411.00	<input type="checkbox"/>	
Account 07/31/19	00305-0000 Depr Reserve Collecting To Record Depr. Reserve Collecting Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$4,260.00	<input type="checkbox"/>	
Account 07/31/19	00306-0000 Depr Reserve River Intakes To Record Depr. Reserve River Intakes Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$826.00	<input type="checkbox"/>	
Account 07/31/19	00309-0000 Depr Reserve Suply Mains To Record Depr. Reserve Supply Mains Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$521.00	<input type="checkbox"/>	
Account 07/31/19	00311-2100 Depr Res Electr Pumping Equip To Record Depr. Res Electr Pumping Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$13,253.00	<input type="checkbox"/>	
Account 07/31/19	00320-3100 Depr Res Water Treat Equip To Record Depr Res Water Treat Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$4,541.00	<input type="checkbox"/>	
Account 07/31/19	00330-4100 Depr Res Distr Resv & Stand Pipes To Record Depr Res Distr Resv/Stand Pipe Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$5,181.00	<input type="checkbox"/>	
Account 07/31/19	00331-4100 Depr Res T & D Mains To Record Depr Res T & D Mains Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$31,831.00	<input type="checkbox"/>	
Account 07/31/19	00333-4100 Depr Res Services To Record Depr Res Services Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$1,526.00	<input type="checkbox"/>	
Account 07/31/19	00334-4100 Depr Res Meters To Record Depr Res Meters Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$2,763.00	<input type="checkbox"/>	
Account 07/31/19	00335-4100 Depr Res Hydrants To Record Depr Res Hydrants Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$316.00	<input type="checkbox"/>	
Account 07/31/19	00339-4100 Depr Res Other Plant To Record Depr Res Other Plant Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$158.00	<input type="checkbox"/>	

Transaction Date	Description	Frequency	Reference Number	Permanent	Entered By	Debit Amount	Credit Amount	Date Error
Account 07/31/19	00341-5100 Depr Res Trans Equip To Record Depr Res Trans Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$2,856.00	<input type="checkbox"/>
Account 07/31/19	00345-5100 Depr Res Power Oper Equip To Record Depr Res Power Oper Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$528.00	<input type="checkbox"/>
Account 07/31/19	00403-0000 Depr Expense To Record Depr Expense Frequency 1			<input checked="" type="checkbox"/>	Allison	\$74,900.00	\$0.00	<input type="checkbox"/>
Account 07/31/19	00427-3000 Interest Of Long Term Debt To Record Interest Of Long Term Debt Frequency 1			<input checked="" type="checkbox"/>	Allison	\$31,141.00	\$0.00	<input type="checkbox"/>
Account 07/31/19	00635-6000 Cont. Ser. T&d Maint Tank Maintenance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$9,000.00	\$0.00	<input type="checkbox"/>
Account 07/31/19	00656-0000 Vehicle Insur. To Record Vehicle Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$1,739.73	\$0.00	<input type="checkbox"/>
Account 07/31/19	00657-0000 Liab. Ins. To Record Liability Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$380.75	\$0.00	<input type="checkbox"/>
Account 07/31/19	00658-0000 Workers Comp. To Record Workers Comp. Frequency 1			<input checked="" type="checkbox"/>	Allison	\$2,873.72	\$0.00	<input type="checkbox"/>
Account 07/31/19	00659-2000 Property Ins. To Record Property Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$5,762.47	\$0.00	<input type="checkbox"/>
Account 07/31/19	00659-3000 Commissioners Ins. To Record Commissioners Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$169.66	\$0.00	<input type="checkbox"/>
Total Number of Transactions		26	Report Totals			\$125,967.33	\$125,967.33	

Green River Valley Water District

July Trial Balance Report

Account 105-0000

The period activity consists of the money that we owned Kenvirons.

Account 131-4100 & Account 131-4500

With the transition of switching over new banks, and setting up new General Ledger accounts it impacted these accounts. I am waiting on audit adjustments. There were some deposits/credit card transactions that hit Citizens First General Ledger account, and should have hit Limestone.

Select Transactions By Period
 Fiscal Year: 2019 Open
 Period: July
 Beginning Date: N/A
 Ending Date: N/A

**Green River Valley Water Dist.
 July Trial Balance Report**

Account	Beginning Balance	Period Activity	Ending Balance
00105-0000 Construction In Progress	\$0.00	\$5,700.00	\$5,700.00
00126-1200 Cash In Bank Limestone/KRWF Debt Service	\$410,533.65	\$451.13	\$410,984.78
00126-2000 Cash In Bank Citizens First-Rural Dev	\$163,959.82	\$47,693.85	\$211,653.67
00126-6000 Cash - Cd - Citizens First Bank	\$517,200.00	\$0.00	\$517,200.00
00126-8700 Cash Regions 2013 D	\$142,720.74	\$22,553.29	\$165,274.03
00126-9999 Cash in Bank KIA 2009 Main	\$13,617.43	\$0.00	\$13,617.43
00127-1000 Cash In Bank Pioneer Bank Depr	\$34,427.74	\$2,002.16	\$36,429.90
00127-2000 Cash In Bank Pioneer Bank Health Reimbu	\$7,600.70	-\$4,030.26	\$3,570.44
00127-3000 Savings Cd Depr	\$10,000.00	\$0.00	\$10,000.00
00131-1000 Cash On Hand	\$200.00	\$0.00	\$200.00
00131-3100 Cash In Bank/ Cust Deposit/District	\$133,792.04	\$2,412.78	\$136,204.82
00131-4100 Cash Is Bank Revenue/District	\$249,309.52	-\$294,673.93	-\$45,364.41
00131-4500 Cash In Bank Rev/Limestone	\$200,271.01	\$414,403.61	\$614,674.62
00131-5000 Cash In Bank O & M Fund	\$20,734.60	\$0.00	\$20,734.60
00131-5100 Cash In Bank O & M Acct/ District	\$12,988.40	-\$13,763.77	-\$775.37
00131-6000 Cash In Bank So Central O&m/construction	\$211,086.30	\$57.25	\$211,143.55
00131-6500 Cash In Bank So Central Tank Maint	\$54,472.08	\$10,016.75	\$64,488.83
00131-7000 Cash in Bank So Central - Building Fund	\$138,647.90	\$37.61	\$138,685.51
00141-0000 Customer Accounts Receivable	\$249,675.91	-\$8,570.50	\$241,105.41
00141-1000 Customer A/r - Wholesale	\$125,617.45	-\$562.18	\$125,055.27
00151-0000 Plant Materials & Operating Supp Inv	\$275,148.83	\$21,839.70	\$296,988.53
00162-0000 Prepaid Insurance	\$68,288.27	-\$10,926.33	\$57,361.94
00171-0000 Accrued Interest Receivable	\$2,966.50	\$0.00	\$2,966.50
00181-0000 Unamortized Debt Discount	\$17,533.82	\$0.00	\$17,533.82
00181-1000 Unamortized Bond Discount 2004	\$29,095.07	\$0.00	\$29,095.07
00181-2000 Unamortized Debt Discount 2013 B	\$31,796.16	\$0.00	\$31,796.16
00303-2000 Land & Land Rights	\$157,171.57	\$0.00	\$157,171.57
00303-3000 L & L Rights Structures & Improv	\$86,496.30	\$0.00	\$86,496.30
00303-4000 L & L Rights Water Treatment	\$203,386.28	\$0.00	\$203,386.28
00303-5000 L & L Rights- Hydrants	\$6,900.00	\$0.00	\$6,900.00
00304-3000 Structures & Improv	\$3,557,345.86	\$0.00	\$3,557,345.86
00304-3100 Depr Res S & I	-\$1,436,272.88	-\$5,929.00	-\$1,442,201.88
00304-5000 Structure & Improvements Office Building	\$610,370.83	\$0.00	\$610,370.83
00304-5100 Depr Res Stru & Improv Office Bldg	-\$46,662.74	-\$411.00	-\$47,073.74
00305-0000 Depr Reserve Collecting	-\$403,293.00	-\$4,260.00	-\$407,553.00
00305-5100 Collecting & Impounding Res	\$2,556,205.25	\$0.00	\$2,556,205.25
00306-0000 Depr Reserve River Intakes	-\$135,569.00	-\$826.00	-\$136,395.00
00306-5100 River Intakes	\$495,652.31	\$0.00	\$495,652.31
00309-0000 Depr Reserve Suplly Mains	-\$87,540.00	-\$521.00	-\$88,061.00
00309-5100 Supply Mains	\$312,627.37	\$0.00	\$312,627.37
00311-2000 Electric Pumping Equip	\$3,989,731.64	\$0.00	\$3,989,731.64
00311-2100 Depr Res Electr Pumping Equip	-\$3,108,002.74	-\$13,253.00	-\$3,121,255.74
00320-3000 Water Treatment Equip	\$1,367,153.58	\$0.00	\$1,367,153.58
00320-3100 Depr Res Water Treat Equip	-\$1,027,432.27	-\$4,541.00	-\$1,031,973.27
00330-4000 Distr Reser & Stand Pipes	\$3,108,627.81	\$0.00	\$3,108,627.81
00330-4100 Depr Res Distr Resv & Stand Pipes	-\$1,314,504.87	-\$5,181.00	-\$1,319,685.87
00331-4000 T & D Mains	\$19,580,922.81	\$0.00	\$19,580,922.81
00331-4100 Depr Res T & D Mains	-\$8,931,497.97	-\$31,831.00	-\$8,963,328.97
00333-4000 Services	\$938,250.04	\$659.89	\$938,909.93
00333-4100 Depr Res Services	-\$608,299.09	-\$1,526.00	-\$609,825.09
00334-4000 Meters	\$1,732,932.26	\$3,957.62	\$1,736,889.88
00334-4100 Depr Res Meters	-\$699,556.45	-\$2,763.00	-\$702,319.45

Account	Beginning Balance	Period Activity	Ending Balance
TOTAL CAPITAL	-\$13,050,915.40	-\$4,500.00	-\$13,055,415.40
00415-0000 Revenue Of Merc. Jobbing & Cont.(mains)	\$0.00	-\$7,284.10	-\$7,284.10
00461-1000 Metered Water Sales - Res	\$0.00	-\$219,264.96	-\$219,264.96
00461-2000 Metered Water Sales - Comm	\$0.00	-\$23,633.71	-\$23,633.71
00466-1000 Sales Water Cave City	\$0.00	-\$26,817.62	-\$26,817.62
00466-2000 Sales Water Horse Cave	\$0.00	-\$49,431.69	-\$49,431.69
00466-3000 Sales Water Munfordville	\$0.00	-\$14,479.45	-\$14,479.45
00466-4000 Sales Water Larue Co	\$0.00	-\$17,013.64	-\$17,013.64
00466-5000 Sales Water Bonnieville	\$0.00	-\$2,561.79	-\$2,561.79
00466-6000 Sales Water Green-Taylor	\$0.00	-\$5,073.08	-\$5,073.08
00466-7000 Sales Water CEA-MCNP	\$0.00	-\$2,194.78	-\$2,194.78
TOTAL REVENUE	\$0.00	-\$367,754.82	-\$367,754.82
00417-0000 Cost Of Expense Job & Contr Hc & Cc	\$0.00	\$2,713.63	\$2,713.63
TOTAL DED FROM REVENUE	\$0.00	\$2,713.63	\$2,713.63
00184-7000 Transportation Clearing	\$0.00	\$300.00	\$300.00
00403-0000 Depr Expense	\$0.00	\$74,900.00	\$74,900.00
00408-1200 Payroll Taxes	\$0.00	\$7,293.08	\$7,293.08
00427-3000 Interest Of Long Term Debt	\$0.00	\$31,141.00	\$31,141.00
00601-1000 Salary Pumping Plant	\$0.00	\$13,099.68	\$13,099.68
00601-3000 Salary Oper. Water Treatment	\$0.00	\$10,881.00	\$10,881.00
00601-6000 Salary Maintenance T & D	\$0.00	\$32,752.92	\$32,752.92
00601-7000 Salary Customer Accts	\$0.00	\$12,531.02	\$12,531.02
00601-8000 Salary Administrative	\$0.00	\$24,685.82	\$24,685.82
00604-0000 Flex Administrator - Reimbursement	\$0.00	\$4,030.57	\$4,030.57
00610-1000 Purchased Water	\$0.00	\$399.46	\$399.46
00615-1000 Purchased Power Oper. Pumping	\$0.00	\$40,583.16	\$40,583.16
00615-5000 Purchased Power Oper. T&d	\$0.00	\$6,133.60	\$6,133.60
00615-8000 Purchased Power Admin & General	\$0.00	\$2,676.68	\$2,676.68
00618-3000 Chemicals Oper. Water Treatment	\$0.00	\$18,224.68	\$18,224.68
00620-1000 Mat. & Supplies Oper. Pumping	\$0.00	\$1,406.96	\$1,406.96
00620-3000 Mat. & Supplies Oper. Water Treatment	\$0.00	\$3,106.23	\$3,106.23
00620-6000 Mat. & Supplies Maint. T&d	\$0.00	\$26,398.71	\$26,398.71
00620-7000 Mat. & Supplies Customer Accts.	\$0.00	\$6,190.05	\$6,190.05
00620-8000 Mat. & Supplies Admins & General	\$0.00	\$984.48	\$984.48
00633-8000 Cont. Ser. A&g Legal	\$0.00	\$1,680.00	\$1,680.00
00635-1000 Cont. Ser. Plant Admin & General	\$24,099.19	\$90.00	\$24,189.19
00635-2000 Cont. Ser. Other P&m	\$0.00	\$381.86	\$381.86
00635-3000 Cont. Ser. Water Treatment	\$0.00	\$4,098.50	\$4,098.50
00635-6000 Cont. Ser. T&d Maint	\$0.00	\$12,491.11	\$12,491.11
00635-8000 Cont. Ser. Admin. & General	\$0.00	\$3,862.08	\$3,862.08
00650-6000 Trans. Exp. T&d	\$0.00	\$11,293.91	\$11,293.91
00650-7000 Trans. Exp. Customer Accts	\$0.00	\$3,100.00	\$3,100.00
00650-8000 Trans. Exp. Admin. & General	\$0.00	\$300.00	\$300.00
00656-0000 Vehicle Insur.	\$0.00	\$1,739.73	\$1,739.73
00657-0000 Liab. Ins.	\$0.00	\$380.75	\$380.75
00658-0000 Workers Comp.	\$0.00	\$2,873.72	\$2,873.72
00658-5000 Dental Insurance	\$0.00	\$564.20	\$564.20
00659-0000 Health Insurance	\$0.00	-\$916.94	-\$916.94
00659-1000 Life Insurance	\$0.00	\$415.21	\$415.21
00659-2000 Property Ins.	\$0.00	\$5,762.47	\$5,762.47
00659-3000 Commissioners Ins.	\$0.00	\$169.66	\$169.66
00670-7000 Bad Debt Expense	\$0.00	-\$177.91	-\$177.91
00675-7000 Misc. Customer Accts	\$0.00	\$719.93	\$719.93
00675-8000 Misc. Adminst. & General	\$0.00	\$865.30	\$865.30

**Green River Valley Water Dist.
Balance Sheet**

Fiscal Year: 2019
 Comparative Year: 2018
 Include Thru: July

Account	2019 Beginning Balance	Previous Period Balance	2019 YTD 07/31/19	2018 YTD 07/31	Difference
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Assets

Utility Plant					
Utility Plant In Service	37,615,243.04	37,615,243.04	37,619,860.55	37,372,127.52	247,733.03
Construction In Progress	0.00	0.00	5,700.00	0.00	5,700.00
Capitalized Interest	0.00	0.00	0.00	0.00	0.00

Less Accumulated Depreciation

Utility Plant, net	18,388,192.04	18,388,192.04	18,329,216.55	18,907,299.52	(578,082.97)
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Special Funds:

Revenue Fund:

00131-4000 Cash In Bank Revenue Fund	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	624,602.88	624,602.88	320,796.27	780,687.89	(459,891.62)

Depreciation Funds:

00126-4000 Cash	219,605.69	219,605.69	265,271.44	635,452.60	(370,181.16)
00126-6000 Cash in Bank Citizens Rural Devel - CD	0.00	0.00	0.00	0.00	0.00
00126-7000 Cash - Cd - Citizens First Bank	517,200.00	517,200.00	517,200.00	517,200.00	0.00
00126-8000 Cash - Cd - Bb&t	0.00	0.00	0.00	0.00	0.00
00126-8200 Cash In Bank Regions B&I 2001E	0.00	0.00	0.00	0.00	0.00
00126-9900 Cash In Bank Regions B&I 2003C	0.00	0.00	0.00	0.00	0.00
00126-9950 Cash In Bank -Constr 2009A	0.00	0.00	0.00	0.00	0.00
00126-9960 Cash In Bank-Citizens First- B&I - 2003C	0.00	0.00	0.00	0.00	0.00
00126-9965 Cash - Citizens First - Bonds 2004- B	0.00	0.00	0.00	0.00	0.00
00126-9965 Cash - Citizens First - Bonds 2004 D	0.00	0.00	0.00	0.00	0.00

Account

2019 Beginning Balance 2019 Beginning Balance 2019 YTD 07/31/19 2018 YTD 07/31 Difference

Account	Liabilities		2019 Beginning Balance	Previous Period Balance	2019 YTD 07/31/19	2018 YTD 07/31	Difference
00215-0000	Unappropriated Retained Earnings	(6,966,400.43)	(7,149,088.05)	(6,966,400.43)	(7,149,088.05)	182,687.62	
	Current Year Net Income	0.00	151,606.77	(15,034.71)	(18,537.85)	3,503.14	
<hr/>							
Long-term Debt:							
00221-9960	Bonds Payable - KRWF - 2004B	0.00	0.00	0.00	0.00	0.00	
00224-0000	Bonds Payable-KRWF-2008A	0.00	0.00	0.00	0.00	0.00	
00223-0000	Bonds Payble KRWF 2004 RD	0.00	0.00	0.00	0.00	0.00	
	Serial Water Revenue Bonds	(8,057,217.00)	(8,057,217.00)	(8,057,217.00)	(8,255,217.00)	198,000.00	
00232-3000	Note Payable-ntf	0.00	0.00	0.00	0.00	0.00	
00232-2000	Equip Oblig-case Power	(0.40)	(0.40)	(0.40)	(0.40)	0.00	
00232-3500	Tempory Financing-PBI Bank	3.00	3.00	3.00	3.00	0.00	
00232-4000	Note Payable-KBC	0.00	0.00	0.00	0.00	0.00	
00232-5000	Note Payable Interim Fin.-KRWF	0.00	0.00	0.00	0.00	0.00	
	Sub Total	(15,023,614.83)	(15,054,695.68)	(15,038,649.54)	(15,422,840.30)	384,190.76	

Current Liabilities:

00221-1100	Serial Water Revenue Current Portion	0.00	0.00	0.00	0.00	0.00
00232-3100	Note Payable Current Portion	0.00	0.00	0.00	0.00	0.00
00232-2100	Equipment Oblig. Current Portion	0.00	0.00	0.00	0.00	0.00
00231-1000	Accounts Payable	(55,337.65)	(55,337.65)	(119,281.94)	(85,422.03)	(33,859.91)
00231-2000	Accounts Payable Constr	0.00	0.00	0.00	0.00	0.00
00231-3000	Note Payalbe Land	0.00	0.00	0.00	0.00	0.00
	Accrued Expenses	(122,381.28)	(122,381.28)	(156,084.53)	(125,226.60)	(30,857.93)
00235-0000	Customer Deposits Payable	(109,807.97)	(109,807.97)	(113,143.55)	(90,066.42)	(23,077.13)
	Total Current Liabilities	(287,526.90)	(287,526.90)	(388,510.02)	(300,715.05)	(87,794.97)

Commitments And Contingencies:

00215-1000	Reserve For Bond & Interest Retire.	0.00	0.00	0.00	0.00	0.00
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Current Year: 2019
 Comparative Year: 2018
 Period: July
 Period Begin: 07/01/19
 Period End: 07/31/19

**Green River Valley Water Dist.
 Schedules Of Operating Expenses**

Account	Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Source Of Supply And Pumping Expenses							
Operations							
00106-1000	Capitalized Interest	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00126-8400	Cash In Bank Regions B&I 2004D	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00133-0000	Cash In Bank-CFB-KIA B13-006	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00601-1000	Salary Pumping Plant	\$13,099.68	\$14,731.80	-11	13,099.68	14,731.80	-11
00604-1000	Employee P&b Oper. Pumping	\$0.00	\$701.90	-100	0.00	701.90	-100
00610-1000	Purchased Water	\$399.46	\$155.25	157	399.46	155.25	157
00615-1000	Purchased Power Oper. Pumping	\$40,583.16	\$29,412.96	38	40,583.16	29,412.96	38
00620-1000	Mat. & Supplies Oper. Pumping	\$1,406.96	\$2,444.36	-42	1,406.96	2,444.36	-42
	Total Operations	\$55,489.26	\$47,446.27	17	55,489.26	47,446.27	17
Source Of Supply And Pumping Expenses							
Maintenance							
00635-2000	Cont. Ser. Other P&m	\$381.86	\$2,812.30	-86	381.86	2,812.30	-86
	Total Maintenance	\$381.86	\$2,812.30	-86	381.86	2,812.30	-86
Water Treatment Expenses							
Operating							
00601-3000	Salary Oper. Water Treatment	\$10,881.00	\$12,628.01	-14	10,881.00	12,628.01	-14
00604-3000	Employee P&b Oper. Water Treatment	\$0.00	\$701.88	-100	0.00	701.88	-100
00618-3000	Chemicals Oper. Water Treatment	\$18,224.68	\$23,144.78	-21	18,224.68	23,144.78	-21
00620-3000	Mat. & Supplies Oper. Water Treatment	\$3,106.23	\$1,396.10	122	3,106.23	1,396.10	122

Account	Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Transmission And Distribution							
Operating							
00615-5000	Purchased Power Oper. T&d	\$6,133.60	\$7,152.02	-14	6,133.60	7,152.02	-14
	Total Operating	\$6,133.60	\$7,152.02	-14	6,133.60	7,152.02	-14
Transmission And Distribution							
Maintenance							
00601-6000	Salary Maintenance T & D	\$32,752.92	\$20,133.97	63	32,752.92	20,133.97	63
00604-6000	Employee P&b Maint. T&d	\$0.00	\$1,125.93	-100	0.00	1,125.93	-100
00620-6000	Mat. & Supplies Maint. T&d	\$26,398.71	\$16,395.47	61	26,398.71	16,395.47	61
00635-6000	Cont. Ser. T&d Maint	\$12,491.11	\$14,845.40	-16	12,491.11	14,845.40	-16
00642-6000	Equip Rental T&d	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00650-6000	Trans. Exp. T&d	\$11,293.91	\$13,176.18	-14	11,293.91	13,176.18	-14
	Total Maintenance	\$82,936.65	\$65,676.95	26	82,936.65	65,676.95	26
Customer Accounts							
Expenses							
00601-7000	Salary Customer Accts	\$12,531.02	\$12,375.93	1	12,531.02	12,375.93	1
00604-7000	Employee P&b Customer Accts.	\$0.00	\$479.23	-100	0.00	479.23	-100
00620-7000	Mat. & Supplies Customer Accts.	\$6,190.05	\$7,981.83	-22	6,190.05	7,981.83	-22
00634-7000	Cont. Ser. Management Fee-customer Acct	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00635-7000	Cont. Ser. Customer Accts	\$0.00	\$1,495.00	-100	0.00	1,495.00	-100
00650-7000	Trans. Exp. Customer Accts	\$3,100.00	\$3,100.00	0	3,100.00	3,100.00	0
00670-7000	Bad Debt Expense	(\$177.91)	\$8,421.27	-102	(177.91)	8,421.27	-102
00675-7000	Misc. Customer Accts	\$719.93	\$1,817.48	-60	719.93	1,817.48	-60

Account	Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Administrative And General							
Expenses							
00601-8000	Salary Administrative	\$24,685.82	\$25,320.66	-3	24,685.82	25,320.66	-3
00603-8000	Salary Directors	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00604-8000	Employee P&b General & Adminst.	\$0.00	\$772.23	-100	0.00	772.23	-100
00615-8000	Purchased Power Admin & General	\$2,676.68	\$1,201.26	123	2,676.68	1,201.26	123
00620-8000	Mat. & Supplies Admins & General	\$984.48	\$1,928.13	-49	984.48	1,928.13	-49
00632-8000	Cont. Ser. A&g Accounting	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00633-8000	Cont. Ser. A&g Legal	\$1,680.00	\$1,050.00	60	1,680.00	1,050.00	60
00635-8000	Cont. Ser. Admin. & General	\$3,862.08	\$4,144.33	-7	3,862.08	4,144.33	-7
00650-8000	Trans. Exp. Admin. & General	\$300.00	\$300.00	0	300.00	300.00	0
00675-8000	Misc. Adminst. & General	\$865.30	\$792.35	9	865.30	792.35	9
00408-8000	Regulatory Comm. Expense	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00414-1000	Gains & Losses	\$0.00	\$0.00	N/A	0.00	0.00	N/A
	Total Admin. And Gen. Expenses	\$35,054.36	\$35,508.96	-1	35,054.36	35,508.96	-1
Insurance							
00656-0000	Vehicle Insur.	\$1,739.73	\$1,739.73	0	1,739.73	1,739.73	0
00657-0000	Liab. Ins.	\$380.75	\$380.75	0	380.75	380.75	0
00658-0000	Workers Comp.	\$2,873.72	\$2,873.72	0	2,873.72	2,873.72	0
00658-5000	Dental Insurance	\$564.20	\$512.72	10	564.20	512.72	10
00659-0000	Health Insurance	(\$916.94)	\$13,283.86	-107	(916.94)	13,283.86	-107
00659-1000	Life Insurance	\$415.21	\$396.36	5	415.21	396.36	5
00659-1500	Health Insurance Reimburs Fund	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00659-2000	Property Ins.	\$5,762.47	\$5,762.47	0	5,762.47	5,762.47	0
00604-0000	Flex Administrator - Reimbursement	\$4,030.57	\$9,744.40	-59	4,030.57	9,744.40	-59
00635-9000	Cont. Ser. Other P&m	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00641-6000	Equip Repair T&D	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00659-3000	Commissioners Ins.	\$169.66	\$169.66	0	169.66	169.66	0
00659-4000	Bond Ins.	\$0.00	\$0.00	N/A	0.00	0.00	N/A

Current Year: 2019
 Comparative Year: 2018
 Period: July
 Period Begin: 07/01/19
 Period End: 07/31/19

**Green River Valley Water Dist.
 Statement Of Revenue And Expenses**

Account	Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Operating Revenue							
Metered Water:							
Residential		(\$219,264.96)	(\$228,609.65)	-4	(219,264.96)	(228,609.65)	-4
Commercial		(\$23,633.71)	(\$28,081.63)	-16	(23,633.71)	(28,081.63)	-16
		(\$242,898.67)	(\$256,691.28)	-5	(242,898.67)	(256,691.28)	-5
Wholesale:							
Horse Cave		(\$49,431.69)	(\$50,581.02)	-2	(49,431.69)	(50,581.02)	-2
Cave City		(\$26,817.62)	(\$22,956.42)	17	(26,817.62)	(22,956.42)	17
Munfordville		(\$14,479.45)	(\$13,203.37)	10	(14,479.45)	(13,203.37)	10
Larue County		(\$17,013.64)	(\$17,207.53)	-1	(17,013.64)	(17,207.53)	-1
Bonnieville		(\$2,561.79)	(\$3,009.05)	-15	(2,561.79)	(3,009.05)	-15
Green-Taylor		(\$5,073.08)	(\$8,436.95)	-40	(5,073.08)	(8,436.95)	-40
CEA-MCNP		(\$2,194.78)	(\$2,088.21)	5	(2,194.78)	(2,088.21)	5
	Total Wholesale	(\$117,572.05)	(\$117,482.55)	0	(117,572.05)	(117,482.55)	0
Cash Water Sales		\$0.00	(\$18.00)	-100	0.00	(18.00)	-100
	Total Operating Revenues	(\$360,470.72)	(\$374,191.83)	-4	(360,470.72)	(374,191.83)	-4
Operating Expenses:							
Source Of Supply And Pumping Expenses:							
Operations		\$55,489.26	\$47,446.27	17	55,489.26	47,446.27	17
Maintenance		\$381.86	\$2,812.30	-86	381.86	2,812.30	-86
Water Treatment Expenses:							
Operations		\$36,310.41	\$41,179.79	-12	36,310.41	41,179.79	-12

Account	Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Other Income And Deductions:							
Revenue From Maint.		(\$7,284.10)	(\$9,786.74)	-26	(7,284.10)	(9,786.74)	-26
Cost Of Maint. & Cont		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Cost Of Maint. & Cont		\$2,713.63	\$758.21	258	2,713.63	758.21	258
Contract Labor Billings		(\$401.00)	(\$398.00)	1	(401.00)	(398.00)	1
Interest Income		(\$963.03)	(\$1,572.60)	-39	(963.03)	(1,572.60)	-39
Forfeited Discounts		(\$7,813.63)	(\$8,555.75)	-9	(7,813.63)	(8,555.75)	-9
Miscellaneous		(\$8,497.53)	(\$5,743.90)	48	(8,497.53)	(5,743.90)	48
EPA Grant Proceeds		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Tap Fee Income		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Total Other Income & Deductions		(\$22,245.66)	(\$25,298.78)	-12	(22,245.66)	(25,298.78)	-12
Income Before Interest Charges		(\$46,834.70)	(\$47,118.87)	-1	(46,834.70)	(47,118.87)	-1
Interest Charges:							
Interest On Long-term		\$31,141.00	\$34,149.00	-9	31,141.00	34,149.00	-9
Other Interest		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Total Interest Charges		\$31,141.00	\$34,149.00	-9	31,141.00	34,149.00	-9
Gain (loss) On Sale O		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Net Income (loss)		(\$15,693.70)	(\$12,969.87)	21	(15,693.70)	(12,969.87)	21
Capitalized Interest							
00106-1000	Cash In Bank Regions B&I 2004D	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00126-8400	Cash in Bank So Central - Building Fund	\$0.00	\$3.11	> 999	0.00	118,350.27	17
00131-7000	Cash In Bank-CFB-KIA B13-006	\$37.61	\$0.00	N/A	138,685.51	0.00	N/A
00133-0000		\$0.00			0.00		

Year: 2019
 Period: July
 Period Begin: 07/01/19
 Period End: 07/31/19
 Budget Amounts: Original

Green River Valley Water Dist.

Detail Style 3

Account		Current YTD Balance	YTD Budgeted Balance	% Var.	Total Budget	Remaining
Revenue						
00126-9995	Cash In Bank Cit First-FKCON	0.00	0.00	N/A	\$0.00	\$0.00
00131-7000	Cash in Bank So Central - Building Fun	138,685.51	0.00	N/A	\$0.00	(\$138,685.51)
00133-0000	Cash In Bank-CFB-KIA B13-006	0.00	0.00	N/A	\$0.00	\$0.00
00305-0000	Depr Reserve Collecting	(407,553.00)	0.00	N/A	\$0.00	\$407,553.00
00306-0000	Depr Reserve River Intakes	(136,395.00)	0.00	N/A	\$0.00	\$136,395.00
00309-0000	Depr Reserve Suply Mains	(88,061.00)	0.00	N/A	\$0.00	\$88,061.00
00461-1000	Metered Water Sales - Res	(219,264.96)	(260,416.67)	-16	(\$3,125,000.00)	\$2,905,735.04
00461-2000	Metered Water Sales - Comm	(23,633.71)	(28,166.67)	-16	(\$338,000.00)	(\$314,366.29)
00465-0000	Sales For Irrigation Purposes	0.00	(41.67)	-100	(\$500.00)	(\$500.00)
00466-1000	Sales Water Cave City	(26,817.62)	(27,166.67)	-1	(\$326,000.00)	(\$299,182.38)
00466-2000	Sales Water Horse Cave	(49,431.69)	(51,333.33)	-4	(\$616,000.00)	(\$566,568.31)
00466-3000	Sales Water Munfordville	(14,479.45)	(20,250.00)	-28	(\$243,000.00)	(\$228,520.55)
00466-4000	Sales Water Larue Co	(17,013.64)	(19,000.00)	-10	(\$228,000.00)	(\$210,986.36)
00466-5000	Sales Water Bonnieville	(2,561.79)	0.00	N/A	\$0.00	\$2,561.79
00466-6000	Sales Water Green-Taylor	(5,073.08)	(9,000.00)	-44	(\$108,000.00)	(\$102,926.92)
00466-7000	Sales Water CEA-MCNP	(2,194.78)	(3,750.00)	-41	(\$45,000.00)	(\$42,805.22)
00470-0000	Forfeited Discounts	(5,618.85)	(5,000.00)	12	(\$60,000.00)	(\$54,381.15)
00471-0000	Misc. Service Revenue	(8,497.53)	(2,916.67)	191	(\$35,000.00)	(\$26,502.47)
00472-1500	Grant Revenue	0.00	(19,250.00)	-100	(\$231,000.00)	(\$231,000.00)
00472-2000	Tap Fee Income	0.00	(4,583.33)	-100	(\$55,000.00)	(\$55,000.00)
00419-0000	Interest Income	(963.03)	(1,166.67)	-17	(\$14,000.00)	(\$13,036.97)
00421-0000	Contract Labor (garb.& Sewer)	(401.00)	(750.00)	-47	(\$9,000.00)	(\$8,599.00)
00415-0000	Revenue Of Merc. Jobbing & Cont.(ma	(7,284.10)	(10,000.00)	-27	(\$120,000.00)	(\$112,715.90)
Total Revenue		(876,558.72)	(462,791.68)	89	(\$5,553,500.00)	\$4,676,941.28)
Expense						
00416-0000	Cost Of Expenses Of Merch. Job. & Co	0.00	1,000.00	-100	\$12,000.00	\$12,000.00
00417-0000	Cost Of Expense Job & Contr Hc & Cc	2,713.63	1,166.67	133	\$14,000.00	\$11,286.37
00601-1000	Salary Pumping Plant	13,099.68	15,000.00	-13	\$180,000.00	\$166,900.32
00601-3000	Salary Oper. Water Treatment	10,881.00	11,666.67	-7	\$140,000.00	\$129,119.00
00601-6000	Salary Maintenance T & D	32,752.92	29,500.00	11	\$354,000.00	\$321,247.08
00601-7000	Salary Customer Accts	12,531.02	12,500.00	0	\$150,000.00	\$137,468.98
00601-8000	Salary Administrative	24,685.82	25,000.00	-1	\$300,000.00	\$275,314.18
00603-8000	Salary Directors	0.00	1,166.67	-100	\$14,000.00	\$14,000.00
00408-1200	Payroll Taxes	7,293.08	7,916.67	-8	\$95,000.00	\$87,706.92
00604-1000	Employee P&b Oper. Pumping	0.00	1,000.00	-100	\$12,000.00	\$12,000.00
00604-3000	Employee P&b Oper. Water Treatment	0.00	500.00	-100	\$6,000.00	\$6,000.00
00604-6000	Employee P&b Maint. T&d	0.00	1,000.00	-100	\$12,000.00	\$12,000.00
00604-7000	Employee P&b Customer Accts.	0.00	500.00	-100	\$6,000.00	\$6,000.00
00604-8000	Employee P&b General & Adminst.	0.00	583.33	-100	\$7,000.00	\$7,000.00
00604-9000	Unemployment Ins.	0.00	166.67	-100	\$2,000.00	\$2,000.00
00610-1000	Purchased Water	399.46	583.33	-32	\$7,000.00	\$6,600.54
00615-1000	Purchased Power Oper. Pumping	40,583.16	17,916.67	127	\$215,000.00	\$174,416.84

Year: 2019
 Period: July
 Period Begin: 07/01/19
 Period End: 07/31/19
 Budget Amounts: Original

Green River Valley Water Dist.
sample 1

Account	July Balance	July Budget	Variance	%	Current YTD Balance	YTD Budgeted Balance	Variance	%
Revenue								
00126-9995	Cash In Bank Cit First-FKCON	\$0.00	\$0.00	N/A	0.00	0.00	0.00	N/A
00131-7000	Cash in Bank So Central - Building Fund	\$37.61	\$0.00	N/A	138,685.51	0.00	0.00	N/A
00133-0000	Cash In Bank-CFB-KIA B13-006	\$0.00	\$0.00	N/A	0.00	0.00	0.00	N/A
00305-0000	Depr Reserve Collecting	(\$4,260.00)	\$0.00	N/A	(407,553.00)	0.00	0.00	N/A
00306-0000	Depr Reserve River Intakes	(\$826.00)	\$0.00	N/A	(136,395.00)	0.00	0.00	N/A
00309-0000	Depr Reserve Supply Mains	(\$521.00)	\$0.00	N/A	(88,061.00)	0.00	0.00	N/A
00461-1000	Metered Water Sales - Res	(\$219,264.96)	(\$260,416.67)	-16	(219,264.96)	(260,416.67)	-16	-16
00461-2000	Metered Water Sales - Comm	(\$23,633.71)	(\$28,166.67)	-16	(23,633.71)	(28,166.67)	-16	-16
00465-0000	Sales For Irrigation Purposes	\$0.00	(\$41.67)	-100	0.00	(41.67)	-100	-100
00466-1000	Sales Water Cave City	(\$26,817.62)	(\$27,166.67)	-1	(26,817.62)	(27,166.67)	-1	-1
00466-2000	Sales Water Horse Cave	(\$49,431.69)	(\$51,333.33)	-4	(49,431.69)	(51,333.33)	-4	-4
00466-3000	Sales Water Mumfordsville	(\$14,479.45)	(\$20,250.00)	-28	(14,479.45)	(20,250.00)	-28	-28
00466-4000	Sales Water Larue Co	(\$17,013.64)	(\$19,000.00)	-10	(17,013.64)	(19,000.00)	-10	-10
00466-5000	Sales Water Bonnieville	(\$2,561.79)	\$0.00	N/A	(2,561.79)	0.00	N/A	N/A
00466-6000	Sales Water Green-Taylor	(\$5,073.08)	(\$9,000.00)	-44	(5,073.08)	(9,000.00)	-44	-44
00466-7000	Sales Water CEA-MCNP	(\$2,194.78)	(\$3,750.00)	-41	(2,194.78)	(3,750.00)	-41	-41
00470-0000	Forfeited Discounts	(\$5,618.85)	(\$5,000.00)	12	(5,618.85)	(5,000.00)	12	12
00471-0000	Misc. Service Revenue	(\$8,497.53)	(\$2,916.67)	191	(8,497.53)	(2,916.67)	191	191
00472-1500	Grant Revenue	\$0.00	(\$19,250.00)	-100	0.00	(19,250.00)	-100	-100
00472-2000	Tap Fee Income	\$0.00	(\$4,583.33)	-100	0.00	(4,583.33)	-100	-100
00419-0000	Interest Income	(\$963.03)	(\$1,166.67)	-17	(963.03)	(1,166.67)	-17	-17
00421-0000	Contract Labor (garb. & Sewer)	(\$401.00)	(\$750.00)	-47	(401.00)	(750.00)	-47	-47
00415-0000	Revenue Of Merc. Jobbing & Cont.(mains)	(\$7,284.10)	(\$10,000.00)	-27	(7,284.10)	(10,000.00)	-27	-27
Total Revenue		(\$388,804.62)	(\$462,791.68)	-16	(876,558.72)	(462,791.68)	89	89

Expense	July Balance	July Budget	Variance	%	Current YTD Balance	YTD Budgeted Balance	Variance	%
00416-0000	Cost Of Expenses Of Merch. Job. & Con	\$0.00	\$1,000.00	-100	0.00	1,000.00	-100	-100
00417-0000	Cost Of Expense Job & Contr Hc & Cc	\$2,713.63	\$1,166.67	133	2,713.63	1,166.67	133	133
00601-1000	Salary Pumping Plant	\$13,099.68	\$15,000.00	-13	13,099.68	15,000.00	-13	-13
00601-3000	Salary Oper. Water Treatment	\$10,881.00	\$11,666.67	-7	10,881.00	11,666.67	-7	-7
	Friday, August 9, 2019 11:29 AM							

Account	July Balance	July Budget	Variance %	Current YTD Balance	YTD Budgeted Balance	Variance %
00659-2000	\$5,762.47	\$4,916.67	17	5,762.47	4,916.67	17
00659-3000	\$169.66	\$250.00	-32	169.66	250.00	-32
00659-4000	\$0.00	\$583.33	-100	0.00	583.33	-100
00670-7000	(\$177.91)	\$1,166.67	-115	(177.91)	1,166.67	-115
00675-7000	\$719.93	\$666.67	8	719.93	666.67	8
00403-0000	\$74,900.00	\$75,000.00	0	74,900.00	75,000.00	0
00403-1000	\$0.00	\$333.33	-100	0.00	333.33	-100
00675-8000	\$865.30	\$2,083.33	-58	865.30	2,083.33	-58
00675-9000	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00427-3000	\$31,141.00	\$35,000.00	-11	31,141.00	35,000.00	-11
00604-0000	\$4,030.57	\$4,166.67	-3	4,030.57	4,166.67	-3
00635-9000	\$0.00	\$1,500.00	-100	0.00	1,500.00	-100
00641-6000	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00659-1500	\$0.00	\$0.00	N/A	0.00	0.00	N/A
Total Expense	\$369,736.31	\$358,833.34	3	369,736.31	358,833.34	3
Total Income (loss)	(\$19,068.31)	(\$103,958.34)	-82	(506,822.41)	(103,958.34)	388

Green River Valley Water
District
Line Loss Report

Month/Year
Jul-19

			Customers
District I	17,141,600	3037	"
District II	<u>24,478,300</u>	<u>4042</u>	"
	41,619,900	7079	

Horse cave	31,272,800		
District Coin	58,050		
Munfordville Meter	10,803,900		
CEA	7,973,200	Glasgow 7,051,490	
Bonnieville	2,049,200		
Green-Taylor Meter	2,909,893		
Larue Co. #1	3,868,300		
Larue Co. #2	2,750,210		
Larue Co. Hwy. 357	2,402,000		
County Manor	371,100		
Meter at Plant	<u>981,130</u>		
Total	107,059,683		

Total Water Pumped	111,283,470		
Glasgow Meter	<u>1,425,720</u>		
Total	112,709,190		

Green River Line Loss

Total Water Pumped & Purchased		112,709,190	
Total Water Accounted for		<u>107,059,683</u>	
		5,649,507	

94.99% Acc't for
5.01% Loss

SEPTEMBER 19, 2019

The Board of the Commissioners of the Green River Valley Water District met on September 19, 2019 at 2:00 p.m. at the office of the District. Those present were Chairman Phillip Doyle, Commissioners John Bunnell, Leland Glass, Pat Tucker, and Kerry McDaniel. Manager David Paige, Auditor Skip Campbell, James Nunn, and Attorney Pat Ross were also present.

Motion was made by Commissioner Bunnell, seconded by Commissioner McDaniel, to approve the minutes of the regular meeting of August 15, 2019. The motion carried.

Motion was made by Commissioner McDaniel, seconded by Commissioner Tucker, to approve the minutes of the special meeting of August 20, 2019. The motion carried.

Commissioner Glass made a motion, seconded by Commissioner Tucker, to pay the August bills in the amount of \$326,153.81. The motion carried and a computer printout of the bills is attached.

Manager Paige informed the Board that he expected PSC approval of the rate increase by October 1, 2019. Since there is not PSC approval in place, notification of the rate increase to the customers will take place after that approval.

James Nunn gave the Board an update about the EPA inspection. Attorney Sarah Jarboe has been working with the District to anticipate areas of concern and respond proactively prior to the EPA report, which is expected on October 27, 2019.

Manager Paige told the Board about the Quarry Road Water Line Project and the status of the bore under CSX and 31-W.

Manager Paige informed the Board that the takeover of the Bonnieville Water System is progressing smoothly.

The District will advertise for bids for its property and casualty insurance coverage.

Manager Paige is checking with Andy Lang of Kentucky Rural Water Association to set up for Board training.

Manager Paige identified equipment needs of the District. After a discussion, Commissioner Bunnell make a motion, seconded by Commissioner McDaniel, to authorize Manager Paige to purchase two service trucks and a flat bed truck with a crane. The motion carried.

Manager Paige provided the Board with a written summary of the monthly management meeting, which included recommendations as to updating employees personnel policy and establishing a written Board policy.

After a discussion, Commissioner Bunnell made a motion, seconded by Commissioner McDaniel, to authorize Manager Paige to purchase two new computers and the installation of a firewall for the sum of \$9,757. The motion carried.

The District acquired bids for the deposit of the District's funds in money market accounts. Limestone Bank offered the highest interest rate. Commissioner McDaniel made a motion, seconded by Commissioner Glass, to place the District funds in money market accounts with Limestone Bank. The motion carried, with Commissioner Bunnell abstaining.

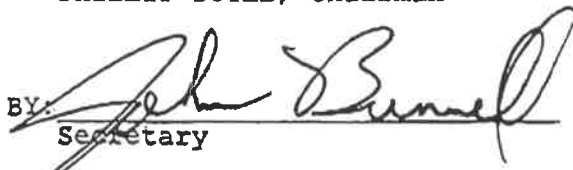
Manager Paige discussed with the Board the need for a PSC tariff for low water pressure areas. The matter will be given further consideration.

Manager Paige gave his Manager's report.

With there being no further business to come before the Board, a motion was made by Commissioner McDaniel, seconded by Commissioner Bunnell, to adjourn the meeting. The motion carried.

GREEN RIVER VALLEY WATER DISTRICT

BY: _____
PHILLIP DOYLE, Chairman

BY:  _____
Secretary

**Meeting of September 19, 2019
2:00 p.m. c.s.t.**

- I. Call to order**
- II. Reading of Minutes from previous meeting**
- III. Review of monthly bills**
- IV. Old Business**
 - (a) WTP Expansion & River Intake Project WX21099029**
 - (b) EPA Inspection (RMP) – James Nunn**
 - (c) Quarry Road Water Line Project Update**
 - (d) Bonnieville Water System Update**
- V. New Business**
 - (a) Audit Presented by Skip Campbell**
 - (b) Advertise Bids for Property & Casualty Insurance**
 - (c) KRWA Board Training**
 - (d) Strategic Planning: Purchase Trucks & Equipment**
 - (e) Monthly Management Meeting Report**
 - (f) Money Market Account Bids**
 - (g) PSC Tariff for Low Water Pressure Areas**
- VI. Manager's Report**
 - (a) Line Loss: Report Attached**

Accounts That Are Reconciled

- **126-1200: Cash In Bank Limestone/KRWF Debt Service**
- **126-2000: Cash In Bank Rural Development**
- **126-6000: Cash In Bank Citizens Rural Development CD**
- **126-8700: Cash In Regions 2013 D**
- **126-9999: Cash In Bank Kia**
- **127-1000: GRVWD Depreciation P.B.I.**
- **127-2000: Cash In Bank P.B.I. Health Reimbursement**
- **131-3100: Cash In Bank Customer Deposit (Meter Fund)**
- **131-4500: Cash In Bank Rev.Limestone**
- **131-5100: Cash In Bank Operation & Maintenance**
- **131-6000: Cash In Bank South Central O/M**
- **131-6500: Cash In Bank South Central/Tank Maintenance**
- **131-7000: Cash In Bank South Central/Building Fund**
- **141-000: Customer Accounts Receivable/ Aging**
- **461-1000: Metered Water Sales-Residential**
- **461-2000: Metered Water Sales-Commercial**

Revised as of September 9, 2019

O/M Transfer Total

O/M Balance: \$5,529.75

Transfer Total: \$325,795.28

Net Total: \$331,325.03

**Green River Valley Water Dist.
Recurring Transaction Audit**

Frequency All Frequencies

Transaction Date	Description	Frequency	Reference Number	Permanent	Entered By	Debit Amount	Credit Amount	Date Error
Account 08/31/19	00162-0000 Prepaid Insurance To Record Prepaid Insurance	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$10,926.33	<input type="checkbox"/>
Account 08/31/19	00237-1000 Accrued Int Payable To Record Accrued Interest For The Month	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$31,141.00	<input type="checkbox"/>
Account 08/31/19	00243-0000 Accrued Tank Maintenance To Record Accrued Tank Maintenance	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$9,000.00	<input type="checkbox"/>
Account 08/31/19	00304-3100 Depr Res S & I To Record Depreciation Res S & I	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$5,929.00	<input type="checkbox"/>
Account 08/31/19	00304-5100 Depr Res Stru & Improv Office Bldg To Record Depreciation Res. Stru./Office	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$411.00	<input type="checkbox"/>
Account 08/31/19	00305-0000 Depr Reserve Collecting To Record Depr. Reserve Collecting	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$4,260.00	<input type="checkbox"/>
Account 08/31/19	00306-0000 Depr Reserve River Intakes To Record Depr. Reserve River Intakes	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$826.00	<input type="checkbox"/>
Account 08/31/19	00309-0000 Depr Reserve Suply Mains To Record Depr. Reserve Supply Mains	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$521.00	<input type="checkbox"/>
Account 08/31/19	00311-2100 Depr Res Electr Pumping Equip To Record Depr. Res Electr Pumping Equip	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$13,253.00	<input type="checkbox"/>
Account 08/31/19	00320-3100 Depr Res Water Treat Equip To Record Depr Res Water Treat Equip	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$4,541.00	<input type="checkbox"/>
Account 08/31/19	00330-4100 Depr Res Distr Resv & Stand Pipes To Record Depr Res Distr Resv/Stand Pipe	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$5,181.00	<input type="checkbox"/>
Account 08/31/19	00331-4100 Depr Res T & D Mains To Record Depr Res T & D Mains	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$31,831.00	<input type="checkbox"/>
Account 08/31/19	00333-4100 Depr Res Services To Record Depr Res Services	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$1,526.00	<input type="checkbox"/>
Account 08/31/19	00334-4100 Depr Res Meters To Record Depr Res Meters	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$2,763.00	<input type="checkbox"/>
Account 08/31/19	00335-4100 Depr Res Hydrants To Record Depr Res Hydrants	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$316.00	<input type="checkbox"/>
Account 08/31/19	00339-4100 Depr Res Other Plant To Record Depr Res Other Plant	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$158.00	<input type="checkbox"/>

Transaction Date	Description	Frequency	Reference Number	Permanent	Entered By	Debit Amount	Credit Amount	Date Error
Account 08/31/19	00341-5100 Depr Res Trans Equip To Record Depr Res Trans Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$2,856.00	<input type="checkbox"/>
Account 08/31/19	00345-5100 Depr Res Power Oper Equip To Record Depr Res Power Oper Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$528.00	<input type="checkbox"/>
Account 08/31/19	00403-0000 Depr Expense To Record Depr Expense Frequency 1			<input checked="" type="checkbox"/>	Allison	\$74,900.00	\$0.00	<input type="checkbox"/>
Account 08/31/19	00427-3000 Interest Of Long Term Debt To Record Interest Of Long Term Debt Frequency 1			<input checked="" type="checkbox"/>	Allison	\$31,141.00	\$0.00	<input type="checkbox"/>
Account 08/31/19	00635-6000 Cont. Ser. T&d Maint Tank Maintenance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$9,000.00	\$0.00	<input type="checkbox"/>
Account 08/31/19	00656-0000 Vehicle Insur. To Record Vehicle Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$1,739.73	\$0.00	<input type="checkbox"/>
Account 08/31/19	00657-0000 Liab. Ins. To Record Liability Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$380.75	\$0.00	<input type="checkbox"/>
Account 08/31/19	00658-0000 Workers Comp. To Record Workers Comp. Frequency 1			<input checked="" type="checkbox"/>	Allison	\$2,873.72	\$0.00	<input type="checkbox"/>
Account 08/31/19	00659-2000 Property Ins. To Record Property Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$5,762.47	\$0.00	<input type="checkbox"/>
Account 08/31/19	00659-3000 Commissioners Ins. To Record Commissioners Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$169.66	\$0.00	<input type="checkbox"/>
Total Number of Transactions		26	Report Totals			\$125,967.33	\$125,967.33	

Green River Valley Water Dist.
Recurring Transaction Posting Register

Frequency All Frequencies

Transaction Date	Description	Frequency	Reference Number	Permanent	Entered By	Debit Amount	Credit Amount	Date Error
Account 08/31/19	00162-0000 Prepaid Insurance To Record Prepaid Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$10,926.33	<input type="checkbox"/>
Account 08/31/19	00237-1000 Accrued Int Payable To Record Accrued Interest For The Month Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$31,141.00	<input type="checkbox"/>
Account 08/31/19	00243-0000 Accrued Tank Maintenance To Record Accrued Tank Maintenance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$9,000.00	<input type="checkbox"/>
Account 08/31/19	00304-3100 Depr Res S & I To Record Depreciation Res S & I Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$5,929.00	<input type="checkbox"/>
Account 08/31/19	00304-5100 Depr Res Stru & Improv Office Bldg To Record Depreciation Res. Stru./Office Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$411.00	<input type="checkbox"/>
Account 08/31/19	00305-0000 Depr Reserve Collecting To Record Depr. Reserve Collecting Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$4,260.00	<input type="checkbox"/>
Account 08/31/19	00306-0000 Depr Reserve River Intakes To Record Depr. Reserve River Intakes Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$826.00	<input type="checkbox"/>
Account 08/31/19	00309-0000 Depr Reserve Suplly Mains To Record Depr. Reserve Supply Mains Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$521.00	<input type="checkbox"/>
Account 08/31/19	00311-2100 Depr Res Electr Pumping Equip To Record Depr. Res Electr Pumping Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$13,253.00	<input type="checkbox"/>
Account 08/31/19	00320-3100 Depr Res Water Treat Equip To Record Depr Res Water Treat Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$4,541.00	<input type="checkbox"/>
Account 08/31/19	00330-4100 Depr Res Distr Resv & Stand Pipes To Record Depr Res Distr Resv/Stand Pipe Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$5,181.00	<input type="checkbox"/>
Account 08/31/19	00331-4100 Depr Res T & D Mains To Record Depr Res T & D Mains Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$31,831.00	<input type="checkbox"/>
Account 08/31/19	00333-4100 Depr Res Services To Record Depr Res Services Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$1,526.00	<input type="checkbox"/>
Account 08/31/19	00334-4100 Depr Res Meters To Record Depr Res Meters Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$2,763.00	<input type="checkbox"/>
Account 08/31/19	00335-4100 Depr Res Hydrants To Record Depr Res Hydrants Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$316.00	<input type="checkbox"/>
Account 08/31/19	00339-4100 Depr Res Other Plant To Record Depr Res Other Plant Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$158.00	<input type="checkbox"/>

Transaction Date	Description	Frequency	Reference Number	Permanent	Entered By	Debit Amount	Credit Amount	Date Error
Account 08/31/19	00341-5100 Depr Res Trans Equip To Record Depr Res Trans Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$2,856.00	<input type="checkbox"/>
Account 08/31/19	00345-5100 Depr Res Power Oper Equip To Record Depr Res Power Oper Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$528.00	<input type="checkbox"/>
Account 08/31/19	00403-0000 Depr Expense To Record Depr Expense Frequency 1			<input checked="" type="checkbox"/>	Allison	\$74,900.00	\$0.00	<input type="checkbox"/>
Account 08/31/19	00427-3000 Interest Of Long Term Debt To Record Interest Of Long Term Debt Frequency 1			<input checked="" type="checkbox"/>	Allison	\$31,141.00	\$0.00	<input type="checkbox"/>
Account 08/31/19	00635-6000 Cont. Ser. T&d Maint Tank Maintenance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$9,000.00	\$0.00	<input type="checkbox"/>
Account 08/31/19	00656-0000 Vehicle Insur. To Record Vehicle Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$1,739.73	\$0.00	<input type="checkbox"/>
Account 08/31/19	00657-0000 Liab. Ins. To Record Liability Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$380.75	\$0.00	<input type="checkbox"/>
Account 08/31/19	00658-0000 Workers Comp. To Record Workers Comp. Frequency 1			<input checked="" type="checkbox"/>	Allison	\$2,873.72	\$0.00	<input type="checkbox"/>
Account 08/31/19	00659-2000 Property Ins. To Record Property Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$5,762.47	\$0.00	<input type="checkbox"/>
Account 08/31/19	00659-3000 Commissioners Ins. To Record Commissioners Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$169.66	\$0.00	<input type="checkbox"/>
Total Number of Transactions		26	Report Totals			\$125,967.33	\$125,967.33	

Select Transactions By Period
 Fiscal Year: 2019 Open
 Period: August
 Beginning Date: N/A
 Ending Date: N/A

Green River Valley Water Dist.
August Trial Balance Report

Account	Beginning Balance	Period Activity	Ending Balance
00105-0000 Construction In Progress	\$5,700.00	\$0.00	\$5,700.00
00126-1200 Cash In Bank Limestone/KRWF Debt Service	\$410,984.78	\$421.69	\$411,406.47
00126-2000 Cash In Bank Citizens First-Rural Dev	\$211,653.67	\$54,549.34	\$266,203.01
00126-6000 Cash - Cd - Citizens First Bank	\$517,200.00	\$0.00	\$517,200.00
00126-8700 Cash Regions 2013 D	\$165,274.03	\$22,320.63	\$187,594.66
00126-9999 Cash in Bank KIA 2009 Main	\$13,617.43	\$0.00	\$13,617.43
00127-1000 Cash In Bank Pioneer Bank Depr	\$36,429.90	\$2,002.42	\$38,432.32
00127-2000 Cash In Bank Pioneer Bank Health Reimbu	\$3,570.44	\$5,000.00	\$8,570.44
00127-3000 Savings Cd Depr	\$10,000.00	\$0.00	\$10,000.00
00131-1000 Cash On Hand	\$200.00	\$0.00	\$200.00
00131-3100 Cash In Bank/ Cust Deposit/District	\$136,402.16	\$1,562.43	\$137,964.59
00131-4100 Cash In Bank Revenue/District	\$15,159.26	-\$15,159.26	\$0.00
00131-4500 Cash In Bank Rev/Limestone	\$577,386.00	-\$68,352.40	\$509,033.60
00131-5100 Cash In Bank O & M Acct/ District	-\$775.37	\$6,305.12	\$5,529.75
00131-6000 Cash In Bank So Central O&m/construction	\$211,143.55	\$10,053.87	\$221,197.42
00131-6500 Cash In Bank So Central Tank Maint	\$64,488.83	\$10,017.71	\$74,506.54
00131-7000 Cash in Bank So Central - Building Fund	\$138,685.51	-\$89,979.10	\$48,706.41
00141-0000 Customer Accounts Receivable	\$231,819.78	\$37,646.83	\$269,466.61
00141-1000 Customer A/r - Wholesale	\$123,193.57	-\$9,188.36	\$114,005.21
00151-0000 Plant Materials & Operating Supp Inv	\$302,029.95	-\$25,046.72	\$276,983.23
00162-0000 Prepaid Insurance	\$57,361.94	\$1,156.67	\$58,518.61
00171-0000 Accrued Interest Receivable	\$2,966.50	\$0.00	\$2,966.50
00181-0000 Unamortized Debt Discount	\$17,533.82	\$0.00	\$17,533.82
00181-1000 Unamortized Bond Discount 2004	\$26,404.82	\$0.00	\$26,404.82
00181-2000 Unamortized Debt Discount 2013 B	\$24,744.16	\$0.00	\$24,744.16
00303-2000 Land & Land Rights	\$157,171.57	\$0.00	\$157,171.57
00303-3000 L & L Rights Structures & Improv	\$86,496.30	\$0.00	\$86,496.30
00303-4000 L & L Rights Water Treatment	\$203,386.28	\$0.00	\$203,386.28
00303-5000 L & L Rights- Hydrants	\$6,900.00	\$0.00	\$6,900.00
00304-3000 Structures & Improv	\$3,557,345.86	\$0.00	\$3,557,345.86
00304-3100 Depr Res S & I	-\$1,442,200.88	-\$5,929.00	-\$1,448,129.88
00304-5000 Structure & Improvements Office Building	\$610,370.83	\$0.00	\$610,370.83
00304-5100 Depr Res Stru & Improv Office Bldg	-\$54,348.74	-\$411.00	-\$54,759.74
00305-0000 Depr Reserve Collecting	-\$407,557.00	-\$4,260.00	-\$411,817.00
00305-5100 Collecting & Impounding Res	\$2,556,205.25	\$0.00	\$2,556,205.25
00306-0000 Depr Reserve River Intakes	-\$136,396.00	-\$826.00	-\$137,222.00
00306-5100 River Intakes	\$495,652.31	\$0.00	\$495,652.31
00309-0000 Depr Reserve Supply Mains	-\$88,062.00	-\$521.00	-\$88,583.00
00309-5100 Supply Mains	\$312,627.37	\$0.00	\$312,627.37
00311-2000 Electric Pumping Equip	\$3,989,731.64	\$0.00	\$3,989,731.64
00311-2100 Depr Res Electr Pumping Equip	-\$3,121,808.74	-\$13,253.00	-\$3,135,061.74
00320-3000 Water Treatment Equip	\$1,367,153.58	\$0.00	\$1,367,153.58
00320-3100 Depr Res Water Treat Equip	-\$1,032,167.27	-\$4,541.00	-\$1,036,708.27
00330-4000 Distr Reser & Stand Pipes	\$3,108,627.81	\$0.00	\$3,108,627.81
00330-4100 Depr Res Distr Resv & Stand Pipes	-\$1,319,686.87	-\$5,181.00	-\$1,324,867.87
00331-4000 T & D Mains	\$19,589,866.21	\$100,000.00	\$19,689,866.21
00331-4100 Depr Res T & D Mains	-\$8,972,744.97	-\$31,831.00	-\$9,004,575.97
00333-4000 Services	\$938,909.93	\$733.42	\$939,643.35
00333-4100 Depr Res Services	-\$610,278.09	-\$1,526.00	-\$611,804.09
00334-4000 Meters	\$1,736,889.88	\$4,164.74	\$1,741,054.62
00334-4100 Depr Res Meters	-\$703,822.45	-\$2,763.00	-\$706,585.45
00334-4200 Meter Installation	\$157,158.64	\$0.00	\$157,158.64

Account	Beginning Balance	Period Activity	Ending Balance
00334-4300 Depr Res Meter Instal	-\$157,159.90	\$0.00	-\$157,159.90
00335-4000 Hydrants	\$128,347.54	\$0.00	\$128,347.54
00335-4100 Depr Res Hydrants	-\$84,730.66	-\$316.00	-\$85,046.66
00339-0000 Other Plant	\$25,563.98	\$0.00	\$25,563.98
00339-4100 Depr Res Other Plant	-\$25,721.87	-\$158.00	-\$25,879.87
00340-5000 Office Furniture & Equip	\$320,782.38	\$0.00	\$320,782.38
00340-5100 Depr Res Office Furn & Equip	-\$320,781.67	\$0.00	-\$320,781.67
00341-5000 Trans Equip	\$623,052.87	\$0.00	\$623,052.87
00341-5100 Depr Res Trans Equip	-\$577,568.19	-\$2,856.00	-\$580,424.19
00343-5000 Tools, Shop & Equip	\$193,026.07	\$4,100.00	\$197,126.07
00343-5100 Depr Res Tool, Shop & Garage Equip	-\$172,132.63	\$0.00	-\$172,132.63
00344-5000 Lab Equip	\$3,343.45	\$0.00	\$3,343.45
00344-5100 Depr Res Lab Equip	-\$3,343.03	\$0.00	-\$3,343.03
00345-5000 Power Oper Equip	\$522,635.04	\$0.00	\$522,635.04
00345-5100 Depr Res Power Oper Equip	-\$413,869.12	-\$528.00	-\$414,397.12
00346-5000 Communication Equip	\$194,427.09	\$0.00	\$194,427.09
00346-5100 Depr Res Comm Equip	-\$194,212.92	\$0.00	-\$194,212.92
TOTAL ASSETS	\$24,350,253.61	-\$22,590.97	\$24,327,662.64
00221-9600 Bonds 1996 FHA Series A	-\$615,717.00	\$0.00	-\$615,717.00
00221-9700 Bonds 1996 FHA Series B	-\$421,500.00	\$0.00	-\$421,500.00
00221-9800 Bonds 1996 FHA Series C	-\$161,000.00	\$0.00	-\$161,000.00
00221-9920 Bonds KRWFC 2013 B	-\$1,470,000.00	\$0.00	-\$1,470,000.00
00221-9980 Bonds Payable KRWF 2004 RD	-\$4,108,000.00	\$0.00	-\$4,108,000.00
00226-0000 Bond Payable RD-2010 A	-\$2,751,000.00	\$0.00	-\$2,751,000.00
00227-0000 Note Payable KIA	-\$1,031,427.95	\$0.00	-\$1,031,427.95
00231-1000 Accounts Payable	-\$132,992.28	\$66,605.81	-\$66,386.47
00232-2000 Equip Oblig-case Power	-\$0.40	\$0.00	-\$0.40
00232-3500 Temporary Financing-PBI Bank	\$3.00	\$0.00	\$3.00
00235-0000 Customer Deposits Payable	-\$99,149.94	-\$2,444.82	-\$101,594.76
00237-1000 Accrued Int Payable	-\$137,734.23	-\$31,141.00	-\$168,875.23
00241-0000 AFLAC	\$7,224.33	-\$281.05	\$6,943.28
00241-1000 FICA Withholding Payable	-\$11,605.20	\$0.00	-\$11,605.20
00241-2000 Federal Tax Withholding Payable	\$3,573.04	\$0.00	\$3,573.04
00241-3000 State Income Tax Payable	\$3,900.82	\$0.00	\$3,900.82
00241-4000 Local Tax Payable C C	-\$1,028.62	\$0.00	-\$1,028.62
00241-4200 Local Tax Payable Horse Cave	-\$618.36	-\$34.83	-\$653.19
00241-4500 Local Tax Payable H C	\$773.02	-\$402.11	\$370.91
00241-4800 Local Tax Payable M C	\$37.83	-\$17.23	\$20.60
00241-5000 Ky Sales Tax	\$14,515.89	\$298.39	\$14,814.28
00241-5500 Utility Tax	-\$11,830.53	-\$896.36	-\$12,726.89
00241-6000 Special Withholding	\$240.99	\$0.00	\$240.99
00241-6500 Retirement Withholding	\$6,009.97	\$2,675.68	\$8,685.65
00241-7000 Sewer Revenue	-\$20,184.87	-\$6,761.12	-\$26,945.99
00242-1000 Accrued Sick Leave	-\$100,856.46	\$0.00	-\$100,856.46
00242-2000 Accrued Vacation	-\$37,790.96	\$0.00	-\$37,790.96
00242-3000 Accrued Payroll	-\$14,181.49	\$0.00	-\$14,181.49
00243-0000 Accrued Tank Maintenance	-\$125,849.49	-\$9,000.00	-\$134,849.49
00251-0000 Unamortized Premium on Bonds	-\$85,212.65	\$0.00	-\$85,212.65
00252-0000 Advances for Construction	\$0.30	\$0.00	\$0.30
TOTAL LIABILITIES	-\$11,301,401.24	\$18,601.36	-\$11,282,799.88
00215-0000 Unappropriated Retained Earnings	-\$7,036,136.95	\$0.00	-\$7,036,136.95
00271-0000 Contr In Aid Of Constr-Tap Fees	-\$3,050,108.00	-\$4,500.00	-\$3,054,608.00
00271-2000 Contrib In Aid Of Constr-Fed Grants	-\$2,989,406.97	\$0.00	-\$2,989,406.97
TOTAL CAPITAL	-\$13,075,651.92	-\$4,500.00	-\$13,080,151.92

Account	Beginning Balance	Period Activity	Ending Balance
00415-0000 Revenue Of Merc. Jobbing & Cont.(mains)	-\$7,284.10	-\$9,998.58	-\$17,282.68
00461-1000 Metered Water Sales - Res	-\$221,988.30	-\$242,871.56	-\$464,859.86
00461-2000 Metered Water Sales - Comm	-\$24,567.13	-\$30,007.49	-\$54,574.62
00465-0000 Sales For Irrigation Purposes	\$0.00	-\$38.25	-\$38.25
00466-1000 Sales Water Cave City	-\$26,817.62	-\$17,062.65	-\$43,880.27
00466-2000 Sales Water Horse Cave	-\$49,431.69	-\$60,213.16	-\$109,644.85
00466-3000 Sales Water Munfordville	-\$14,479.45	-\$13,669.68	-\$28,149.13
00466-4000 Sales Water Larue Co	-\$17,013.64	-\$19,303.87	-\$36,317.51
00466-5000 Sales Water Bonnieville	-\$2,561.79	\$9,188.36	\$6,626.57
00466-6000 Sales Water Green-Taylor	-\$5,073.08	-\$6,227.19	-\$11,300.27
00466-7000 Sales Water CEA-MCNP	-\$2,194.78	-\$2,377.75	-\$4,572.53
TOTAL REVENUE	-\$371,411.58	-\$392,581.82	-\$763,993.40
00417-0000 Cost Of Expense Job & Contr Hc & Cc	\$2,713.63	\$3,708.83	\$6,422.46
TOTAL DED FROM REVENUE	\$2,713.63	\$3,708.83	\$6,422.46
00184-7000 Transportation Clearing	\$0.00	\$12,680.34	\$12,680.34
00403-0000 Depr Expense	\$74,900.00	\$74,900.00	\$149,800.00
00408-1000 Reg. Comm Exp	-\$8,290.68	\$0.00	-\$8,290.68
00408-1200 Payroll Taxes	\$7,293.08	\$8,767.38	\$16,060.46
00427-3000 Interest Of Long Term Debt	\$31,141.00	\$24,336.39	\$55,477.39
00601-1000 Salary Pumping Plant	\$13,099.68	\$13,477.10	\$26,576.78
00601-3000 Salary Oper. Water Treatment	\$10,881.00	\$11,595.60	\$22,476.60
00601-6000 Salary Maintenance T & D	\$32,752.92	\$39,758.59	\$72,511.51
00601-7000 Salary Customer Accts	\$12,531.02	\$15,641.92	\$28,172.94
00601-8000 Salary Administrative	\$24,685.82	\$31,062.45	\$55,748.27
00603-8000 Salary Directors	\$0.00	\$500.00	\$500.00
00604-0000 Flex Administrator - Reimbursement	\$4,030.57	\$0.00	\$4,030.57
00604-1000 Employee P&b Oper. Pumping	\$358.98	\$0.00	\$358.98
00604-3000 Employee P&b Oper. Water Treatment	\$358.97	\$0.00	\$358.97
00604-6000 Employee P&b Maint. T&d	\$449.84	\$424.52	\$874.36
00604-7000 Employee P&b Customer Accts.	\$126.90	\$101.52	\$228.42
00610-1000 Purchased Water	\$399.46	\$1,019.42	\$1,418.88
00615-1000 Purchased Power Oper. Pumping	\$40,583.16	\$23,796.82	\$64,379.98
00615-5000 Purchased Power Oper. T&d	\$6,173.51	\$6,608.85	\$12,782.36
00615-8000 Purchased Power Admin & General	\$2,676.68	\$3,911.21	\$6,587.89
00618-3000 Chemicals Oper. Water Treatment	\$18,224.68	\$27,408.04	\$45,632.72
00620-1000 Mat. & Supplies Oper. Pumping	\$1,919.71	\$2,128.21	\$4,047.92
00620-3000 Mat. & Supplies Oper. Water Treatment	\$3,106.23	\$484.62	\$3,590.85
00620-6000 Mat. & Supplies Maint. T&d	\$26,658.94	\$25,653.35	\$52,312.29
00620-7000 Mat. & Supplies Customer Accts.	\$6,190.05	\$4,390.89	\$10,580.94
00620-8000 Mat. & Supplies Admins & General	\$1,867.13	\$1,641.06	\$3,508.19
00633-8000 Cont. Ser. A&g Legal	\$1,680.00	\$0.00	\$1,680.00
00635-1000 Cont. Ser. Plant Admin & General	\$24,189.19	\$90.00	\$24,279.19
00635-2000 Cont. Ser. Other P&m	\$381.86	\$910.00	\$1,291.86
00635-3000 Cont. Ser. Water Treatment	\$6,036.26	\$2,527.46	\$8,563.72
00635-6000 Cont. Ser. T&d Maint	\$12,491.11	\$13,673.40	\$26,164.51
00635-8000 Cont. Ser. Admin. & General	\$3,966.08	\$8,383.84	\$12,349.92
00650-6000 Trans. Exp. T&d	\$19,753.61	\$0.00	\$19,753.61
00650-7000 Trans. Exp. Customer Accts	\$3,100.00	\$0.00	\$3,100.00
00650-8000 Trans. Exp. Admin. & General	\$300.00	\$0.00	\$300.00
00656-0000 Vehicle Insur.	\$1,739.73	\$1,739.73	\$3,479.46
00657-0000 Liab. Ins.	\$380.75	\$380.75	\$761.50
00658-0000 Workers Comp.	\$2,873.72	\$2,873.72	\$5,747.44
00658-5000 Dental Insurance	\$564.20	\$544.01	\$1,108.21
00659-0000 Health Insurance	-\$916.94	\$43,977.12	\$43,060.18
00659-1000 Life Insurance	\$415.21	\$393.47	\$808.68

Account	Beginning Balance	Period Activity	Ending Balance
00659-2000 Property Ins.	\$5,762.47	\$5,762.47	\$11,524.94
00659-3000 Commissioners Ins.	\$169.66	\$169.66	\$339.32
00670-7000 Bad Debt Expense	-\$177.91	-\$214.92	-\$392.83
00675-7000 Misc. Customer Accts	\$719.93	\$2,118.63	\$2,838.56
00675-8000 Misc. Adminst. & General	\$1,383.95	\$8,924.06	\$10,308.01
TOTAL EXPENSES	\$396,931.53	\$422,541.68	\$819,473.21
00419-0000 Interest Income	-\$963.03	-\$752.66	-\$1,715.69
00421-0000 Contract Labor (garb. & Sewer)	-\$401.00	-\$400.00	-\$801.00
00470-0000 Forfeited Discounts	-\$5,618.85	-\$4,556.50	-\$10,175.35
00471-0000 Misc. Service Revenue	-\$2,975.84	-\$20,133.70	-\$23,109.54
TOTAL OTHER REVENUE	-\$9,958.72	-\$25,842.86	-\$35,801.58
00462-9999 dummy account for HC water	\$14,943.34	\$652.02	\$15,595.36
00999-0999 dummy account for sewer	-\$6,418.65	\$11.76	-\$6,406.89
TOTAL	\$8,524.69	\$663.78	\$9,188.47
TOTAL ASSETS	\$24,350,253.61	-\$22,590.97	\$24,327,662.64
TOTAL LIABILITIES	-\$11,301,401.24	\$18,601.36	-\$11,282,799.88
TOTAL CAPITAL	-\$13,075,651.92	-\$4,500.00	-\$13,080,151.92
TOTAL DIFFERENCE	\$0.00	\$0.00	\$0.00
	-\$26,799.55	-\$8,489.61	-\$35,289.16
TOTAL REVENUE	-\$371,411.58	-\$392,581.82	-\$763,993.40
TOTAL DED FROM REVENUE	\$2,713.63	\$3,708.83	\$6,422.46
TOTAL EXPENSES	\$396,931.53	\$422,541.68	\$819,473.21
TOTAL OTHER REVENUE	-\$9,958.72	-\$25,842.86	-\$35,801.58
	\$26,799.55	\$8,489.61	\$35,289.16

**Green River Valley Water Dist.
Balance Sheet**

Fiscal Year: 2019
 Comparative Year: 2018
 Include Thru: August

Account	2019 Beginning Balance	Previous Period Balance	2019 YTD 08/31/19	2018 YTD 08/31	Difference
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Assets

Utility Plant

Utility Plant In Service	37,516,569.44	37,521,186.95	37,630,185.11	37,496,692.10	133,493.01
00105-0000 Construction In Progress	0.00	5,700.00	5,700.00	0.00	5,700.00
00106-1000 Capitalized Interest	0.00	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	37,516,569.44	37,526,886.95	37,635,885.11	37,496,692.10	139,193.01
	(19,137,285.00)	(19,206,578.00)	(19,275,871.00)	(18,534,121.00)	(741,750.00)
Utility Plant, net	18,379,284.44	18,320,308.95	18,360,014.11	18,962,571.10	(602,556.99)

Special Funds:

Revenue Fund:					
00131-4000 Cash In Bank Revenue Fund	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	653,811.78	370,172.61	383,471.82	766,380.90	(382,909.08)
	653,811.78	370,172.61	383,471.82	766,380.90	(382,909.08)

Depreciation Funds:

Cash	219,605.69	265,271.44	326,823.20	681,739.82	(354,916.62)
00126-4000 Cash in Bank Citizens Rural Devel - CD	0.00	0.00	0.00	0.00	0.00
00126-6000 Cash - Cd - Citizens First Bank	517,200.00	517,200.00	517,200.00	517,200.00	0.00
00126-7000 Cash - Cd - Bb&t	0.00	0.00	0.00	0.00	0.00
00126-8000 Cash In Bank Regions B&I 2001E	0.00	0.00	0.00	0.00	0.00
00126-8200 Cash In Bank Regions B&I 2003C	0.00	0.00	0.00	0.00	0.00
00126-9900 Cash In Bank -Constr 2009A	0.00	0.00	0.00	0.00	0.00
00126-9950 Cash In Bank-Citizens First- B&I - 2003C	0.00	0.00	0.00	0.00	0.00
00126-9960 Cash - Citizens First - Bonds 2004- B	0.00	0.00	0.00	0.00	0.00
00126-9965 Cash - Citizens First - Bonds 2004 D	0.00	0.00	0.00	0.00	0.00

Account	2019 Beginning Balance	Previous Period Balance	2019 YTD 08/31/19	2018 YTD 08/31	Difference
00126-9996	0.00	0.00	0.00	0.00	0.00
00127-3000	10,000.00	10,000.00	10,000.00	10,000.00	0.00
Sub Total	746,805.69	792,471.44	854,023.20	1,208,939.82	(354,916.62)

Construction Fund:

00126-0000	Cash In Bank Regions B&I	0.00	0.00	0.00	0.00	0.00
00126-3000	Cash In Bank KBC B&I 2001E	0.00	0.00	0.00	0.00	0.00
00131-8000	Cash in Bank So Central-FEMA	0.00	0.00	0.00	0.00	0.00
00131-8500	Cash-1992 Constr. Acct.	0.00	0.00	0.00	0.00	0.00
00131-9000	Cash in Bank-Regions-2008A Construction	0.00	0.00	0.00	0.00	0.00
00131-9500	Cash in Bank - EPA Project	0.00	0.00	0.00	0.00	0.00
00131-9600	Const Fund Fha Northtown	0.00	0.00	0.00	0.00	0.00
00141-5000	Grant Rev Receivable	0.00	0.00	0.00	0.00	0.00
Sub Total		0.00	0.00	0.00	0.00	0.00

Bond And Interest Funds:

00126-2100	Money Market Accounts	0.00	0.00	0.00	0.00	0.00
00126-1100	Cash in Bank Citizens/ KRWF Debt Service	0.00	0.00	0.00	410,354.63	(410,354.63)
00126-1000	Cash In Bank B&I Fund Nfb	0.00	0.00	0.00	0.00	0.00
00171-0000	Accrued Interest Receivable	2,966.50	2,966.50	2,966.50	2,966.50	0.00
Sub Total		2,966.50	2,966.50	2,966.50	413,321.13	(410,354.63)

Total Special Funds

1,403,583.97	1,165,610.55	1,240,461.52	2,388,641.85	(1,148,180.33)
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Operating Fund:

00126-5000	Cash	558,787.42	553,715.12	496,675.15	714,965.21	(218,290.06)
00151-0000	Inv Acct-h&l-Interim	0.00	0.00	0.00	0.00	0.00
00162-0000	Plant Materials & Operating Supp Inv	280,190.25	302,029.95	276,983.23	287,775.44	(10,792.21)
	Prepaid Insurance	68,288.27	57,361.94	58,518.61	30,463.51	28,055.10
Total Operating Fund		907,265.94	913,107.01	832,176.99	1,033,204.16	(201,027.17)

Account

2019 Beginning
Balance

Previous Period
Balance

2019 YTD
08/31/19

2018 YTD
08/31

Difference

Account	2019 Beginning Balance	Previous Period Balance	2019 YTD 08/31/19	2018 YTD 08/31	Difference
Deferred Charges:					
00181-0000	17,533.82	17,533.82	17,533.82	17,533.82	0.00
00181-5000	0.00	0.00	0.00	0.00	0.00
00181-8000	0.00	0.00	0.00	0.00	0.00
00182-0000	0.00	0.00	0.00	0.00	0.00
Sub Total	20,707,668.17	20,416,560.33	20,450,186.44	22,401,950.93	(1,951,764.49)

Account

Liabilities

00215-0000 Unappropriated Retained Earnings
 0.00
 Current Year Net Income

2019 Beginning Balance	Previous Period Balance	2019 YTD 08/31/19	2018 YTD 08/31	Difference
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(7,036,136.95)	(7,036,136.95)	(7,036,136.95)	(7,149,088.05)	112,951.10
0.00	(7,750.12)	2,363.46	(11,102.07)	13,465.53

Long-term Debt:

00221-9960 Bonds Payable - KRWF - 2004B
 0.00
 00224-0000 Bonds Payable-KRWF-2008A
 0.00
 00223-0000 Bonds Payable KRWF 2004 RD
 0.00
 00232-3000 Serial Water Revenue Bonds
 (8,057,217.00)
 Note Payable-rtb
 0.00
 00232-2000 Equip Oblig-case Power
 (0.40)
 00232-3500 Temporary Financing-PBI Bank
 3.00
 00232-4000 Note Payable-KBC
 0.00
 00232-5000 Note Payable Interim Fin.-KRWF
 0.00

Sub Total

(15,093,351.35)	(15,101,101.47)	(15,090,987.89)	(15,415,404.52)	324,416.63
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Current Liabilities:

00221-1100 Serial Water Revenue Current Portion
 0.00
 00232-3100 Note Payable Current Portion
 0.00
 00232-2100 Equipment Oblig. Current Portion
 0.00
 00231-1000 Accountis Payable
 (63,628.33)
 00231-2000 Accounts Payable Constr
 0.00
 00231-3000 Note Payable Land
 0.00

00235-0000 Accrued Expenses
 (118,414.28)
 Customer Deposits Payable
 (95,814.36)

Total Current Liabilities

(277,856.97)	(384,259.75)	(359,299.24)	(396,481.36)	37,182.12
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Commitments And Contingencies:

00215-1000 Reserve For Bond & Interest Retire.

0.00	0.00	0.00	0.00	0.00
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Account	2019 Beginning Balance		2019 YTD 08/31/19		2018 YTD 08/31		Difference
	Balance	Previous Period Balance	Balance	08/31/19	08/31	08/31	
00242-1000	Accrued Sick Leave	(100,856.46)	(100,856.46)	(100,856.46)	(107,741.27)	6,884.81	
00242-2000	Accrued Vacation	(37,790.96)	(37,790.96)	(37,790.96)	(39,428.08)	1,637.12	
00242-3000	Accrued Payroll	(14,181.49)	(14,181.49)	(14,181.49)	(9,387.19)	(4,794.30)	
00243-0000	Accrued Tank Maintenance	(116,849.49)	(125,849.49)	(134,849.49)	(119,641.56)	(15,207.93)	
00252-0000	Advances for Construction	0.30	0.30	0.30	0.30	0.00	
00305-0000	Depr Reserve Collecting	(403,297.00)	(407,557.00)	(411,817.00)	(360,693.00)	(51,124.00)	
00305-5100	Collecting & Impounding Res	2,556,205.25	2,556,205.25	2,556,205.25	2,556,205.25	0.00	
00306-0000	Depr Reserve River Intakes	(135,570.00)	(136,396.00)	(137,222.00)	(127,309.00)	(9,913.00)	
00306-5100	River Intakes	495,652.31	495,652.31	495,652.31	495,652.31	0.00	
00309-0000	Depr Reserve Supply Mains	(87,541.00)	(88,062.00)	(88,583.00)	(82,330.00)	(6,253.00)	
00309-5100	Supply Mains	312,627.37	312,627.37	312,627.37	312,627.37	0.00	
Contributions In Aid Of Construction							
		(6,035,014.97)	(6,039,514.97)	(6,044,014.97)	(6,054,764.97)	10,750.00	
Sub Total							
		(18,937,824.46)	(19,071,084.36)	(19,055,117.27)	(19,348,695.72)	293,578.45	

Current Year: 2019
 Comparative Year: 2018
 Period: August
 Period Begin: 08/01/19
 Period End: 08/31/19

Green River Valley Water Dist.
Schedules Of Operating Expenses

Account	Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Source Of Supply And Pumping Expenses							
Operations							
00106-1000	Capitalized Interest	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00126-8400	Cash In Bank Regions B&I 2004D	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00133-0000	Cash In Bank-CFB-KIA B13-006	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00601-1000	Salary Pumping Plant	\$13,477.10	\$12,454.90	8	26,576.78	27,186.70	-2
00604-1000	Employee P&b Oper. Pumping	\$0.00	\$515.13	-100	358.98	1,217.03	-71
00610-1000	Purchased Water	\$1,019.42	\$138.19	638	1,418.88	293.44	384
00615-1000	Purchased Power Oper. Pumping	\$23,796.82	\$25,098.13	-5	64,379.98	54,511.09	18
00620-1000	Mat. & Supplies Oper. Pumping	\$2,128.21	\$833.21	155	4,047.92	3,277.57	24
	Total Operations	\$40,421.55	\$39,039.56	4	96,782.54	86,485.83	12
Source Of Supply And Pumping Expenses							
Maintenance							
00635-2000	Cont. Ser. Other P&m	\$910.00	\$24,388.25	-96	1,291.86	27,200.55	-95
	Total Maintenance	\$910.00	\$24,388.25	-96	1,291.86	27,200.55	-95
Water Treatment Expenses							
Operating							
00601-3000	Salary Oper. Water Treatment	\$11,595.60	\$12,204.90	-5	22,476.60	24,832.91	-9
00604-3000	Employee P&b Oper. Water Treatment	\$0.00	\$515.12	-100	358.97	1,217.00	-71
00618-3000	Chemicals Oper. Water Treatment	\$27,408.04	\$18,027.56	52	45,632.72	41,172.34	11
00620-3000	Mat. & Supplies Oper. Water Treatment	\$484.62	\$0.00	N/A	3,590.85	1,396.10	157

Account	Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
00635-3000	Cont. Ser. Water Treatment	\$2,527.46	\$4,210.50	-40	8,563.72	7,519.52	14
	Total Operating	\$42,015.72	\$34,958.08	20	80,622.86	76,137.87	6

Account	Title	Current Period	Comparative Period	Variance %	Current YTD Balance	Comparative YTD Balance	Variance %
Transmission And Distribution							
Operating							
00615-5000	Purchased Power Oper. T&d	\$6,608.85	\$7,178.55	-8	12,782.36	14,330.57	-11
	Total Operating	\$6,608.85	\$7,178.55	-8	12,782.36	14,330.57	-11
Transmission And Distribution							
Maintenance							
00601-6000	Salary Maintenance T & D	\$39,758.59	\$28,369.16	40	72,511.51	48,503.13	49
00604-6000	Employee P&b Maint. T&d	\$424.52	\$985.58	-57	874.36	2,111.51	-59
00620-6000	Mat. & Supplies Maint. T&d	\$25,653.35	\$14,112.82	82	52,312.29	30,508.29	71
00635-6000	Cont. Ser. T&d Maint	\$13,673.40	\$14,393.47	-5	26,164.51	29,238.87	-11
00642-6000	Equip Rental T&d	\$0.00	\$18,913.40	-100	0.00	18,913.40	-100
00650-6000	Trans. Exp. T&d	\$0.00	\$11,825.64	-100	19,753.61	25,001.82	-21
	Total Maintenance	\$79,509.86	\$88,600.07	-10	171,616.28	154,277.02	11
Customer Accounts							
Expenses							
00601-7000	Salary Customer Accts	\$15,641.92	\$15,883.84	-2	28,172.94	28,259.77	0
00604-7000	Employee P&b Customer Accts.	\$101.52	\$458.95	-78	228.42	938.18	-76
00620-7000	Mat. & Supplies Customer Accts.	\$4,390.89	\$3,242.73	35	10,580.94	11,224.56	-6
00634-7000	Cont. Ser. Management Fee-customer Acct	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00635-7000	Cont. Ser. Customer Accts	\$0.00	\$0.00	N/A	0.00	1,495.00	-100
00650-7000	Trans. Exp. Customer Accts	\$0.00	\$3,100.00	-100	3,100.00	6,200.00	-50
00670-7000	Bad Debt Expense	(\$214.92)	(\$237.23)	-9	(392.83)	8,184.04	-105
00675-7000	Misc. Customer Accts	\$2,118.63	\$526.35	303	2,838.56	2,343.83	21

Account	Title	Current Period	Comparative Period	Variance %	Current YTD Balance	Comparative YTD Balance	Variance %
	Total Customer Acc Expenses	\$22,038.04	\$22,974.64	-4	44,528.03	58,645.38	-24

Account	Title	Current Period	Comparative Period	Variance	%	Current YTD Balance	Comparative YTD Balance	Variance	%
Administrative And General									
Expenses									
00601-8000	Salary Administrative	\$31,062.45	\$30,619.54	1	55,748.27	55,940.20	0		
00603-8000	Salary Directors	\$500.00	\$0.00	N/A	500.00	0.00	N/A		
00604-8000	Employee P&b General & Adminst.	\$0.00	\$772.23	-100	0.00	1,544.46	-100		
00615-8000	Purchased Power Admin & General	\$3,911.21	\$1,708.36	129	6,587.89	2,909.62	126		
00620-8000	Mat. & Supplies Admins & General	\$1,641.06	\$1,882.51	-13	3,508.19	3,810.64	-8		
00632-8000	Cont. Ser. A&g Accounting	\$0.00	\$0.00	N/A	0.00	0.00	N/A		
00633-8000	Cont. Ser. A&g Legal	\$0.00	\$0.00	N/A	1,680.00	1,050.00	60		
00635-8000	Cont. Ser. Admin. & General	\$8,383.84	\$10,673.72	-21	12,349.92	14,818.05	-17		
00650-8000	Trans. Exp. Admin. & General	\$0.00	\$300.00	-100	300.00	600.00	-50		
00675-8000	Misc. Adminst. & General	\$8,924.06	\$810.33	> 999	10,308.01	1,602.68	543		
00408-8000	Regulatory Comm. Expense	\$0.00	\$0.00	N/A	0.00	0.00	N/A		
00414-1000	Gains & Losses	\$0.00	\$0.00	N/A	0.00	0.00	N/A		
	Total Admin. And Gen. Expenses	\$54,422.62	\$46,766.69	16	90,982.28	82,275.65	11		
Insurance									
00656-0000	Vehicle Insur.	\$1,739.73	\$1,739.73	0	3,479.46	3,479.46	0		
00657-0000	Liab. Ins.	\$380.75	\$380.75	0	761.50	761.50	0		
00658-0000	Workers Comp.	\$2,873.72	\$2,873.72	0	5,747.44	5,747.44	0		
00658-5000	Dental Insurance	\$544.01	\$460.41	18	1,108.21	973.13	14		
00659-0000	Health Insurance	\$43,977.12	\$12,237.76	259	43,060.18	25,521.62	69		
00659-1000	Life Insurance	\$393.47	\$369.71	6	808.68	766.07	6		
00659-1500	Health Insurance Reimburs Fund	\$0.00	\$0.00	N/A	0.00	0.00	N/A		
00659-2000	Property Ins.	\$5,762.47	\$5,762.47	0	11,524.94	11,524.94	0		
00604-0000	Flex Administrator - Reimbursement	\$0.00	\$6,931.90	-100	4,030.57	16,676.30	-76		
00635-9000	Cont. Ser. Other P&m	\$0.00	\$340.00	-100	0.00	340.00	-100		
00641-6000	Equip Repair T&D	\$0.00	\$0.00	N/A	0.00	0.00	N/A		
00659-3000	Commissioners Ins.	\$169.66	\$169.66	0	339.32	339.32	0		
00659-4000	Bond Ins.	\$0.00	\$0.00	N/A	0.00	0.00	N/A		

Account	Title	Current Period	Comparative Period	Variance %	Current YTD Balance	Comparative YTD Balance	Variance %
	Total Insurance	\$55,840.93	\$31,266.11	79	70,860.30	66,129.78	7

Current Year: 2019
 Comparative Year: 2018
 Period: August
 Period Begin: 08/01/19
 Period End: 08/31/19

Green River Valley Water Dist.
Statement Of Revenue And Expenses

Account	Title	Current Period	Comparative Period	Variance	%	Current YTD Balance	Comparative YTD Balance	Variance	%
Operating Revenue									
Metered Water:									
Residential		(\$242,871.56)	(\$231,560.55)	5		(464,859.86)	(460,170.20)	1	
Commercial		(\$30,007.49)	(\$24,448.33)	23		(54,574.62)	(52,529.96)	4	
		(\$272,879.05)	(\$256,008.88)	7		(519,434.48)	(512,700.16)	1	
Wholesale:									
Horse Cave		(\$60,213.16)	(\$48,432.24)	24		(109,644.85)	(99,013.26)	11	
Cave City		(\$17,062.65)	(\$19,397.39)	-12		(43,880.27)	(42,353.81)	4	
Murfordville		(\$13,669.68)	(\$14,416.54)	-5		(28,149.13)	(27,619.91)	2	
Larue County		(\$19,303.87)	(\$17,626.75)	10		(36,317.51)	(34,834.28)	4	
Bonnieville		\$9,188.36	(\$3,171.27)	-390		6,626.57	(6,180.32)	-207	
Green-Taylor		(\$6,227.19)	(\$8,554.22)	-27		(11,300.27)	(16,991.17)	-33	
CEA-MCNP		(\$2,377.75)	(\$3,060.41)	-22		(4,572.53)	(5,148.62)	-11	
	Total Wholesale	(\$109,665.94)	(\$114,658.82)	-4		(227,237.99)	(232,141.37)	-2	
Cash Water Sales		(\$38.25)	\$0.00	N/A		(38.25)	(18.00)	112	
	Total Operating Revenues	(\$382,583.24)	(\$370,667.70)	3		(746,710.72)	(744,859.53)	0	
Operating Expenses:									
Source Of Supply And Pumping Expenses:									
Operations		\$40,421.55	\$39,039.56	4		96,782.54	86,485.83	12	
Maintenance		\$910.00	\$24,388.25	-96		1,291.86	27,200.55	-95	
Water Treatment Expenses:									
Operations		\$42,015.72	\$34,958.08	20		80,622.86	76,137.87	6	

Account	Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Transmission And Distribution:							
Operations		\$6,608.85	\$7,178.55	-8	12,782.36	14,330.57	-11
Maintenance		\$79,509.86	\$88,940.07	-11	171,616.28	154,617.02	11
Customer Accounts E:		\$22,038.04	\$22,974.64	-4	44,528.03	58,645.38	-24
Administrative & Gene		\$54,422.62	\$47,106.69	16	90,982.28	82,615.65	10
Insurance		\$55,840.93	\$30,926.11	81	70,860.30	65,789.78	8
Depreciation		\$74,900.00	\$74,900.00	0	149,800.00	150,209.00	0
Amortization		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Taxes Other Than Inc:		\$8,767.38	\$8,265.61	6	16,060.46	15,017.65	7
Unemployment Insura		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Total Operation Expenses		\$385,434.95	\$378,677.56	2	735,326.97	731,049.30	1
Operation Income (loss)		\$2,851.71	\$8,009.86	-64	(11,383.75)	(13,810.23)	-18

Account	Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Other Income And Deductions:							
Revenue From Maint.		(\$9,998.58)	(\$7,390.42)	35	(17,282.68)	(17,177.16)	1
Cost Of Maint. & Cont		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Cost Of Maint. & Cont		\$3,708.83	\$666.09	457	6,422.46	1,424.30	351
Contract Labor Billing:		(\$400.00)	(\$395.00)	1	(801.00)	(793.00)	1
Interest Income		(\$752.66)	(\$819.77)	-8	(1,715.69)	(2,392.37)	-28
Forfeited Discounts		(\$6,934.25)	(\$8,961.78)	-23	(14,747.88)	(17,517.53)	-16
Miscellaneous		(\$20,133.70)	\$5,590.28	-460	(23,109.54)	(153.62)	> 999
EPA Grant Proceeds		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Tap Fee Income		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Total Other Income & Deductions		(\$34,510.36)	(\$11,310.60)	205	(51,234.33)	(36,609.38)	40
Income Before Interest Charges		(\$31,658.65)	(\$3,300.74)	859	(62,618.08)	(50,419.61)	24
Interest Charges:							
Interest On Long-term		\$24,336.39	\$31,141.00	-22	55,477.39	65,290.00	-15
Other Interest		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Total Interest Charges		\$24,336.39	\$31,141.00	-22	55,477.39	65,290.00	-15
Gain (loss) On Sale O		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Net Income (loss)		(\$7,322.26)	\$27,840.26	-126	(7,140.69)	14,870.39	-148
00106-1000	Capitalized Interest	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00126-8400	Cash In Bank Regions B&I 2004D	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00131-7000	Cash In Bank So Central - Building Fund	(\$89,979.10)	\$10,003.21	< -999	48,706.41	128,353.48	-62
00133-0000	Cash In Bank-CFB-KIA B13-006	\$0.00	\$0.00	N/A	0.00	0.00	N/A

Year: 2019
 Period: August
 Period Begin: 08/01/19
 Period End: 08/31/19
 Budget Amounts: Original

Green River Valley Water Dist.
Detail Style 3

Account		Current YTD Balance	YTD Budgeted Balance	% Var.	Total Budget	Remaining
Revenue						
00126-9995	Cash In Bank Cit First-FKCON	0.00	0.00	N/A	\$0.00	\$0.00
00131-7000	Cash in Bank So Central - Building Fun	48,706.41	0.00	N/A	\$0.00	(\$48,706.41)
00133-0000	Cash In Bank-CFB-KIA B13-006	0.00	0.00	N/A	\$0.00	\$0.00
00305-0000	Depr Reserve Collecting	(411,817.00)	0.00	N/A	\$0.00	\$411,817.00
00306-0000	Depr Reserve River Intakes	(137,222.00)	0.00	N/A	\$0.00	\$137,222.00
00309-0000	Depr Reserve Suply Mains	(88,583.00)	0.00	N/A	\$0.00	\$88,583.00
00461-1000	Metered Water Sales - Res	(464,859.86)	(520,833.34)	-11	(\$3,125,000.00)	\$2,660,140.14
00461-2000	Metered Water Sales - Comm	(54,574.62)	(56,333.34)	-3	(\$338,000.00)	(\$283,425.38)
00465-0000	Sales For Irrigation Purposes	(38.25)	(83.34)	-54	(\$500.00)	(\$461.75)
00466-1000	Sales Water Cave City	(43,880.27)	(54,333.34)	-19	(\$326,000.00)	(\$282,119.73)
00466-2000	Sales Water Horse Cave	(109,644.85)	(102,666.66)	7	(\$616,000.00)	(\$506,355.15)
00466-3000	Sales Water Munfordville	(28,149.13)	(40,500.00)	-30	(\$243,000.00)	(\$214,850.87)
00466-4000	Sales Water Larue Co	(36,317.51)	(38,000.00)	-4	(\$228,000.00)	(\$191,682.49)
00466-5000	Sales Water Bonnieville	6,626.57	0.00	N/A	\$0.00	(\$6,626.57)
00466-6000	Sales Water Green-Taylor	(11,300.27)	(18,000.00)	-37	(\$108,000.00)	(\$96,699.73)
00466-7000	Sales Water CEA-MCNP	(4,572.53)	(7,500.00)	-39	(\$45,000.00)	(\$40,427.47)
00470-0000	Forfeited Discounts	(10,175.35)	(10,000.00)	2	(\$60,000.00)	(\$49,824.65)
00471-0000	Misc. Service Revenue	(23,109.54)	(5,833.34)	296	(\$35,000.00)	(\$11,890.46)
00472-1500	Grant Revenue	0.00	(38,500.00)	-100	(\$231,000.00)	(\$231,000.00)
00472-2000	Tap Fee Income	0.00	(9,166.66)	-100	(\$55,000.00)	(\$55,000.00)
00419-0000	Interest Income	(1,715.69)	(2,333.34)	-26	(\$14,000.00)	(\$12,284.31)
00421-0000	Contract Labor (garb.& Sewer)	(801.00)	(1,500.00)	-47	(\$9,000.00)	(\$8,199.00)
00415-0000	Revenue Of Merc. Jobbing & Cont.(ma	(17,282.68)	(20,000.00)	-14	(\$120,000.00)	(\$102,717.32)
Total Revenue		(1,388,710.57)	(925,583.36)	50	(\$5,553,500.00)	\$4,164,789.43)
Expense						
00416-0000	Cost Of Expenses Of Merch. Job. & Co	0.00	2,000.00	-100	\$12,000.00	\$12,000.00
00417-0000	Cost Of Expense Job & Contr Hc & Cc	6,422.46	2,333.34	175	\$14,000.00	\$7,577.54
00601-1000	Salary Pumping Plant	26,576.78	30,000.00	-11	\$180,000.00	\$153,423.22
00601-3000	Salary Oper. Water Treatment	22,476.60	23,333.34	-4	\$140,000.00	\$117,523.40
00601-6000	Salary Maintenance T & D	72,511.51	59,000.00	23	\$354,000.00	\$281,488.49
00601-7000	Salary Customer Accts	28,172.94	25,000.00	13	\$150,000.00	\$121,827.06
00601-8000	Salary Administrative	55,748.27	50,000.00	11	\$300,000.00	\$244,251.73
00603-8000	Salary Directors	500.00	2,333.34	-79	\$14,000.00	\$13,500.00
00408-1200	Payroll Taxes	16,060.46	15,833.34	1	\$95,000.00	\$78,939.54
00604-1000	Employee P&b Oper. Pumping	358.98	2,000.00	-82	\$12,000.00	\$11,641.02
00604-3000	Employee P&b Oper. Water Treatment	358.97	1,000.00	-64	\$6,000.00	\$5,641.03
00604-6000	Employee P&b Maint. T&d	874.36	2,000.00	-56	\$12,000.00	\$11,125.64
00604-7000	Employee P&b Customer Accts.	228.42	1,000.00	-77	\$6,000.00	\$5,771.58
00604-8000	Employee P&b General & Adminst.	0.00	1,166.66	-100	\$7,000.00	\$7,000.00
00604-9000	Unemployment Ins.	0.00	333.34	-100	\$2,000.00	\$2,000.00
00610-1000	Purchased Water	1,418.88	1,166.66	22	\$7,000.00	\$5,581.12
00615-1000	Purchased Power Oper. Pumping	64,379.98	35,833.34	80	\$215,000.00	\$150,620.02

<u>Account</u>	<u>Current YTD</u>	<u>YTD Budgeted</u>	<u>%</u>	<u>Total Budget</u>	<u>Remaining</u>	
	<u>Balance</u>	<u>Balance</u>	<u>Var.</u>			
00615-5000	Purchased Power Oper. T&d	12,782.36	11,666.66	10	\$70,000.00	\$57,217.64
00615-8000	Purchased Power Admin & General	6,587.89	3,000.00	120	\$18,000.00	\$11,412.11
00618-3000	Chemicals Oper. Water Treatment	45,632.72	26,666.66	71	\$160,000.00	\$114,367.28
00620-1000	Mat. & Supplies Oper. Pumping	4,047.92	2,500.00	62	\$15,000.00	\$10,952.08
00620-3000	Mat. & Supplies Oper. Water Treatmen	3,590.85	2,333.34	54	\$14,000.00	\$10,409.15
00620-6000	Mat. & Supplies Maint. T&d	52,312.29	26,666.66	96	\$160,000.00	\$107,687.71
00620-7000	Mat. & Supplies Customer Accts.	10,580.94	10,000.00	6	\$60,000.00	\$49,419.06
00620-8000	Mat. & Supplies Admins & General	3,508.19	3,333.34	5	\$20,000.00	\$16,491.81
00632-8000	Cont. Ser. A&g Accounting	0.00	4,000.00	-100	\$24,000.00	\$24,000.00
00633-8000	Cont. Ser. A&g Legal	1,680.00	1,000.00	68	\$6,000.00	\$4,320.00
00635-2000	Cont. Ser. Other P&m	1,291.86	10,000.00	-87	\$60,000.00	\$58,708.14
00635-3000	Cont. Ser. Water Treatment	8,563.72	8,666.66	-1	\$52,000.00	\$43,436.28
00635-6000	Cont. Ser. T&d Maint	26,164.51	31,666.66	-17	\$190,000.00	\$163,835.49
00635-8000	Cont. Ser. Admin. & General	12,349.92	8,333.34	48	\$50,000.00	\$37,650.08
00650-6000	Trans. Exp. T&d	19,753.61	16,666.66	19	\$100,000.00	\$80,246.39
00650-7000	Trans. Exp. Customer Accts	3,100.00	5,833.34	-47	\$35,000.00	\$31,900.00
00650-8000	Trans. Exp. Admin. & General	300.00	666.66	-55	\$4,000.00	\$3,700.00
00656-0000	Vehicle Insur.	3,479.46	3,166.66	10	\$19,000.00	\$15,520.54
00657-0000	Liab. Ins.	761.50	833.34	-9	\$5,000.00	\$4,238.50
00658-0000	Workers Comp.	5,747.44	5,500.00	4	\$33,000.00	\$27,252.56
00658-5000	Dental Insurance	1,108.21	1,166.66	-5	\$7,000.00	\$5,891.79
00659-0000	Health Insurance	43,060.18	27,500.00	57	\$165,000.00	\$121,939.82
00659-1000	Life Insurance	808.68	833.34	-3	\$5,000.00	\$4,191.32
00659-2000	Property Ins.	11,524.94	9,833.34	17	\$59,000.00	\$47,475.06
00659-3000	Commissioners Ins.	339.32	500.00	-32	\$3,000.00	\$2,660.68
00659-4000	Bond Ins.	0.00	1,166.66	-100	\$7,000.00	\$7,000.00
00670-7000	Bad Debt Expense	(392.83)	2,333.34	-117	\$14,000.00	\$14,392.83
00675-7000	Misc. Customer Accts	2,838.56	1,333.34	113	\$8,000.00	\$5,161.44
00403-0000	Depr Expense	149,800.00	150,000.00	0	\$900,000.00	\$750,200.00
00403-1000	Amortization Expense	0.00	666.66	-100	\$4,000.00	\$4,000.00
00675-8000	Misc. Adminst. & General	10,308.01	4,166.66	147	\$25,000.00	\$14,691.99
00675-9000	Bond Issuance Cost	0.00	0.00	N/A	\$0.00	\$0.00
00427-3000	Interest Of Long Term Debt	55,477.39	70,000.00	-21	\$420,000.00	\$364,522.61
00604-0000	Flex Administrator - Reimbursement	4,030.57	8,333.34	-52	\$50,000.00	\$45,969.43
00635-9000	Cont. Ser. Other P&m	0.00	3,000.00	-100	\$18,000.00	\$18,000.00
00641-6000	Equip Repair T&D	0.00	0.00	N/A	\$0.00	\$0.00
00659-1500	Health Insurance Reimburs Fund	0.00	0.00	N/A	\$0.00	\$0.00
Total Expense		797,226.82	717,666.68	11	\$4,306,000.00	\$3,508,773.18
Total Income (loss)		(591,483.75)	(207,916.68)	184	(\$1,247,500.00)	(\$656,016.25)

Year: 2019
 Period: August
 Period Begin: 08/01/19
 Period End: 08/31/19
 Budget Amounts: Original

Green River Valley Water Dist.
 sample 1

Account	August Balance	August Budget	Variance	%	Current YTD Balance	YTD Budgeted Balance	Variance	%
Revenue								
00126-9995	Cash In Bank Cit First-FKCON	\$0.00	\$0.00	N/A	0.00	0.00	0.00	N/A
00131-7000	Cash in Bank So Central - Building Fund	(\$89,979.10)	\$0.00	N/A	48,706.41	0.00	0.00	N/A
00133-0000	Cash In Bank-CFB-KIA B13-006	\$0.00	\$0.00	N/A	0.00	0.00	0.00	N/A
00305-0000	Depr Reserve Collecting	(\$4,260.00)	\$0.00	N/A	(411,817.00)	0.00	0.00	N/A
00306-0000	Depr Reserve River Intakes	(\$826.00)	\$0.00	N/A	(137,222.00)	0.00	0.00	N/A
00309-0000	Depr Reserve Supply Mains	(\$521.00)	\$0.00	N/A	(88,583.00)	0.00	0.00	N/A
00461-1000	Metered Water Sales - Res	(\$242,871.56)	(\$260,416.67)	-7	(464,859.86)	(520,833.34)	(56,333.34)	-11
00461-2000	Metered Water Sales - Comm	(\$30,007.49)	(\$28,166.67)	7	(54,574.62)	(56,333.34)	(1,758.72)	-3
00465-0000	Sales For Irrigation Purposes	(\$38.25)	(\$41.67)	-8	(38.25)	(83.34)	(45.09)	-54
00466-1000	Sales Water Cave City	(\$17,062.65)	(\$27,166.67)	-37	(43,880.27)	(54,333.34)	(10,453.07)	-19
00466-2000	Sales Water Horse Cave	(\$60,213.16)	(\$51,333.33)	17	(109,644.85)	(102,666.66)	(7,500.00)	7
00466-3000	Sales Water Munfordville	(\$13,669.68)	(\$20,250.00)	-32	(28,149.13)	(40,500.00)	(12,350.87)	-30
00466-4000	Sales Water Larue Co	(\$19,303.87)	(\$19,000.00)	2	(36,317.51)	(38,000.00)	(1,682.49)	-4
00466-5000	Sales Water Bonnieville	\$9,188.36	\$0.00	N/A	6,626.57	0.00	6,626.57	N/A
00466-6000	Sales Water Green-Taylor	(\$6,227.19)	(\$9,000.00)	-31	(11,300.27)	(18,000.00)	(6,699.73)	-37
00466-7000	Sales Water CEA-MCNP	(\$2,377.75)	(\$3,750.00)	-37	(4,572.53)	(7,500.00)	(2,927.47)	-39
00470-0000	Forfeited Discounts	(\$4,556.50)	(\$5,000.00)	-9	(10,175.35)	(10,000.00)	(175.35)	2
00471-0000	Misc. Service Revenue	(\$20,133.70)	(\$2,916.67)	590	(23,109.54)	(5,833.34)	(17,276.20)	296
00472-1500	Grant Revenue	\$0.00	(\$19,250.00)	-100	0.00	(38,500.00)	(38,500.00)	-100
00472-2000	Tap Fee Income	\$0.00	(\$4,583.33)	-100	0.00	(9,166.66)	(9,166.66)	-100
00419-0000	Interest Income	(\$752.66)	(\$1,166.67)	-35	(1,715.69)	(2,333.34)	(617.65)	-26
00421-0000	Contract Labor (garb. & Sewer)	(\$400.00)	(\$750.00)	-47	(801.00)	(1,500.00)	(699.00)	-47
00415-0000	Revenue Of Merc. Jobbing & Cont.(mains)	(\$9,998.58)	(\$10,000.00)	0	(17,282.68)	(20,000.00)	(2,717.32)	-14
Total Revenue		(\$514,010.78)	(\$462,791.68)	11	(1,388,710.57)	(925,583.36)	(463,127.21)	50
Expense								
00416-0000	Cost Of Expenses Of Merch. Job. & Con	\$0.00	\$1,000.00	-100	0.00	2,000.00	(2,000.00)	-100
00417-0000	Cost Of Expense Job & Contr Hc & Cc	\$3,708.83	\$1,166.67	218	6,422.46	2,333.34	4,089.12	175
00601-1000	Salary Pumping Plant	\$13,477.10	\$15,000.00	-10	26,576.78	30,000.00	(3,423.22)	-11
00601-3000	Salary Oper. Water Treatment	\$11,595.60	\$11,666.67	-1	22,476.60	23,333.34	(856.74)	-4

Account	August Balance	August Budget	Variance	%	Current YTD Balance	YTD Budgeted Balance	Variance	%
00601-6000	Salary Maintenance T & D	\$39,758.59	\$29,500.00	35	72,511.51	59,000.00	23	
00601-7000	Salary Customer Accts	\$15,641.92	\$12,500.00	25	28,172.94	25,000.00	13	
00601-8000	Salary Administrative	\$31,062.45	\$25,000.00	24	55,748.27	50,000.00	11	
00603-8000	Salary Directors	\$500.00	\$1,166.67	-57	500.00	2,333.34	-79	
00408-1200	Payroll Taxes	\$8,767.38	\$7,916.67	11	16,060.46	15,833.34	1	
00604-1000	Employee P&b Oper. Pumping	\$0.00	\$1,000.00	-100	358.98	2,000.00	-82	
00604-3000	Employee P&b Oper. Water Treatment	\$0.00	\$500.00	-100	358.97	1,000.00	-64	
00604-6000	Employee P&b Maint. T&d	\$424.52	\$1,000.00	-58	874.36	2,000.00	-56	
00604-7000	Employee P&b Customer Accts.	\$101.52	\$500.00	-80	228.42	1,000.00	-77	
00604-8000	Employee P&b General & Administ.	\$0.00	\$583.33	-100	0.00	1,166.66	-100	
00604-9000	Unemployment Ins.	\$0.00	\$166.67	-100	0.00	333.34	-100	
00610-1000	Purchased Water	\$1,019.42	\$583.33	75	1,418.88	1,166.66	22	
00615-1000	Purchased Power Oper. Pumping	\$23,796.82	\$17,916.67	33	64,379.98	35,833.34	80	
00615-5000	Purchased Power Oper. T&d	\$6,608.85	\$5,833.33	13	12,782.36	11,666.66	10	
00615-8000	Purchased Power Admin & General	\$3,911.21	\$1,500.00	161	6,587.89	3,000.00	120	
00618-3000	Chemicals Oper. Water Treatment	\$27,408.04	\$13,333.33	106	45,632.72	26,666.66	71	
00620-1000	Mat. & Supplies Oper. Pumping	\$2,128.21	\$1,250.00	70	4,047.92	2,500.00	62	
00620-3000	Mat. & Supplies Oper. Water Treatment	\$484.62	\$1,166.67	-58	3,590.85	2,333.34	54	
00620-6000	Mat. & Supplies Maint. T&d	\$25,663.35	\$13,333.33	92	52,312.29	26,666.66	96	
00620-7000	Mat. & Supplies Customer Accts.	\$4,390.89	\$5,000.00	-12	10,580.94	10,000.00	6	
00620-8000	Mat. & Supplies Admins & General	\$1,641.06	\$1,666.67	-2	3,508.19	3,333.34	5	
00632-8000	Cont. Ser. A&g Accounting	\$0.00	\$2,000.00	-100	0.00	4,000.00	-100	
00633-8000	Cont. Ser. A&g Legal	\$0.00	\$500.00	-100	1,680.00	1,000.00	68	
00635-2000	Cont. Ser. Other P&m	\$910.00	\$5,000.00	-82	1,291.86	10,000.00	-87	
00635-3000	Cont. Ser. Water Treatment	\$2,527.46	\$4,333.33	-42	8,563.72	8,666.66	-1	
00635-6000	Cont. Ser. T&d Maint	\$13,673.40	\$15,833.33	-14	26,164.51	31,666.66	-17	
00635-8000	Cont. Ser. Admin. & General	\$8,383.84	\$4,166.67	101	12,349.92	8,333.34	48	
00650-6000	Trans. Exp. T&d	\$0.00	\$8,333.33	-100	19,753.61	16,666.66	19	
00650-7000	Trans. Exp. Customer Accts	\$0.00	\$2,916.67	-100	3,100.00	5,833.34	-47	
00650-8000	Trans. Exp. Admin. & General	\$0.00	\$333.33	-100	300.00	666.66	-55	
00656-0000	Vehicle Insur.	\$1,739.73	\$1,583.33	10	3,479.46	3,166.66	10	
00657-0000	Liab. Ins.	\$380.75	\$416.67	-9	761.50	833.34	-9	
00658-0000	Workers Comp.	\$2,873.72	\$2,750.00	4	5,747.44	5,500.00	4	
00658-5000	Dental Insurance	\$544.01	\$583.33	-7	1,108.21	1,166.66	-5	
00659-0000	Health Insurance	\$43,977.12	\$13,750.00	220	43,060.18	27,500.00	57	
00659-1000	Life Insurance	\$393.47	\$416.67	-6	808.68	833.34	-3	

Account	August Balance	August Budget	Variance %	Current YTD Balance	YTD Budgeted Balance	Variance %
00659-2000	Property Ins.	\$5,762.47	17	11,524.94	9,833.34	17
00659-3000	Commissioners Ins.	\$169.66	-32	339.32	500.00	-32
00659-4000	Bond Ins.	\$0.00	-100	0.00	1,166.66	-100
00670-7000	Bad Debt Expense	(\$214.92)	-118	(392.83)	2,333.34	-117
00675-7000	Misc. Customer Accts	\$2,118.63	218	2,838.56	1,333.34	113
00403-0000	Depr Expense	\$74,900.00	0	149,800.00	150,000.00	0
00403-1000	Amortization Expense	\$0.00	-100	0.00	666.66	-100
00675-8000	Misc. Adminst. & General	\$8,924.06	328	10,308.01	4,166.66	147
00675-9000	Bond Issuance Cost	\$0.00	N/A	0.00	0.00	N/A
00427-3000	Interest Of Long Term Debt	\$24,336.39	-30	55,477.39	70,000.00	-21
00604-0000	Flex Administrator - Reimbursement	\$0.00	-100	4,030.57	8,333.34	-52
00635-9000	Cont. Ser. Other P&M	\$0.00	-100	0.00	3,000.00	-100
00641-6000	Equip Repair T&D	\$0.00	N/A	0.00	0.00	N/A
00659-1500	Health Insurance Reimburs Fund	\$0.00	N/A	0.00	0.00	N/A
Total Expense		\$413,480.17	15	797,226.82	717,666.68	11
Total Income (loss)		(\$100,530.61)	-3	(591,483.75)	(207,916.68)	184

**Green River Valley Water
District
Line Loss Report**

Month/Year
Aug-19

			Customers
District I	18,126,000	3039	"
District II	<u>29,758,400</u>	<u>4291</u>	"
	47,884,400	7330	
Horse cave	32,086,900		
District Coin	22,950		
Munfordville Meter	11,980,040		
CEA	8,476,400	Glasgow 7,113,400	
Bonnieville	1,794,640		
Green-Taylor Meter	3,342,900		
Larue Co. #1	3,765,400		
Larue Co. #2	2,781,800		
Larue Co. Hwy. 357	2,384,000		
County Manor	359,300		
Meter at Plant	<u>239,600</u>		
Total	103,150,700		

Total Water Pumped	136,883,400
Glasgow Meter	<u>1,263,860</u>
Total	138,147,260

Green River Line Loss

Total Water Pumped & Purchased	138,147,260
Total Water Accounted for	<u>103,150,700</u>
	34,996,560

74.67% Acc't for
25.33% Loss

HORSE CAVE LINE LOSS REPORT

Aug. 2019

Master Meters In Horse Cave

HWY 218	0	Customers 912
HWY 335 Hatcher Valley	477,800	
HWY 335 to Horse Cave	5,596,800	
31-W North	11,200,000	
Lafferty Rd. 6"	14,740,800	
Hospital to Horse Cave	71,500	
	<u>32,086,900</u>	
Less 218 By-Pass	0	
	<u>32,086,900</u>	
Less Hospital Meter	0	
	<u>32,086,900</u>	
Less Country Manor	359,300	
	<u>31,727,600</u>	
Less Old G&M Rd.	0	
	<u>31,727,600</u>	
Less 335 By-Pass	0	
	<u>31,727,600</u>	
Lafferty Rd. Out	0	
	<u>31,727,600</u>	
Less 10% Discount	3,208,690	
	<u>28,518,910</u>	

Total Water Acc't for	28,518,910
Less Individual Meters & coin	<u>19,435,600</u>
	9,083,310

@ 2.14	\$19,438.28
68.15% Acc't for	
31.85% Loss	

FEBRUARY 20, 2020

The Board of the Commissioners of the Green River Valley Water District met on February 20, 2020 at 2:00 p.m. at the office of the District. Those present were Chairman Phillip Doyle, Commissioners John Bunnell, Kerry McDaniel, Leland Glass and Pat Tucker. Assistant Manager Roddy Harper, Adrian Gossett, Engineer Vaughn Williams, and Attorney Pat Ross were also present.

Motion was made by Commissioner McDaniel, seconded by Commissioner Bunnell, to approve the minutes of the regular meeting of January 16, 2019. The motion carried.

Commissioner McDaniel made a motion, seconded by Commissioner Tucker, to pay the January bills in the amount of \$263,965.69. The motion carried and a computer printout of the bills is attached.

Engineer Williams gave a report as to the progress of the Water Treatment Plant Expansion and River Intake Project. The telemetry portion of the project is well underway and although construction has had a slow start, this should pick up in the near future.

As to the Quarry Road Project, Assistant Manager Harper said that once the weather clears up, work can begin on laying the lines.

Attorney Ross informed the Board of the PSC's investigation concerning the District's tariff as to low pressure. The approval date of February 1st was revoked pending the investigation. The individuals who filed formal complaints concerning low pressure were informed that the procedure outlined in the tariff could not be followed to address their problems until the PSC made a decision as to the tariff. These cases are being held in abeyance by the PSC pending that investigation.

Assistant Manager Harper told the Board that the attorney representing the District concerning the EPA investigation was optimistic

that the matter would be resolved within a relatively short time period and that the fine would be substantially less than imposed on other water districts.

After a discussion, a special called meeting was scheduled for February 26, 2020 at 2:00 p.m. to go into closed session to discuss a personnel matter and to discuss in open session the personnel policy for the District.

Assistant Manager Harper told the Board that the scrap meters had been sold for the total of \$9,090.75.

Assistant Manager Harper reported that two bids had been received for the spare pump for the river. Brooks bid the sum of \$41,911.49 and Lang bid the sum of \$46,316. After a discussion, Commissioner Bunnell made a motion, seconded by Commissioner Glass, to accept the low bid of Brooks, provided that it would pull and place the pump and provide any necessary service to it. The motion carried.

A PSC inspection has been scheduled on February 25, 2020.

Manager Paige is waiting on an additional bid from financial institutions for the money market account.


A general discussion took place concerning the uniforms provided to the employees. Commissioner Bunnell made a motion, seconded by Commissioner McDaniel, to take the appropriate steps to cancel the contract with Cintas and to purchase uniforms for the employees for the sum of \$12,630. The motion carried.

Assistant Manager Harper provided the Manager's report.

With there being no further business to come before the Board, a motion was made by Commissioner Bunnell, seconded by Commissioner McDaniel, to adjourn the meeting. The motion carried.

GREEN RIVER VALLEY WATER DISTRICT

BY: _____
Chairman

BY:  _____
Secretary

Meeting Of February 20th, 2020
2:00 p.m. c.s.t.

- I. Call to order
- II. Reading of Minutes from previous meeting
- III. Review of monthly bills
- IV. Old Business
 - (a) WTP Expansion & River Intake Project WX21099029
 - (b) Quarry Road Waterline Project
 - (c) P.S.C. Tariff & Complaints Concerning Low Pressure
 - (d) EPA Inspection (RMP) Conference Call 02/05/2020
 - (e) Personnel Policy-Set Date For Review
- V. New Business
 - (a) **CONGRATULATIONS TO ANDREW TUCKER**
 - i. **NEW MANAGER OF GREEN-TAYLOR WATER DISTRICT**
 - (b) P.S.C Inspection February 25, 2020
 - (c) Money Market Bids
 - (d) Uniforms
- VI. Manager's Report
 - (a) Line Loss Report

GREEN RIVER VALLEY WATER DISTRICT
STRATEGIC PLANNING

FIXED INFRASTRUCTURE

- (A) WTP Expansion & River Intake Project #WX21099029
UNDER CONSTRUCTION
- (B) Lagoons @ Water Treatment Plant
1-3 YEARS
- (C) Property Purchase to Expand WTP Project #WX21099030
5-10 YEARS

1. Office Building

2. Equipment

Fiscal Year 2020-2021

(A) One New Dump Truck

(B) One New Backhoe

3. Disaster Recovery

New Portable Diesel Pump (2020-2021)

20 KW Generator (2020-2021)

4. Personnel Recruitments

New Wages & Benefits Package (For 2020-2021)

Review Pay Scale Classification/Incentive Pay Schedule

5. Rio Dam Structure Inspection (2020-2021)

Updated & Revised as of March 12, 2020

Accounts That Are Reconciled

- **126-1200: Cash In Bank Limestone/KRWF Debt Service**
- **126-1010: Cash In Bank WTF & RI-Project**
- **126-2000: Cash In Bank Rural Development**
- **126-6000: Cash In Bank Citizens Rural Development CD**
- **126-8700: Cash In Regions 2013 D**
- **126-9999: Cash In Bank Kia**
- **127-1000: GRVWD Depreciation P.B.I.**
- **127-2000: Cash In Bank P.B.I. Health Reimbursement**
- **131-3100: Cash In Bank Customer Deposit (Meter Fund)**
- **131-4500: Cash In Bank Rev.Limestone**
- **131-5100: Cash In Bank Operation & Maintenance**
- **131-6000: Cash In Bank South Central O/M**
- **131-6500: Cash In Bank South Central/Tank Maintenance**
- **131-7000: Cash In Bank South Central/Building Fund**
- **141-000: Customer Accounts Receivable/ Aging**
- **461-1000: Metered Water Sales-Residential**
- **461-2000: Metered Water Sales-Commercial**

Revised as of March 12, 2020

O/M Transfer Total

O/M Balance: \$252,076.72

Transfer Total: \$363,512.68

Net Total: \$615,589.40

**Green River Valley Water Dist.
Recurring Transaction Audit**

Frequency All Frequencies

Transaction Date	Description	Frequency	Reference Number	Permanent	Entered By	Debit Amount	Credit Amount	Date Error
Account 02/29/20	00162-0000 Prepaid Insurance To Record Prepaid Insurance	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$10,926.33	<input type="checkbox"/>
Account 02/29/20	00237-1000 Accrued Int Payable To Record Accrued Interest For The Month	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$31,141.00	<input type="checkbox"/>
Account 02/29/20	00243-0000 Accrued Tank Maintenance To Record Accrued Tank Maintenance	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$9,000.00	<input type="checkbox"/>
Account 02/29/20	00304-3100 Depr Res S & I To Record Depreciation Res S & I	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$5,929.00	<input type="checkbox"/>
Account 02/29/20	00304-5100 Depr Res Stru & Improv Office Bldg To Record Depreciation Res. Stru./Office	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$411.00	<input type="checkbox"/>
Account 02/29/20	00305-0000 Depr Reserve Collecting To Record Depr. Reserve Collecting	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$4,260.00	<input type="checkbox"/>
Account 02/29/20	00306-0000 Depr Reserve River Intakes To Record Depr. Reserve River Intakes	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$826.00	<input type="checkbox"/>
Account 02/29/20	00309-0000 Depr Reserve Suply Mains To Record Depr. Reserve Supply Mains	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$521.00	<input type="checkbox"/>
Account 02/29/20	00311-2100 Depr Res Electr Pumping Equip To Record Depr. Res Electr Pumping Equip	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$13,253.00	<input type="checkbox"/>
Account 02/29/20	00320-3100 Depr Res Water Treat Equip To Record Depr Res Water Treat Equip	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$4,541.00	<input type="checkbox"/>
Account 02/29/20	00330-4100 Depr Res Distr Resv & Stand Pipes To Record Depr Res Distr Resv/Stand Pipe	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$5,181.00	<input type="checkbox"/>
Account 02/29/20	00331-4100 Depr Res T & D Mains To Record Depr Res T & D Mains	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$31,831.00	<input type="checkbox"/>
Account 02/29/20	00333-4100 Depr Res Services To Record Depr Res Services	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$1,526.00	<input type="checkbox"/>
Account 02/29/20	00334-4100 Depr Res Meters To Record Depr Res Meters	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$2,763.00	<input type="checkbox"/>
Account 02/29/20	00335-4100 Depr Res Hydrants To Record Depr Res Hydrants	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$316.00	<input type="checkbox"/>
Account 02/29/20	00339-4100 Depr Res Other Plant To Record Depr Res Other Plant	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$158.00	<input type="checkbox"/>

Transaction Date	Description	Frequency	Reference Number	Permanent	Entered By	Debit Amount	Credit Amount	Date Error
Account 02/29/20	00341-5100 Depr Res Trans Equip To Record Depr Res Trans Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$2,856.00	<input type="checkbox"/>
Account 02/29/20	00345-5100 Depr Res Power Oper Equip To Record Depr Res Power Oper Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$528.00	<input type="checkbox"/>
Account 02/29/20	00403-0000 Depr Expense To Record Depr Expense Frequency 1			<input checked="" type="checkbox"/>	Allison	\$74,900.00	\$0.00	<input type="checkbox"/>
Account 02/29/20	00427-3000 Interest Of Long Term Debt To Record Interest Of Long Term Debt Frequency 1			<input checked="" type="checkbox"/>	Allison	\$31,141.00	\$0.00	<input type="checkbox"/>
Account 02/29/20	00635-6000 Cont. Ser. T&d Maint Tank Maintenance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$9,000.00	\$0.00	<input type="checkbox"/>
Account 02/29/20	00656-0000 Vehicle Insur. To Record Vehicle Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$1,739.73	\$0.00	<input type="checkbox"/>
Account 02/29/20	00657-0000 Liab. Ins. To Record Liability Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$380.75	\$0.00	<input type="checkbox"/>
Account 02/29/20	00658-0000 Workers Comp. To Record Workers Comp. Frequency 1			<input checked="" type="checkbox"/>	Allison	\$2,873.72	\$0.00	<input type="checkbox"/>
Account 02/29/20	00659-2000 Property Ins. To Record Property Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$5,762.47	\$0.00	<input type="checkbox"/>
Account 02/29/20	00659-3000 Commissioners Ins. To Record Commissioners Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$169.66	\$0.00	<input type="checkbox"/>
Total Number of Transactions		26	Report Totals			\$125,967.33	\$125,967.33	

Aging Total

Horse Cave billing was \$125,163.04. February is a short month during billing, therefore, Horse Cave gets posted in March. I have the total on what the aging should be.

\$286,333.64

Select Transactions By Period
 Fiscal Year: 2019 Open
 Period: February
 Beginning Date: N/A
 Ending Date: N/A

Green River Valley Water Dist.
February Trial Balance Report

Account	Beginning Balance	Period Activity	Ending Balance
00105-0000 Construction In Progress	\$595,080.67	\$0.00	\$595,080.67
00126-1010 Cash In Bank WTF & RI PROJECT	\$915.47	-\$9.93	\$905.54
00126-1200 Cash In Bank Limestone/KRWF Debt Service	\$412,411.88	-\$287.07	\$412,124.81
00126-2000 Cash In Bank Citizens First-Rural Dev	\$319,655.84	\$47,785.27	\$367,441.11
00126-6000 Cash - Cd - Citizens First Bank	\$521,070.91	\$0.00	\$521,070.91
00126-8700 Cash Regions 2013 D	\$269,471.99	-\$213,692.57	\$55,779.42
00126-9999 Cash in Bank KIA 2009 Main	\$6,183.06	\$0.00	\$6,183.06
00127-1000 Cash In Bank Pioneer Bank Depr	\$6,893.17	\$2,000.14	\$8,893.31
00127-2000 Cash In Bank Pioneer Bank Health Reimbu	\$2,597.86	\$9,109.05	\$11,706.91
00131-1000 Cash On Hand	\$200.00	\$0.00	\$200.00
00131-3100 Cash In Bank/ Cust Deposit/District	\$139,907.83	\$1,361.59	\$141,269.42
00131-4100 Cash In Bank Revenue/District	\$22.00	\$0.00	\$22.00
00131-4500 Cash In Bank Rev/Limestone	\$478,753.95	-\$21,809.06	\$456,944.89
00131-5100 Cash In Bank O & M Acct/ District	\$151,022.75	\$101,053.97	\$252,076.72
00131-6000 Cash In Bank So Central O&m/construction	\$222,371.59	\$10,026.53	\$232,398.12
00131-6500 Cash In Bank So Central Tank Maint	\$31,766.15	\$10,001.53	\$41,767.68
00131-7000 Cash in Bank So Central - Building Fund	\$68,750.15	\$10,008.86	\$78,759.01
00141-0000 Customer Accounts Receivable	\$299,721.75	-\$138,551.15	\$161,170.60
00141-1000 Customer Avr - Wholesale	\$113,918.17	\$22,270.89	\$136,189.06
00151-0000 Plant Materials & Operating Supp Inv	\$321,942.52	\$463.57	\$322,406.09
00162-0000 Prepaid Insurance	\$79,143.41	-\$10,063.76	\$69,079.65
00171-0000 Accrued Interest Receivable	\$2,966.50	\$0.00	\$2,966.50
00181-0000 Unamortized Debt Discount	\$17,533.82	\$0.00	\$17,533.82
00181-1000 Unamortized Bond Discount 2004	\$26,404.82	\$0.00	\$26,404.82
00181-2000 Unamortized Debt Discount 2013 B	\$24,744.16	\$0.00	\$24,744.16
00303-2000 Land & Land Rights	\$176,171.57	\$0.00	\$176,171.57
00303-3000 L & L Rights Structures & Improv	\$86,496.30	\$0.00	\$86,496.30
00303-4000 L & L Rights Water Treatment	\$203,386.28	\$0.00	\$203,386.28
00303-5000 L & L Rights- Hydrants	\$6,900.00	\$0.00	\$6,900.00
00304-3000 Structures & Improv	\$3,557,345.86	\$0.00	\$3,557,345.86
00304-3100 Depr Res S & I	-\$1,477,774.88	-\$5,929.00	-\$1,483,703.88
00304-5000 Structure & Improvements Office Building	\$610,370.83	\$0.00	\$610,370.83
00304-5100 Depr Res Stru & Improv Office Bldg	-\$56,814.74	-\$411.00	-\$57,225.74
00305-0000 Depr Reserve Collecting	-\$433,117.00	-\$4,260.00	-\$437,377.00
00305-5100 Collecting & Impounding Res	\$2,556,205.25	\$0.00	\$2,556,205.25
00306-0000 Depr Reserve River Intakes	-\$141,352.00	-\$826.00	-\$142,178.00
00306-5100 River Intakes	\$495,652.31	\$0.00	\$495,652.31
00309-0000 Depr Reserve Supply Mains	-\$91,188.00	-\$521.00	-\$91,709.00
00309-5100 Supply Mains	\$312,627.37	\$0.00	\$312,627.37
00311-2000 Electric Pumping Equip	\$3,998,581.64	\$0.00	\$3,998,581.64
00311-2100 Depr Res Electr Pumping Equip	-\$3,201,326.74	-\$13,253.00	-\$3,214,579.74
00320-3000 Water Treatment Equip	\$1,372,941.70	\$0.00	\$1,372,941.70
00320-3100 Depr Res Water Treat Equip	-\$1,059,413.27	-\$4,541.00	-\$1,063,954.27
00330-4000 Distr Reser & Stand Pipes	\$3,108,627.81	\$0.00	\$3,108,627.81
00330-4100 Depr Res Distr Resv & Stand Pipes	-\$1,350,772.87	-\$5,181.00	-\$1,355,953.87
00331-4000 T & D Mains	\$19,693,284.05	\$0.00	\$19,693,284.05
00331-4100 Depr Res T & D Mains	-\$9,163,730.97	-\$31,831.00	-\$9,195,561.97
00333-4000 Services	\$942,268.76	\$716.56	\$942,985.32
00333-4100 Depr Res Services	-\$619,434.09	-\$1,526.00	-\$620,960.09
00334-4000 Meters	\$1,756,268.99	\$3,172.32	\$1,759,441.31
00334-4100 Depr Res Meters	-\$720,400.45	-\$2,763.00	-\$723,163.45
00334-4200 Meter Installation	\$157,158.64	\$0.00	\$157,158.64

Account	Beginning Balance	Period Activity	Ending Balance
TOTAL CAPITAL	-\$13,104,151.92	-\$6,000.00	-\$13,110,151.92
00415-0000 Revenue Of Merc. Jobbing & Cont.(mains)	-\$82,734.66	-\$7,303.07	-\$90,037.73
00461-1000 Metered Water Sales - Res	-\$1,741,058.18	-\$255,342.24	-\$1,996,400.42
00461-2000 Metered Water Sales - Comm	-\$175,148.18	-\$21,932.86	-\$197,081.04
00465-0000 Sales For Irrigation Purposes	-\$87.25	-\$21.00	-\$108.25
00466-1000 Sales Water Cave City	-\$166,288.33	-\$20,036.76	-\$186,325.09
00466-2000 Sales Water Horse Cave	-\$408,971.71	-\$58,982.39	-\$467,954.10
00466-3000 Sales Water Munfordville	-\$119,898.60	-\$18,972.27	-\$138,870.87
00466-4000 Sales Water Larue Co	-\$133,488.91	-\$19,216.76	-\$152,705.67
00466-5000 Sales Water Bonnieville	\$6,626.57	\$0.00	\$6,626.57
00466-6000 Sales Water Green-Taylor	-\$44,312.26	-\$6,625.22	-\$50,937.48
00466-7000 Sales Water CEA-MCNP	-\$15,026.92	-\$2,234.13	-\$17,261.05
TOTAL REVENUE	-\$2,880,388.43	-\$410,666.70	-\$3,291,055.13
00417-0000 Cost Of Expense Job & Contr Hc & Cc	\$20,700.54	\$1,708.97	\$22,409.51
TOTAL DED FROM REVENUE	\$20,700.54	\$1,708.97	\$22,409.51
00403-0000 Depr Expense	\$524,300.00	\$74,900.00	\$599,200.00
00408-1000 Reg. Comm Exp	-\$8,290.68	\$0.00	-\$8,290.68
00408-1200 Payroll Taxes	\$57,467.87	\$7,046.84	\$64,514.71
00427-3000 Interest Of Long Term Debt	\$204,889.70	\$31,141.00	\$236,030.70
00601-1000 Salary Pumping Plant	\$117,257.49	\$12,556.76	\$129,814.25
00601-3000 Salary Oper. Water Treatment	\$77,256.01	\$11,551.81	\$88,807.82
00601-6000 Salary Maintenance T & D	\$244,618.60	\$29,888.92	\$274,507.52
00601-7000 Salary Customer Accts	\$101,375.70	\$12,786.84	\$114,162.54
00601-8000 Salary Administrative	\$193,949.37	\$24,627.20	\$218,576.57
00603-8000 Salary Directors	\$7,700.00	\$500.00	\$8,200.00
00604-0000 Flex Administrator - Reimbursement	\$31,995.98	\$6,881.29	\$38,877.27
00604-1000 Employee P&b Oper. Pumping	\$1,991.69	\$0.00	\$1,991.69
00604-3000 Employee P&b Oper. Water Treatment	\$1,166.05	\$0.00	\$1,166.05
00604-6000 Employee P&b Maint. T&d	\$2,974.62	\$0.00	\$2,974.62
00604-7000 Employee P&b Customer Accts.	\$786.78	\$0.00	\$786.78
00610-1000 Purchased Water	\$4,412.25	\$411.58	\$4,823.83
00615-1000 Purchased Power Oper. Pumping	\$184,629.38	\$19,340.49	\$203,969.87
00615-5000 Purchased Power Oper. T&d	\$49,223.79	\$7,976.53	\$57,200.32
00615-8000 Purchased Power Admin & General	\$18,599.28	\$2,338.90	\$20,938.18
00618-3000 Chemicals Oper. Water Treatment	\$115,473.08	\$8,914.51	\$124,387.59
00620-1000 Mat. & Supplies Oper. Pumping	\$11,389.21	\$621.94	\$12,011.15
00620-3000 Mat. & Supplies Oper. Water Treatment	\$5,875.88	\$0.00	\$5,875.88
00620-6000 Mat. & Supplies Maint. T&d	\$157,681.63	\$15,385.13	\$173,066.76
00620-7000 Mat. & Supplies Customer Accts.	\$34,791.29	\$3,384.36	\$38,175.65
00620-8000 Mat. & Supplies Admins & General	\$10,171.96	\$1,252.28	\$11,424.24
00633-8000 Cont. Ser. A&g Legal	\$11,804.34	\$1,286.00	\$13,090.34
00635-1000 Cont. Ser. Plant Admin & General	\$36,861.92	\$1,088.47	\$37,950.39
00635-2000 Cont. Ser. Other P&m	\$93,606.98	\$1,700.00	\$95,306.98
00635-3000 Cont. Ser. Water Treatment	\$21,466.42	\$1,905.76	\$23,372.18
00635-6000 Cont. Ser. T&d Maint	\$104,711.14	\$10,634.50	\$115,345.64
00635-7000 Cont. Ser. Customer Accts	\$802.00	\$0.00	\$802.00
00635-8000 Cont. Ser. Admin. & General	\$29,682.19	\$2,094.98	\$31,777.17
00641-6000 Equip Repair T&D	\$640.00	\$0.00	\$640.00
00650-6000 Trans. Exp. T&d	\$85,570.84	\$10,017.94	\$95,588.78
00650-7000 Trans. Exp. Customer Accts	\$21,700.00	\$3,100.00	\$24,800.00
00650-8000 Trans. Exp. Admin. & General	\$2,100.00	\$300.00	\$2,400.00
00656-0000 Vehicle Insur.	\$12,178.11	\$1,739.73	\$13,917.84
00657-0000 Liab. Ins.	\$2,665.25	\$380.75	\$3,046.00
00658-0000 Workers Comp.	\$20,116.04	\$2,873.72	\$22,989.76

**Green River Valley Water Dist.
Balance Sheet**

Fiscal Year: 2019
 Comparative Year: 2018
 Include Thru: February

Account	2019 Beginning Balance	Previous Period Balance	2019 YTD 02/29/20	2018 YTD 02/29	Difference
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Assets

Utility Plant					
Utility Plant In Service	37,516,569.44	37,744,599.33	37,748,488.21	37,593,746.60	154,741.61
Construction In Progress	0.00	595,080.67	595,080.67	0.00	595,080.67
Capitalized Interest	0.00	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	(19,137,285.00)	(19,622,336.00)	(19,691,629.00)	(18,949,879.00)	(741,750.00)
Utility Plant, net	18,379,284.44	18,717,344.00	18,651,939.88	18,643,867.60	8,072.28

Special Funds:

Revenue Fund:					
00131-4000	Cash In Bank Revenue Fund	0.00	0.00	0.00	0.00
	Accounts Receivable	653,811.78	413,661.92	297,381.66	556,731.65
					(259,349.99)

Depreciation Funds:

	Cash	219,605.69	335,329.93	394,224.39	745,374.85	(351,150.46)
00126-4000	Cash In Bank Citizens Rural Devel - CD	0.00	0.00	0.00	0.00	0.00
00126-6000	Cash - Cd - Citizens First Bank	517,200.00	521,070.91	521,070.91	517,200.00	3,870.91
00126-7000	Cash - Cd - B&I	0.00	0.00	0.00	0.00	0.00
00126-8000	Cash In Bank Regions B&I 2001E	0.00	0.00	0.00	0.00	0.00
00126-8200	Cash In Bank Regions B&I 2003C	0.00	0.00	0.00	0.00	0.00
00126-9900	Cash In Bank -Constr 2009A	0.00	0.00	0.00	0.00	0.00
00126-9950	Cash In Bank-Citizens First- B&I - 2003C	0.00	0.00	0.00	0.00	0.00
00126-9960	Cash - Citizens First - Bonds 2004- B	0.00	0.00	0.00	0.00	0.00
00126-9965	Cash - Citizens First - Bonds 2004 D	0.00	0.00	0.00	0.00	0.00

Account

2019 Beginning Balance Previous Period Balance 2019 YTD 02/29/20 2018 YTD 02/29 Difference

Account	2019 Beginning Balance	Previous Period Balance	2019 YTD 02/29/20	2018 YTD 02/29	Difference
Liabilities					
00215-0000	Unappropriated Retained Earnings	(7,036,136.95)	(7,036,136.95)	(7,149,088.05)	112,951.10
	Current Year Net Income	0.00	(221,638.46)	(319,852.01)	193,732.98
					(513,584.99)
Long-term Debt:					
00221-9960	Bonds Payable - KRWF - 2004B	0.00	0.00	0.00	0.00
00224-0000	Bonds Payable-KRWF-2008A	0.00	0.00	0.00	0.00
00223-0000	Bonds Payble KRWF 2004 RD	0.00	0.00	0.00	0.00
	Serial Water Revenue Bonds	(8,057,217.00)	(8,012,217.00)	(8,012,217.00)	194,000.00
	Note Payable-rtb	0.00	0.00	0.00	0.00
00232-3000	Equip Oblig-case Power	(0.40)	(0.40)	(0.40)	0.00
00232-3500	Tempory Financing-KY RURAL WTR	3.00	(578,571.17)	(578,571.17)	(578,574.17)
00232-4000	Note Payable-KBC	0.00	0.00	0.00	0.00
00232-5000	Note Payable Interim Fin.-KRWF	0.00	0.00	0.00	0.00
	Sub Total	(15,093,351.35)	(15,948,563.98)	(15,946,777.53)	(785,208.06)
Current Liabilities:					
00221-1100	Serial Water Revenue Current Portion	0.00	0.00	0.00	0.00
00232-3100	Note Payable Current Portion	0.00	0.00	0.00	0.00
00232-2100	Equipment Oblig. Current Portion	0.00	0.00	0.00	0.00
00231-1000	Accounts Payable	(63,628.33)	(90,939.04)	(60,921.23)	(39,000.05)
00231-2000	Accounts Payable Constr	0.00	0.00	0.00	0.00
00231-3000	Note Payalbe Land	0.00	0.00	0.00	0.00
	Accrued Expenses	(118,414.28)	(151,248.41)	(151,613.34)	(3,237.99)
00235-0000	Customer Deposits Payable	(95,814.36)	(108,182.19)	(110,401.33)	(6,725.20)
	Total Current Liabilities	(277,856.97)	(350,369.64)	(322,935.90)	(31,884.37)

Commitments And Contingencies:

00215-1000	Reserve For Bond & Interest Retire.	0.00	0.00	0.00	0.00
	Thursday, March 12, 2020 02:41 PM				

Current Year: 2019
 Comparative Year: 2018
 Period: February
 Period Begin: 02/01/20
 Period End: 02/29/20

Green River Valley Water Dist.
Schedules Of Operating Expenses

Account	Title	Current Period	Comparative Period	Variance %	Current YTD Balance	Comparative YTD Balance	Variance %
Source Of Supply And Pumping Expenses							
Operations							
00106-1000	Capitalized Interest	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00126-8400	Cash In Bank Regions B&I 2004D	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00133-0000	Cash In Bank-CFB-KIA B13-006	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00601-1000	Salary Pumping Plant	\$12,556.76	\$13,729.90	-9	129,814.25	134,125.28	-3
00604-1000	Employee P&B Oper. Pumping	\$0.00	\$1,262.33	-100	1,991.69	10,464.40	-81
00610-1000	Purchased Water	\$411.58	\$696.38	-41	4,823.83	3,663.27	32
00615-1000	Purchased Power Oper. Pumping	\$19,340.49	\$20,348.19	-5	203,969.87	186,505.93	9
00620-1000	Mat. & Supplies Oper. Pumping	\$621.94	\$1,826.65	-66	12,011.15	9,222.15	30
	Total Operations	\$32,930.77	\$37,863.45	-13	352,610.79	343,981.03	3
Source Of Supply And Pumping Expenses							
Maintenance							
00635-2000	Cont. Ser. Other P&m	\$1,700.00	\$3,303.20	-49	95,306.98	48,513.55	96
	Total Maintenance	\$1,700.00	\$3,303.20	-49	95,306.98	48,513.55	96
Water Treatment Expenses							
Operating							
00601-3000	Salary Oper. Water Treatment	\$11,551.81	\$11,890.67	-3	88,807.82	97,625.01	-9
00604-3000	Employee P&B Oper. Water Treatment	\$0.00	\$358.72	-100	1,166.05	3,374.04	-65
00618-3000	Chemicals Oper. Water Treatment	\$8,914.51	\$17,081.08	-48	124,387.59	119,714.12	4
00620-3000	Mat. & Supplies Oper. Water Treatment	\$0.00	\$2,157.53	-100	5,875.88	10,182.12	-42

Account	Title	Current Period	Comparative Period	Variance	%	Current YTD Balance	Comparative YTD Balance	Variance	%
Operating									
00615-5000	Purchased Power Oper. T&d	\$7,976.53	\$6,511.52	22		57,200.32	51,554.24	11	
	Total Operating	\$7,976.53	\$6,511.52	22		57,200.32	51,554.24	11	
Transmission And Distribution									
Maintenance									
00601-6000	Salary Maintenance T & D	\$29,888.92	\$29,300.84	2		274,507.52	231,081.58	19	
00604-6000	Employee P&b Maint. T&d	\$0.00	\$1,411.06	-100		2,974.62	6,873.71	-57	
00620-6000	Mat. & Supplies Maint. T&d	\$15,385.13	\$13,640.10	13		173,066.76	116,443.09	49	
00635-6000	Cont. Ser. T&d Maint	\$10,634.50	\$12,639.00	-16		115,345.64	117,974.56	-2	
00642-6000	Equip Rental T&d	\$0.00	\$0.00	N/A		0.00	13,696.59	-100	
00650-6000	Trans. Exp. T&d	\$10,017.94	\$3,184.59	215		95,588.78	95,595.89	0	
	Total Maintenance	\$65,926.49	\$60,175.59	10		661,483.32	581,665.22	14	
Customer Accounts									
Expenses									
00601-7000	Salary Customer Accts	\$12,786.84	\$12,475.19	2		114,162.54	113,534.29	1	
00604-7000	Employee P&b Customer Accts.	\$0.00	\$540.07	-100		786.78	2,956.50	-73	
00620-7000	Mat. & Supplies Customer Accts.	\$3,384.36	\$1,899.94	78		38,175.65	36,308.81	5	
00634-7000	Cont. Ser. Management Fee-customer Acct	\$0.00	\$0.00	N/A		0.00	0.00	N/A	
00635-7000	Cont. Ser. Customer Accts	\$0.00	\$780.00	-100		802.00	2,275.00	-65	
00650-7000	Trans. Exp. Customer Accts	\$3,100.00	\$3,100.00	0		24,800.00	24,800.00	0	
00670-7000	Bad Debt Expense	(\$136.02)	\$5,537.17	-102		2,769.83	13,237.82	-79	
00675-7000	Misc. Customer Accts	\$3,337.45	\$1,464.92	128		9,413.77	6,850.03	37	

Account	Title	Current Period	Comparative Period	Variance	%	Current YTD Balance	Comparative YTD Balance	Variance	%
Administrative And General									
Expenses									
00601-8000	Salary Administrative	\$24,627.20	\$24,401.29	1	218,576.57	218,997.64	0		
00603-8000	Salary Directors	\$500.00	\$0.00	N/A	8,200.00	7,900.00	4		
00604-8000	Employee P&B General & Administ.	\$0.00	\$772.23	-100	0.00	4,633.38	-100		
00615-8000	Purchased Power Admin & General	\$2,338.90	\$1,479.55	58	20,938.18	12,610.78	66		
00620-8000	Mat. & Supplies Admins & General	\$1,252.28	\$2,341.50	-47	11,424.24	13,135.02	-13		
00632-8000	Cont. Ser. A&g Accounting	\$0.00	\$0.00	N/A	0.00	20,150.00	-100		
00633-8000	Cont. Ser. A&g Legal	\$1,286.00	\$0.00	N/A	13,090.34	2,304.00	468		
00635-8000	Cont. Ser. Admin. & General	\$2,094.98	\$5,558.21	-62	31,777.17	38,085.66	-17		
00650-8000	Trans. Exp. Admin. & General	\$300.00	\$300.00	0	2,400.00	2,400.00	0		
00675-8000	Misc. Adminst. & General	\$8,022.60	\$992.37	708	73,486.14	19,064.88	285		
00408-8000	Regulatory Comm. Expense	\$0.00	\$0.00	N/A	0.00	0.00	N/A		
00414-1000	Gains & Losses	\$0.00	\$0.00	N/A	0.00	0.00	N/A		
	Total Admin. And Gen. Expenses	\$40,421.96	\$35,845.15	13	379,892.64	339,281.36	12		
Insurance									
00656-0000	Vehicle Insur.	\$1,739.73	\$1,739.73	0	13,917.84	13,917.84	0		
00657-0000	Liab. Ins.	\$380.75	\$380.75	0	3,046.00	3,046.00	0		
00658-0000	Workers Comp.	\$2,873.72	\$2,873.72	0	22,989.76	22,989.76	0		
00658-5000	Dental Insurance	\$1,168.17	\$585.10	100	4,370.97	4,256.79	3		
00659-0000	Health Insurance	\$12,479.09	\$16,470.29	-24	122,132.22	114,634.09	7		
00659-1000	Life Insurance	\$425.42	\$568.10	-25	3,231.82	2,773.48	17		
00659-1500	Health Insurance Reimburs Fund	\$0.00	\$0.00	N/A	0.00	0.00	N/A		
00659-2000	Property Ins.	\$5,762.47	\$5,762.47	0	46,099.76	46,099.76	0		
00604-0000	Flex Administrator - Reimbursement	\$6,881.29	\$9,750.63	-29	38,877.27	40,747.37	-5		
00635-9000	Cont. Ser. Other P&m	\$0.00	\$0.00	N/A	0.00	340.00	-100		
00641-6000	Equip Repair T&D	\$0.00	\$0.00	N/A	640.00	0.00	N/A		
00659-3000	Commissioners Ins.	\$169.66	\$169.66	0	1,357.28	1,357.28	0		
00659-4000	Bond Ins.	\$0.00	\$0.00	N/A	0.00	0.00	N/A		

Current Year: 2019
 Comparative Year: 2018
 Period: February
 Period Begin: 02/01/20
 Period End: 02/29/20

Green River Valley Water Dist.
Statement Of Revenue And Expenses

Account	Title	Current Period	Comparative Period	Variance %	Current YTD Balance	Comparative YTD Balance	Variance %
Metered Water:	Operating Revenue						
Residential		(\$255,342.24)	(\$81,204.91)	214	(1,996,400.42)	(1,585,330.58)	26
Commercial		(\$21,932.86)	(\$5,322.51)	312	(197,081.04)	(155,657.79)	27
		(\$277,275.10)	(\$86,527.42)	220	(2,193,481.46)	(1,740,988.37)	26
Wholesale:							
Horse Cave		(\$58,982.39)	(\$47,096.05)	25	(467,954.10)	(379,339.23)	23
Cave City		(\$20,036.76)	(\$20,661.27)	-3	(186,325.09)	(167,365.13)	11
Murfordsville		(\$18,972.27)	(\$15,826.16)	20	(138,870.87)	(123,398.61)	13
Larue County		(\$19,216.76)	(\$16,943.02)	13	(152,705.67)	(132,565.73)	15
Bonnieville		\$0.00	(\$2,530.98)	-100	6,626.57	(24,867.87)	-127
Green-Taylor		(\$6,625.22)	(\$8,006.38)	-17	(50,937.48)	(67,725.23)	-25
CEA-MCNP		(\$2,234.13)	(\$524.30)	326	(17,261.05)	(17,203.24)	0
	Total Wholesale	(\$126,067.53)	(\$111,588.16)	13	(1,007,427.69)	(912,465.04)	10
Cash Water Sales		(\$21.00)	\$0.00	N/A	(108.25)	(59.25)	83
	Total Operating Revenues	(\$403,363.63)	(\$198,115.58)	104	(3,201,017.40)	(2,653,512.66)	21
	Operating Expenses:						
	Source Of Supply And Pumping Expenses:						
Operations		\$32,930.77	\$37,863.45	-13	352,610.79	343,981.03	3
Maintenance		\$1,700.00	\$3,303.20	-49	95,306.98	48,513.55	96
Water Treatment Expenses:		\$22,372.08	\$35,100.50	-36	243,609.52	277,018.28	-12

Account	Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Other Income And Deductions:							
Revenue From Maint.		(\$7,303.07)	(\$7,532.73)	-3	(90,037.73)	(60,063.89)	50
Cost Of Maint. & Cont		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Cost Of Maint. & Cont		\$1,708.97	\$1,771.69	-4	22,409.51	6,031.01	272
Contract Labor Billings:		(\$398.50)	(\$400.50)	0	(3,200.00)	(3,182.50)	1
Interest Income		(\$815.80)	(\$764.73)	7	(14,735.88)	(8,868.36)	66
Forfeited Discounts		(\$9,342.91)	(\$5,805.71)	61	(65,628.13)	(58,932.46)	11
Miscellaneous		(\$15,054.18)	(\$5,664.52)	166	(91,779.00)	(9,594.39)	857
EPA Grant Proceeds		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Tap Fee Income		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Total Other Income & Deductions		(\$31,205.49)	(\$18,396.50)	70	(242,971.23)	(134,610.59)	80
Income Before Interest Charges		(\$126,941.52)	\$109,264.57	-216	(541,956.86)	(32,384.37)	> 999
Interest Charges:							
Interest On Long-term		\$31,141.00	\$31,141.00	0	236,030.70	246,834.83	-4
Other Interest		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Total Interest Charges		\$31,141.00	\$31,141.00	0	236,030.70	246,834.83	-4
Gain (loss) On Sale O		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Net Income (loss)							
		(\$95,800.52)	\$140,405.57	-168	(305,926.16)	214,450.46	-243
Capitalized Interest							
00106-1000	Cash In Bank Regions B&I 2004D	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00126-8400	Cash In Bank So Central - Building Fund	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00131-7000	Cash In Bank-CFB-KIA B13-006	\$10,008.86	\$31.87	> 999	78,759.01	138,511.23	-43
00133-0000		\$0.00	\$0.00	N/A	0.00	0.00	N/A

Year: 2019
 Period: February
 Period Begin: 02/01/20
 Period End: 02/29/20
 Budget Amounts: Original

Green River Valley Water Dist.
 Detail Style 3

Account		Current YTD Balance	YTD Budgeted Balance	% Var.	Total Budget	Remaining
Revenue						
00126-9995	Cash in Bank Cit First-FKCON	0.00	0.00	N/A	\$0.00	\$0.00
00131-7000	Cash in Bank So Central - Building Fun	78,759.01	0.00	N/A	\$0.00	(\$78,759.01)
00133-0000	Cash In Bank-CFB-KIA B13-006	0.00	0.00	N/A	\$0.00	\$0.00
00305-0000	Depr Reserve Collecting	(437,377.00)	0.00	N/A	\$0.00	\$437,377.00
00306-0000	Depr Reserve River Intakes	(142,178.00)	0.00	N/A	\$0.00	\$142,178.00
00309-0000	Depr Reserve Suplly Mains	(91,709.00)	0.00	N/A	\$0.00	\$91,709.00
00461-1000	Metered Water Sales - Res	(1,996,400.42)	(2,083,333.36)	-4	(\$3,125,000.00)	\$1,128,599.58
00461-2000	Metered Water Sales - Comm	(197,081.04)	(225,333.36)	-13	(\$338,000.00)	(\$140,918.96)
00465-0000	Sales For Irrigation Purposes	(108.25)	(333.36)	-68	(\$500.00)	(\$391.75)
00466-1000	Sales Water Cave City	(186,325.09)	(217,333.36)	-14	(\$326,000.00)	(\$139,674.91)
00466-2000	Sales Water Horse Cave	(467,954.10)	(410,666.64)	14	(\$616,000.00)	(\$148,045.90)
00466-3000	Sales Water Munfordville	(138,870.87)	(162,000.00)	-14	(\$243,000.00)	(\$104,129.13)
00466-4000	Sales Water Larue Co	(152,705.67)	(152,000.00)	0	(\$228,000.00)	(\$75,294.33)
00466-5000	Sales Water Bonnieville	6,626.57	0.00	N/A	\$0.00	(\$6,626.57)
00466-6000	Sales Water Green-Taylor	(50,937.48)	(72,000.00)	-29	(\$108,000.00)	(\$57,062.52)
00466-7000	Sales Water CEA-MCNP	(17,261.05)	(30,000.00)	-42	(\$45,000.00)	(\$27,738.95)
00470-0000	Forfeited Discounts	(48,367.08)	(40,000.00)	21	(\$60,000.00)	(\$11,632.92)
00471-0000	Misc. Service Revenue	(91,779.00)	(23,333.36)	293	(\$35,000.00)	\$56,779.00
00472-1500	Grant Revenue	0.00	(154,000.00)	-100	(\$231,000.00)	(\$231,000.00)
00472-2000	Tap Fee Income	0.00	(36,666.64)	-100	(\$55,000.00)	(\$55,000.00)
00419-0000	Interest Income	(14,735.88)	(9,333.36)	58	(\$14,000.00)	\$735.88
00421-0000	Contract Labor (garb.& Sewer)	(3,200.00)	(6,000.00)	-47	(\$9,000.00)	(\$5,800.00)
00415-0000	Revenue Of Merc. Jobbing & Cont.(ma	(90,037.73)	(80,000.00)	13	(\$120,000.00)	(\$29,962.27)
Total Revenue		(4,041,642.08)	(3,702,333.44)	9	(\$5,553,500.00)	\$1,511,857.92)
Expense						
00416-0000	Cost Of Expenses Of Merch. Job. & Co	0.00	8,000.00	-100	\$12,000.00	\$12,000.00
00417-0000	Cost Of Expense Job & Contr Hc & Cc	22,409.51	9,333.36	140	\$14,000.00	(\$8,409.51)
00601-1000	Salary Pumping Plant	129,814.25	120,000.00	8	\$180,000.00	\$50,185.75
00601-3000	Salary Oper. Water Treatment	88,807.82	93,333.36	-5	\$140,000.00	\$51,192.18
00601-6000	Salary Maintenance T & D	274,507.52	236,000.00	16	\$354,000.00	\$79,492.48
00601-7000	Salary Customer Accts	114,162.54	100,000.00	14	\$150,000.00	\$35,837.46
00601-8000	Salary Administrative	218,576.57	200,000.00	9	\$300,000.00	\$81,423.43
00603-8000	Salary Directors	8,200.00	9,333.36	-12	\$14,000.00	\$5,800.00
00408-1200	Payroll Taxes	64,514.71	63,333.36	2	\$95,000.00	\$30,485.29
00604-1000	Employee P&b Oper. Pumping	1,991.69	8,000.00	-75	\$12,000.00	\$10,008.31
00604-3000	Employee P&b Oper. Water Treatment	1,166.05	4,000.00	-71	\$6,000.00	\$4,833.95
00604-6000	Employee P&b Maint. T&d	2,974.62	8,000.00	-63	\$12,000.00	\$9,025.38
00604-7000	Employee P&b Customer Accts.	786.78	4,000.00	-80	\$6,000.00	\$5,213.22
00604-8000	Employee P&b General & Adminst.	0.00	4,666.64	-100	\$7,000.00	\$7,000.00
00604-9000	Unemployment Ins.	0.00	1,333.36	-100	\$2,000.00	\$2,000.00
00610-1000	Purchased Water	4,823.83	4,666.64	3	\$7,000.00	\$2,176.17
00615-1000	Purchased Power Oper. Pumping	203,969.87	143,333.36	42	\$215,000.00	\$11,030.13

Green River Valley Water Dist.
sample 1

Year: 2019
 Period: February
 Period Begin: 02/01/20
 Period End: 02/29/20
 Budget Amounts: Original

Account	February Balance	February Budget	Variance	%	Current YTD Balance	YTD Budgeted Balance	Variance	%
Revenue								
00126-9995	Cash In Bank Cit First-FKCON	\$0.00	\$0.00	N/A	0.00	0.00	0.00	N/A
00131-7000	Cash In Bank So Central - Building Fund	\$10,008.86	\$0.00	N/A	78,759.01	0.00	0.00	N/A
00133-0000	Cash In Bank-CFB-KIA B13-006	\$0.00	\$0.00	N/A	0.00	0.00	0.00	N/A
00305-0000	Depr Reserve Collecting	(\$4,260.00)	\$0.00	N/A	(437,377.00)	0.00	0.00	N/A
00306-0000	Depr Reserve River Intakes	(\$826.00)	\$0.00	N/A	(142,178.00)	0.00	0.00	N/A
00309-0000	Depr Reserve Supply Mains	(\$521.00)	\$0.00	N/A	(91,709.00)	0.00	0.00	N/A
00461-1000	Metered Water Sales - Res	(\$255,342.24)	(\$260,416.67)	-2	(1,996,400.42)	(2,083,333.36)	(86,932.94)	-4
00465-0000	Metered Water Sales - Comm	(\$21,932.86)	(\$28,166.67)	-22	(197,081.04)	(225,333.36)	(28,252.32)	-13
00466-1000	Sales For Irrigation Purposes	(\$21.00)	(\$41.67)	-50	(108.25)	(333.36)	(225.11)	-68
00466-2000	Sales Water Cave City	(\$20,036.76)	(\$27,166.67)	-26	(186,325.09)	(217,333.36)	(31,008.27)	-14
00466-3000	Sales Water Horse Cave	(\$58,982.39)	(\$51,333.33)	15	(467,954.10)	(410,666.64)	(57,287.46)	14
00466-4000	Sales Water Murtfordville	(\$18,972.27)	(\$20,250.00)	-6	(138,870.87)	(162,000.00)	(23,129.13)	-14
00466-5000	Sales Water Larue Co	(\$19,216.76)	(\$19,000.00)	1	(152,705.67)	(152,000.00)	(705.67)	0
00466-6000	Sales Water Bonnieville	\$0.00	\$0.00	N/A	6,626.57	0.00	6,626.57	N/A
00466-7000	Sales Water Green-Taylor	(\$6,625.22)	(\$9,000.00)	-26	(50,937.48)	(72,000.00)	(21,062.52)	-29
00470-0000	Sales Water CEA-MCNP	(\$2,234.13)	(\$3,750.00)	-40	(17,261.05)	(30,000.00)	(12,738.95)	-42
00471-0000	Forfeited Discounts	(\$7,108.78)	(\$5,000.00)	42	(48,367.08)	(40,000.00)	(8,367.08)	21
00472-1500	Misc. Service Revenue	(\$15,054.18)	(\$2,916.67)	416	(91,779.00)	(23,333.36)	(68,445.64)	293
00472-2000	Grant Revenue	\$0.00	(\$19,250.00)	-100	0.00	(154,000.00)	(154,000.00)	-100
00419-0000	Tap Fee Income	\$0.00	(\$4,583.33)	-100	0.00	(36,666.64)	(36,666.64)	-100
00421-0000	Interest Income	(\$815.80)	(\$1,166.67)	-30	(14,735.88)	(9,333.36)	(5,402.52)	58
00415-0000	Contract Labor (garb. & Sewer)	(\$398.50)	(\$750.00)	-47	(3,200.00)	(6,000.00)	(2,800.00)	-47
	Revenue Of Merc. Jobbing & Cont.(mains)	(\$7,303.07)	(\$10,000.00)	-27	(90,037.73)	(80,000.00)	(10,037.73)	13
	Total Revenue	(\$429,642.10)	(\$462,791.68)	-7	(4,041,642.08)	(3,702,333.44)	(339,308.64)	9
Expense								
00416-0000	Cost Of Expenses Of Merch. Job. & Con	\$0.00	\$1,000.00	-100	0.00	8,000.00	(8,000.00)	-100
00417-0000	Cost Of Expense Job & Contr Hc & Cc	\$1,708.97	\$1,166.67	46	22,409.51	9,333.36	13,076.15	140
00601-1000	Salary Pumping Plant	\$12,556.76	\$15,000.00	-16	129,814.25	120,000.00	9,814.25	8
00601-3000	Salary Oper. Water Treatment	\$11,551.81	\$11,666.67	-1	88,807.82	93,333.36	(4,525.54)	-5

Account	February Balance	February Budget	% Variance	Current YTD Balance	YTD Budgeted Balance	% Variance
00659-2000	Property Ins.	\$5,762.47	17	46,099.76	39,333.36	17
00659-3000	Commissioners Ins.	\$169.66	-32	1,357.28	2,000.00	-32
00659-4000	Bond Ins.	\$0.00	-100	0.00	4,666.64	-100
00670-7000	Bad Debt Expense	(\$136.02)	-112	2,769.83	9,333.36	-70
00675-7000	Misc. Customer Accts	\$3,337.45	401	9,413.77	5,333.36	77
00403-0000	Depr Expense	\$74,900.00	0	599,200.00	600,000.00	0
00403-1000	Amortization Expense	\$0.00	-100	0.00	2,666.64	-100
00675-8000	Misc. Adminstr. & General	\$8,022.60	285	73,486.14	16,666.64	341
00675-9000	Bond Issuance Cost	\$0.00	N/A	0.00	0.00	N/A
00427-3000	Interest Of Long Term Debt	\$31,141.00	-11	236,030.70	280,000.00	-16
00604-0000	Flex Administrator - Reimbursement	\$6,881.29	65	38,877.27	33,333.36	17
00635-9000	Cont. Ser. Other P&M	\$0.00	-100	0.00	12,000.00	-100
00641-6000	Equip Repair T&D	\$0.00	N/A	640.00	0.00	N/A
00659-1500	Health Insurance Reimburs Fund	\$0.00	N/A	0.00	0.00	N/A
Total Expense		\$340,477.57	-5	3,159,029.98	2,870,666.72	10
Total Income (loss)		(\$89,164.53)	-14	(882,612.10)	(831,666.72)	6

**Green River Valley Water Dist.
Monthly Payroll Summary Report**

Payroll Year 2020 Open
 Payroll Month February
 Department Code Range All Departments
 Print Department Totals Only

Department	Position	Earnings Code	Hours	Gross Pay	Hrs Worked And Paid	Hrs Paid & Not Worked
100 Administrative		REG Regular Hours	953.0000	\$23,809.59		
100 Administrative		SIC Sick Hours	12.0000	\$201.68		
100 Administrative		VAC Vacation Hours	35.0000	\$615.93		
Totals For Department 100 Administrative			1,000.0000	\$24,627.20	0.0000	0.0000
300 Customer Accts		SIC Sick Hours	40.0000	\$848.72		
300 Customer Accts		VAC Vacation Hours	15.0000	\$302.23		
Totals For Department 300 Customer Accts			55.0000	\$1,150.95	0.0000	0.0000
BIL Customer Collections &		MCO Metcalfe County	10.0000	\$273.75		
BIL Customer Collections &		MCR Metcalfe County	40.0000	\$730.00		
BIL Customer Collections &		OVT Overtime Hours	24.0000	\$596.29		
BIL Customer Collections &		REG Regular Hours	545.0000	\$10,035.85		
Totals For Department BIL Customer Collections & Billing			619.0000	\$11,635.89	0.0000	0.0000
MTN Customer Lines District		HCO Horse Cave	32.0000	\$1,185.40		
MTN Customer Lines District		HCR Horse Cave	27.0000	\$523.45		
Totals For Department MTN Customer Lines District			59.0000	\$1,708.85	0.0000	0.0000
500 Directors		REG Regular Hours	5.0000	\$500.00		
Totals For Department 500 Directors			5.0000	\$500.00	0.0000	0.0000
200 Maintenance		SIC Sick Hours	87.0000	\$1,780.83		
200 Maintenance		VAC Vacation Hours	140.0000	\$3,124.40		
Totals For Department 200 Maintenance			227.0000	\$4,905.23	0.0000	0.0000
MTR Meters		REG Regular Hours	40.0000	\$731.87		
Totals For Department MTR Meters			40.0000	\$731.87	0.0000	0.0000
PLM Plant Maintenance		REG Regular Hours	12.0000	\$198.04		
Totals For Department PLM Plant Maintenance			12.0000	\$198.04	0.0000	0.0000
400 Pumping Plant		HOL Holiday Hours	8.0000	\$98.40		
400 Pumping Plant		VAC Vacation Hours	36.0000	\$708.51		
Totals For Department 400 Pumping Plant			44.0000	\$806.91	0.0000	0.0000
POP Salary Pumping Oprations		OVT Overtime Hours	28.0000	\$596.67		
POP Salary Pumping Oprations		REG Regular Hours	538.0000	\$10,955.14		
Totals For Department POP Salary Pumping Oprations			566.0000	\$11,551.81	0.0000	0.0000
PWT Salary Pumping Water		OVT Overtime Hours	28.0000	\$596.67		
PWT Salary Pumping Water		REG Regular Hours	538.0000	\$10,955.14		
Totals For Department PWT Salary Pumping Water Treatment			566.0000	\$11,551.81	0.0000	0.0000
T&D T&d Maintenance		OVT Overtime Hours	52.5000	\$1,493.72		
T&D T&d Maintenance		REG Regular Hours	1,201.0000	\$23,489.97		
Totals For Department T&D T&d Maintenance			1,253.5000	\$24,983.69	0.0000	0.0000
Report Earnings Totals						
		HOL Holiday Hours	8.0000	\$98.40		
		HCO Horse Cave	32.0000	\$1,185.40		
		HCR Horse Cave	27.0000	\$523.45		
		MCO Metcalfe County	10.0000	\$273.75		
		MCR Metcalfe County	40.0000	\$730.00		
		OVT Overtime Hours	132.5000	\$3,283.35		
		REG Regular Hours	3,832.0000	\$80,675.60		
		SIC Sick Hours	139.0000	\$2,831.23		
		VAC Vacation Hours	226.0000	\$4,751.07		
Totals For Report			4,446.5000	\$94,352.25	0.0000	0.0000

From: Joye B. Spinks <jspinks@elpolaw.com>
 Subject: RE: Green River Valley Water District - Addendum to EPA Response Package
 Date: Wed, March 4, 2020 11:45 am
 To: "Devkota, Om" <devkota.om@epa.gov>
 Cc: "Ghose, Debashis" <Ghose.Debashis@epa.gov>; "dsp@scrtc.com" <dsp@scrtc.com>; "grwvp@scrtc.com" <grwvp@scrtc.com>; "Lajuana S. Wilcher" <lwilcher@elpolaw.com>

Thank you!

From: Devkota, Om <devkota.om@epa.gov>
 Sent: Wednesday, March 4, 2020 9:48 AM

To: Joye B. Spinks <jspinks@elpolaw.com>
 Cc: Ghose, Debashis <Ghose.Debashis@epa.gov>; 'dsp@scrtc.com' <dsp@scrtc.com>; 'grwvp@scrtc.com' <grwvp@scrtc.com>; Lajuana S. Wilcher <lwilcher@elpolaw.com>
 Subject: RE: Green River Valley Water District - Addendum to EPA Response Package

[CAUTION] This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.
 Good morning Joye,

I apologize for the late reply. I was busy conducting inspections last week in the Kentucky area and attending RMP-ERCRA conference this week in Dallas, Texas.

This email confirms the receipt of the requested information. EPA will review the addendum and will reach out to you if any additional information is needed.

Please contact me if you have any questions or comments.

Regards,

Om P. Devkota
 US EPA Region 4
 404-562-8963

From: Joye B. Spinks <jspinks@elpolaw.com>
 Sent: Wednesday, March 4, 2020 10:41 AM
 To: Devkota, Om <devkota.om@epa.gov>
 Cc: Ghose, Debashis <Ghose.Debashis@epa.gov>; 'dsp@scrtc.com' <dsp@scrtc.com>; 'grwvp@scrtc.com' <grwvp@scrtc.com>; Lajuana S. Wilcher <lwilcher@elpolaw.com>
 Subject: RE: Green River Valley Water District - Addendum to EPA Response Package

Hi Mr. Devkota,

I hope this finds you well. I wanted to reach out again to confirm your receipt of Green River Valley Water District's Addendum to its EPA Response, which was submitted by e-mail on February 21, 2020. Please let us know whether you received the Addendum. Thanks!

Best,

Joye Beth Spinks
 Associate Attorney
 English, Lucas, Priest & Owsley, LLP
 1101 College Street; P.O. Box 770
 Bowling Green, KY 42102-0770
 Phone | 270-781-6500 Fax | 270-782-7782

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[cid:image001.png@01D5F21A.5EEB7B60]

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**GREEN RIVER VALLEY WATER DISTRICT
2015-2016 CLASSIFICATION/PAY SCHEDULE**

GRADE	CLASSIFICATION TITLE (DEPARTMENT)	RANGE		
		Minimum	Midpoint	Maximum
10	General Manager		None Specified	
9	Assistant Manager	\$25.00	\$30.00	\$40.00
8	Water Treatment Plant Superintendent	\$20.00	\$25.00	\$30.00
	Transmission and Distribution Foreman			
7	WTP Assistant Superintendent	\$16.00	\$21.00	\$26.50
	Maintenance Foreman Distribution			
	Office Manager			
	WTP Operator Class IV-A			
6	Equipment Maintenance Supervisor	\$14.00	\$18.50	\$21.50
	Electrician - Maintenance			
	Water Distribution Operator Class 111-D			
	Bookkeeper			
5	Billing Supervisor	\$12.50	\$16.00	\$18.00
	Administrative Assistant / Accounts Receivable			
	Meter Reading Foreman			
	WTP Operator Class 111-A			
	Water Distribution Class 11-D			
	Equipment Operator			
4	WTP Operator Class 11-A	\$12.00	\$15.00	\$17.50
	Equipment Operator Trainee			
	Laborer			
	GPS Mapping			
	Certified Meter Tester			
3	Customer Clerk	\$11.50	\$13.50	\$16.00
	Billing Clerk			
	Meter Reader			
2	WTP Operator Trainee	\$11.00	\$13.00	\$15.00
	Part Time Employee	\$9.00		

INCENTIVE PAY SCHEDULE:

Emily HOFFMAN UMI
~~Andrew Tucker~~ UMI

Cody Carroll CLASS IVA WTP

DISTRIBUTION OPERATOR

DW I
 DW II
 DW III
 DW IV

WATER TREATMENT PLANT OPERATOR

WTP O.I.T LICENSE
 CLASS IA
 CLASS IIA
 CLASS IIIA
 CLASS IVA

ATTENDING KRWA MANAGEMENT CONFERENCE
 OTHER EDUCATIONAL TRAINING

ELECTRIAL LICENSE
 PLUMBING LICENSE

C D L License

**KENTUCKY RURAL WATER FINANCE CORPORATION
FLEXIBLE TERM FINANCE PROGRAM
PUBLIC PROJECTS REFUNDING REVENUE AND IMPROVEMENT BONDS, SERIES 2020 D**

Schedule of Events

March 2020						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April 2020						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

<u>DATE</u>	<u>EVENT</u>
March 10	<ul style="list-style-type: none"> • Rating Package submitted • Term Sheet and appendices provided to Rubin & Hays
March 16	<ul style="list-style-type: none"> • First draft of Preliminary Official Statement and Legal documents sent to distribution list for review and comment
March 17	<ul style="list-style-type: none"> • Posting of documents (to satisfy advertising requirement)
March 24	<ul style="list-style-type: none"> • Anticipated release of bond rating
March 26	<ul style="list-style-type: none"> • Bond Sale at 11:00 am (ET) • Bond Resolution sent to the Executive Committee for approval • Final debt service schedules sent out
Week of April 6	<ul style="list-style-type: none"> • Closing documents sent to the President and Secretary for final execution • Loan assistance agreements sent to participants for final execution
April 16	<ul style="list-style-type: none"> • Closing of bond issue and distribution of proceeds

**Green River Valley Water
District
Line Loss Report**

	Month/Year Feb. 2020		Customers
District I	13,016,200	3025	"
District II	<u>19,817,400</u>	<u>4271</u>	"
	32,833,600	7296	
Horse cave	24,710,632		
District Coin	12,600		
Munfordville Meter	10,672,300		
CEA	7,520,000	Glasgow 6,970,450	
Bonnieville	0		
Green-Taylor Meter	3,222,395		
Larue Co. #1	3,129,400		
Larue Co. #2	2,457,942		
Larue Co. Hwy. 357	1,830,000		
County Manor	275,700		
Meter at Plant	<u>247,780</u>		
Total	98,087,060		
Total Water Pumped	105,575,620		
Glasgow Meter	<u>815,158</u>		
Total	106,390,778		
Green River Line Loss			
Total Water Pumped & Purchased		106,390,778	
Total Water Accounted for		<u>86,912,350</u>	
		19,478,428	
		81.69% Acc't for	
		18.31% Loss	

Accounts That Are Reconciled

- **126-1200: Cash In Bank Limestone/KRWF Debt Service**
- **126-1010: Cash In Bank WTF & RI-Project**
- **126-2000: Cash In Bank Rural Development**
- **126-6000: Cash In Bank Citizens Rural Development CD**
- **126-8700: Cash In Regions 2013 D**
- **126-9999: Cash In Bank Kia**
- **127-1000: GRVWD Depreciation P.B.I.**
- **127-2000: Cash In Bank P.B.I. Health Reimbursement**
- **131-3100: Cash In Bank Customer Deposit (Meter Fund)**
- **131-4500: Cash In Bank Rev.Limestone**
- **131-5100: Cash In Bank Operation & Maintenance**
- **131-6000: Cash In Bank South Central O/M**
- **131-6500: Cash In Bank South Central/Tank Maintenance**
- **131-7000: Cash In Bank South Central/Building Fund**
- **141-000: Customer Accounts Receivable/ Aging**
- **461-1000: Metered Water Sales-Residential**
- **461-2000: Metered Water Sales-Commercial**

Revised as of February 11, 2020

O/M Transfer Total

O/M Balance: \$151,022.75

Transfer Total: \$385,804.35

Net Total: \$536,827.10

**Green River Valley Water Dist.
Recurring Transaction Audit**

Frequency	All Frequencies							
Transaction Date	Description	Frequency	Reference Number	Permanent	Entered By	Debit Amount	Credit Amount	Date Error
Account 01/31/20	00162-0000 Prepaid Insurance To Record Prepaid Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$10,926.33	<input type="checkbox"/>
Account 01/31/20	00237-1000 Accrued Int Payable To Record Accrued Interest For The Month Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$31,141.00	<input type="checkbox"/>
Account 01/31/20	00243-0000 Accrued Tank Maintenance To Record Accrued Tank Maintenance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$9,000.00	<input type="checkbox"/>
Account 01/31/20	00304-3100 Depr Res S & I To Record Depreciation Res S & I Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$5,929.00	<input type="checkbox"/>
Account 01/31/20	00304-5100 Depr Res Stru & Improv Office Bldg To Record Depreciation Res. Stru./Office Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$411.00	<input type="checkbox"/>
Account 01/31/20	00305-0000 Depr Reserve Collecting To Record Depr. Reserve Collecting Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$4,260.00	<input type="checkbox"/>
Account 01/31/20	00306-0000 Depr Reserve River Intakes To Record Depr. Reserve River Intakes Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$826.00	<input type="checkbox"/>
Account 01/31/20	00309-0000 Depr Reserve Suplly Mains To Record Depr. Reserve Supply Mains Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$521.00	<input type="checkbox"/>
Account 01/31/20	00311-2100 Depr Res Electr Pumping Equip To Record Depr. Res Electr Pumping Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$13,253.00	<input type="checkbox"/>
Account 01/31/20	00320-3100 Depr Res Water Treat Equip To Record Depr Res Water Treat Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$4,541.00	<input type="checkbox"/>
Account 01/31/20	00330-4100 Depr Res Distr Resv & Stand Pipes To Record Depr Res Distr Resv/Stand Pipe Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$5,181.00	<input type="checkbox"/>
Account 01/31/20	00331-4100 Depr Res T & D Mains To Record Depr Res T & D Mains Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$31,831.00	<input type="checkbox"/>
Account 01/31/20	00333-4100 Depr Res Services To Record Depr Res Services Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$1,526.00	<input type="checkbox"/>
Account 01/31/20	00334-4100 Depr Res Meters To Record Depr Res Meters Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$2,763.00	<input type="checkbox"/>
Account 01/31/20	00335-4100 Depr Res Hydrants To Record Depr Res Hydrants Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$316.00	<input type="checkbox"/>
Account 01/31/20	00339-4100 Depr Res Other Plant To Record Depr Res Other Plant Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$158.00	<input type="checkbox"/>

Transaction Date	Description	Frequency	Reference Number	Permanent	Entered By	Debit Amount	Credit Amount	Date Error
Account 01/31/20	00341-5100 Depr Res Trans Equip To Record Depr Res Trans Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$2,856.00	<input type="checkbox"/>
Account 01/31/20	00345-5100 Depr Res Power Oper Equip To Record Depr Res Power Oper Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$528.00	<input type="checkbox"/>
Account 01/31/20	00403-0000 Depr Expense To Record Depr Expense Frequency 1			<input checked="" type="checkbox"/>	Allison	\$74,900.00	\$0.00	<input type="checkbox"/>
Account 01/31/20	00427-3000 Interest Of Long Term Debt To Record Interest Of Long Term Debt Frequency 1			<input checked="" type="checkbox"/>	Allison	\$31,141.00	\$0.00	<input type="checkbox"/>
Account 01/31/20	00635-6000 Cont. Ser. T&d Maint Tank Maintenance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$9,000.00	\$0.00	<input type="checkbox"/>
Account 01/31/20	00656-0000 Vehicle Insur. To Record Vehicle Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$1,739.73	\$0.00	<input type="checkbox"/>
Account 01/31/20	00657-0000 Liab. Ins. To Record Liability Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$380.75	\$0.00	<input type="checkbox"/>
Account 01/31/20	00658-0000 Workers Comp. To Record Workers Comp. Frequency 1			<input checked="" type="checkbox"/>	Allison	\$2,873.72	\$0.00	<input type="checkbox"/>
Account 01/31/20	00659-2000 Property Ins. To Record Property Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$5,762.47	\$0.00	<input type="checkbox"/>
Account 01/31/20	00659-3000 Commissioners Ins. To Record Commissioners Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$169.66	\$0.00	<input type="checkbox"/>
Total Number of Transactions		26	Report Totals			\$125,967.33	\$125,967.33	

Select Transactions By Period
 Fiscal Year: 2019 Open
 Period: January
 Beginning Date: N/A
 Ending Date: N/A

**Green River Valley Water Dist.
 January Trial Balance Report**

Account	Beginning Balance	Period Activity	Ending Balance
00105-0000 Construction In Progress	\$595,080.67	\$0.00	\$595,080.67
00126-1010 Cash In Bank WTF & RI PROJECT	\$925.39	-\$9.92	\$915.47
00126-1200 Cash In Bank Limestone/KRWF Debt Service	\$412,318.76	\$93.12	\$412,411.88
00126-2000 Cash In Bank Citizens First-Rural Dev	\$271,876.42	\$47,779.42	\$319,655.84
00126-6000 Cash - Cd - Citizens First Bank	\$521,070.91	\$0.00	\$521,070.91
00126-8700 Cash Regions 2013 D	\$246,763.96	\$22,708.03	\$269,471.99
00126-9999 Cash in Bank KIA 2009 Main	\$6,183.06	\$0.00	\$6,183.06
00127-1000 Cash In Bank Pioneer Bank Depr	\$4,893.05	\$2,000.12	\$6,893.17
00127-2000 Cash In Bank Pioneer Bank Health Reimbu	\$3,325.97	-\$728.11	\$2,597.86
00131-1000 Cash On Hand	\$200.00	\$0.00	\$200.00
00131-3100 Cash In Bank/ Cust Deposit/District	\$138,998.46	\$909.37	\$139,907.83
00131-4100 Cash Is Bank Revenue/District	\$22.00	\$0.00	\$22.00
00131-4500 Cash In Bank Rev/Limestone	\$477,035.01	\$1,718.94	\$478,753.95
00131-5100 Cash In Bank O & M Acct/ District	\$124,405.39	\$26,617.36	\$151,022.75
00131-6000 Cash In Bank So Central O&m/construction	\$231,342.86	-\$8,971.27	\$222,371.59
00131-6500 Cash In Bank So Central Tank Maint	\$21,764.98	\$10,001.17	\$31,766.15
00131-7000 Cash in Bank So Central - Building Fund	\$58,741.93	\$10,008.22	\$68,750.15
00141-0000 Customer Accounts Receivable	\$288,439.09	\$11,282.66	\$299,721.75
00141-1000 Customer A/r - Wholesale	\$113,918.17	\$0.00	\$113,918.17
00151-0000 Plant Materials & Operating Supp Inv	\$312,222.47	-\$12,611.74	\$299,610.73
00162-0000 Prepaid Insurance	\$77,754.82	\$1,388.59	\$79,143.41
00171-0000 Accrued Interest Receivable	\$2,966.50	\$0.00	\$2,966.50
00181-0000 Unamortized Debt Discount	\$17,533.82	\$0.00	\$17,533.82
00181-1000 Unamortized Bond Discount 2004	\$26,404.82	\$0.00	\$26,404.82
00181-2000 Unamortized Debt Discount 2013 B	\$24,744.16	\$0.00	\$24,744.16
00303-2000 Land & Land Rights	\$157,171.57	\$19,000.00	\$176,171.57
00303-3000 L & L Rights Structures & Improv	\$86,496.30	\$0.00	\$86,496.30
00303-4000 L & L Rights Water Treatment	\$203,386.28	\$0.00	\$203,386.28
00303-5000 L & L Rights- Hydrants	\$6,900.00	\$0.00	\$6,900.00
00304-3000 Structures & Improv	\$3,557,345.86	\$0.00	\$3,557,345.86
00304-3100 Depr Res S & I	-\$1,471,845.88	-\$5,929.00	-\$1,477,774.88
00304-5000 Structure & Improvements Office Building	\$610,370.83	\$0.00	\$610,370.83
00304-5100 Depr Res Stru & Improv Office Bldg	-\$56,403.74	-\$411.00	-\$56,814.74
00305-0000 Depr Reserve Collecting	-\$428,857.00	-\$4,260.00	-\$433,117.00
00305-5100 Collecting & Impounding Res	\$2,556,205.25	\$0.00	\$2,556,205.25
00306-0000 Depr Reserve River Intakes	-\$140,526.00	-\$826.00	-\$141,352.00
00306-5100 River Intakes	\$495,652.31	\$0.00	\$495,652.31
00309-0000 Depr Reserve Suply Mains	-\$90,667.00	-\$521.00	-\$91,188.00
00309-5100 Supply Mains	\$312,627.37	\$0.00	\$312,627.37
00311-2000 Electric Pumping Equip	\$3,998,581.64	\$0.00	\$3,998,581.64
00311-2100 Depr Res Electr Pumping Equip	-\$3,188,073.74	-\$13,253.00	-\$3,201,326.74
00320-3000 Water Treatment Equip	\$1,372,180.32	\$761.38	\$1,372,941.70
00320-3100 Depr Res Water Treat Equip	-\$1,054,872.27	-\$4,541.00	-\$1,059,413.27
00330-4000 Distr Reser & Stand Pipes	\$3,108,627.81	\$0.00	\$3,108,627.81
00330-4100 Depr Res Distr Resv & Stand Pipes	-\$1,345,591.87	-\$5,181.00	-\$1,350,772.87
00331-4000 T & D Mains	\$19,693,284.05	\$0.00	\$19,693,284.05
00331-4100 Depr Res T & D Mains	-\$9,131,899.97	-\$31,831.00	-\$9,163,730.97
00333-4000 Services	\$941,898.63	\$370.13	\$942,268.76
00333-4100 Depr Res Services	-\$617,908.09	-\$1,526.00	-\$619,434.09
00334-4000 Meters	\$1,753,020.45	\$3,248.54	\$1,756,268.99
00334-4100 Depr Res Meters	-\$717,637.45	-\$2,763.00	-\$720,400.45
00334-4200 Meter Installation	\$157,158.64	\$0.00	\$157,158.64

Account	Beginning Balance	Period Activity	Ending Balance
TOTAL CAPITAL	-\$13,095,651.92	-\$8,500.00	-\$13,104,151.92
00415-0000 Revenue Of Merc. Jobbing & Cont.(mains)	-\$72,071.28	-\$10,663.38	-\$82,734.66
00461-1000 Metered Water Sales - Res	-\$1,469,626.90	-\$271,431.28	-\$1,741,058.18
00461-2000 Metered Water Sales - Comm	-\$151,630.39	-\$23,517.79	-\$175,148.18
00465-0000 Sales For Irrigation Purposes	-\$87.25	\$0.00	-\$87.25
00466-1000 Sales Water Cave City	-\$141,492.71	-\$24,795.62	-\$166,288.33
00466-2000 Sales Water Horse Cave	-\$352,498.91	-\$56,472.80	-\$408,971.71
00466-3000 Sales Water Munfordville	-\$100,881.27	-\$19,017.33	-\$119,898.60
00466-4000 Sales Water Larue Co	-\$114,038.53	-\$19,450.38	-\$133,488.91
00466-5000 Sales Water Bonnieville	\$6,626.57	\$0.00	\$6,626.57
00466-6000 Sales Water Green-Taylor	-\$37,605.20	-\$6,707.06	-\$44,312.26
00466-7000 Sales Water CEA-MCNP	-\$12,709.65	-\$2,317.27	-\$15,026.92
TOTAL REVENUE	-\$2,446,015.52	-\$434,372.91	-\$2,880,388.43
00417-0000 Cost Of Expense Job & Contr Hc & Cc	\$19,205.50	\$1,495.04	\$20,700.54
TOTAL DED FROM REVENUE	\$19,205.50	\$1,495.04	\$20,700.54
00403-0000 Depr Expense	\$449,400.00	\$74,900.00	\$524,300.00
00408-1000 Reg. Comm Exp	-\$8,290.68	\$0.00	-\$8,290.68
00408-1200 Payroll Taxes	\$48,589.84	\$8,878.03	\$57,467.87
00427-3000 Interest Of Long Term Debt	\$173,748.70	\$31,141.00	\$204,889.70
00601-1000 Salary Pumping Plant	\$99,370.92	\$17,886.57	\$117,257.49
00601-3000 Salary Oper. Water Treatment	\$66,909.24	\$10,346.77	\$77,256.01
00601-6000 Salary Maintenance T & D	\$204,535.76	\$40,082.84	\$244,618.60
00601-7000 Salary Customer Accts	\$85,437.00	\$15,938.70	\$101,375.70
00601-8000 Salary Administrative	\$161,433.08	\$32,516.29	\$193,949.37
00603-8000 Salary Directors	\$7,700.00	\$0.00	\$7,700.00
00604-0000 Flex Administrator - Reimbursement	\$26,277.54	\$5,718.44	\$31,995.98
00604-1000 Employee P&b Oper. Pumping	\$1,522.90	\$335.40	\$1,858.30
00604-3000 Employee P&b Oper. Water Treatment	\$1,032.67	\$0.00	\$1,032.67
00604-6000 Employee P&b Maint. T&d	\$2,565.70	\$0.00	\$2,565.70
00604-7000 Employee P&b Customer Accts.	\$685.26	\$0.00	\$685.26
00610-1000 Purchased Water	\$3,091.73	\$1,320.52	\$4,412.25
00615-1000 Purchased Power Oper. Pumping	\$161,542.50	\$1,355.92	\$162,898.42
00615-5000 Purchased Power Oper. T&d	\$42,845.58	\$4,677.10	\$47,522.68
00615-8000 Purchased Power Admin & General	\$16,212.71	\$2,386.57	\$18,599.28
00618-3000 Chemicals Oper. Water Treatment	\$105,721.76	\$9,751.32	\$115,473.08
00620-1000 Mat. & Supplies Oper. Pumping	\$10,595.68	\$288.71	\$10,884.39
00620-3000 Mat. & Supplies Oper. Water Treatment	\$5,875.88	\$0.00	\$5,875.88
00620-6000 Mat. & Supplies Maint. T&d	\$143,461.43	\$11,992.02	\$155,453.45
00620-7000 Mat. & Supplies Customer Accts.	\$28,444.64	\$6,346.65	\$34,791.29
00620-8000 Mat. & Supplies Admins & General	\$8,620.24	\$944.20	\$9,564.44
00633-8000 Cont. Ser. A&g Legal	\$11,804.34	\$0.00	\$11,804.34
00635-1000 Cont. Ser. Plant Admin & General	\$36,492.19	\$369.73	\$36,861.92
00635-2000 Cont. Ser. Other P&m	\$52,025.48	\$36,684.00	\$88,709.48
00635-3000 Cont. Ser. Water Treatment	\$18,730.92	\$124.00	\$18,854.92
00635-6000 Cont. Ser. T&d Maint	\$95,431.14	\$9,280.00	\$104,711.14
00635-7000 Cont. Ser. Customer Accts	\$22.00	\$780.00	\$802.00
00635-8000 Cont. Ser. Admin. & General	\$25,934.74	\$2,077.45	\$28,012.19
00641-6000 Equip Repair T&D	\$360.00	\$280.00	\$640.00
00650-6000 Trans. Exp. T&d	\$67,024.05	\$15,982.38	\$83,006.43
00650-7000 Trans. Exp. Customer Accts	\$18,600.00	\$3,100.00	\$21,700.00
00650-8000 Trans. Exp. Admin. & General	\$1,800.00	\$300.00	\$2,100.00
00656-0000 Vehicle Insur.	\$10,438.38	\$1,739.73	\$12,178.11
00657-0000 Liab. Ins.	\$2,284.50	\$380.75	\$2,665.25
00658-0000 Workers Comp.	\$17,242.32	\$2,873.72	\$20,116.04

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
01/27/20	Credit Card Fee	CC FEES	UMS	01/28/20	Allison	G		\$25.50	<input type="checkbox"/>
01/27/20	Credit Card Fee	PAYMENTS	UMS	01/27/20	Allison	G		\$66.00	<input type="checkbox"/>
01/27/20	IC-Reconnect Fee	PAYMENTS	UMS	01/27/20	Allison	G		\$50.00	<input type="checkbox"/>
01/27/20	IC-Service Charge	PAYMENTS	UMS	01/27/20	Allison	G		\$60.00	<input type="checkbox"/>
01/28/20	Credit Card Fee	CC FEES	UMS	01/29/20	Allison	G		\$10.50	<input type="checkbox"/>
01/28/20	Credit Card Fee	CC FEES	UMS	01/28/20	Allison	G		\$4.50	<input type="checkbox"/>
01/28/20	IC-Service Charge	PAYMENTS	UMS	01/28/20	Allison	G		\$40.00	<input type="checkbox"/>
01/28/20	Credit Card Fee	PAYMENTS	UMS	01/28/20	Allison	G		\$76.50	<input type="checkbox"/>
01/29/20	Credit Card Fee	CC FEES	UMS	01/29/20	Allison	G		\$4.50	<input type="checkbox"/>
01/29/20	Credit Card Fee	CC FEES	UMS	01/30/20	Allison	G		\$19.50	<input type="checkbox"/>
01/29/20	Credit Card Fee	PAYMENTS	UMS	01/29/20	Allison	G		\$60.00	<input type="checkbox"/>
01/29/20	IC-Service Charge	PAYMENTS	UMS	01/29/20	Allison	G		\$20.00	<input type="checkbox"/>
01/30/20	Connection Charge	BILLS	UMS	01/30/20	Allison	G		\$100.00	<input type="checkbox"/>
01/30/20	Credit Card Fee	CC FEES	UMS	01/31/20	Allison	G		\$19.50	<input type="checkbox"/>
01/30/20	Credit Card Fee	CC FEES	UMS	01/30/20	Allison	G		\$9.00	<input type="checkbox"/>
01/30/20	Credit Card Fee	PAYMENTS	UMS	01/30/20	Allison	G		\$58.50	<input type="checkbox"/>
01/30/20	IC-Reconnect Fee	PAYMENTS	UMS	01/30/20	Allison	G		\$150.00	<input type="checkbox"/>
01/31/20	TO ADJUST AGING TO ACTUAL	ADJUST	GJE	02/07/20	Allison	G		\$27,245.29	<input type="checkbox"/>
01/31/20	TO ADJUST TO ACTUAL	ADJUST	GJE	02/07/20	Allison	G	\$2,658.00		<input type="checkbox"/>
01/31/20	Credit Card Fee	CC FEES	UMS	01/31/20	Allison	G		\$7.50	<input type="checkbox"/>
01/31/20	Credit Card Fee	CC FEES	UMS	02/03/20	Allison	G		\$43.50	<input type="checkbox"/>
01/31/20	MISCELLANEOUS RECEIPTS	CEA MISC WTR	GJEMR	02/03/20	Allison	G		\$45.29	<input type="checkbox"/>
01/31/20	MISCELLANEOUS RECEIPTS	CEA MISC WTR	GJEMR	02/03/20	Allison	G		\$42.42	<input type="checkbox"/>
01/31/20	MISCELLANEOUS RECEIPTS	CONCRETE	GJEMR	02/03/20	Allison	G		\$50.00	<input type="checkbox"/>
01/31/20	TO CORRECT GARBAGE ENTRY	CORRECT	GJE	02/11/20	Allison	G		\$33.00	<input type="checkbox"/>
01/31/20	TO CORRECT RESIDENTIAL	CORRECT	GJE	02/07/20	Allison	G	\$486.94		<input type="checkbox"/>
01/31/20	TO CORRECT ENTRY REGIONS	CORRECT	GJE	02/07/20	Allison	G	\$98.75		<input type="checkbox"/>
01/31/20	TO CORRECT SERVICE CHARGE	CORRECT	GJE	02/07/20	Allison	G	\$10.00		<input type="checkbox"/>
01/31/20	WTF PROJECT INTEREST	INTEREST	GJE	02/06/20	Allison	G	\$10.00		<input type="checkbox"/>
01/31/20	MISCELLANEOUS RECEIPTS	INVOICE PAID	GJEMR	02/03/20	Allison	G		\$312.00	<input type="checkbox"/>
01/31/20	MISCELLANEOUS RECEIPTS	INVOICE PAID	GJEMR	02/03/20	Allison	G		\$571.69	<input type="checkbox"/>
01/31/20	MISCELLANEOUS RECEIPTS	INVOICE PD	GJEMR	02/03/20	Allison	G		\$679.68	<input type="checkbox"/>
01/31/20	MISCELLANEOUS RECEIPTS	INVOICE PD	GJEMR	02/03/20	Allison	G		\$486.94	<input type="checkbox"/>
01/31/20	MISCELLANEOUS RECEIPTS	PAVING	GJEMR	02/03/20	Allison	G		\$4,811.00	<input type="checkbox"/>
01/31/20	Credit Card Fee	PAYMENTS	UMS	01/31/20	Allison	G		\$43.50	<input type="checkbox"/>
01/31/20	IC-Reconnect Fee	PAYMENTS	UMS	01/31/20	Allison	G		\$250.00	<input type="checkbox"/>
01/31/20	IC-Service Charge	PAYMENTS	UMS	01/31/20	Allison	G		\$80.00	<input type="checkbox"/>
01/31/20	CORRECT ENTRY	REGIONS	GJE	02/10/20	Allison	G		\$98.75	<input type="checkbox"/>
01/31/20	REVENUE FUND ENTRIES	REVENUE	GJEREV	02/04/20	Allison	G	\$50.00		<input type="checkbox"/>
01/31/20	REVENUE FUND ENTRIES	REVENUE	GJEREV	02/04/20	Allison	G	\$29.84		<input type="checkbox"/>
01/31/20	REVENUE FUND ENTRIES	REVENUE	GJEREV	02/04/20	Allison	G	\$1,573.46		<input type="checkbox"/>
01/31/20	REVENUE FUND ENTRIES	REVENUE	GJEREV	02/04/20	Allison	G	\$2,774.94		<input type="checkbox"/>
01/31/20	MISCELLANEOUS RECEIPTS	ROCK	GJEMR	02/03/20	Allison	G		\$100.00	<input type="checkbox"/>
01/31/20	MISCELLANEOUS RECEIPTS	SIS SCH MTR	GJEMR	02/03/20	Allison	G		\$4,161.16	<input type="checkbox"/>
							\$7,691.93	\$84,416.75	
Ending Balance		Transactions: 145						\$76,724.82	
		Total Transactions: 145							
Report Totals							\$7,691.93	\$84,416.75	

**Green River Valley Water Dist.
Ledger Analysis**

Fiscal Year 2019 Open
 Breakdown The Report By Funds
 Page Break Between Funds
 Transaction Date Range 01/01/20 To 01/31/20
 Account Range 00635-2000 To 00635-2000
 Include All Transaction Sources

Sort Order 1: Base Account
 Sort Order 2: Department
 Sort Order 3:
 Sort Order 4:

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
00635-2000		Cont. Ser. Other P&m							
	Beginning Balance						\$52,025.48		
01/06/20	ALLIED TE 34264 Allied Technical Servi	APVCH 021120	AP	02/11/20	Allison	G	\$4,897.50		<input type="checkbox"/>
01/16/20	LAYNE 34202 Layne Christensen Comp	APVCH 012220	AP	01/22/20	Allison	G	\$29,515.00		<input type="checkbox"/>
01/23/20	ALLIED TE 34207 Allied Technical Servi	APVCH 012820	AP	01/29/20	Allison	G	\$6,613.00		<input type="checkbox"/>
01/28/20	LAYNE 34247 Layne Christensen Comp	APVCH 020620	AP	02/06/20	Allison	G	\$456.00		<input type="checkbox"/>
							\$93,606.98	\$0.00	
	Ending Balance		Transactions: 4				\$93,606.98		
			Total Transactions: 4						
Report Totals							\$93,606.98	\$0.00	

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**Green River Valley Water Dist.
Balance Sheet**

Fiscal Year: 2019
 Comparative Year: 2018
 Include Thru: January

Account	2019 Beginning Balance	Previous Period Balance	2019 YTD 01/31/20	2018 YTD 01/31	Difference
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Assets

Utility Plant					
Utility Plant In Service	37,516,569.44	37,721,219.28	37,744,599.33	37,591,748.08	152,851.25
Construction In Progress	0.00	595,080.67	595,080.67	0.00	595,080.67
Capitalized Interest	0.00	0.00	0.00	0.00	0.00

Less Accumulated Depreciation

	37,516,569.44	38,316,299.95	38,339,680.00	37,591,748.08	747,931.92
	(19,137,285.00)	(19,553,043.00)	(19,622,336.00)	(18,880,586.00)	(741,750.00)

Utility Plant, net

	18,379,284.44	18,763,256.95	18,717,344.00	18,711,162.08	6,181.92
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Special Funds:

Revenue Fund:

00131-4000	Cash In Bank Revenue Fund	0.00	0.00	0.00	0.00	0.00
	Accounts Receivable	653,811.78	402,379.26	413,661.92	706,445.18	(292,783.26)
		653,811.78	402,379.26	413,661.92	706,445.18	(292,783.26)

Depreciation Funds:

	Cash	219,605.69	286,278.50	335,329.93	690,131.32	(354,801.39)
00126-4000	Cash in Bank Citizens Rural Devel - CD	0.00	0.00	0.00	0.00	0.00
00126-6000	Cash - Cd - Citizens First Bank	517,200.00	521,070.91	521,070.91	517,200.00	3,870.91
00126-7000	Cash - Cd - Bb&t	0.00	0.00	0.00	0.00	0.00
00126-8000	Cash In Bank Regions B&I 2001E	0.00	0.00	0.00	0.00	0.00
00126-8200	Cash In Bank Regions B&I 2003C	0.00	0.00	0.00	0.00	0.00
00126-9900	Cash In Bank -Constr 2009A	0.00	0.00	0.00	0.00	0.00
00126-9950	Cash In Bank-Citizens First- B&I - 2003C	0.00	0.00	0.00	0.00	0.00
00126-9960	Cash - Citizens First - Bonds 2004- B	0.00	0.00	0.00	0.00	0.00
00126-9965	Cash - Citizens First - Bonds 2004 D	0.00	0.00	0.00	0.00	0.00

Account

2019 Beginning
Balance

Previous Period
Balance

2019 YTD
01/31/20

2018 YTD
01/31

Difference

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Allison

Account	2019 Beginning Balance	Previous Period Balance	2019 YTD 01/31/20	2018 YTD 01/31	Difference
Liabilities					
00215-0000	(7,036,136.95)	(7,036,136.95)	(7,036,136.95)	(7,149,088.05)	112,951.10
Unappropriated Retained Earnings					
Current Year Net Income	0.00	(163,576.63)	(269,027.25)	62,029.44	(331,056.69)
Long-term Debt:					
00221-9960	0.00	0.00	0.00	0.00	0.00
Bonds Payable - KRWF - 2004B					
00224-0000	0.00	0.00	0.00	0.00	0.00
Bonds Payable-KRWF-2008A					
00223-0000	0.00	0.00	0.00	0.00	0.00
Bonds Payable KRWF 2004 RD					
00232-3000	(8,057,217.00)	(8,012,217.00)	(8,012,217.00)	(8,206,217.00)	194,000.00
Serial Water Revenue Bonds					
Note Payable-rfb	0.00	0.00	0.00	0.00	0.00
00232-2000	(0.40)	(0.40)	(0.40)	(0.40)	0.00
Equip Oblig-case Power					
00232-3500	3.00	(578,571.17)	(578,571.17)	3.00	(578,574.17)
Temporary Financing-KY RURAL WTR					
00232-4000	0.00	0.00	0.00	0.00	0.00
Note Payable-KBC					
00232-5000	0.00	0.00	0.00	0.00	0.00
Note Payable Interim Fin.-KRWF					
Sub Total	(15,093,351.35)	(15,790,502.15)	(15,895,952.77)	(15,293,273.01)	(602,679.76)

Account	2019 Beginning Balance	Previous Period Balance	2019 YTD 01/31/20	2018 YTD 01/31	Difference
Current Liabilities:					
00221-1100	0.00	0.00	0.00	0.00	0.00
Serial Water Revenue Current Portion					
00232-3100	0.00	0.00	0.00	0.00	0.00
Note Payable Current Portion					
00232-2100	0.00	0.00	0.00	0.00	0.00
Equipment Oblig: Current Portion					
00231-1000	(63,628.33)	(84,721.85)	(21,218.46)	(52,329.99)	31,111.53
Accounts Payable					
00231-2000	0.00	0.00	0.00	0.00	0.00
Accounts Payable Constr					
00231-3000	0.00	0.00	0.00	0.00	0.00
Note Payalbe Land					
Accrued Expenses	(118,414.28)	(123,791.64)	(151,248.41)	(158,632.64)	7,384.23
Customer Deposits Payable	(95,814.36)	(106,067.28)	(108,182.19)	(102,093.36)	(6,088.83)
Total Current Liabilities	(277,856.97)	(314,580.77)	(280,649.06)	(313,055.99)	32,406.93

Commitments And Contingencies:

00215-1000	Reserve For Bond & Interest Retire.	0.00	0.00	0.00	0.00
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**Green River Valley Water Dist.
Schedules Of Operating Expenses**

Current Year: 2019
 Comparative Year: 2018
 Period: January
 Period Begin: 01/01/20
 Period End: 01/31/20

Account	Title	Source Of Supply And Pumping Expenses	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Operations								
00106-1000	Capitalized Interest		\$0.00	\$0.00	N/A	0.00	0.00	N/A
00126-8400	Cash In Bank Regions B&I 2004D		\$0.00	\$0.00	N/A	0.00	0.00	N/A
00133-0000	Cash In Bank-CFB-KIA B13-006		\$0.00	\$0.00	N/A	0.00	0.00	N/A
00601-1000	Salary Pumping Plant		\$17,886.57	\$21,825.94	-18	117,257.49	120,395.38	-3
00604-1000	Employee P&b Oper. Pumping		\$335.40	\$1,370.75	-76	1,858.30	9,202.07	-80
00610-1000	Purchased Water		\$1,320.52	\$764.26	73	4,412.25	2,966.89	49
00615-1000	Purchased Power Oper. Pumping		\$1,355.92	\$23,049.12	-94	162,898.42	166,157.74	-2
00620-1000	Mat. & Supplies Oper. Pumping		\$288.71	\$863.47	-67	10,884.39	7,395.50	47
	Total Operations		\$21,187.12	\$47,873.54	-56	297,310.85	306,117.58	-3
Source Of Supply And Pumping Expenses								
Maintenance								
00635-2000	Cont. Ser. Other P&m		\$36,684.00	\$99.00	> 999	88,709.48	45,210.35	96
	Total Maintenance		\$36,684.00	\$99.00	> 999	88,709.48	45,210.35	96
Water Treatment Expenses								
Operating								
00601-3000	Salary Oper. Water Treatment		\$10,346.77	\$10,225.97	1	77,256.01	85,734.34	-10
00604-3000	Employee P&b Oper. Water Treatment		\$0.00	\$358.72	-100	1,032.67	3,015.32	-66
00618-3000	Chemicals Oper. Water Treatment		\$9,751.32	\$9,683.54	1	115,473.08	102,633.04	13
00620-3000	Mat. & Supplies Oper. Water Treatment		\$0.00	\$0.00	N/A	5,875.88	8,024.59	-27

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Account	Title	Current Period	Comparative Period	Variance %	Current YTD Balance	Comparative YTD Balance	Variance %
Transmission And Distribution							
Operating							
00615-5000	Purchased Power Oper. T&d	\$4,677.10	\$7,607.36	-39	47,522.68	45,042.72	6
	Total Operating	\$4,677.10	\$7,607.36	-39	47,522.68	45,042.72	6
Transmission And Distribution							
Maintenance							
00601-6000	Salary Maintenance T & D	\$40,082.84	\$36,046.92	11	244,618.60	201,780.74	21
00604-6000	Employee P&b Maint. T&d	\$0.00	\$722.32	-100	2,565.70	5,462.65	-53
00620-6000	Mat. & Supplies Maint. T&d	\$11,992.02	\$17,846.64	-33	155,453.45	102,802.99	51
00635-6000	Cont. Ser. T&d Maint	\$9,280.00	\$10,715.76	-13	104,711.14	105,335.56	-1
00642-6000	Equip Rental T&d	\$0.00	\$0.00	N/A	0.00	13,696.59	-100
00650-6000	Trans. Exp. T&d	\$15,982.38	\$11,064.05	44	83,006.43	92,411.10	-10
	Total Maintenance	\$77,337.24	\$76,395.69	1	590,355.32	521,489.63	13
Customer Accounts							
Expenses							
00601-7000	Salary Customer Accts	\$15,938.70	\$16,508.01	-3	101,375.70	101,059.10	0
00604-7000	Employee P&b Customer Accts.	\$0.00	\$377.83	-100	685.26	2,416.43	-72
00620-7000	Mat. & Supplies Customer Accts.	\$6,346.65	\$5,846.12	9	34,791.29	34,408.87	1
00634-7000	Cont. Ser. Management Fee-customer Acct	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00635-7000	Cont. Ser. Customer Accts	\$780.00	\$0.00	N/A	802.00	1,495.00	-46
00650-7000	Trans. Exp. Customer Accts	\$3,100.00	\$3,100.00	0	21,700.00	21,700.00	0
00670-7000	Bad Debt Expense	\$4,058.41	(\$24.27)	< -999	2,905.85	7,700.65	-62
00675-7000	Misc. Customer Accts	(\$194.19)	\$545.60	-136	6,076.32	5,385.11	13

Account	Title	Current Period	Comparative Period	Variance %	Current YTD Balance	Comparative YTD Balance	Variance %
Expenses							
Administrative And General							
00601-8000	Salary Administrative	\$32,516.29	\$33,044.77	-2	193,949.37	194,596.35	0
00603-8000	Salary Directors	\$0.00	\$500.00	-100	7,700.00	7,900.00	-3
00604-8000	Employee P&b General & Adminst.	\$0.00	\$772.23	-100	0.00	3,861.15	-100
00615-8000	Purchased Power Admin & General	\$2,386.57	\$1,411.91	69	18,599.28	11,131.23	67
00620-8000	Mat. & Supplies Admins & General	\$944.20	\$727.21	30	9,564.44	10,793.52	-11
00632-8000	Cont. Ser. A&g Accounting	\$0.00	\$0.00	N/A	0.00	20,150.00	-100
00633-8000	Cont. Ser. A&g Legal	\$0.00	\$0.00	N/A	11,804.34	2,304.00	412
00635-8000	Cont. Ser. Admin. & General	\$2,077.45	\$3,817.80	-46	28,012.19	32,527.45	-14
00650-8000	Trans. Exp. Admin. & General	\$300.00	\$300.00	0	2,100.00	2,100.00	0
00675-8000	Misc. Adminst. & General	\$936.70	\$1,282.43	-27	57,367.96	18,072.51	217
00408-8000	Regulatory Comm. Expense	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00414-1000	Gains & Losses	\$0.00	\$0.00	N/A	0.00	0.00	N/A
	Total Admin. And Gen. Expenses	\$39,161.21	\$41,856.35	-6	329,097.58	303,436.21	8
Insurance							
00656-0000	Vehicle Insur.	\$1,739.73	\$1,739.73	0	12,178.11	12,178.11	0
00657-0000	Liab. Ins.	\$380.75	\$380.75	0	2,665.25	2,665.25	0
00658-0000	Workers Comp.	\$2,873.72	\$2,873.72	0	20,116.04	20,116.04	0
00658-5000	Dental Insurance	\$561.02	\$1,185.89	-53	3,202.80	3,671.69	-13
00659-0000	Health Insurance	\$12,479.09	\$15,316.91	-19	109,653.13	98,163.80	12
00659-1000	Life Insurance	\$383.26	\$313.30	22	2,806.40	2,205.38	27
00659-1500	Health Insurance Reimburs Fund	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00659-2000	Property Ins.	\$5,762.47	\$5,762.47	0	40,337.29	40,337.29	0
00604-0000	Flex Administrator - Reimbursement	\$5,718.44	\$2,619.14	118	31,995.98	30,996.74	3
00635-9000	Cont. Ser. Other P&m	\$0.00	\$0.00	N/A	0.00	340.00	-100
00641-6000	Equip Repair T&D	\$280.00	\$0.00	N/A	640.00	0.00	N/A
00659-3000	Commissioners Ins.	\$169.66	\$169.66	0	1,187.62	1,187.62	0
00659-4000	Bond Ins.	\$0.00	\$0.00	N/A	0.00	0.00	N/A

**Green River Valley Water Dist.
Statement Of Revenue And Expenses**

Current Year: 2019
 Comparative Year: 2018
 Period: January
 Period Begin: 01/01/20
 Period End: 01/31/20

Account	Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Operating Revenue							
Metered Water:							
Residential		(\$271,431.28)	(\$207,850.16)	31	(1,741,058.18)	(1,504,125.67)	16
Commercial		(\$23,517.79)	(\$16,124.55)	46	(175,148.18)	(150,335.28)	17
Wholesale:							
Horse Cave		(\$56,472.80)	(\$59,222.15)	-5	(408,971.71)	(332,243.18)	23
Cave City		(\$24,795.62)	(\$23,507.26)	5	(166,288.33)	(146,703.86)	13
Munfordville		(\$19,017.33)	(\$15,899.34)	20	(119,898.60)	(107,572.45)	11
Larue County		(\$19,450.38)	(\$16,420.01)	18	(133,488.91)	(115,622.71)	15
Bonnieville		\$0.00	(\$2,618.29)	-100	6,626.57	(22,336.89)	-130
Green-Taylor		(\$6,707.06)	(\$8,413.84)	-20	(44,312.26)	(59,718.85)	-26
CEA-MCNP		(\$2,317.27)	(\$2,752.68)	-16	(15,026.92)	(16,678.94)	-10
Total Wholesale		(\$128,760.46)	(\$128,833.57)	0	(881,360.16)	(800,876.88)	10
Cash Water Sales		\$0.00	(\$20.00)	-100	(87.25)	(59.25)	47
Total Operating Revenues		(\$423,709.53)	(\$352,828.28)	20	(2,797,653.77)	(2,455,397.08)	14
Operating Expenses:							
Source Of Supply And Pumping Expenses:							
Operations		\$21,187.12	\$47,873.54	-56	297,310.85	306,117.58	-3
Maintenance		\$36,684.00	\$99.00	> 999	88,709.48	45,210.35	96
Water Treatment Expenses:		\$20,222.09	\$23,431.23	-14	218,492.56	241,917.78	-10

Account	Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Other Income And Deductions:							
Revenue From Maint.		(\$10,663.38)	(\$6,583.00)	62	(82,734.66)	(52,531.16)	57
Cost Of Maint. & Cont		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Cost Of Maint. & Cont		\$1,495.04	(\$87.81)	< -999	20,700.54	4,259.32	386
Contract Labor Billings:		(\$398.50)	(\$396.50)	1	(2,801.50)	(2,782.00)	1
Interest Income		(\$837.30)	(\$2,592.72)	-68	(13,920.08)	(8,103.63)	72
Forfeited Discounts		(\$8,442.26)	(\$7,085.11)	19	(56,285.22)	(53,126.75)	6
Miscellaneous		(\$36,096.29)	\$5,052.48	-814	(76,724.82)	(3,929.87)	> 999
EPA Grant Proceeds		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Tap Fee Income		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Total Other Income & Deductions		(\$54,942.69)	(\$11,692.66)	370	(211,765.74)	(116,214.09)	82
Income Before Interest Charges		(\$134,947.72)	(\$26,766.25)	404	(462,404.13)	(141,648.94)	226
Interest Charges:							
Interest On Long-term		\$31,141.00	\$31,141.00	0	204,889.70	215,693.83	-5
Other Interest		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Total Interest Charges		\$31,141.00	\$31,141.00	0	204,889.70	215,693.83	-5
Gain (loss) On Sale O		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Net Income (loss)		(\$103,806.72)	\$4,374.75	< -999	(257,514.43)	74,044.89	-448
Capitalized Interest							
00106-1000	Cash In Bank Regions B&I 2004D	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00126-8400	Cash in Bank So Central - Building Fund	\$10,008.22	\$35.27	> 999	68,750.15	138,479.36	-50
00133-0000	Cash In Bank-CFB-KIA B13-006	\$0.00	\$0.00	N/A	0.00	0.00	N/A

Year: 2019
 Period: January
 Period Begin: 01/01/20
 Period End: 01/31/20
 Budget Amounts: Original

Green River Valley Water Dist.
Detail Style 3

Account		Current YTD Balance	YTD Budgeted Balance	% Var.	Total Budget	Remaining
Revenue						
00126-9995	Cash In Bank Cit First-FKCON	0.00	0.00	N/A	\$0.00	\$0.00
00131-7000	Cash in Bank So Central - Building Fun	68,750.15	0.00	N/A	\$0.00	(\$68,750.15)
00133-0000	Cash In Bank-CFB-KIA B13-006	0.00	0.00	N/A	\$0.00	\$0.00
00305-0000	Depr Reserve Collecting	(433,117.00)	0.00	N/A	\$0.00	\$433,117.00
00306-0000	Depr Reserve River Intakes	(141,352.00)	0.00	N/A	\$0.00	\$141,352.00
00309-0000	Depr Reserve Suply Mains	(91,188.00)	0.00	N/A	\$0.00	\$91,188.00
00461-1000	Metered Water Sales - Res	(1,741,058.18)	(1,822,916.69)	-4	(\$3,125,000.00)	\$1,383,941.82
00461-2000	Metered Water Sales - Comm	(175,148.18)	(197,166.69)	-11	(\$338,000.00)	(\$162,851.82)
00465-0000	Sales For Irrigation Purposes	(87.25)	(291.69)	-70	(\$500.00)	(\$412.75)
00466-1000	Sales Water Cave City	(166,288.33)	(190,166.69)	-13	(\$326,000.00)	(\$159,711.67)
00466-2000	Sales Water Horse Cave	(408,971.71)	(359,333.31)	14	(\$616,000.00)	(\$207,028.29)
00466-3000	Sales Water Munfordville	(119,898.60)	(141,750.00)	-15	(\$243,000.00)	(\$123,101.40)
00466-4000	Sales Water Larue Co	(133,488.91)	(133,000.00)	0	(\$228,000.00)	(\$94,511.09)
00466-5000	Sales Water Bonnieville	6,626.57	0.00	N/A	\$0.00	(\$6,626.57)
00466-6000	Sales Water Green-Taylor	(44,312.26)	(63,000.00)	-30	(\$108,000.00)	(\$63,687.74)
00466-7000	Sales Water CEA-MCNP	(15,026.92)	(26,250.00)	-43	(\$45,000.00)	(\$29,973.08)
00470-0000	Forfeited Discounts	(41,258.30)	(35,000.00)	18	(\$60,000.00)	(\$18,741.70)
00471-0000	Misc. Service Revenue	(76,724.82)	(20,416.69)	276	(\$35,000.00)	\$41,724.82
00472-1500	Grant Revenue	0.00	(134,750.00)	-100	(\$231,000.00)	(\$231,000.00)
00472-2000	Tap Fee Income	0.00	(32,083.31)	-100	(\$55,000.00)	(\$55,000.00)
00419-0000	Interest Income	(13,920.08)	(8,166.69)	70	(\$14,000.00)	(\$79.92)
00421-0000	Contract Labor (garb.& Sewer)	(2,801.50)	(5,250.00)	-47	(\$9,000.00)	(\$6,198.50)
00415-0000	Revenue Of Merc. Jobbing & Cont.(ma	(82,734.66)	(70,000.00)	18	(\$120,000.00)	(\$37,265.34)
Total Revenue		(3,611,999.98)	(3,239,541.76)	11	(\$5,553,500.00)	\$1,941,500.02)
Expense						
00416-0000	Cost Of Expenses Of Merch. Job. & Co	0.00	7,000.00	-100	\$12,000.00	\$12,000.00
00417-0000	Cost Of Expense Job & Contr Hc & Cc	20,700.54	8,166.69	153	\$14,000.00	(\$6,700.54)
00601-1000	Salary Pumping Plant	117,257.49	105,000.00	12	\$180,000.00	\$62,742.51
00601-3000	Salary Oper. Water Treatment	77,256.01	81,666.69	-5	\$140,000.00	\$62,743.99
00601-6000	Salary Maintenance T & D	244,618.60	206,500.00	18	\$354,000.00	\$109,381.40
00601-7000	Salary Customer Accts	101,375.70	87,500.00	16	\$150,000.00	\$48,624.30
00601-8000	Salary Administrative	193,949.37	175,000.00	11	\$300,000.00	\$106,050.63
00603-8000	Salary Directors	7,700.00	8,166.69	-6	\$14,000.00	\$6,300.00
00408-1200	Payroll Taxes	57,467.87	55,416.69	4	\$95,000.00	\$37,532.13
00604-1000	Employee P&b Oper. Pumping	1,858.30	7,000.00	-73	\$12,000.00	\$10,141.70
00604-3000	Employee P&b Oper. Water Treatment	1,032.67	3,500.00	-70	\$6,000.00	\$4,967.33
00604-6000	Employee P&b Maint. T&d	2,565.70	7,000.00	-63	\$12,000.00	\$9,434.30
00604-7000	Employee P&b Customer Accts.	685.26	3,500.00	-80	\$6,000.00	\$5,314.74
00604-8000	Employee P&b General & Adminst.	0.00	4,083.31	-100	\$7,000.00	\$7,000.00
00604-9000	Unemployment Ins.	0.00	1,166.69	-100	\$2,000.00	\$2,000.00
00610-1000	Purchased Water	4,412.25	4,083.31	8	\$7,000.00	\$2,587.75
00615-1000	Purchased Power Oper. Pumping	162,898.42	125,416.69	30	\$215,000.00	\$52,101.58

Year: 2019
 Period: January
 Period Begin: 01/01/20
 Period End: 01/31/20
 Budget Amounts: Original

Green River Valley Water Dist.
 sample 1

Account	January Balance	January Budget	Variance %	Current YTD Balance	YTD Budgeted Balance	Variance %
Revenue						
00126-9995	Cash In Bank Cit First-FKCON	\$0.00	N/A	0.00	0.00	N/A
00131-7000	Cash in Bank So Central - Building Fund	\$10,008.22	N/A	68,750.15	0.00	N/A
00133-0000	Cash In Bank-CFB-KIA B13-006	\$0.00	N/A	0.00	0.00	N/A
00305-0000	Depr Reserve Collecting	(\$4,260.00)	N/A	(433,117.00)	0.00	N/A
00306-0000	Depr Reserve River Intakes	(\$826.00)	N/A	(141,352.00)	0.00	N/A
00309-0000	Depr Reserve Supply Mains	(\$521.00)	N/A	(91,188.00)	0.00	N/A
00461-1000	Metered Water Sales - Res	(\$271,431.28)	4	(1,741,058.18)	(1,822,916.69)	-4
00461-2000	Metered Water Sales - Comm	(\$23,517.79)	-17	(175,148.18)	(197,166.69)	-11
00465-0000	Sales For Irrigation Purposes	\$0.00	-100	(87.25)	(291.69)	-70
00466-1000	Sales Water Cave City	(\$24,795.62)	-9	(166,288.33)	(190,166.69)	-13
00466-2000	Sales Water Horse Cave	(\$56,472.80)	10	(408,971.71)	(359,333.31)	14
00466-3000	Sales Water Munfordville	(\$19,017.33)	-6	(119,898.60)	(141,750.00)	-15
00466-4000	Sales Water Larue Co	(\$19,450.38)	2	(133,488.91)	(133,000.00)	0
00466-5000	Sales Water Bonnieville	\$0.00	N/A	6,626.57	0.00	N/A
00466-6000	Sales Water Green-Taylor	(\$6,707.06)	-25	(44,312.26)	(63,000.00)	-30
00466-7000	Sales Water CEA-MCNP	(\$2,317.27)	-38	(15,026.92)	(26,250.00)	-43
00470-0000	Forfeited Discounts	(\$6,124.99)	22	(41,258.30)	(35,000.00)	18
00471-0000	Misc. Service Revenue	(\$36,096.29)	> 999	(76,724.82)	(20,416.69)	276
00472-1500	Grant Revenue	\$0.00	-100	0.00	(134,750.00)	-100
00472-2000	Tap Fee Income	\$0.00	-100	0.00	(32,083.31)	-100
00419-0000	Interest Income	(\$837.30)	-28	(13,920.08)	(8,166.69)	70
00421-0000	Contract Labor (garb. & Sewer)	(\$398.50)	-47	(2,801.50)	(5,250.00)	-47
00415-0000	Revenue Of Merc. Jobbing & Cont.(mains)	(\$10,663.38)	7	(82,734.66)	(70,000.00)	18
Total Revenue		(\$473,428.77)	2	(3,611,999.98)	(3,239,541.76)	11
Expense						
00416-0000	Cost Of Expenses Of Merch. Job. & Con	\$0.00	-100	0.00	7,000.00	-100
00417-0000	Cost Of Expense Job & Contr Hc & Cc	\$1,495.04	28	20,700.54	8,166.69	153
00601-1000	Salary Pumping Plant	\$17,886.57	19	117,257.49	105,000.00	12
00601-3000	Salary Oper. Water Treatment	\$10,346.77	-11	77,256.01	81,666.69	-5

Account	January Balance	January Budget	Variance %	Current YTD Balance	YTD Budgeted Balance	Variance %	
00659-2000	Property Ins.	\$5,762.47	\$4,916.67	17	40,337.29	34,416.69	17
00659-3000	Commissioners Ins.	\$169.66	\$250.00	-32	1,187.62	1,750.00	-32
00659-4000	Bond Ins.	\$0.00	\$583.33	-100	0.00	4,083.31	-100
00670-7000	Bad Debt Expense	\$4,058.41	\$1,166.67	248	2,905.85	8,166.69	-64
00675-7000	Misc. Customer Accts	(\$194.19)	\$666.67	-129	6,076.32	4,666.69	30
00403-0000	Depr Expense	\$74,900.00	\$75,000.00	0	524,300.00	525,000.00	0
00403-1000	Amortization Expense	\$0.00	\$333.33	-100	0.00	2,333.31	-100
00675-8000	Misc. Adminst. & General	\$936.70	\$2,083.33	-55	57,367.96	14,583.31	293
00675-9000	Bond Issuance Cost	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00427-3000	Interest Of Long Term Debt	\$31,141.00	\$35,000.00	-11	204,899.70	245,000.00	-16
00604-0000	Flex Administrator - Reimbursement	\$5,718.44	\$4,166.67	37	31,995.98	29,166.69	10
00635-9000	Cont. Ser. Other P&M	\$0.00	\$1,500.00	-100	0.00	10,500.00	-100
00641-6000	Equip Repair T&D	\$280.00	\$0.00	N/A	640.00	0.00	N/A
00659-1500	Health Insurance Reimburs Fund	\$0.00	\$0.00	N/A	0.00	0.00	N/A
Total Expense		\$375,280.54	\$358,833.34	5	2,771,163.62	2,511,833.38	10
Total Income (loss)		(\$98,148.23)	(\$103,958.34)	-6	(840,836.36)	(727,708.38)	16

**Green River Valley Water
District
Line Loss Report**

Month/Year
Jan. 2020

Customers

District I	13,838,200	3043	"
District II	<u>22,625,500</u>	<u>4293</u>	"
	36,463,700	7336	

Horse cave	25,580,906	
District Coin	0	
Munfordville Meter	11,271,430	
CEA	7,736,200	Glasgow 6,499,370
Bonnieville	0	
Green-Taylor Meter	2,557,957	
Larue Co. #1	3,097,400	
Larue Co. #2	2,430,683	
Larue Co. Hwy. 357	1,891,500	
County Manor	249,700	
Meter at Plant	<u>1,005,720</u>	
Total	92,285,196	

Total Water Pumped	119,106,000
Glasgow Meter	<u>753,800</u>
Total	119,859,800

Green River Line Loss

Total Water Pumped & Purchased	119,859,800
Total Water Accounted for	<u>92,285,196</u>
	27,574,604

76.99% Acc't for
23.01% Loss

NOVEMBER 18, 2021

The Board of the Commissioners of the Green River Valley Water District met on November 18, 2021 at 2:00 p.m. at the office of the District. Those present were Chairman John Bunnell and Commissioners Adrian Gossett, Pat Tucker, Leland Glass and Debbie Fowler. Manager David Paige and Attorney Pat Ross were also present.

Commissioner Gossett made a motion, seconded by Commissioner Tucker to approve the minutes of the regular meeting of October 21, 2021. The motion carried.

Commissioner Glass made a motion, seconded by Commissioner Tucker, to approve the October bills in the amount of \$375,969.82. The motion carried and a computer printout of the bills available as of the date of this meeting is attached.

Commissioner Fowler made a motion, seconded by Commissioner Glass, to approve the treasurer's report. The motion carried.

Manager Paige gave updates on the Water Treatment Plant Expansion and River Intake Project. There are a number of items which need to be completed, but Manager Paige estimated that all critical aspects of the project would be completed by the first of the year.

Manager Paige informed the Board that he was optimistic that the Bunnell Crossing Pump Station would be running by December 1, 2021, which is the completion date reported to the PSC.

Manager Paige advised the Board that the PSC had requested additional information from the District as well as Stewart Gross as to water pressure. Manager Paige recommended that Attorney Ross send Mr. Gross a letter to the effect that he was requesting that his inline pump be dressed up and that the District had his permission to be on his property to remove it and install it after its completion. Attorney Ross said that he would send such a letter.

After a discussion, Commissioner Gossett made a motion, seconded by Commissioner Fowler, to approve the audit. The motion carried.

A general discussion took place about the acquisition of another dump truck which is needed by the District. Commissioner Gossett made a motion, seconded by Commissioner Glass, to advertise for bids on a tri-axle dump truck and a smaller dump truck. The motion carried.

Manager Paige brought to the Board's attention the need to update the policy and procedure manual. Chairman Bunnell requested Manager Paige to submit areas of concern to the Board periodically so that the process of revision can get underway.

A general discussion took place as to personnel matters at the Water Treatment Plant. No action was taken.

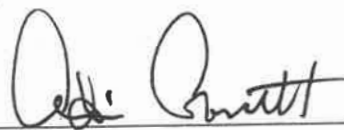
Manager Paige informed the Board that the tank maintenance contractor had not met the contract requirements for the past year and that the District would only be reimbursing the contractor for the work actually performed.

Manager Paige gave his Manager's report.

With there being no further business to come before the Board, a motion was made by Commissioner Gossett, seconded by Commissioner Fowler, to adjourn the meeting. The motion carried.

GREEN RIVER VALLEY WATER DISTRICT

BY: 
JOHN BUNNELL, Chairman

BY: 
Secretary

**Meeting of November 18th 2021
2:00 p.m. c.s.t.**

- (1) Call to Order**
- (2) Reading of minutes from previous meeting**
- (3) Review of monthly bills**
- (4) Approve Treasury Report**
- (5) Old Business**
 - (a) WTP Expansion & River Intake Project WX21099029**
 - (b) Bunnell Crossing Pump Station Update**
 - (c) Approve Audit**
- (6) New Business**
 - (a) Strategic Planning: Attached**
 - (b) WTP Report: Emily Hoffman (WTP Manager)**
 - (c) Tank Maintenance**
- (7) Manager's Report**
 - a. Line Loss: Attached**
 - b. Questions or Comments**

**Green River Valley Water Dist.
Recurring Transaction Audit**

Frequency All Frequencies

Transaction Date	Description	Frequency	Reference Number	Permanent	Entered By	Debit Amount	Credit Amount	Date Error
Account 00162-0000	Prepaid Insurance							
10/31/21	To Record Prepaid Insurance	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$5,809.00	<input type="checkbox"/>
Account 00237-1000	Accrued Int Payable							
10/31/21	To Record Accrued Interest For The Month	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$38,588.00	<input type="checkbox"/>
Account 00243-0000	Accrued Tank Maintenance							
10/31/21	To Record Accrued Tank Maintenance	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$9,000.00	<input type="checkbox"/>
Account 00304-3100	Depr Res S & I							
10/31/21	To Record Depreciation Res S & I	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$5,929.00	<input type="checkbox"/>
Account 00304-5100	Depr Res Stru & Improv Office Bldg							
10/31/21	To Record Depreciation Res. Stru./Office	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$1,017.00	<input type="checkbox"/>
Account 00305-0000	Depr Reserve Collecting							
10/31/21	To Record Depr. Reserve Collecting	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$4,260.00	<input type="checkbox"/>
Account 00306-0000	Depr Reserve River Intakes							
10/31/21	To Record Depr. Reserve River Intakes	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$826.00	<input type="checkbox"/>
Account 00309-0000	Depr Reserve Supply Mains							
10/31/21	To Record Depr. Reserve Supply Mains	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$521.00	<input type="checkbox"/>
Account 00311-2100	Depr Res Electr Pumping Equip							
10/31/21	To Record Depr. Res Electr Pumping Equip	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$13,329.00	<input type="checkbox"/>
Account 00320-3100	Depr Res Water Treat Equip							
10/31/21	To Record Depr Res Water Treat Equip	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$2,288.00	<input type="checkbox"/>
Account 00330-4100	Depr Res Distr Resv & Stand Pipes							
10/31/21	To Record Depr Res Distr Resv/Stand Pipe	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$5,181.00	<input type="checkbox"/>
Account 00331-4100	Depr Res T & D Mains							
10/31/21	To Record Depr Res T & D Mains	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$32,856.00	<input type="checkbox"/>
Account 00333-4100	Depr Res Services							
10/31/21	To Record Depr Res Services	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$1,576.00	<input type="checkbox"/>
Account 00334-4100	Depr Res Meters							
10/31/21	To Record Depr Res Meters	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$2,957.00	<input type="checkbox"/>
Account 00335-4100	Depr Res Hydrants							
10/31/21	To Record Depr Res Hydrants	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$324.00	<input type="checkbox"/>
Account 00339-4100	Depr Res Other Plant							
10/31/21	To Record Depr Res Other Plant	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$158.00	<input type="checkbox"/>

Transaction Date	Description	Frequency	Reference Number	Permanent	Entered By	Debit Amount	Credit Amount	Date Error
Account 10/31/21	00341-5100 Depr Res Trans Equip To Record Depr. Res Trans Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$2,336.00	<input type="checkbox"/>
Account 10/31/21	00343-5100 Depr. Res Tool, Shop & Garage Equip To Record Depr. Res Tool, Shop, & Garage Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$440.00	<input type="checkbox"/>
Account 10/31/21	00345-5100 Depr Res Power Oper Equip To Record Depr Res Power Oper Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$1,127.00	<input type="checkbox"/>
Account 10/31/21	00346-5100 Depr Res Comm Equip To Record Depr Res Comm Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$59.00	<input type="checkbox"/>
Account 10/31/21	00403-0000 Depr Expense To Record Depr Expense Frequency 1			<input checked="" type="checkbox"/>	Allison	\$75,184.00	\$0.00	<input type="checkbox"/>
Account 10/31/21	00427-3000 Interest Of Long Term Debt To Record Interest Of Long Term Debt Frequency 1			<input checked="" type="checkbox"/>	Allison	\$38,588.00	\$0.00	<input type="checkbox"/>
Account 10/31/21	00635-6000 Cont. Ser. T&d Maint Tank Maintenance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$9,000.00	\$0.00	<input type="checkbox"/>
Account 10/31/21	00656-0000 Vehicle Insur. To Record Vehicle Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$1,558.00	\$0.00	<input type="checkbox"/>
Account 10/31/21	00657-0000 Liab. Ins. To Record Liability Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$356.00	\$0.00	<input type="checkbox"/>
Account 10/31/21	00658-0000 Workers Comp. To Record Workers Comp. Frequency 1			<input checked="" type="checkbox"/>	Allison	\$1,393.00	\$0.00	<input type="checkbox"/>
Account 10/31/21	00659-2000 Property Ins. To Record Property Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$2,337.00	\$0.00	<input type="checkbox"/>
Account 10/31/21	00659-3000 Commissioners Ins. To Record Commissioners Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$165.00	\$0.00	<input type="checkbox"/>
Total Number of Transactions		28	Report Totals			\$128,581.00	\$128,581.00	

**Green River Valley Water Dist.
Recurring Transaction Posting Register**

Frequency All Frequencies

Transaction Date	Description	Frequency	Reference Number	Permanent	Entered By	Debit Amount	Credit Amount	Date Error
Account 10/31/21	00162-0000 Prepaid Insurance To Record Prepaid Insurance	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$5,809.00	<input type="checkbox"/>
Account 10/31/21	00237-1000 Accrued Int Payable To Record Accrued Interest For The Month	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$38,588.00	<input type="checkbox"/>
Account 10/31/21	00243-0000 Accrued Tank Maintenance To Record Accrued Tank Maintenance	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$9,000.00	<input type="checkbox"/>
Account 10/31/21	00304-3100 Depr Res S & I To Record Depreciation Res S & I	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$5,929.00	<input type="checkbox"/>
Account 10/31/21	00304-5100 Depr Res Stru & Improv Office Bldg To Record Depreciation Res. Stru./Office	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$1,017.00	<input type="checkbox"/>
Account 10/31/21	00305-0000 Depr Reserve Collecting To Record Depr. Reserve Collecting	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$4,260.00	<input type="checkbox"/>
Account 10/31/21	00306-0000 Depr Reserve River Intakes To Record Depr. Reserve River Intakes	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$826.00	<input type="checkbox"/>
Account 10/31/21	00309-0000 Depr Reserve Suply Mains To Record Depr. Reserve Supply Mains	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$521.00	<input type="checkbox"/>
Account 10/31/21	00311-2100 Depr Res Electr Pumping Equip To Record Depr. Res Electr Pumping Equip	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$13,329.00	<input type="checkbox"/>
Account 10/31/21	00320-3100 Depr Res Water Treat Equip To Record Depr Res Water Treat Equip	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$2,288.00	<input type="checkbox"/>
Account 10/31/21	00330-4100 Depr Res Distr Resv & Stand Pipes To Record Depr Res Distr Resv/Stand Pipe	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$5,181.00	<input type="checkbox"/>
Account 10/31/21	00331-4100 Depr Res T & D Mains To Record Depr Res T & D Mains	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$32,856.00	<input type="checkbox"/>
Account 10/31/21	00333-4100 Depr Res Services To Record Depr Res Services	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$1,576.00	<input type="checkbox"/>
Account 10/31/21	00334-4100 Depr Res Meters To Record Depr Res Meters	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$2,957.00	<input type="checkbox"/>
Account 10/31/21	00335-4100 Depr Res Hydrants To Record Depr Res Hydrants	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$324.00	<input type="checkbox"/>
Account 10/31/21	00339-4100 Depr Res Other Plant To Record Depr Res Other Plant	Frequency 1		<input checked="" type="checkbox"/>	Allison	\$0.00	\$158.00	<input type="checkbox"/>

Transaction Date	Description	Frequency	Reference Number	Permanent	Entered By	Debit Amount	Credit Amount	Date Error
Account 10/31/21	00341-5100 Depr Res Trans Equip To Record Depr Res Trans Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$2,336.00	<input type="checkbox"/>
Account 10/31/21	00343-5100 Depr Res Tool, Shop & Garage Equip To Record Depr. Res Tool, Shop, & Garage Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$440.00	<input type="checkbox"/>
Account 10/31/21	00345-5100 Depr Res Power Oper Equip To Record Depr Res Power Oper Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$1,127.00	<input type="checkbox"/>
Account 10/31/21	00346-5100 Depr Res Comm Equip To Record Depr Res Comm Equip Frequency 1			<input checked="" type="checkbox"/>	Allison	\$0.00	\$59.00	<input type="checkbox"/>
Account 10/31/21	00403-0000 Depr Expense To Record Depr Expense Frequency 1			<input checked="" type="checkbox"/>	Allison	\$75,184.00	\$0.00	<input type="checkbox"/>
Account 10/31/21	00427-3000 Interest Of Long Term Debt To Record Interest Of Long Term Debt Frequency 1			<input checked="" type="checkbox"/>	Allison	\$38,588.00	\$0.00	<input type="checkbox"/>
Account 10/31/21	00635-6000 Cont. Ser. T&d Maint Tank Maintenance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$9,000.00	\$0.00	<input type="checkbox"/>
Account 10/31/21	00656-0000 Vehicle Insur. To Record Vehicle Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$1,558.00	\$0.00	<input type="checkbox"/>
Account 10/31/21	00657-0000 Liab. Ins. To Record Liability Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$356.00	\$0.00	<input type="checkbox"/>
Account 10/31/21	00658-0000 Workers Comp. To Record Workers Comp. Frequency 1			<input checked="" type="checkbox"/>	Allison	\$1,393.00	\$0.00	<input type="checkbox"/>
Account 10/31/21	00659-2000 Property Ins. To Record Property Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$2,337.00	\$0.00	<input type="checkbox"/>
Account 10/31/21	00659-3000 Commissioners Ins. To Record Commissioners Insurance Frequency 1			<input checked="" type="checkbox"/>	Allison	\$165.00	\$0.00	<input type="checkbox"/>
Total Number of Transactions		28	Report Totals			\$128,581.00	\$128,581.00	

O/M Transfer Total

O/M Balance: \$351,733.57

Transfer Total: \$395,446.38

Net Total: \$747,179.95

Green River Valley Water Dist.
October Trial Balance Report

Select Transactions By Period
Fiscal Year: 2021 Open
Period: October
Beginning Date: N/A
Ending Date: N/A

Account	Beginning Balance	Period Activity	Ending Balance
00105-0000 Construction In Progress	\$9,318,257.13	\$240,465.82	\$9,558,722.95
00126-1010 Cash In Bank WTF & RI PROJECT/GermanBank	\$1,470.37	\$6.10	\$1,476.47
00126-1200 Cash In Bank Limestone/KRWF Debt Service	\$355,085.79	\$161.54	\$355,247.33
00126-2000 Cash In Bank German Bank-Rural Dev	\$578,602.17	\$42.73	\$578,644.90
00126-6000 Cash - Cd - German Bank	\$530,689.58	\$0.00	\$530,689.58
00126-6500 Cash-Debt Reserve Limestone Bank	\$35,016.80	\$2,712.59	\$37,729.39
00126-8700 Cash Regions 2013 C	\$198,547.51	\$23,315.63	\$221,863.14
00126-8800 Cash Regions 2020 D	\$168,067.82	\$29,013.33	\$197,081.15
00126-9980 USDA RD LOAN FOR PLANT	\$0.00	\$625.11	\$625.11
00126-9999 Cash in Bank KIA 2009 Main-German Bank	\$3,909.81	\$36,209.79	\$40,119.60
00127-1000 Cash In Bank Depr-Limestone Bank	\$30,417.22	\$2,001.91	\$32,419.13
00127-1500 Cash In Bank-Short Lived Asset/Limestone	\$322,802.44	\$15,195.67	\$337,998.11
00127-2000 Cash In Bank Health Reimbu-Limestone	\$10,121.57	-\$1,719.99	\$8,401.58
00131-1000 Cash On Hand/Change	\$200.00	\$0.00	\$200.00
00131-3100 Cash In Bank/ Cust Deposit-German Bank	\$160,481.48	\$2,301.32	\$162,782.80
00131-4100 Cash In Bank Revenue/District	\$22.00	\$0.00	\$22.00
00131-4500 Cash In Bank Rev/Limestone	\$513,343.82	-\$17,886.42	\$495,457.40
00131-5100 Cash In Bank O & M Acct/ District-So Cen	\$393,537.16	-\$41,803.59	\$351,733.57
00131-6000 Cash In Bank So Central O&m/construction	\$426,782.74	\$10,048.12	\$436,830.86
00131-6500 Cash In Bank So Central Tank Maint	\$128,676.00	\$10,014.97	\$138,690.97
00131-7000 Cash in Bank So Central - Building Fund	\$259,212.56	\$10,029.49	\$269,242.05
00141-0000 Customer Accounts Receivable	\$350,675.10	\$8,013.93	\$358,689.03
00141-1000 Customer A/r - Wholesale	\$139,943.90	\$0.00	\$139,943.90
00151-0000 Plant Materials & Operating Supp Inv	\$428,513.76	-\$19,986.76	\$408,527.00
00162-0000 Prepaid Insurance	\$33,241.35	\$47,586.42	\$80,827.77
00171-0000 Accrued Interest Receivable	\$2,966.50	\$0.00	\$2,966.50
00181-0000 Unamortized Debt Discount	\$17,533.82	\$0.00	\$17,533.82
00181-1000 Unamortized Bond Discount 2004	\$21,209.15	\$0.00	\$21,209.15
00181-2000 Unamortized Debt Discount 2013 B	\$13,264.16	\$0.00	\$13,264.16
00303-2000 Land & Land Rights	\$176,171.57	\$0.00	\$176,171.57
00303-3000 L & L Rights Structures & Improv	\$86,496.30	\$0.00	\$86,496.30
00303-4000 L & L Rights Water Treatment	\$203,386.28	\$0.00	\$203,386.28
00303-5000 L & L Rights- Hydrants	\$6,900.00	\$0.00	\$6,900.00
00304-3000 Structures & Improv	\$3,557,345.86	\$0.00	\$3,557,345.86
00304-3100 Depr Res S & I	-\$1,603,628.88	-\$5,929.00	-\$1,609,557.88
00304-5000 Structure & Improvements Office Building	\$610,370.83	\$0.00	\$610,370.83
00304-5100 Depr Res Stru & Improv Office Bldg	-\$72,915.74	-\$1,017.00	-\$73,932.74
00305-0000 Depr Reserve Collecting	-\$518,321.00	-\$4,260.00	-\$522,581.00
00305-5100 Collecting & Impounding Res	\$2,556,205.25	\$0.00	\$2,556,205.25
00306-0000 Depr Reserve River Intakes	-\$157,873.00	-\$826.00	-\$158,699.00
00306-5100 River Intakes	\$495,652.31	\$0.00	\$495,652.31
00309-0000 Depr Reserve Supply Mains	-\$101,609.00	-\$521.00	-\$102,130.00
00309-5100 Supply Mains	\$312,627.37	\$0.00	\$312,627.37
00311-2000 Electric Pumping Equip	\$4,136,904.46	\$23,800.00	\$4,160,704.46
00311-2100 Depr Res Electr Pumping Equip	-\$3,468,276.74	-\$13,329.00	-\$3,481,605.74
00320-3000 Water Treatment Equip	\$1,372,941.70	\$6,880.84	\$1,379,822.54
00320-3100 Depr Res Water Treat Equip	-\$1,093,914.27	-\$2,288.00	-\$1,096,202.27
00330-4000 Distr Reser & Stand Pipes	\$3,108,627.81	\$0.00	\$3,108,627.81
00330-4100 Depr Res Distr Resv & Stand Pipes	-\$1,454,393.87	-\$5,181.00	-\$1,459,574.87
00331-4000 T & D Mains	\$19,733,990.18	\$847.55	\$19,734,837.73
00331-4100 Depr Res T & D Mains	-\$9,825,985.97	-\$32,856.00	-\$9,858,841.97
00333-4000 Services	\$958,058.98	\$1,223.73	\$959,282.71

Account	Beginning Balance	Period Activity	Ending Balance
00333-4100 Depr Res Services	-\$651,212.09	-\$1,576.00	-\$652,788.09
00334-4000 Meters	\$1,836,731.19	\$5,162.98	\$1,841,894.17
00334-4100 Depr Res Meters	-\$780,518.45	-\$2,957.00	-\$783,475.45
00334-4200 Meter Installation	\$157,158.64	\$0.00	\$157,158.64
00334-4300 Depr Res Meter Instal	-\$157,159.90	\$0.00	-\$157,159.90
00335-4000 Hydrants	\$129,445.63	\$0.00	\$129,445.63
00335-4100 Depr Res Hydrants	-\$93,136.66	-\$324.00	-\$93,460.66
00339-0000 Other Plant	\$25,563.98	\$0.00	\$25,563.98
00339-4100 Depr Res Other Plant	-\$26,037.87	-\$158.00	-\$26,195.87
00340-5000 Office Furniture & Equip	\$331,328.88	\$0.00	\$331,328.88
00340-5100 Depr Res Office Furn & Equip	-\$331,328.67	\$0.00	-\$331,328.67
00341-5000 Trans Equip	\$763,018.87	\$0.00	\$763,018.87
00341-5100 Depr Res Trans Equip	-\$638,832.19	-\$2,336.00	-\$641,168.19
00343-5000 Tools, Shop & Equip	\$304,832.07	\$5,300.00	\$310,132.07
00343-5100 Depr Res Tool, Shop & Garage Equip	-\$197,564.63	-\$440.00	-\$198,004.63
00344-5000 Lab Equip	\$3,343.45	\$0.00	\$3,343.45
00344-5100 Depr Res Lab Equip	-\$3,343.03	\$0.00	-\$3,343.03
00345-5000 Power Oper Equip	\$529,044.78	\$0.00	\$529,044.78
00345-5100 Depr Res Power Oper Equip	-\$459,296.12	-\$1,127.00	-\$460,423.12
00346-5000 Communication Equip	\$194,925.09	\$0.00	\$194,925.09
00346-5100 Depr Res Comm Equip	-\$194,983.92	-\$59.00	-\$195,042.92
TOTAL ASSETS	\$34,203,331.19	\$324,378.81	\$34,527,710.00
00221-9600 Bonds 1996 FHA Series A	\$0.50	\$0.00	\$0.50
00221-9920 Bonds KRWFC 2013 B	-\$1,030,416.67	\$0.00	-\$1,030,416.67
00221-9990 Bonds HRWFC 2020 D	-\$4,810,920.00	\$0.00	-\$4,810,920.00
00226-0000 Bond Payable RD-2010 A	-\$2,624,500.00	\$0.00	-\$2,624,500.00
00226-0100 Bond 2019 A: Rural Dev.	-\$5,600,000.00	\$0.00	-\$5,600,000.00
00226-0200 Bond 2019 B: Rural Dev.	-\$2,462,000.00	\$0.00	-\$2,462,000.00
00227-0000 Note Payable KIA	-\$904,950.68	\$0.00	-\$904,950.68
00231-1000 Accounts Payable	-\$136,096.11	\$30,308.05	-\$105,788.06
00232-2000 Equip Oblig-case Power	-\$0.40	\$0.00	-\$0.40
00235-0000 Customer Deposits Payable	-\$130,780.14	-\$2,634.80	-\$133,414.94
00237-1000 Accrued Int Payable	-\$268,307.63	\$17,249.95	-\$251,057.68
00241-0000 AFLAC	\$8,825.89	\$239.47	\$9,065.36
00241-1000 FICA Withholding Payable	-\$11,496.95	\$0.00	-\$11,496.95
00241-2000 Federal Tax Withholding Payable	\$3,584.52	\$0.00	\$3,584.52
00241-3000 State Income Tax Payable	-\$7,559.45	\$64.11	-\$7,495.34
00241-4000 Local Tax Payable C C	-\$1,028.62	\$0.00	-\$1,028.62
00241-4200 Local Tax Payable Horse Cave	-\$793.43	\$61.50	-\$731.93
00241-4500 Local Tax Payable H C	\$391.16	\$938.67	\$1,329.83
00241-4800 Local Tax Payable M C	\$4.62	\$34.87	\$39.49
00241-5000 Ky Sales Tax	-\$557.45	\$922.47	\$365.02
00241-5500 Utility Tax	-\$16,923.38	\$771.46	-\$16,151.92
00241-6000 Special Withholding	\$229.45	\$0.00	\$229.45
00241-6500 Retirement Withholding	\$3,706.02	\$972.67	\$4,678.69
00241-7000 Sewer Revenue	-\$8,617.97	-\$21,818.36	-\$30,436.33
00242-0911 Hart County 911 Fee	-\$22,452.28	-\$3,697.84	-\$26,150.12
00242-1000 Accrued Sick Leave	-\$108,222.03	\$0.00	-\$108,222.03
00242-2000 Accrued Vaction	-\$54,976.39	\$0.00	-\$54,976.39
00242-3000 Accrued Payroll	-\$25,683.14	\$0.00	-\$25,683.14
00243-0000 Accrued Tank Maintenance	-\$173,729.10	-\$9,000.00	-\$182,729.10
00251-0000 Unamortized Premium on Bonds	-\$41,923.65	\$0.00	-\$41,923.65
00251-1000 Unamortized Premium On Bonds 2020 D	-\$283,897.70	\$0.00	-\$283,897.70
00252-0000 Advances for Construction	\$0.30	\$0.00	\$0.30
TOTAL LIABILITIES	-\$18,709,090.71	\$14,412.22	-\$18,694,678.49

Account	Beginning Balance	Period Activity	Ending Balance
00215-0000 Unappropriated Retained Earnings	-\$8,580,443.45	\$0.00	-\$8,580,443.45
00271-0000 Contr In Aid Of Constr-Tap Fees	-\$3,068,358.00	-\$5,250.00	-\$3,073,608.00
00271-2000 Contrib In Aid Of Constr-Fed Grants	-\$2,989,406.97	\$0.00	-\$2,989,406.97
TOTAL CAPITAL	-\$14,638,208.42	-\$5,250.00	-\$14,643,458.42
00415-0000 Revenue Of Merc. Jobbing & Cont.(mains)	-\$23,417.48	-\$11,832.44	-\$35,249.92
00461-1000 Metered Water Sales - Res	-\$879,651.15	-\$258,597.90	-\$1,138,249.05
00461-1500 Residential Adjustments	\$9,036.19	\$4,956.32	\$13,992.51
00461-2000 Metered Water Sales - Comm	-\$102,720.83	-\$43,760.36	-\$146,481.19
00461-2500 Commercial Adjustments	\$5,783.20	\$2,310.68	\$8,093.88
00466-1000 Sales Water Cave City	-\$86,551.32	-\$25,418.00	-\$111,969.32
00466-2000 Sales Water Horse Cave	-\$174,349.37	-\$51,094.80	-\$225,444.17
00466-3000 Sales Water Munfordville	-\$72,039.31	-\$23,806.24	-\$95,845.55
00466-4000 Sales Water Larue Co	-\$64,675.92	-\$19,627.28	-\$84,303.20
00466-6000 Sales Water Green-Taylor	-\$31,031.57	-\$8,513.07	-\$39,544.64
00466-7000 Sales Water CEA-MCNP	-\$10,797.20	-\$3,285.16	-\$14,082.36
00472-1500 Grant Revenue	-\$631,060.91	-\$240,465.81	-\$871,526.72
TOTAL REVENUE	-\$2,061,475.67	-\$679,134.06	-\$2,740,609.73
00416-0000 Cost Of Expenses Of Merch. Job. & Con	\$576.00	\$0.00	\$576.00
00417-0000 Cost Of Expense Job & Contr Hc & Cc	\$7,151.62	\$1,244.83	\$8,396.45
TOTAL DED FROM REVENUE	\$7,727.62	\$1,244.83	\$8,972.45
00403-0000 Depr Expense	\$224,984.00	\$75,184.00	\$300,168.00
00408-1200 Payroll Taxes	\$26,814.24	\$7,389.87	\$34,204.11
00427-3000 Interest Of Long Term Debt	\$108,317.00	\$38,588.00	\$146,905.00
00471-0100 Revenue Adjustments	-\$7,859.80	-\$1,707.10	-\$9,566.90
00601-1000 Salary Pumping Plant	\$85,199.37	\$20,693.51	\$105,892.88
00601-3000 Salary Oper. Water Treatment	\$5,196.62	\$0.00	\$5,196.62
00601-6000 Salary Maintenance T & D	\$92,533.08	\$26,646.15	\$119,179.23
00601-7000 Salary Customer Accts	\$57,962.74	\$19,653.63	\$77,616.37
00601-8000 Salary Administrative	\$105,941.48	\$29,933.13	\$135,874.61
00603-8000 Salary Directors	\$3,450.00	\$0.00	\$3,450.00
00604-0000 Flex Administrator - Reimbursement	\$12,938.24	\$1,720.57	\$14,658.81
00604-1000 Employee P&b Oper. Pumping	\$16,879.92	\$5,002.13	\$21,882.05
00604-6000 Employee P&b Maint. T&d	\$371.59	\$0.00	\$371.59
00604-9000 Unemployment Ins.	-\$949.81	\$0.00	-\$949.81
00610-1000 Purchased Water	\$1,559.45	\$952.14	\$2,511.59
00615-1000 Purchased Power Oper. Pumping	\$77,082.59	\$1,166.55	\$78,249.14
00615-5000 Purchased Power Oper. T&d	\$16,713.47	\$4,473.22	\$21,186.69
00615-8000 Purchased Power Admin & General	\$7,363.66	\$2,214.86	\$9,578.52
00618-3000 Chemicals Oper. Water Treatment	\$57,326.02	\$17,969.20	\$75,295.22
00620-1000 Mat. & Supplies Oper. Pumping	\$5,775.52	\$1,446.01	\$7,221.53
00620-3000 Mat. & Supplies Oper. Water Treatment	\$1,737.08	\$2,548.70	\$4,285.78
00620-6000 Mat. & Supplies Maint. T&d	\$90,168.53	\$14,226.48	\$104,395.01
00620-7000 Mat. & Supplies Customer Accts.	\$17,678.64	\$3,927.43	\$21,606.07
00620-8000 Mat. & Supplies Admins & General	\$2,641.96	\$1,035.48	\$3,677.44
00632-8000 Cont. Ser. A&g Accounting	\$0.00	\$19,800.00	\$19,800.00
00633-8000 Cont. Ser. A&g Legal	\$10,452.38	\$360.00	\$10,812.38
00635-1000 Cont. Ser. Plant Admin & General	\$764.00	\$849.00	\$1,613.00
00635-2000 Cont. Ser. Other P&m	\$34,478.64	\$821.37	\$35,300.01
00635-3000 Cont. Ser. Water Treatment	\$8,993.90	\$1,888.75	\$10,882.65
00635-6000 Cont. Ser. T&d Maint	\$29,914.66	\$10,135.00	\$40,049.66
00635-7000 Cont. Ser. Customer Accts	\$766.40	\$0.00	\$766.40
00635-8000 Cont. Ser. Admin. & General	\$14,319.04	\$9,348.91	\$23,667.95
00641-6000 Equip Repair T&D	\$0.00	\$700.00	\$700.00
00642-6000 Equip Rental T&d	\$4,330.59	\$6,000.00	\$10,330.59

Account	Beginning Balance	Period Activity	Ending Balance
00650-6000 Trans. Exp. T&d	\$31,250.44	\$10,976.28	\$42,226.72
00650-7000 Trans. Exp. Customer Accts	\$9,300.00	\$3,100.00	\$12,400.00
00650-8000 Trans. Exp. Admin. & General	\$900.00	\$300.00	\$1,200.00
00656-0000 Vehicle Insur.	\$4,855.73	\$1,558.00	\$6,413.73
00657-0000 Liab. Ins.	\$1,092.75	\$356.00	\$1,448.75
00658-0000 Workers Comp.	\$5,659.72	\$1,393.00	\$7,052.72
00658-5000 Dental Insurance	\$2,401.25	\$583.60	\$2,984.85
00659-0000 Health Insurance	\$39,956.49	\$13,511.16	\$53,467.65
00659-1000 Life Insurance	\$1,241.43	\$363.89	\$1,605.32
00659-2000 Property Ins.	\$7,362.14	\$2,337.00	\$9,699.14
00659-3000 Commissioners Ins.	\$499.66	\$165.00	\$664.66
00670-7000 Bad Debt Expense	\$12,997.89	-\$100.00	\$12,897.89
00675-7000 Misc. Customer Accts	\$2,229.25	\$1,000.55	\$3,229.80
00675-8000 Misc. Adminst. & General	\$6,377.42	\$1,077.84	\$7,455.26
TOTAL EXPENSES	\$1,239,969.37	\$359,589.31	\$1,599,558.68
00419-0000 Interest Income	-\$3,010.79	-\$902.79	-\$3,913.58
00421-0000 Contract Labor (garb. & Sewer)	-\$1,223.00	-\$406.50	-\$1,629.50
00470-0000 Forfeited Discounts	-\$22,411.81	-\$8,032.26	-\$30,444.07
00471-0000 Misc. Service Revenue	-\$19,809.08	-\$6,839.77	-\$26,648.85
TOTAL OTHER REVENUE	-\$46,454.68	-\$16,181.32	-\$62,636.00
00462-9999 dummy account for HC water	\$4,201.30	\$940.21	\$5,141.51
TOTAL	\$4,201.30	\$940.21	\$5,141.51
TOTAL ASSETS	\$34,203,331.19	\$324,378.81	\$34,527,710.00
TOTAL LIABILITIES	-\$18,709,090.71	\$14,412.22	-\$18,694,678.49
TOTAL CAPITAL	-\$14,638,208.42	-\$5,250.00	-\$14,643,458.42
TOTAL DIFFERENCE	\$0.00	\$0.00	\$0.00
	\$856,032.06	\$333,541.03	\$1,189,573.09
TOTAL REVENUE	-\$2,061,475.67	-\$679,134.06	-\$2,740,609.73
TOTAL DED FROM REVENUE	\$7,727.62	\$1,244.83	\$8,972.45
TOTAL EXPENSES	\$1,239,969.37	\$359,589.31	\$1,599,558.68
TOTAL OTHER REVENUE	-\$46,454.68	-\$16,181.32	-\$62,636.00
	-\$856,032.06	-\$333,541.03	-\$1,189,573.09

Green River Valley Water Dist.
Balance Sheet

Fiscal Year: 2021
Comparative Year: 2020
Include Thru: October

Account	2021 Beginning Balance	Previous Period Balance	2021 YTD 10/31/21	2020 YTD 10/31	Difference
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Assets

Utility Plant					
Utility Plant In Service	38,106,037.99	38,226,586.55	38,269,801.65	37,860,230.44	409,571.21
Construction In Progress	9,059,676.29	9,318,257.13	9,558,722.95	4,234,188.48	5,324,534.47
Capitalized Interest	0.00	0.00	0.00	0.00	0.00

Less Accumulated Depreciation

	47,165,714.28	47,544,843.68	47,828,524.60	42,094,418.92	5,734,105.68
	(20,844,366.00)	(21,052,529.00)	(21,122,106.00)	(20,288,498.00)	(833,608.00)
Utility Plant, net	26,321,348.28	26,492,314.68	26,706,418.60	21,805,920.92	4,900,497.68

Special Funds:

Revenue Fund:

00131-4000	Cash In Bank Revenue Fund	0.00	0.00	0.00	0.00	0.00
	Accounts Receivable	1,011,790.54	490,641.00	498,654.93	501,394.44	(2,739.51)
		1,011,790.54	490,641.00	498,654.93	501,394.44	(2,739.51)

Depreciation Funds:

	Cash	511,536.12	623,050.77	659,595.21	376,840.08	282,745.13
00126-4000	Cash In Bank Citizens Rural Devel - CD	0.00	0.00	0.00	0.00	0.00
00126-6000	Cash - Cd - German Bank	530,337.91	530,689.58	530,689.58	528,800.19	1,889.39
00126-7000	Cash - Cd - B&I	0.00	0.00	0.00	0.00	0.00
00126-8000	Cash In Bank Regions B&I 2001E	0.00	0.00	0.00	0.00	0.00
00126-8200	Cash In Bank Regions B&I 2003C	0.00	0.00	0.00	0.00	0.00
00126-9900	Cash In Bank -Const 2009A	0.00	0.00	0.00	0.00	0.00
00126-9950	Cash In Bank-Citizens First- B&I - 2003C	0.00	0.00	0.00	0.00	0.00
00126-9960	Cash - Citizens First - Bonds 2004- B	0.00	0.00	0.00	0.00	0.00
00126-9965	Cash - Citizens First - Bonds 2004 D	0.00	0.00	0.00	0.00	0.00

Account	2021 Beginning Balance	Previous Period Balance	2021 YTD 10/31/21	2020 YTD 10/31	Difference	
00126-9996	Cash in Bank - Regions-2008A Constr	0.00	0.00	0.00	0.00	
00127-3000	Savings Cd Depr	0.00	0.00	0.00	0.00	
Sub Total		1,041,874.03	1,153,740.35	1,190,274.79	905,640.27	284,634.52

Construction Fund:

00126-0000	Cash In Bank Regions B&I	0.00	0.00	0.00	0.00
00126-3000	Cash In Bank KBC B&I 2001E	0.00	0.00	0.00	0.00
00131-8000	Cash in Bank So Central-FEMA	0.00	0.00	0.00	0.00
00131-8500	Cash-1992 Constr. Acct.	0.00	0.00	0.00	0.00
00131-9000	Cash in Bank-Regions-2008A Construction	0.00	0.00	0.00	0.00
00131-9500	Cash in Bank - EPA Project	0.00	0.00	0.00	0.00
00131-9600	Const Fund Fha Northtown	0.00	0.00	0.00	0.00
00141-5000	Grant Rev Receivable	503,563.07	0.00	0.00	0.00
Sub Total		503,563.07	0.00	0.00	0.00

Bond And Interest Funds:

00126-2100	Money Market Accounts	0.00	0.00	0.00	0.00
00126-1100	Cash in Bank Citizens/ KRWF Debt Service	0.00	0.00	0.00	0.00
00126-1000	Cash In Bank B&I Fund Nfb	0.00	0.00	0.00	0.00
00171-0000	Accrued Interest Receivable	2,966.50	2,966.50	2,966.50	2,966.50
Sub Total		2,966.50	2,966.50	2,966.50	2,966.50

Total Special Funds

2,560,194.14	1,647,347.85	1,691,896.22	1,410,001.21	281,895.01
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Operating Fund:

00126-5000	Cash	1,254,828.82	1,379,011.51	1,367,881.83	1,081,914.23	285,967.60
00151-0000	Inv Acct-h&l-interim	0.00	0.00	0.00	0.00	0.00
00162-0000	Plant Materials & Operating Supp Inv	330,251.08	428,513.76	408,527.00	309,666.06	98,860.94
	Prepaid Insurance	37,346.49	33,241.35	80,827.77	8,758.91	72,068.86

Total Operating Fund

1,622,426.39	1,840,766.62	1,857,236.60	1,400,339.20	456,897.40
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Account

2021 Beginning Balance

Previous Period Balance

2021 YTD 10/31/21

2020 YTD 10/31

Difference

Account	2021 Beginning Balance	Previous Period Balance	2021 YTD 10/31/21	2020 YTD 10/31	Difference
Deferred Charges:					
00181-0000					
Unamortized Debt Discount	17,533.82	17,533.82	17,533.82	17,533.82	0.00
00181-5000					
Premium On Bonds	0.00	0.00	0.00	0.00	0.00
00181-8000					
Bond Proceeds Held By Paying	0.00	0.00	0.00	0.00	0.00
00182-0000					
Other Deferred Debits	0.00	0.00	0.00	0.00	0.00

Sub Total

	30,521,502.63	29,997,962.97	30,273,085.24	24,633,795.15	5,639,290.09
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Account	Liabilities		2021 Beginning Balance	Previous Period Balance	2021 YTD 10/31/21	2020 YTD 10/31	Difference
00215-0000	Unappropriated Retained Earnings		(8,580,443.45)	(8,580,443.45)	(8,580,443.45)	(7,141,689.44)	(1,438,754.01)
	Current Year Net Income		0.00	(243,367.67)	(348,927.41)	(259,388.84)	(89,538.57)
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Long-term Debt:							
00221-9960	Bonds Payable - KRWF - 2004B		0.00	0.00	0.00	0.00	0.00
00224-0000	Bonds Payable-KRWF-2008A		0.00	0.00	0.00	0.00	0.00
00223-0000	Bonds Payble KRWF 2004 RD		0.00	0.00	0.00	0.00	0.00
	Serial Water Revenue Bonds		(2,624,499.50)	(2,624,499.50)	(2,624,499.50)	(2,688,499.50)	64,000.00
00232-3000	Note Payable-rtb		0.00	0.00	0.00	0.00	0.00
00232-2000	Equip Oblig-case Power		(0.40)	(0.40)	(0.40)	(0.40)	0.00
00232-3500	Tempory Financing-KY RURAL WTR		0.00	0.00	0.00	(4,208,956.98)	4,208,956.98
00232-4000	Note Payable-KBC		0.00	0.00	0.00	0.00	0.00
00232-5000	Note Payable Interim Fin.-KRWF		0.00	0.00	0.00	0.00	0.00
	Sub Total		(11,204,943.35)	(11,448,311.02)	(11,553,870.76)	(14,298,535.16)	2,744,664.40
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Current Liabilities:							
00221-1100	Serial Water Revenue Current Portion		0.00	0.00	0.00	0.00	0.00
00232-3100	Note Payable Current Portion		0.00	0.00	0.00	0.00	0.00
00232-2100	Equipment Oblig. Current Portion		0.00	0.00	0.00	0.00	0.00
00231-1000	Accounts Payable		(116,573.03)	(136,096.11)	(105,788.06)	(107,845.70)	2,057.64
00231-2000	Accounts Payable Constr		(1,168,101.01)	0.00	0.00	0.00	0.00
00231-3000	Note Payalbe Land		0.00	0.00	0.00	0.00	0.00
	Accrued Expenses		(181,136.76)	(301,455.81)	(303,053.17)	(137,351.38)	(165,701.79)
00235-0000	Customer Deposits Payable		(125,657.92)	(130,780.14)	(133,414.94)	(108,340.99)	(25,073.95)
	Total Current Liabilities		(1,591,468.72)	(568,332.06)	(542,256.17)	(353,538.07)	(188,718.10)

Commitments And Contingencies:

00215-1000	Reserve For Bond & Interest Retire.		0.00	0.00	0.00	0.00	0.00
	Monday, November 8, 2021 02:43 PM						

Account	2021 Beginning Balance		Previous Period Balance		2021 YTD 10/31/21		2020 YTD 10/31		Difference
00242-1000	Accrued Sick Leave	(108,222.03)	(108,222.03)	(108,222.03)	(108,222.03)	(109,620.96)	(109,620.96)	1,398.93	
00242-2000	Accrued Vacation	(54,976.39)	(54,976.39)	(54,976.39)	(54,976.39)	(44,520.66)	(44,520.66)	(10,455.73)	
00242-3000	Accrued Payroll	(25,683.14)	(25,683.14)	(25,683.14)	(25,683.14)	(21,196.90)	(21,196.90)	(4,486.24)	
00243-0000	Accrued Tank Maintenance	(146,729.10)	(173,729.10)	(173,729.10)	(182,729.10)	(168,057.42)	(168,057.42)	(14,671.68)	
00252-0000	Advances for Construction	0.30	0.30	0.30	0.30	0.30	0.30	0.00	
00305-0000	Depr Reserve Collecting	(505,541.00)	(518,321.00)	(518,321.00)	(522,581.00)	(471,457.00)	(471,457.00)	(51,124.00)	
00305-5100	Collecting & Impounding Res	2,556,205.25	2,556,205.25	2,556,205.25	2,556,205.25	2,556,205.25	2,556,205.25	0.00	
00306-0000	Depr Reserve River Intakes	(155,395.00)	(157,873.00)	(157,873.00)	(158,699.00)	(148,786.00)	(148,786.00)	(9,913.00)	
00306-5100	River Intakes	495,652.31	495,652.31	495,652.31	495,652.31	495,652.31	495,652.31	0.00	
00309-0000	Depr Reserve Supply Mains	(100,046.00)	(101,609.00)	(101,609.00)	(102,130.00)	(95,877.00)	(95,877.00)	(6,253.00)	
00309-5100	Supply Mains	312,627.37	312,627.37	312,627.37	312,627.37	312,627.37	312,627.37	0.00	
	Contributions In Aid Of Construction	(6,035,014.97)	(6,057,764.97)	(6,063,014.97)	(6,063,014.97)	(6,050,764.97)	(6,050,764.97)	(12,250.00)	
	Sub Total	(16,563,534.47)	(15,850,336.48)	(15,949,677.33)	(15,949,677.33)	(18,397,868.91)	(18,397,868.91)	2,448,191.58	

Current Year: 2021
 Comparative Year: 2020
 Period: October
 Period Begin: 10/01/21
 Period End: 10/31/21

Green River Valley Water Dist.
Schedules Of Operating Expenses

Account	Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Source Of Supply And Pumping Expenses							
Operations							
00106-1000	Capitalized Interest	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00126-8400	Cash In Bank Regions B&I 2004D	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00133-0000	Cash In Bank-CFB-KIA B13-006	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00601-1000	Salary Pumping Plant	\$20,693.51	\$22,572.98	-8	105,892.88	65,899.23	61
00604-1000	Employee P&b Oper. Pumping	\$5,002.13	\$0.00	N/A	21,882.05	445.48	> 999
00610-1000	Purchased Water	\$952.14	\$704.78	35	2,511.59	1,984.71	27
00615-1000	Purchased Power Oper. Pumping	\$1,166.55	\$47,687.69	-98	78,249.14	141,325.07	-45
00620-1000	Mat. & Supplies Oper. Pumping	\$1,446.01	\$1,103.96	31	7,221.53	13,119.78	-45
	Total Operations	\$29,260.34	\$72,069.41	-59	215,757.19	222,774.27	-3
Source Of Supply And Pumping Expenses							
Maintenance							
00635-2000	Cont. Ser. Other P&m	\$821.37	\$4,424.28	-81	35,300.01	17,708.26	99
	Total Maintenance	\$821.37	\$4,424.28	-81	35,300.01	17,708.26	99
Water Treatment Expenses							
Operating							
00601-3000	Salary Oper. Water Treatment	\$0.00	\$17,703.08	-100	5,196.62	52,976.53	-90
00604-3000	Employee P&b Oper. Water Treatment	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00618-3000	Chemicals Oper. Water Treatment	\$17,969.20	\$15,752.42	14	75,295.22	64,765.88	16
00620-3000	Mat. & Supplies Oper. Water Treatment	\$2,548.70	\$0.00	N/A	4,285.78	2,736.58	57

Account	Title	Current Period	Comparative Period	Variance %	Current YTD Balance	Comparative YTD Balance	Variance %
00635-3000	Cont. Ser. Water Treatment	\$1,898.75	\$4,497.76	-58	10,882.65	11,769.71	-8
	Total Operating	\$22,406.65	\$37,953.26	-41	95,660.27	132,248.70	-28

Account	Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Transmission And Distribution							
Operating							
00615-5000	Purchased Power Oper. T&d	\$4,473.22	\$10,665.43	-58	21,186.69	34,168.15	-38
	Total Operating	\$4,473.22	\$10,665.43	-58	21,186.69	34,168.15	-38
Transmission And Distribution							
Maintenance							
00601-6000	Salary Maintenance T & D	\$26,646.15	\$32,207.64	-17	119,179.23	121,528.94	-2
00604-6000	Employee P&b Maint. T&d	\$0.00	\$0.00	N/A	371.59	919.40	-60
00620-6000	Mat. & Supplies Maint. T&d	\$14,226.48	\$23,417.39	-39	104,395.01	72,843.80	43
00635-6000	Cont. Ser. T&d Maint	\$10,135.00	\$9,352.00	8	40,049.66	75,005.29	-47
00642-6000	Equip Rental T&d	\$6,000.00	\$0.00	N/A	10,330.59	0.00	N/A
00650-6000	Trans. Exp. T&d	\$10,976.28	\$4,784.12	129	42,226.72	50,128.26	-16
	Total Maintenance	\$67,983.91	\$69,761.15	-3	316,552.80	320,425.69	-1
Customer Accounts							
Expenses							
00601-7000	Salary Customer Accts	\$19,653.63	\$21,721.38	-10	77,616.37	63,187.85	23
00604-7000	Employee P&b Customer Accts.	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00620-7000	Mat. & Supplies Customer Accts.	\$3,927.43	\$4,290.30	-8	21,606.07	16,104.54	34
00634-7000	Cont. Ser. Management Fee-customer Acct	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00635-7000	Cont. Ser. Customer Accts	\$0.00	\$2,064.06	-100	766.40	3,801.06	-80
00650-7000	Trans. Exp. Customer Accts	\$3,100.00	\$3,100.00	0	12,400.00	12,400.00	0
00670-7000	Bad Debt Expense	(\$100.00)	(\$105.01)	-5	12,897.89	4,385.50	194
00675-7000	Misc. Customer Accts	\$1,000.55	\$665.53	50	3,229.80	4,023.25	-20

Account	Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
	Total Customer Acc Expenses	\$27,581.61	\$31,736.26	-13	128,516.53	103,902.20	24

Account	Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Administrative And General							
Expenses							
00601-8000	Salary Administrative	\$29,933.13	\$32,938.78	-9	135,874.61	118,761.21	14
00603-8000	Salary Directors	\$0.00	\$0.00	N/A	3,450.00	3,950.00	-13
00604-8000	Employee P&b General & AdmInst.	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00615-8000	Purchased Power Admin & General	\$2,214.86	\$2,742.43	-19	9,578.52	8,785.93	9
00620-8000	Mat. & Supplies AdmInst & General	\$1,035.48	\$342.27	203	3,677.44	2,766.87	33
00632-8000	Cont. Ser. A&g Accounting	\$19,800.00	\$0.00	N/A	19,800.00	0.00	N/A
00633-8000	Cont. Ser. A&g Legal	\$360.00	\$4,693.10	-92	10,812.38	43,649.95	-75
00635-8000	Cont. Ser. Admin. & General	\$9,348.91	\$4,180.98	124	23,667.95	18,346.75	29
00650-8000	Trans. Exp. Admin. & General	\$300.00	\$300.00	0	1,200.00	1,200.00	0
00675-8000	Misc. AdmInst. & General	\$1,077.84	\$3,758.21	-71	7,455.26	16,393.74	-55
00408-8000	Regulatory Comm. Expense	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00414-1000	Gains & Losses	\$0.00	\$0.00	N/A	0.00	0.00	N/A
	Total AdmIn. And Gen. Expenses	\$64,070.22	\$48,955.77	31	215,516.16	213,854.45	1
Insurance							
00656-0000	Vehicle Insur.	\$1,558.00	\$1,739.73	-10	6,413.73	6,958.92	-8
00657-0000	Liab. Ins.	\$356.00	\$380.75	-7	1,448.75	1,523.00	-5
00658-0000	Workers Comp.	\$1,393.00	\$2,873.72	-52	7,052.72	11,494.88	-39
00658-5000	Dental Insurance	\$583.60	\$1,166.53	-50	2,984.85	2,071.66	44
00659-0000	Health Insurance	\$13,511.16	\$12,138.96	11	53,467.65	33,912.21	58
00659-1000	Life Insurance	\$363.89	\$490.48	-26	1,605.32	1,594.85	1
00659-1500	Health Insurance Reimburs Furd	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00659-2000	Property Ins.	\$2,337.00	\$2,688.14	-13	9,699.14	16,901.22	-43
00604-0000	Flex Administrator - Reimbursement	\$1,720.57	\$4,281.49	-60	14,658.81	16,504.60	-11
00635-9000	Cont. Ser. Other P&m	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00641-6000	Equip Repair T&D	\$700.00	\$0.00	N/A	700.00	0.00	N/A
00659-3000	Commissioners Ins.	\$165.00	\$169.66	-3	664.66	678.64	-2
00659-4000	Bond Ins.	\$0.00	\$0.00	N/A	0.00	0.00	N/A

Account	Title	Current Period	Comparative Period	Variance %	Current YTD Balance	Comparative YTD Balance	Variance %
	Total Insurance	\$22,698.22	\$25,929.46	-13	98,695.63	91,639.98	8

Current Year: 2021
 Comparative Year: 2020
 Period: October
 Period Begin: 10/01/21
 Period End: 10/31/21

Green River Valley Water Dist.
Statement Of Revenue And Expenses

Account	Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Operating Revenue							
Metered Water:							
Residential		(\$258,597.90)	(\$264,773.63)	-2	(1,138,249.05)	(1,143,842.46)	0
Commercial		(\$43,760.36)	(\$27,488.08)	59	(146,481.19)	(121,288.49)	21
Total Metered Water		(\$302,358.26)	(\$292,261.71)	3	(1,284,730.24)	(1,265,130.95)	2
Wholesale:							
Horse Cave		(\$51,094.80)	(\$56,387.93)	-9	(225,444.17)	(243,958.87)	-8
Cave City		(\$25,418.00)	(\$31,863.99)	-20	(111,969.32)	(92,549.24)	21
Murforsville		(\$23,806.24)	(\$16,765.85)	42	(95,845.55)	(70,289.23)	36
Larue County		(\$19,627.28)	(\$19,882.39)	-1	(84,303.20)	(87,368.47)	-4
Bonnieville		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Green-Taylor		(\$8,513.07)	(\$9,586.37)	-11	(39,544.64)	(44,259.74)	-11
CEA-MCNP		(\$3,285.16)	(\$2,971.25)	11	(14,082.36)	(11,088.83)	27
Total Wholesale		(\$131,744.55)	(\$137,457.78)	-4	(571,189.24)	(549,514.38)	4
Cash Water Sales		\$0.00	\$0.00	N/A	0.00	(73.75)	-100
Total Operating Revenues		(\$434,102.81)	(\$429,719.49)	1	(1,855,919.48)	(1,814,719.08)	2
Operating Expenses:							
Source Of Supply And Pumping Expenses:							
Operations		\$29,260.34	\$72,069.41	-59	215,757.19	222,774.27	-3
Maintenance		\$821.37	\$4,424.28	-81	35,300.01	17,708.26	99
Water Treatment Expenses:							
Operations		\$22,406.65	\$37,953.26	-41	95,660.27	132,248.70	-28

Account Title	Current Period	Comparative Period	% Variance	Current YTD Balance	Comparative YTD Balance	% Variance
Transmission And Distribution:						
Operations	\$4,473.22	\$10,665.43	-58	21,186.69	34,168.15	-38
Maintenance	\$68,683.91	\$69,761.15	-2	317,252.80	320,425.69	-1
Customer Accounts E	\$27,581.61	\$31,736.26	-13	128,516.53	103,902.20	24
Administrative & Gene	\$64,770.22	\$48,955.77	32	216,216.16	213,854.45	1
Insurance	\$21,988.22	\$25,929.46	-15	97,995.63	91,639.98	7
Depreciation	\$75,184.00	\$74,900.00	0	300,168.00	299,600.00	0
Amortization	\$0.00	\$0.00	N/A	0.00	0.00	N/A
Taxes Other Than Inc	\$7,389.87	\$9,603.03	-23	34,204.11	32,617.21	5
Unemployment Insura	\$0.00	\$0.00	N/A	(949.81)	0.00	N/A
Total Operation Expenses	\$322,559.41	\$385,998.05	-16	1,461,307.58	1,468,938.91	-1
Operation Income (loss)	(\$111,543.40)	(\$43,721.44)	155	(394,611.90)	(345,780.17)	14

Account	Title	Current Period	Comparative Period	Variance %	Current YTD Balance	Comparative YTD Balance	Variance %
Other Income And Deductions:							
Revenue From Maint.		(\$11,832.44)	(\$8,151.33)	45	(35,249.92)	(34,723.36)	2
Cost Of Maint. & Cont		\$0.00	\$0.00	N/A	576.00	0.00	N/A
Cost Of Maint. & Cont		\$1,244.83	\$1,269.61	-2	8,396.45	5,775.34	45
Contract Labor Billings:		(\$406.50)	(\$404.50)	0	(1,629.50)	(1,605.50)	1
Interest Income		(\$902.79)	(\$2,229.72)	-60	(3,913.58)	(7,427.68)	-47
Forfeited Discounts		(\$11,317.42)	(\$2,949.50)	284	(44,526.43)	(11,031.40)	304
Miscellaneous		(\$6,839.77)	\$11,050.11	-162	(26,648.85)	5,166.87	-616
EPA Grant Proceeds		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Tap Fee Income		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Total Other Income & Deductions		(\$30,054.09)	(\$1,415.33)	> 999	(102,995.83)	(43,845.73)	135
Income Before Interest Charges		(\$141,597.49)	(\$45,136.77)	214	(497,607.73)	(389,625.90)	28
Interest Charges:							
Interest On Long-term		\$38,588.00	\$31,141.00	24	146,905.00	124,564.00	18
Other Interest		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Total Interest Charges		\$38,588.00	\$31,141.00	24	146,905.00	124,564.00	18
Gain (loss) On Sale O		\$0.00	\$0.00	N/A	0.00	0.00	N/A
Net Income (loss)		(\$103,009.49)	(\$13,995.77)	636	(350,702.73)	(265,061.90)	32
Capitalized Interest							
00106-1000	Cash In Bank Regions B&I 2004D	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00126-8400	Cash In Bank So Central - Building Fund	\$0.00	\$10,024.15	0	269,242.05	148,918.93	81
00131-7000	Cash In Bank-CFB-KIA B13-00G	\$10,029.49	\$0.00	N/A	0.00	0.00	N/A
00133-0000		\$0.00					

Year: 2021
 Period: October
 Period Begin: 10/01/21
 Period End: 10/31/21
 Budget Amounts: Original

Green River Valley Water Dist.
Detail Style 3

Account		Current YTD Balance	YTD Budgeted Balance	% Var.	Total Budget	Remaining
Revenue						
00126-9995	Cash In Bank Cit First-FKCON	0.00	0.00	N/A	\$0.00	\$0.00
00131-7000	Cash in Bank So Central - Building Fun	269,242.05	0.00	N/A	\$0.00	(\$269,242.05)
00133-0000	Cash In Bank-CFB-KIA B13-006	0.00	0.00	N/A	\$0.00	\$0.00
00305-0000	Depr Reserve Collecting	(522,581.00)	0.00	N/A	\$0.00	\$522,581.00
00306-0000	Depr Reserve River Intakes	(158,699.00)	0.00	N/A	\$0.00	\$158,699.00
00309-0000	Depr Reserve Suply Mains	(102,130.00)	0.00	N/A	\$0.00	\$102,130.00
00461-1000	Metered Water Sales - Res	(1,138,249.05)	(1,066,666.68)	7	(\$3,200,000.00)	\$2,061,750.95
00461-2000	Metered Water Sales - Comm	(146,481.19)	(120,000.00)	22	(\$360,000.00)	(\$213,518.81)
00465-0000	Sales For Irrigation Purposes	0.00	(166.68)	-100	(\$500.00)	(\$500.00)
00466-1000	Sales Water Cave City	(111,969.32)	(116,666.68)	-4	(\$350,000.00)	(\$238,030.68)
00466-2000	Sales Water Horse Cave	(225,444.17)	(203,333.32)	11	(\$610,000.00)	(\$384,555.83)
00466-3000	Sales Water Munfordville	(95,845.55)	(83,333.32)	15	(\$250,000.00)	(\$154,154.45)
00466-4000	Sales Water Larue Co	(84,303.20)	(78,333.32)	8	(\$235,000.00)	(\$150,696.80)
00466-5000	Sales Water Bonnieville	0.00	0.00	N/A	\$0.00	\$0.00
00466-6000	Sales Water Green-Taylor	(39,544.64)	(36,000.00)	10	(\$108,000.00)	(\$68,455.36)
00466-7000	Sales Water CEA-MCNP	(14,082.36)	(18,333.32)	-23	(\$55,000.00)	(\$40,917.64)
00470-0000	Forfeited Discounts	(30,444.07)	(23,333.32)	30	(\$70,000.00)	(\$39,555.93)
00471-0000	Misc. Service Revenue	(26,648.85)	(23,333.32)	14	(\$70,000.00)	(\$43,351.15)
00472-1500	Grant Revenue	(871,526.72)	(77,000.00)	> 999	(\$231,000.00)	\$640,526.72
00472-2000	Tap Fee Income	0.00	(25,000.00)	-100	(\$75,000.00)	(\$75,000.00)
00419-0000	Interest Income	(3,913.58)	(6,666.68)	-41	(\$20,000.00)	(\$16,086.42)
00421-0000	Contract Labor (garb.& Sewer)	(1,629.50)	(3,333.32)	-51	(\$10,000.00)	(\$8,370.50)
00415-0000	Revenue Of Merc. Jobbing & Cont.(ma	(35,249.92)	(43,333.32)	-19	(\$130,000.00)	(\$94,750.08)
Total Revenue		(3,339,500.07)	(1,924,833.28)	73	(\$5,774,500.00)	\$2,434,999.93
Expense						
00416-0000	Cost Of Expenses Of Merch. Job. & Co	576.00	5,000.00	-88	\$15,000.00	\$14,424.00
00417-0000	Cost Of Expense Job & Contr Hc & Cc	8,396.45	5,000.00	68	\$15,000.00	\$6,603.55
00601-1000	Salary Pumping Plant	105,892.88	60,000.00	76	\$180,000.00	\$74,107.12
00601-3000	Salary Oper. Water Treatment	5,196.62	48,333.32	-89	\$145,000.00	\$139,803.38
00601-6000	Salary Maintenance T & D	119,179.23	108,333.32	10	\$325,000.00	\$205,820.77
00601-7000	Salary Customer Accts	77,616.37	66,666.68	16	\$200,000.00	\$122,383.63
00601-8000	Salary Administrative	135,874.61	106,666.68	27	\$320,000.00	\$184,125.39
00603-8000	Salary Directors	3,450.00	4,666.68	-26	\$14,000.00	\$10,550.00
00408-1200	Payroll Taxes	34,204.11	31,666.68	8	\$95,000.00	\$60,795.89
00604-1000	Employee P&b Oper. Pumping	21,882.05	1,333.32	> 999	\$4,000.00	(\$17,882.05)
00604-3000	Employee P&b Oper. Water Treatment	0.00	1,666.68	-100	\$5,000.00	\$5,000.00
00604-6000	Employee P&b Maint. T&d	371.59	1,666.68	-78	\$5,000.00	\$4,628.41
00604-7000	Employee P&b Customer Accts.	0.00	1,666.68	-100	\$5,000.00	\$5,000.00
00604-8000	Employee P&b General & Adminst.	0.00	2,333.32	-100	\$7,000.00	\$7,000.00
00604-9000	Unemployment Ins.	(949.81)	1,000.00	-195	\$3,000.00	\$3,949.81
00610-1000	Purchased Water	2,511.59	2,000.00	26	\$6,000.00	\$3,488.41
00615-1000	Purchased Power Oper. Pumping	78,249.14	100,000.00	-22	\$300,000.00	\$221,750.86

<u>Account</u>		<u>Current YTD</u> <u>Balance</u>	<u>YTD Budgeted</u> <u>Balance</u>	<u>%</u> <u>Var.</u>	<u>Total Budget</u>	<u>Remaining</u>
00615-5000	Purchased Power Oper. T&d	21,186.69	33,333.32	-36	\$100,000.00	\$78,813.31
00615-8000	Purchased Power Admin & General	9,578.52	10,000.00	-4	\$30,000.00	\$20,421.48
00618-3000	Chemicals Oper. Water Treatment	75,295.22	53,333.32	41	\$160,000.00	\$84,704.78
00620-1000	Mat. & Supplies Oper. Pumping	7,221.53	10,000.00	-28	\$30,000.00	\$22,778.47
00620-3000	Mat. & Supplies Oper. Water Treatmen	4,285.78	5,000.00	-14	\$15,000.00	\$10,714.22
00620-6000	Mat. & Supplies Maint. T&d	104,395.01	60,000.00	74	\$180,000.00	\$75,604.99
00620-7000	Mat. & Supplies Customer Accts.	21,606.07	16,666.68	30	\$50,000.00	\$28,393.93
00620-8000	Mat. & Supplies Admins & General	3,677.44	5,000.00	-26	\$15,000.00	\$11,322.56
00632-8000	Cont. Ser. A&g Accounting	19,800.00	8,333.32	138	\$25,000.00	\$5,200.00
00633-8000	Cont. Ser. A&g Legal	10,812.38	10,000.00	8	\$30,000.00	\$19,187.62
00635-2000	Cont. Ser. Other P&m	35,300.01	16,666.68	112	\$50,000.00	\$14,699.99
00635-3000	Cont. Ser. Water Treatment	10,882.65	13,333.32	-18	\$40,000.00	\$29,117.35
00635-6000	Cont. Ser. T&d Maint	40,049.66	56,666.68	-29	\$170,000.00	\$129,950.34
00635-8000	Cont. Ser. Admin. & General	23,667.95	16,666.68	42	\$50,000.00	\$26,332.05
00650-6000	Trans. Exp. T&d	42,226.72	33,333.32	27	\$100,000.00	\$57,773.28
00650-7000	Trans. Exp. Customer Accts	12,400.00	13,333.32	-7	\$40,000.00	\$27,600.00
00650-8000	Trans. Exp. Admin. & General	1,200.00	1,333.32	-10	\$4,000.00	\$2,800.00
00656-0000	Vehicle Insur.	6,413.73	6,666.68	-4	\$20,000.00	\$13,586.27
00657-0000	Liab. Ins.	1,448.75	1,333.32	9	\$4,000.00	\$2,551.25
00658-0000	Workers Comp.	7,052.72	10,000.00	-29	\$30,000.00	\$22,947.28
00658-5000	Dental Insurance	2,984.85	2,333.32	28	\$7,000.00	\$4,015.15
00659-0000	Health Insurance	53,467.65	56,666.68	-6	\$170,000.00	\$116,532.35
00659-1000	Life Insurance	1,605.32	1,666.68	-4	\$5,000.00	\$3,394.68
00659-2000	Property Ins.	9,699.14	13,333.32	-27	\$40,000.00	\$30,300.86
00659-3000	Commissioners Ins.	664.66	666.68	0	\$2,000.00	\$1,335.34
00659-4000	Bond Ins.	0.00	2,333.32	-100	\$7,000.00	\$7,000.00
00670-7000	Bad Debt Expense	12,897.89	3,666.68	252	\$11,000.00	(\$1,897.89)
00675-7000	Misc. Customer Accts	3,229.80	2,666.68	21	\$8,000.00	\$4,770.20
00403-0000	Depr Expense	300,168.00	300,000.00	0	\$900,000.00	\$599,832.00
00403-1000	Amortization Expense	0.00	1,333.32	-100	\$4,000.00	\$4,000.00
00675-8000	Misc. Adminst. & General	7,455.26	15,000.00	-50	\$45,000.00	\$37,544.74
00675-9000	Bond Issuance Cost	0.00	0.00	N/A	\$0.00	\$0.00
00427-3000	Interest Of Long Term Debt	146,905.00	153,333.32	-4	\$460,000.00	\$313,095.00
00604-0000	Flex Administrator - Reimbursement	14,658.81	26,666.68	-45	\$80,000.00	\$65,341.19
00635-9000	Cont. Ser. Other P&m	0.00	6,000.00	-100	\$18,000.00	\$18,000.00
00641-6000	Equip Repair T&D	700.00	0.00	N/A	\$0.00	(\$700.00)
00659-1500	Health Insurance Reimburs Fund	0.00	0.00	N/A	\$0.00	\$0.00

Total Expense	1,605,388.04	1,514,666.68	6	\$4,544,000.00	\$2,938,611.96
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Total Income (loss)	(1,734,112.03)	(410,166.60)	323	(\$1,230,500.00)	\$503,612.03
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Year: 2021
 Period: October
 Period Begin: 10/01/21
 Period End: 10/31/21
 Budget Amounts: Original

Green River Valley Water Dist.
sample 1

Account	October Balance	October Budget	Variance %	Current YTD Balance	YTD Budgeted Balance	Variance %
Revenue						
00126-9995	Cash In Bank Cit First-FKCON	\$0.00	N/A	0.00	0.00	N/A
00131-7000	Cash In Bank So Central - Building Fund	\$10,029.49	N/A	269,242.05	0.00	N/A
00133-0000	Cash In Bank-CFB-KIA B13-006	\$0.00	N/A	0.00	0.00	N/A
00305-0000	Depr Reserve Collecting	(\$4,260.00)	N/A	(\$22,581.00)	0.00	N/A
00306-0000	Depr Reserve River Intakes	(\$826.00)	N/A	(\$158,699.00)	0.00	N/A
00309-0000	Depr Reserve Supply Mains	(\$521.00)	N/A	(\$102,130.00)	0.00	N/A
00461-1000	Metered Water Sales - Res	(\$258,597.90)	-3	(\$1,138,249.05)	(\$1,066,666.68)	7
00461-2000	Metered Water Sales - Comm	(\$43,760.36)	46	(\$146,481.19)	(\$120,000.00)	22
00465-0000	Sales For Irrigation Purposes	\$0.00	-100	0.00	(\$166.68)	-100
00466-1000	Sales Water Cave City	(\$25,418.00)	-13	(\$111,969.32)	(\$116,666.68)	-4
00466-2000	Sales Water Horse Cave	(\$51,094.80)	1	(\$225,444.17)	(\$203,333.32)	11
00466-3000	Sales Water Mumfordsville	(\$23,806.24)	14	(\$95,845.55)	(\$83,333.32)	15
00466-4000	Sales Water Larue Co	(\$19,627.28)	0	(\$84,303.20)	(\$78,333.32)	8
00466-5000	Sales Water Bonnieville	\$0.00	N/A	0.00	0.00	N/A
00466-6000	Sales Water Green-Taylor	(\$8,513.07)	-5	(\$39,544.64)	(\$36,000.00)	10
00466-7000	Sales Water CEA-MCNP	(\$3,285.16)	-28	(\$14,082.36)	(\$18,333.32)	-23
00470-0000	Forfeited Discounts	(\$8,032.26)	38	(\$30,444.07)	(\$23,333.32)	30
00471-0000	Misc. Service Revenue	(\$6,839.77)	17	(\$26,648.85)	(\$23,333.32)	14
00472-1500	Grant Revenue	(\$240,465.81)	> 999	(\$871,526.72)	(\$77,000.00)	> 999
00472-2000	Tap Fee Income	\$0.00	-100	0.00	(\$25,000.00)	-100
00419-0000	Interest Income	(\$902.79)	-46	(\$3,913.58)	(\$6,666.68)	-41
00421-0000	Contract Labor (garb. & Sewer)	(\$406.50)	-51	(\$1,629.50)	(\$3,333.32)	-51
00415-0000	Revenue Of Merc. Jobbing & Cont.(mains)	(\$11,832.44)	9	(\$35,249.92)	(\$43,333.32)	-19
Total Revenue		(\$698,159.89)	45	(\$481,208.32)	(\$1,924,833.28)	73
Expense						
00416-0000	Cost Of Expenses Of Merch. Job. & Con	\$0.00	-100	576.00	5,000.00	-88
00417-0000	Cost Of Expense Job & Contr Hc & Cc	\$1,244.83	0	8,396.45	5,000.00	68
00601-1000	Salary Pumping Plant	\$20,693.51	38	105,892.88	60,000.00	76
00601-3000	Salary Oper. Water Treatment	\$0.00	-100	5,196.62	48,333.32	-89

Account	October Balance	October Budget	% Variance	Current YTD Balance	YTD Budgeted Balance	% Variance	
00601-6000	Salary Maintenance T & D	\$26,646.15	\$27,083.33	-2	119,179.23	108,333.32	10
00601-7000	Salary Customer Accts	\$19,653.63	\$16,666.67	18	77,616.37	66,666.68	16
00601-8000	Salary Administrative	\$29,933.13	\$26,666.67	12	135,874.61	106,666.68	27
00603-8000	Salary Directors	\$0.00	\$1,166.67	-100	3,450.00	4,666.68	-26
00408-1200	Payroll Taxes	\$7,389.87	\$7,916.67	-7	34,204.11	31,666.68	8
00604-1000	Employee P&B Oper. Pumping	\$5,002.13	\$333.33	> 999	21,882.05	1,333.32	> 999
00604-3000	Employee P&B Oper. Water Treatment	\$0.00	\$416.67	-100	0.00	1,666.68	-100
00604-6000	Employee P&B Maint. T&d	\$0.00	\$416.67	-100	371.59	1,666.68	-78
00604-7000	Employee P&B Customer Accts.	\$0.00	\$416.67	-100	0.00	1,666.68	-100
00604-8000	Employee P&B General & Adminst.	\$0.00	\$583.33	-100	0.00	2,333.32	-100
00604-9000	Unemployment Ins.	\$0.00	\$250.00	-100	(949.81)	1,000.00	-195
00610-1000	Purchased Water	\$952.14	\$500.00	90	2,511.59	2,000.00	26
00615-1000	Purchased Power Oper. Pumping	\$1,166.55	\$25,000.00	-95	78,249.14	100,000.00	-22
00615-5000	Purchased Power Oper. T&d	\$4,473.22	\$8,333.33	-46	21,186.69	33,333.32	-36
00615-8000	Purchased Power Admin & General	\$2,214.86	\$2,500.00	-11	9,578.52	10,000.00	-4
00618-3000	Chemicals Oper. Water Treatment	\$17,969.20	\$13,333.33	35	75,295.22	53,333.32	41
00620-1000	Mat. & Supplies Oper. Pumping	\$1,446.01	\$2,500.00	-42	7,221.53	10,000.00	-28
00620-3000	Mat. & Supplies Oper. Water Treatment	\$2,548.70	\$1,250.00	104	4,285.78	5,000.00	-14
00620-6000	Mat. & Supplies Maint. T&d	\$14,226.48	\$15,000.00	-5	104,395.01	60,000.00	74
00620-7000	Mat. & Supplies Customer Accts.	\$3,927.43	\$4,166.67	-6	21,606.07	16,666.68	30
00620-8000	Mat. & Supplies Admins & General	\$1,035.48	\$1,250.00	-17	3,677.44	5,000.00	-26
00632-8000	Cont. Ser. A&g Accounting	\$19,800.00	\$2,083.33	860	19,800.00	8,333.32	138
00633-8000	Cont. Ser. A&g Legal	\$360.00	\$2,500.00	-86	10,812.38	10,000.00	8
00635-2000	Cont. Ser. Other P&m	\$821.37	\$4,166.67	-80	35,300.01	16,666.68	112
00635-3000	Cont. Ser. Water Treatment	\$1,898.75	\$3,333.33	-43	10,882.65	13,333.32	-18
00635-6000	Cont. Ser. T&d Maint	\$10,135.00	\$14,166.67	-28	40,049.66	56,666.68	-29
00635-8000	Cont. Ser. Admin. & General	\$9,348.91	\$4,166.67	124	23,667.95	16,666.68	42
00650-6000	Trans. Exp. T&d	\$10,976.28	\$8,333.33	32	42,226.72	33,333.32	27
00650-7000	Trans. Exp. Customer Accts	\$3,100.00	\$3,333.33	-7	12,400.00	13,333.32	-7
00650-8000	Trans. Exp. Admin. & General	\$300.00	\$333.33	-10	1,200.00	1,333.32	-10
00656-0000	Vehicle Insur.	\$1,558.00	\$1,666.67	-7	6,413.73	6,666.68	-4
00657-0000	Liab. Ins.	\$356.00	\$333.33	7	1,448.75	1,333.32	9
00658-0000	Workers Comp.	\$1,393.00	\$2,500.00	-44	7,052.72	10,000.00	-29
00658-5000	Dental Insurance	\$583.60	\$583.33	0	2,984.85	2,333.32	28
00659-0000	Health Insurance	\$13,511.16	\$14,166.67	-5	53,467.65	56,666.68	-6
00659-1000	Life Insurance	\$363.89	\$416.67	-13	1,605.32	1,666.68	-4

Account	October Balance	October Budget	Variance %	Current YTD Balance	YTD Budgeted Balance	Variance %	
00659-2000	Property Ins.	\$2,337.00	\$3,333.33	-30	9,699.14	13,333.32	-27
00659-3000	Commissioners Ins.	\$165.00	\$166.67	-1	664.66	666.68	0
00659-4000	Bond Ins.	\$0.00	\$583.33	-100	0.00	2,333.32	-100
00670-7000	Bad Debt Expense	(\$100.00)	\$916.67	-111	12,897.89	3,666.68	252
00675-7000	Misc. Customer Accts	\$1,000.55	\$666.67	50	3,229.80	2,666.68	21
00403-0000	Depr Expense	\$75,184.00	\$75,000.00	0	300,168.00	300,000.00	0
00403-1000	Amortization Expense	\$0.00	\$333.33	-100	0.00	1,333.32	-100
00675-8000	Misc. Adminst. & General	\$1,077.84	\$3,750.00	-71	7,455.26	15,000.00	-50
00675-9000	Bond Issuance Cost	\$0.00	\$0.00	N/A	0.00	0.00	N/A
00427-3000	Interest Of Long Term Debt	\$38,588.00	\$38,333.33	1	146,905.00	153,333.32	-4
00604-0000	Flex Administrator - Reimbursement	\$1,720.57	\$6,666.67	-74	14,658.81	26,666.68	-45
00635-9000	Cont. Ser. Other P&M	\$0.00	\$1,500.00	-100	0.00	6,000.00	-100
00641-6000	Equip Repair T&D	\$700.00	\$0.00	N/A	700.00	0.00	N/A
00659-1500	Health Insurance Reimburs Fund	\$0.00	\$0.00	N/A	0.00	0.00	N/A
Total Expense		\$355,692.24	\$378,666.67	-6	1,605,388.04	1,514,666.68	6
Total Income (loss)		(\$342,467.65)	(\$102,541.65)	234	(1,734,112.03)	(410,166.60)	323

Green River Valley Water
District
Line Loss Report

Month/Year
Oct.2021

District I	14,554,800	Customers	3092
District II	<u>24,136,800</u>	Customers	<u>4389</u>
	38,691,600	Total	7481
Horse cave	23,176,279		
District Coin	0		
Munfordville Meter	12,455,951		
CEA	9,991,600	Glasgow	8,419,890
Bonnieville	0		
Green-Taylor Meter	3,522,672		
Larue Co. #1	3,419,342		
Larue Co. #2	2,408,991		
Larue Co. Hwy. 357	2,126,000		
County Manor	330,700		
Meter at Plant	<u>1,328,200</u>		
Total	97,451,335		

Total Water Pumped	124,043,000
Glasgow Meter	<u>124,998</u>
EDMONSON CO. METER	7,100
TOTAL	124,175,098

Green River Line Loss

Total Water Pumped & Purchased	124,175,098
Total Water Accounted for	<u>97,451,335</u>
	26,723,763

78.48% Acc't for
21.52% Loss

HORSE CAVE LINE LOSS REPORT

Oct. 2021

Master Meters in Horse Cave

HWY 218	0	Customers	922
HWY 335 Hatcher Valley	240,000		
HWY 335 to Horse Cave	3,484,000		
31-W North	7,882,150		
Lafferty Rd. 6"	11,520,019		
Hospital to Horse Cave	50,110		
	<u>23,176,279</u>		
Less 218 By-Pass	0		
	<u>23,176,279</u>		
Less Hospital Meter	0		
	<u>23,176,279</u>		
Less Country Manor	330,700		
	<u>22,845,579</u>		
Less Old G&M Rd.	0		
	<u>22,845,579</u>		
Less 335 By-Pass	0		
	<u>22,845,579</u>		
Lafferty Rd. Out	0		
	<u>22,845,579</u>		
Less 10% Discount	2,317,627		
	<u>20,527,952</u>		

Total Water Acc't for	20,527,952
Less Individual Meters & coin	<u>17,401,600</u>
	3,126,352

2.59	\$8,097.25
84.77% Acc't for	
15.23% Loss	

**GREEN RIVER VALLEY WATER DISTRICT
STRATEGIC PLANNING**

FIXED INFRASTRUCTURE

**(A)WTP Expansion & River Intake Project #WX21099029
Under Construction**

**(B)Lagoons @ Water Treatment Plant
1-3 Years**

**(C)Property Purchase To Expand WTP Project #WX21099030
5-10 Years**

**(D)New Project Profiles Entered Into Database
1. Office Building**

2. Equipment

Fiscal Year 2020-2021

(A)One New Dump Truck: Ordered

(B)One New Backhoe: Delivered: July 1, 2021

3. Disaster Recovery

New Portable Diesel Pump (2020-2021

20 KW Generator (2020-2021)

4. Personnel Recruitments

New Wages & Benefits Package Completed June 22,2021

Review Pay Scale Classification/Incentive Pay Schedule

5. Rio Dam Structure/Inspect 2020-2021

**6. Policies & Procedures Manual Update As Of November 18th
,2021 Not Completed**

Updated & Revised As Of November 18th, 2021

GREEN RIVER VALLEY WATER DISTRICT

**Response to Commission Staff's Post-Hearing Request for Information
Case No. 2022-00215**

Question No. 2

Responding Witness: John F. Bunnell

Q-2. Provide the minutes for the Board of Commissioners' meetings for October 2022, November 2022, and December 2022.

A-2. See Attachment 2.

October 20th, 2022

The Board of Commissioners of the Green River Valley Water District met on October 20th, 2022, at 2:00 p.m. at the office of the District. Those present were Chairman John Bunnell and Commissioners Pat Tucker, Leland Glass, Adrian Gosset, and Debbie Fowler (participating by Zoom).

Manager Andrew Tucker, Plant Manager Michael Peterson, Assistant Manager Roddy Harper, Leslie Roten, Engineer Vaughn Williams, Mickey Matran with AHA Insurance Network, and Attorney Pat Ross were also present.

Commissioner Glass made a motion, seconded by Commissioner Tucker, to approve the minutes of the regular meeting of September 15th, 2022. The motion carried.

Commissioner Glass made a motion seconded by Commissioner Fowler to approve the September bills in the amount of \$386,400.94. Motion carried and a computer printout of the bills available as of the date of this meeting is attached.

Commissioner Gosset made a motion seconded by Commissioner Tucker to approve the Treasurer's Report. The motion carried.

Mickey Matran presented a health insurance option for the employees of the District which will result in substantial savings to the District. After a discussion Commissioner Tucker made a motion seconded by Commissioner Gosset to purchase UHC Option 1 Level Funded as shown in the chart attached hereto and incorporated herein by reference. The motion carried.

In accordance with the District's policy of rotating vehicles so as to maximize the quality of the fleet Commissioner Tucker made a motion seconded by Commissioner Glass to advertise for bids to sell the 2019 Dodge truck as excess property with a minimum bid requirement of \$20,000.00. Motion carried.

Engineer Williams provided the Board with an update about the Water Treatment Plant Expansion and River Intake Project. Progress has been made on completing the construction phase of the project. Engineer Williams has prepared a written response to the position taken by Judy Construction as to damages for delay. This issue is still in dispute.

Chairman Bunnell stated that the revisions to the Personnel Policy would be tabled until the next meeting so as to give everyone sufficient time to review the existing policy.

A general discussion took place concerning the opportunity to sell water to Larue County.

Chairman Tucker reported to the Board two hires resulting from the vacancies created by the resignation of employees.

Manager Tucker brought to the Board's attention the need to substitute former Manager David Paige and deceased Board Member Phillip Doyle as Signatory and Trustee as to the District's retirement program. Commissioner Glass made a motion seconded by Commissioner Tucker to adopt the resolutions copies of which are attached hereto and incorporated herein by reference with Manager Tucker designated as the Signatory and Chairman John Bunnell designated as the the Trustee. Motion carried.

Leslie Roten explained the Farm Exempt Forms that the District will be using.

A discussion took place concerning increasing Noah Slaughter's hourly rate. Commissioner Gosset made a motion seconded by Commissioner Tucker to increase Noah Slaughter's hourly rate of pay from \$23 dollars per hour to \$26 dollars per hour. Motion carried.

There being no further business to come before the Board a motion was made by Commissioner Gosset seconded by Commissioner Fowler to adjourn the meeting. Motion carried.

GREEN RIVER VALLEY WATER DISTRICT

BY: 
John Bunnell, Chairman

BY: _____
Secretary

November 17th, 2022

The Board of Directors of the Green River Valley Water District met on November 17th, 2022, at 2 p.m. at the Water Treatment Plant. Those present were Chairman John Bunnell and Commissioners Pat Tucker, Leland Glass, Adrian Gossett, and Debbie Fowler. Manager Andrew Tucker (participating by Zoom), Plant Manager Michael Peterson, Assistant Manager Rodney Harper, Leslie Roten, Engineer Vaughn Williams, Skip Campbell, Attorney Damon Talley, and Attorney Pat Ross were also present. Commissioner Gossett made a motion, seconded by Commissioner Fowler, to approve the minutes of the regular meeting of October 20th, 2022. The motion carried.

Commissioner Glass made a motion, seconded by Commissioner Gossett, to approve the October bills in the amount of \$288,413.35. The Motion carried and a computer printout of the bills available as of the date of this meeting is attached.

Commissioner Fowler made a motion, seconded by Commissioner Gossett, to approve the Treasurer's Report. Motion carried.

Auditor Skip Campbell presented the audit. After a discussion, Commissioner Glass made a motion, seconded by Commissioner Gossett, to approve the audit. The motion carried.

Engineer Williams informed the Board about the status of the Water Treatment Plant Expansion and River Intake Project. There are a few remaining items to complete the project, but the addition is functioning.

Commissioner Gossett made a motion, seconded by Commissioner Tucker, to table the review of the personnel policy until the next meeting. The motion carried.

Chairman Bunnell opened the sealed bids for the sale of the 2019 Dodge truck. Mitchell Lee Grant bid \$20,100.00 and Don Franklin bid \$20,000.00. Commissioner Gossett made a motion, seconded by Commissioner Fowler, to sell the truck to the high bidder, Mitchel Lee Grant. Motion carried.

Water Treatment Plant Manager Michael Peterson presented his report. Emily Hoffman has passed the test for the Class 4.

After a discussion, Commissioner Fowler made a motion seconded by Commissioner Tucker to adopt the job description for the General Manager. The motion carried and a copy of the job description is attached hereto and incorporated herein by reference.

Commissioner Glass made a motion, seconded by Commissioner Gossett, to go into closed session to discuss litigation before the PSC and personnel matters.

Commissioner Gossett made a motion, seconded by Commissioner Glass to come out of closed session and return to open session. The motion carried.

Commissioner Tucker made a motion, seconded by Commissioner Gossett, to promote Andrew Tucker from the position of Temporary General Manager to General Manager. The Motion carried.

Commissioner Fowler made a motion, seconded by Commissioner Glass, to increase Andrew Tucker's annual salary by \$5,000. The motion carried.

There being no further business to come before the Board, a motion was made by Commissioner Gossctt, seconded by Commissioner Tucker to adjourn the meeting. The motion carried.

GREEN RIVER VALLEY WATER DISTRICT

BY: 
John Bunnell, Chairman

BY: _____
Secretary

PAR/swr

December 15th, 2022

The Board of Commissioners of the Green River Valley Water District met on December 15th, 2022, at 2:00 p.m. at the Office of the District. Those present were Chairman John Bunnell (participating by Zoom), and Commissioners Pat Tucker, Adrian Gossett, and Debbie Fowler. Manager Andrew Tucker, Assistant Manager Roddy Harper, and Attorney Pat Ross were also present.

Commissioner Gossett made a motion, seconded by Commissioner Fowler, to approve the minutes of the regular meeting of November 17th, 2022. The motion carried.

Commissioner Tucker made a motion, seconded by Commissioner Fowler, to approve the November bills in the amount of \$306,753.43. The motion carried and a computer printout of the bills available as of the date of this meeting is attached.

Commissioner Gossett made a motion, seconded by Commissioner Tucker to approve the Treasurer's Report. The motion carried.

Manager Tucker provided the Board with information concerning the storm of December 2nd, 2022, which caused a power outage at the Water Treatment Plant. Screens had to be cleaned and it was discovered that two of the new pumps were leaking. Manager Tucker discussed the developments with Engineer Williams in connection with the punch list items yet to be completed by Judy Construction. Engineer Williams talked to Judy Construction about the problems and is awaiting a response.

Chairman Bunnell tabled the consideration of the personnel policies until the next meeting.

Chairman Bunnell reported that he had come down with COVID and because of this the hearing scheduled by the PSC did not take place. The new hearing date is January 4th, 2023.

Manager Tucker informed the Board that several employees had unused vacation time and after a discussion Commissioner Gossett made a motion, seconded by Commissioner Fowler, to allow the carryover of one week vacation provided that the employee uses it within the first six months of 2023. The motion carried.

A general discussion took place concerning employee retention and offering an incentive to employees to remain with the District. Commissioner Fowler made a motion, seconded by Commissioner Tucker, to pay each employee \$150 as an incentive to employee retention. The motion carried.

Commissioner Tucker made a motion, seconded by Commissioner Gossett, to go into closed session to discuss personnel matters. The motion carried. Commissioner Fowler made a motion, seconded by Commissioner Gossett to return to open session. The motion carried. Commissioner Tucker made a motion, seconded by Commissioner Gossett to increase the pay of Leslie Roten to \$24.00 per hour. The motion carried.

Manager Tucker gave his Manager's Report.

There being no further business to come before the Board, a motion was made by Commissioner Gossett, seconded by Commissioner Tucker, to adjourn the meeting. The motion carried.

GREEN RIVER VALLEY WATER DISTRICT

BY: _____
John Bunnell, Chairman

BY: _____
Secretary

PAR/swr

GREEN RIVER VALLEY WATER DISTRICT

**Response to Commission Staff's Post-Hearing Request for Information
Case No. 2022-00215**

Question No. 3

Responding Witness: John F. Bunnell

- Q-3. Provide a copy of any updated policies and procedures adopted at the November 2022 or December 2022 Board of Commissioners' meeting, if not previously provided.**
- A-3. All policies that were adopted at these meetings have previously been provided to the Public Service Commission. Please note the minutes of December 15, 2022 meeting in which the Board considered additional personnel policies but postponed final consideration until its January 2023 meeting.

GREEN RIVER VALLEY WATER DISTRICT

**Response to Commission Staff's Post-Hearing Request for Information
Case No. 2022-00215**

Question No. 4

Responding Witness: Andrew Tucker

Q-4. Provide the water loss reports for Green River Valley District for November 2022 and December 2022.

A-4. The water loss reports for Green River Valley Water District for July-December 2022 are attached as Attachment 4.

Board and Management Monthly Water Use Report

Water Utility: Green River Valley Water District PWSID: KY0500166
 For the Month of: July Year: 2022
 Billing Period: _____ to _____

1	PRODUCTION COST PER THOUSAND	\$0.58
2	PURCHASE COST PER THOUSAND	\$1.95

	WATER PRODUCED or PURCHASED		GALLONS	
3	Water Produced	\$81,631.11	140,743,300	99.5%
4	Water Purchased	\$1,380.80	708,100	0.5%
5	TOTAL PRODUCED AND PURCHASED		141,451,400	
6	TOTAL COST		\$83,011.91	

	WATER SOLD			
7	Residential		52,546,200	
8	Commercial			
9	Industrial			
10	Bulk Loading Stations		33,300	
11	Wholesale (other water systems, special contracts, etc.)		63,400,220	
12	Public Authorities (fire departments, public pools, parks, etc.)			
13	Other Sales (explain)			
14	TOTAL WATER SOLD		115,979,720	82.0%
15	TOTAL WATER NOT SOLD		25,471,680	18.0%

	BREAKDOWN OF WATER USAGE			
16	Water Treatment Plant		2,059,000	
17	Wastewater Treatment Plant			
18	System Flushing (routine and complaint flushing)		1,200,000	#REF!
19	DBP Flushing (forced tank overflows and hydrant flushing)			\$704.23
20	Fire Department (documented for firefighting and training)		6,250	\$3.67
21	Other Usage (explain) Contractual wheelage H.C 10%		2,457,933	\$1,442.46
22	TOTAL USAGE		5,723,183	

	BREAKDOWN OF WATER LOST			
23	Tank Overflows (other than for DBP maintenance)			
24	Main Line Breaks (long term leakage during current month)		8,382,900	\$4,919.57
25	Service Line Breaks (repaired during current month)		100,000	\$58.69
26	Line Leaks (calculated line leakage, meter inaccuracies, etc.)		2,000,000	\$1,173.72
27	Excavation Damage Loss (short term leakage)			
28	Theft (documented)			
29	TOTAL DOCUMENTED WATER LOST		10,482,900	
30	COST OF DOCUMENTED WATER LOST		\$6,151.98	

	"UNKNOWN LOSS" FLOW RATE AND COST:			
31	"Unknown Loss"		9,265,597	
32	% "Unknown Loss"		6.6%	
33	(insert billing period dates at top of page) Number of Days in Period		0	
34	"Unknown Loss" per Day (Gallons per Day)		#DIV/0!	
35	"Unknown Loss" per Minute (GPM)		#DIV/0!	
36	"Unknown Loss" Cost for Month		\$5,437.59	
37	WATER LOSS PERCENTAGE FOR PSC RATEMAKING PURPOSES		13.96%	



Board and Management Monthly Water Use Report

Water Utility: Green River Valley Water District PWSID: KY0500166
 For the Month of: August Year: 2022
 Billing Period: _____ to _____

1	PRODUCTION COST PER THOUSAND	\$0.58
2	PURCHASE COST PER THOUSAND	\$1.95

	WATER PRODUCED or PURCHASED		GALLONS	
3	Water Produced	\$79,965.88	137,872,200	100.0%
4	Water Purchased	\$100.87	51,730	0.0%
5	TOTAL PRODUCED AND PURCHASED		137,923,930	
6	TOTAL COST	\$80,066.75		

	WATER SOLD			
7	Residential		45,175,800	
8	Commercial			
9	Industrial			
10	Bulk Loading Stations		32,300	
11	Wholesale (other water systems, special contracts, etc.)		62,092,237	
12	Public Authorities (fire departments, public pools, parks, etc.)			
13	Other Sales (explain) _____			
14	TOTAL WATER SOLD		107,300,337	77.8%
15	TOTAL WATER NOT SOLD		30,623,593	22.2%

	BREAKDOWN OF WATER USAGE			
16	Water Treatment Plant		2,103,800	
17	Wastewater Treatment Plant			
18	System Flushing (routine and complaint flushing)		263,000	\$152.68
19	DBP Flushing (forced tank overflows and hydrant flushing)		2,813,800	\$1,633.45
20	Fire Department (documented for firefighting and training)		3,000	\$1.74
21	Other Usage (explain) Placed Tank in service and 10%H.C		5,707,693	\$3,313.39
22	TOTAL USAGE		10,891,293	

	BREAKDOWN OF WATER LOST			
23	Tank Overflows (other than for DBP maintenance)		72,000	\$41.80
24	Main Line Breaks (long term leakage during current month)		8,023,800	\$4,657.93
25	Service Line Breaks (repaired during current month)		1,546,000	\$897.47
26	Line Leaks (calculated line leakage, meter inaccuracies, etc.)			
27	Excavation Damage Loss (short term leakage)			
28	Theft (documented)		2,000,000	\$1,161.03
29	TOTAL DOCUMENTED WATER LOST		11,641,800	
30	COST OF DOCUMENTED WATER LOST		\$6,758.23	

	"UNKNOWN LOSS" FLOW RATE AND COST:			
31	"Unknown Loss"		8,090,500	
32	% "Unknown Loss"		5.9%	
33	(insert billing period dates at top of page) Number of Days in Period		0	
34	"Unknown Loss" per Day (Gallons per Day)		#DIV/0!	
35	"Unknown Loss" per Minute (GPM)		#DIV/0!	
36	"Unknown Loss" Cost for Month		\$4,696.65	
37	WATER LOSS PERCENTAGE FOR PSC RATEMAKING PURPOSES		14.31%	



Board and Management Monthly Water Use Report

Water Utility: Green River Valley Water District PWSID: KY0500166
 For the Month of: September Year: 2022
 Billing Period: _____ to _____

1	PRODUCTION COST PER THOUSAND	\$0.60
2	PURCHASE COST PER THOUSAND	\$1.95

	WATER PRODUCED or PURCHASED		GALLONS	
3	Water Produced	\$76,749.46	127,915,760	99.9%
4	Water Purchased	\$197.48	101,274	0.1%
5	TOTAL PRODUCED AND PURCHASED		128,017,034	
6	TOTAL COST			\$76,946.94

	WATER SOLD			
7	Residential		44,843,900	
8	Commercial			
9	Industrial			
10	Bulk Loading Stations		13,800	
11	Wholesale (other water systems, special contracts, etc.)		60,711,103	
12	Public Authorities (fire departments, public pools, parks, etc.)		6,000	
13	Other Sales (explain)			
14	TOTAL WATER SOLD		105,574,803	82.5%
15	TOTAL WATER NOT SOLD		22,442,231	17.5%

	BREAKDOWN OF WATER USAGE			
16	Water Treatment Plant		1,200,170	
17	Wastewater Treatment Plant			
18	System Flushing (routine and complaint flushing)		4,115,000	\$2,473.39
19	DBP Flushing (forced tank overflows and hydrant flushing)		1,790,000	\$1,075.91
20	Fire Department (documented for firefighting and training)		27,700	\$16.65
21	Other Usage (explain) contractual wheelage H.C. and M-ville		2,702,693	\$1,624.50
22	TOTAL USAGE		9,835,563	

	BREAKDOWN OF WATER LOST			
23	Tank Overflows (other than for DBP maintenance)		250,000	\$150.27
24	Main Line Breaks (long term leakage during current month)		5,672,000	\$3,409.26
25	Service Line Breaks (repaired during current month)		3,985,000	\$2,395.26
26	Line Leaks (calculated line leakage, meter inaccuracies, etc.)			
27	Excavation Damage Loss (short term leakage)			
28	Theft (documented)			
29	TOTAL DOCUMENTED WATER LOST		9,907,000	
30	COST OF DOCUMENTED WATER LOST			\$5,954.78

	"UNKNOWN LOSS" FLOW RATE AND COST:			
31	"Unknown Loss"		2,699,668	
32	% "Unknown Loss"		2.1%	
33	(insert billing period dates at top of page) Number of Days in Period		0	
34	"Unknown Loss" per Day (Gallons per Day)		#DIV/0!	
35	"Unknown Loss" per Minute (GPM)		#DIV/0!	
36	"Unknown Loss" Cost for Month		\$1,622.68	
37	WATER LOSS PERCENTAGE FOR PSC RATEMAKING PURPOSES			9.85%



Board and Management Monthly Water Use Report

Water Utility: Green River Valley Water District PWSID: KY0500166
 For the Month of: October Year: 2022
 Billing Period: _____ to _____

1	PRODUCTION COST PER THOUSAND	\$0.60
2	PURCHASE COST PER THOUSAND	\$1.95

	WATER PRODUCED or PURCHASED		GALLONS	
3	Water Produced	\$78,870.31	131,450,510	100.0%
4	Water Purchased	\$0.00		0.0%
5	TOTAL PRODUCED AND PURCHASED		131,450,510	
6	TOTAL COST		\$78,870.31	

	WATER SOLD			
7	Residential		40,708,800	
8	Commercial			
9	Industrial			
10	Bulk Loading Stations		125,000	
11	Wholesale (other water systems, special contracts, etc.)		57,156,879	
12	Public Authorities (fire departments, public pools, parks, etc.)			
13	Other Sales (explain)			
14	TOTAL WATER SOLD		97,990,679	74.5%
15	TOTAL WATER NOT SOLD		33,459,831	25.5%

	BREAKDOWN OF WATER USAGE			
16	Water Treatment Plant		2,385,180	
17	Wastewater Treatment Plant			
18	System Flushing (routine and complaint flushing)		8,937,700	\$5,362.62
19	DBP Flushing (forced tank overflows and hydrant flushing)		100,000	\$60.00
20	Fire Department (documented for firefighting and training)		6,500	\$3.90
21	Other Usage (explain) Contractual Wheelage Horse Cave 10%		2,586,378	\$1,551.83
22	TOTAL USAGE		14,015,758	

	BREAKDOWN OF WATER LOST			
23	Tank Overflows (other than for DBP maintenance)		100,000	\$60.00
24	Main Line Breaks (long term leakage during current month)		6,047,650	\$3,628.59
25	Service Line Breaks (repaired during current month)		4,960,100	\$2,976.06
26	Line Leaks (calculated line leakage, meter inaccuracies, etc.)			
27	Excavation Damage Loss (short term leakage)			
28	Theft (documented)		100,000	\$60.00
29	TOTAL DOCUMENTED WATER LOST		11,207,750	
30	COST OF DOCUMENTED WATER LOST		\$6,724.65	

	"UNKNOWN LOSS" FLOW RATE AND COST:			
31	"Unknown Loss"		8,236,323	
32	% "Unknown Loss"		6.3%	
33	(insert billing period dates at top of page) Number of Days in Period		0	
34	"Unknown Loss" per Day (Gallons per Day)		#DIV/0!	
35	"Unknown Loss" per Minute (GPM)		#DIV/0!	
36	"Unknown Loss" Cost for Month		\$4,941.79	
37	WATER LOSS PERCENTAGE FOR PSC RATEMAKING PURPOSES		14.79%	



Board and Management Monthly Water Use Report

Water Utility: Green River Valley Water District PWSID: KY0500166
 For the Month of: November Year: 2022
 Billing Period: _____ to _____

1	PRODUCTION COST PER THOUSAND	\$0.60
2	PURCHASE COST PER THOUSAND	\$1.95

	WATER PRODUCED or PURCHASED		GALLONS	
3	Water Produced	\$79,036.29	131,727,150	99.9%
4	Water Purchased	\$357.00	183,078	0.1%
5	TOTAL PRODUCED AND PURCHASED		131,910,228	
6	TOTAL COST			\$79,393.29

	WATER SOLD			
7	Residential		38,264,400	
8	Commercial		60,181,981	
9	Industrial			
10	Bulk Loading Stations		120,000	
11	Wholesale (other water systems, special contracts, etc.)			
12	Public Authorities (fire departments, public pools, parks, etc.)			
13	Other Sales (explain)			
14	TOTAL WATER SOLD		98,566,381	74.7%
15	TOTAL WATER NOT SOLD		33,343,847	25.3%

	BREAKDOWN OF WATER USAGE			
16	Water Treatment Plant		2,377,640	
17	Wastewater Treatment Plant			
18	System Flushing (routine and complaint flushing)		3,391,400	\$2,041.19
19	DBP Flushing (forced tank overflows and hydrant flushing)		672,000	\$404.46
20	Fire Department (documented for firefighting and training)		4,000	\$2.41
21	Other Usage (explain) Contractual wheelage H.C 10%		2,277,006	\$1,370.47
22	TOTAL USAGE		8,722,046	

	BREAKDOWN OF WATER LOST			
23	Tank Overflows (other than for DBP maintenance)		632,000	\$380.38
24	Main Line Breaks (long term leakage during current month)		12,678,800	\$7,631.04
25	Service Line Breaks (repaired during current month)		3,343,000	\$2,012.06
26	Line Leaks (calculated line leakage, meter inaccuracies, etc.)			
27	Excavation Damage Loss (short term leakage)			
28	Theft (documented)		633,000	\$380.99
29	TOTAL DOCUMENTED WATER LOST		17,286,800	
30	COST OF DOCUMENTED WATER LOST		\$10,404.47	

	"UNKNOWN LOSS" FLOW RATE AND COST:			
31	"Unknown Loss"		7,335,001	
32	% "Unknown Loss"		5.6%	
33	(insert billing period dates at top of page) Number of Days in Period		0	
34	"Unknown Loss" per Day (Gallons per Day)		#DIV/0!	
35	"Unknown Loss" per Minute (GPM)		#DIV/0!	
36	"Unknown Loss" Cost for Month		\$4,414.74	
37	WATER LOSS PERCENTAGE FOR PSC RATEMAKING PURPOSES			18.67%



Board and Management Monthly Water Use Report

Water Utility: Green River Valley Water District PWSID: KY0500166
 For the Month of: December Year: 2022
 Billing Period: _____ to _____

1	PRODUCTION COST PER THOUSAND	\$0.60
2	PURCHASE COST PER THOUSAND	\$1.95

	WATER PRODUCED or PURCHASED		GALLONS	
3	Water Produced	\$81,652.32	136,087,200	98.9%
4	Water Purchased	\$3,077.78	1,578,350	1.1%
5	TOTAL PRODUCED AND PURCHASED		137,665,550	
6	TOTAL COST		\$84,730.10	
<hr/>				
WATER SOLD				
7	Residential		38,129,600	
8	Commercial			
9	Industrial			
10	Bulk Loading Stations		230,400	
11	Wholesale (other water systems, special contracts, etc.)		64,157,257	
12	Public Authorities (fire departments, public pools, parks, etc.)			
13	Other Sales (explain)			
14	TOTAL WATER SOLD		102,517,257	74.5%
15	TOTAL WATER NOT SOLD		35,148,293	25.5%

	BREAKDOWN OF WATER USAGE			
16	Water Treatment Plant		1,765,968	
17	Wastewater Treatment Plant			
18	System Flushing (routine and complaint flushing)		1,500,000	\$923.22
19	DBP Flushing (forced tank overflows and hydrant flushing)			
20	Fire Department (documented for firefighting and training)		6,900	\$4.25
21	Other Usage (explain) Contractual Wheelage H.C 10%		2,469,581	\$1,519.97
22	TOTAL USAGE		5,742,449	

	BREAKDOWN OF WATER LOST			
23	Tank Overflows (other than for DBP maintenance)			
24	Main Line Breaks (long term leakage during current month)		1,355,200	\$8,344.16
25	Service Line Breaks (repaired during current month)		1,900,800	\$1,169.90
26	Line Leaks (calculated line leakage, meter inaccuracies, etc.)			
27	Excavation Damage Loss (short term leakage)			
28	Theft (documented)		705,900	\$434.47
29	TOTAL DOCUMENTED WATER LOST		16,163,900	
30	COST OF DOCUMENTED WATER LOST		\$9,948.52	

	"UNKNOWN LOSS" FLOW RATE AND COST:			
31	"Unknown Loss"		13,241,944	
32	% "Unknown Loss"		9.6%	
33	(insert billing period dates at top of page) Number of Days in Period		0	
34	"Unknown Loss" per Day (Gallons per Day)		#DIV/0!	
35	"Unknown Loss" per Minute (GPM)		#DIV/0!	
36	"Unknown Loss" Cost for Month		\$8,150.12	

37	WATER LOSS PERCENTAGE FOR PSC RATEMAKING PURPOSES	21.36%
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GREEN RIVER VALLEY WATER DISTRICT

Response to Commission Staff's Post-Hearing Request for Information Case No. 2022-00215

Question No. 5

Responding Witnesses: John F. Bunnell/Legal Counsel

Q-5. Reference the testimony of Andrew Tucker and the acquisition of the Bonnieville water system,

- a. Provide the case number and date of Commission approval of the acquisition;**
- b. Provide the date the acquisition was finalized;**
- c. Provide a copy of any executed agreements between Green River Valley District and the city of Bonnieville as part of the acquisition.**

A-5. a. Green River Valley Water District did not apply for Commission approval of its acquisition of the city of Bonnieville's water system. Prior to the Commission's Order of June 19, 2020 in Case No. 2020-00028,¹ the Commission had interpreted KRS 278.020 as not requiring Commission approval of a Commission-regulated utility's acquisition of a municipal utility.² At the time the acquisition occurred, there was

¹ *Electronic Proposed Acquisition by Bluegrass Water Utility Operating Company, LLC of Wastewater System Facilities and Subsequent Tariffed Service to Users Presently Served by Those Facilities*, Case No. 2020-00028 (June 19, 2020) at 13 ("The Commission acknowledges that it had previously determined that a jurisdictional utility's acquisition of a non-jurisdictional utility does not require Commission approval . . . because the municipal's facilities were not a utility as defined under KRS 278.010. We, however, part ways with this precedent as discussed below,")

² *Application of the Hardin County Water District No. 1 for Approval to Transfer Ownership of the City of Radcliff, Kentucky Sanitary Sewer System, Assume Existing Debt, and for Proposed Tariff to Provide Sewer Services to the City Of Radcliff*, Case No. 2008-00074 (Ky. PSC Apr. 23, 2008); *The Verified Joint Application of the City of Owenton and Kentucky-American Water Company for Approval of the Transfer of the Ownership of Water and Wastewater-Related Assets of the City of Owenton to Kentucky-American Water Company*, Case No. 2005-00206 (Ky. PSC July 22, 2005); *Ohio County Water District's Acquisition of Rockport Water System*, Case No. 2004-00157 (Ky. PSC July 12, 2004); *Application of Northern Kentucky Water District for Authorization to Acquire the Waterworks Distribution System of the City of Ludlow*, Case No. 2000-357 (Ky. PSC July 2, 2000); *The Application of Kenton County Water District No. 1 (A) For*

no known requirement for a public utility to obtain prior Commission approval before acquiring a municipal utility.

- b. August 12, 2019.
- c. See Attachment 5.

Authority to Merge the City of Independence Water Distribution System as Provided by an Existing Contract; (B) For Certificate of Public Convenience and Necessity to Operate the Merged System Under the Uniform Rates of the District; and (C) For Authority to Defeas the Remaining Bond Indebtedness of the City Water System in the Approximate Principal Amount of \$269,000 with Funds Held by the District, Case No. 89-211 (Ky. PSC Nov. 1, 1989).

CONTRACT

This Contract made by and between the CITY OF BONNIEVILLE, , (hereinafter "the City"), by and through its Mayor, DALE SCHOENBACHLER, and GREEN RIVER VALLEY WATER DISTRICT (hereinafter GRVWD), by and through its General Manager, DAVID PAIGE.

WITNESSETH:

That in consideration of the mutual promises of the parties herein contained, the City agrees to sell its water company and GRVWD agrees to purchase the same, upon and under the provisions, terms and conditions herein expressed.

TERMS AND CONDITIONS:

1. GRVWD will purchase the City's water company for One Hundred Thousand Dollars (\$100,000.00).
2. GRVWD will cancel and declare paid its invoice due May 20, 2019 in the amount of Eight Thousand, Three Hundred Dollars and Fifty-Eight Cents (\$8,313.58);
3. The City will be allowed to retain Nine Hundred Dollars (\$900.00) remaining in its account from deposits of customers. The City shall deliver to GRVWD the names and addresses of all persons having paid a deposit as well as the amount each such person has paid.
4. All customers shall be charged according to the rates and fees applicable to customers of GRVWD.
5. Water from the fire hydrants and two fill stations in the Bonnieville Fire Department will be free of any charge subject to the same

conditions applicable to other volunteer fire departments within the District for extinguishing fires and training only.

6. GRVWD will move the meter to the waterline for the Bonnieville Fire Department at no charge so as to accommodate the construction at the fire house.
7. Bonnieville area customers will be able to drop off their water bill payments at City Hall, where the GRVWD Staff member will pick them up every other day, except on weekends, for a period of not less than one (1) year from the "date of transfer."
8. GRVWD will begin updating the water system immediately after the "date of transfer." "Updating" means replacing yokes which do not have check valves and replacing old meters and boxes.
9. When payment of One Hundred Thousand Dollars (\$100,000.00) is tendered, that date will serve as the "date of transfer". *August 12, 2019*
10. The Bonnieville Water Company will transfer to GRVWD the following:
 - (a) Approximately 13 miles of lines, (about 70,000 linear feet);
 - (b) Approximately 266 water meters;
 - (c) Accounts Payable, being invoices of GRVWD. Bonnieville Water Company knows of no other Accounts Payable, except for employees of Bonnieville Water Company, whose last day will be the date of transfer. They will be paid by the City.
 - (d) Customer files, in whatever manner maintained, electronically or otherwise;
 - (e) The deposits of customers, less \$900;
 - (f) City will immediately provide GRVWD a complete list of all delinquent accounts as of the date of transfer; and

(g) The old tank site.

12. This transaction is subject to GRVWD having sixty (60) days to complete a due diligence review which will include a full disclosure from City as to the condition of the water system, the financial information concerning the water system, the existence of any indebtedness, the records maintained by the City as to its water system, or any other matters concerning the water system which GRVWD or its employees, financial advisors, or engineers may require. This transaction is also subject to the approval of the Public Service Commission.

13. GRVWD shall not be obligated to pay, perform, assume or discharge any other liability or obligation of the City including, but not limited to, bank lines of credit, promissory notes, guarantees, or taxes, including all employee or payroll withholding taxes, and any other liabilities or obligations of the City of whatsoever kind or nature.


14. The City shall indemnify, defend, and hold GRVWD and its assigns harmless from and against and with respect to any claims, liability, obligation, loss, damage, assessment, judgment, cost, and expense of any kind or character arising out of or in any manner incident, relating, or attributable to the operation of the Bonnieville Water Company prior to the "date of transfer," whether or not such liabilities or obligations were known on such date.

15. GRVWD shall indemnify and reimburse the City, its successors and assigns, harmless from and against and with respect to any claim, liability, obligation, loss, damage, assessment, judgment, cost, and expense of any kind or character incurred by City arising out of or in any manner incident, relating or attributable to the operation of the water system subsequent to the "date of transfer."

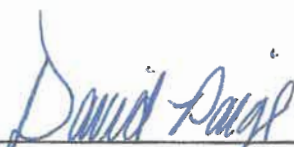
16. To the best of City's knowledge, there are no claims of any kind or any actions, suits, proceedings, or investigations pending, or to the knowledge of City, threatened against or affecting the water company or against any asset, interest, or right of the City's water system. Further, there are no judgments, orders, injunctions, decrees, stipulations, or awards (whether rendered by a court, administrative agency, pursuant to a grievance, or other procedure) against or relating to the City's water system.

17. This Agreement is binding upon the successors of the City of Bonnieville and the successors and assigns of Green River Valley Water District.

Witness the hands of the Parties, this 17th day of June, 2019.



**CITY OF BONNIEVILLE,
by and through its Mayor,
DALE SCHOENBACHLER,**



**GREEN RIVER VALLEY
WATER DISTRICT, by and
through its General Manager,
DAVID PAIGE**

COMMONWEALTH OF KENTUCKY
COUNTY OF HART

The foregoing Contract was subscribed, sworn to, and acknowledged before me this 17th day of June, 2019, by DALE SCHOENBACHLER, in his official capacity as Mayor of Bonnieville, to be his free act and deed.



NOTARY PUBLIC
MY COMMISSION EXPIRES: 12-20-2020

COMMONWEALTH OF KENTUCKY
COUNTY OF HART

The foregoing Contract was subscribed, sworn to, and acknowledged before me this 18th day of July 2019, by David Paige, General Manager of Green River Valley Water District, to be his free act and deed.

Tina M. Cooke-Walsh

NOTARY PUBLIC

MY COMMISSION EXPIRES: 11-2-2019

THIS INSTRUMENT WAS PREPARED BY:

CHARLES D. WILLIAMS
WILLIAMS & WILLIAMS
P.O. BOX 157
MUNFORDVILLE, KENTUCKY 42765
(270) 524-5621

